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NAMES OF TAX EVADERS

NEW ZEALAND GAZETTE

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Names of Tax Evaders

Pursuant to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules are hereby published, comprising the names of all persons (including companies) who in respect of certain offences relating to taxation, have been convicted, or have been charged penal tax during the six months period ended the 30th day of September 1988. Also included in the following Schedules are the names of persons (including companies) who in respect of certain offences relating to taxation, have been convicted or have been charged penal tax for an earlier period but have not been included in the earlier *Gazette* notice.

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Dated at Wellington this 2nd day of March 1989.

D. R. HENRY, Commissioner of Inland Revenue.

Schedule I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (e) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (e) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME; OR FRINGE BENEFITS; OR GIVING FALSE INFORMATION; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR GIVING FALSE INFORMATION OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OF THE INCOME TAX ACT 1976; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976.

(1)	(2)	(3)	(4)	(5)	(6) Amount or	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurredt	Estimated Amount of Tax Evadedt	Amount of Penal Tax Imposed
					\$	\$
Waikato Region						
Hamilton						
Advance Enterprises Ltd.	Tokoroa	Restaurateurs	А	1980-1983	4,306	4,300
Baird, Ian Douglas	Hamilton	Scaffolder	A	1985	706	700
Betty Industries Ltd.	Hamilton	Burger bar proprietors/ novelty manufacturers	Α	1984–1986	5,450	7,010
Blueline Motor Buses Ltd.	Hamilton	School bus operators	Α	1979-1982	29,767	29,740
Cardale, Dulcie Elizabeth (in relation to Betty Industries Ltd.)	New Plymouth (formerly of Hamilton)	Burgar bar proprietor/ novelty manufacturer	E	1984–1986	1,9920	-
Cardale, Miles Henry (in relation to Betty Industries Ltd.)	New Plymouth (formerly of Hamilton)	Burgar bar proprietor/retail shop manager	E	1984–1986	1,934	-
R. A. J. & G. A. Day Ltd.	Hamilton	Hotel proprietors	А	1982-1984	3,287	1,270
lamilton, Anne	Hamilton	Milk vendor	А	1981–1984	1,833	-
Obrien, Francis Joseph	Tokoroa	Plumber	Α	1979-1984	13,958	13,600
Freloar, Dennis William (in relation to Blueline Motor Buses Ltd.)	Hamilton	Company director	A	1979–1982	3,539	3,520
Treloar, Joyce Jenny (in relation to Blueline Motor Buses Ltd.)	Hamilton	Company director	A	19791982	1,211	1,190
Ward, Gary Norman	Huntly	Dry stock farmer	А	1977-1982	8,862	8,810
Nard, Gillian Patricia Napier	Huntly	Dry stock farmer	А	1979-1982	8,203	8,125
Ainsworth, Alan William Donald	Napier	Motor mechanic	A	1981–1985	8,577	8,500
Cooper, Raymond John, (Snr)	Hastings	Plasterer/blocklayer	А	1979-1984	12,568	9,200
Gordon, Robert George	Napier	Draughtsman/electrical engineer	A	1985	398	400
Kidd Motors Ltd.	Hastings	Motor vehicle dealers	►A	1978–198 2	8,718	12,980
Kidd, Peter Andrew (in relation to Kidd Motors Ltd.)	Hastings	Motor vehicle dealer	E	1978–1982	~	-
Murphy, William James	Wairoa	Retired stock dealer	А	1980-1985	4,326	2,000
Simmiss, Trent Vivian New Plymouth	Napier	Car salesman	A	1982-1984	1,667	1,500
Deegan, Edna Mabel	Opunake	Superannuitant/butcher	А	1980-1984	1,774	1,750
Deegan, John Joseph	Opunake	Caretaker/butcher	A	1980-1984	14,473	14,200
Valker, Noel Alfred	New Plymouth	Plant operator/canteen proprietor	A	1984, 1985	544	544
Rotorua	n .	•				
Rae, Terrill John <i>Te Aroh</i> a	Rotorua	Linesman/security guard	A & B	1986	728	720
Ryan, James Terry	Te Aroha	Barrister and solicitor	Α	1980–1983	2,180	2,100
C entral Region Palmerston North						
Fodd, Richard Conrad	Palmerston North	Feezing worker	A	1981	605	600

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Schedule I—continued

(1)	(2)	• • • (3)	(4)	(5)	(6) Amount or	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Estimated Amount of Tax Evadedt	Amount of Penal Tax Imposed
					\$	\$
Wellington						
Hawkins, Glenwyn Ernest Anthony	Lower Hutt	Clerk/disco operator	Α	1985, 1986	1,933	1930
Horton, Herbert Gaskell	Wellington	Retired	А	1982-1986	2,649	2,630
Renner, Barry William	Wellington	Sales director	А	1982, 1983	2,456	-
Southern Region						
Christchurch						
Cooke, Ernest Charles	Christchurch	Cleaner	А	1982-1986	798	900
Cooke, Shirley Eunice	Christchurch	Sales assistant/pearl stringer	Α	1983-1986	3,661	3,900
Fawdray, Colin William	Weedons	Greenkeeper	А	1986, 1987	1,419	1,135
Gay, Warwick Selwyn	Lower Hutt, (formerly of Christchurch)	Sales manager	Α	1985, 1986	2,141	2,150
Goslin,Steven Wayne	Christchurch	Storeman	А	1982-1986	7,258	6,520
Hague, Clifford	Christchurch	Meat inspector	A	1978-1985	10,711	4,200
Owen, Ralph Garth	Christchurch	Retired tailor	А	1979–1984	7,486	11,200
Dunedin						
Belsey, Jeffrey James	Dunedin	Electrician	А	1981-1985	2,924	2,309
McCombe, Ian Richard	Dunedin	Clerk	А	1981-1986	3,586	3,585
Zwarts, Jacobus George Maria	Dunedin	Sales representative	A	1985, 1986	367	370
Zwarts, Jacobus George Maria (in relation to Zwarts, Donette Margaret)	Dunedin	Sales representative	E	1985, 1986	348	-
Greymouth						
Richards, Desmond Invercargill	Westport	Panelbeater/painter	А	1978–1985	29,719	26,550
Champion, Alan Geoffrey	Invercargill	Draughtsman	А	1984	1,474	1.280
Reid, Graeme Ross	Invercargill	Slaughterman	Â	1986	515	510
Reid, Susan Fay	Invercargill	Post woman	А	1986	541	540

*Column (4) indicates the nature of the offence, as follows:

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"A" Wilfully making false returns of income or giving false information in relation to income.

 $^{\prime\prime}B^{\prime\prime\prime}$ Wilfully completing a fraudulent tax code declaration with intent to mislead.

"E" Aiding, abetting, or inciting another person to commit an offence.

†The information in Columns (5) and (6) refers solely to the particular year or years for which a conviction was entered.

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Schedule II

PERSONS OTHER THAN THOSE IN SCHEDULE I WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976 FOR EVADING OR ATTEMPTING TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT TAX; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT TAX.

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded†	(7) Amount of Penal Tax Imposed
					\$	\$
Northern Region		¥ •			*	¥
Auckland		,	-			•
Dumper, Evelyn Mary	Bucklands Beach	Housewife	А	1975–1984	7,322	1,800
R. A. Dumper Ltd.	Howick	Property owners	Α	1975–1984	14,067	13,950
Dumper, Robert Arnold	Bucklands Beach	Company director	А	1975-1984	11,294	2,390
Duncan, Lynne Colleen	Henderson	Secretary	A	1985	805	400
Emery, Marcus Joseph Fraser, Stuart Donald	East Tamaki Otabubu (formarku of	Freezing worker Rubber worker	A A	1986 1985	525 538	500 250
Plaser, Stuart Donaid	Otahuhu (formerly of Ellerslie)	Rubber Worker	л	1905	550	200
Glennon, Daniel Patrick	Torbay (formerly of Waiuku)	Rigger	Α	1986	581	500
Green, David Norman	Glenfield (formerly of Mt Wellington)	Milk/coal vendor	A	1981–1984	12,723	12,700
Ham, Edward	Manurewa	Drainlayer	А	1986	811	400
Hema, David Te Pika	Meremere (formerly of Mount Eden)	Labourer	A	1986	923	450
Hemopo, George	Pukekohe Pukekohe	Labourer	A	1986	226	200
Herlihy, Kevin Lockie	Ponsonby (formerly of Eden Terrace)	Labourer	Α	1984	398	400
Hurring, Neville Douglas	Newmarket (formerly of Te Atatu)	Window cleaner	Α	1985, 1986	738	550
Kani, George	Papakura (formerly of Meremere)	Superannuitant/crop picker	Α	1985	650	150
Lafaele, Vaipapa	Otara (formerly of Otahuhu)	Process worker	Α	1985	252	150
Lemalu, Mary Helen	Mangere	Assembler	Α	1985	273	100
Mogford, David Anstey	Manurewa	Retired secondary teacher/ landlord	A	1984, 1985	4,100	1,340
Naran, Karen Joy	Hobsonville	Accountant	A	1985, 1986	857	750
Naran, Umesh Chandra	Hobsonville Mount Eden	Marketing manager	A	1984–1986 1986	1,282 563	1,140
Oetgen, Christopher Paul O'Reilly, Patrick Bryan	Mount Eden (formerly of Ponsonby)	Unemployed Restaurateur	A A	1980, 1982	5,344	560 5,200
Paintain, Kevin Anthony	Te Atatu North	Salesman	А	1986	547	540
Rameka, Shane Paki Buck	Mangere	Driver	А	1986	617	600
Reinsfield, Warren Bruce	Glen Eden	Retired boilermaker	А	1984–1987	3,515	2,790
Richardson, Derek Alan	Bucklands Beach	Contracts manager	A	1983-1985	1,877	1,565
Rielly, Jocelyn Lillian	Mount Albert	Staff nurse	A	1982-1987	10,893	9,790
Roebeck, Eddie	Massey (formerly of Glen Eden)	Shoemaker	A	1986	1,475	1,400
Siamoa, Mele Heimoana	of Mount Eden)	Labourer/finishing assistant	А	1986	461	230
Spencer, Christopher James	Northcote	Diesetter	A	1985	512	500
Steen, James	New Lynn Mawrt Baalaill	Transport manager	A	1983–1985	1,878	1,500
Sutherland, Doreen Thelma Talaole, Vaea	Mount Roskill Mount Roskill	Retired Assembler	A A	1987 - 1985	1,567 734	780 730
Te Ao, Marge (also known as Te Ao, Maureen, or Te Ao, Marehi)	Tuakau	Machinist	A	1985	578	570
Whangarei				•		
Abbott, Gwendoline Madge	Kerikeri	National superannuitant	А	1985-1987	469	200
Addenbrooke, Nola Elizabeth	Onerahi	Insurance agent	A	1987	1,543	500
Alai, Margaret Elizabeth	Kaikohe	Farmer/company director	А	1986, 1987	1,132	500
Antunovich, Ross Anthony Cross, Tania Rose	Whangarei Australia (formerly of Paihia)	Fitter and turner Casual housemaid	A A	1985–1987 1986	1,133 730	500 100
Ewen, Brett Michael	Whangarei	Boatbuilder	А	1986	513	250
Geddes, John Brian George Goodison, Robert James	Whangarei Whangarei	Boatbuilder Retired	A A & B	1986 1981–1985,	2,579 1,854	1,200 1,650
T 1 . A 1 .		D .		1986		
Hikuwai, Alfred	Kaeo	Driver Boothuilden	A	1986	878	100
Park, Craig Andrew Tucker, Aaron John	Whangarei Australia (formerly of	Boatbuilder Spray painter	A A	1986 1985	1,258 1,166	600 340
rucher, naton boill	Whangarei)	Spray painter	Ω		1,100	340

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Schedule II-continued

(1)	(2)	(3)	(4) Nature of	(5) Year(s) in Which Evasion	(6) Amount or Estimated Amount of	(7) [,] Amount of Penal Tax
Name	Address	Occupation or Description	Offence*	Occurredt	Tax Evadedt	Imposed
					\$	\$
Waikato Region						
Hamilton Lawton, Lillian	Hamilton	School bus operator	А	1983–1985	2,375	2,360
Nicholson, Stewart Alick	Hamilton	Disco operator	Α	1982-1984	2,679	1,250
Napier	2					
Bruhns, Gordon Warwick	Napier	Watersider	Â	1986	1,141	500
de Jong, Gwendoline Maud	Napier	Shop assistant	A	1987 1987	308 383	30 190
Elzinga, Jelle Johannes	Napier Haatingo	Superannuitant/landlady Home decorating retailers	A A	1987	1,747	1,600
Hastings Home Decorating Ltd.	Hastings	Fiome decorating retailers		1901 1907		
Sneddon, Arthur	Napier	Superannuitant	Α	1987	1,567	750
Te Aroha						
Strongman, Joan Mary	Coromandel	Housewife	Α	1978–1981	1,992	1,470
Central Region						
Masterton						
Hann, Kay Elizabeth	Bulls	Sewer/picker	В	1984-1986	1,714	850
Liese, Harold Gunther	Henderson	Tally clerk	Α	1979–1981	6,610	5,100
Pantelis, George	Masterton	Restaurateur and landlord	A	1979–1981	6,474 746	2,700 746
Thomas, Philip Samuel	Masterton Masterton	Freezing worker Chemical applicator	· A A	1986 1986	306	306
Watt, Andrew	Masterion	Chemical applicator		1,00	000	
Palmerston North	Tr. 11.	Contract cleaner	А	1982, 1983	2,548	2,040
Currie, Judith Ann Joe, Kuen Tao	Fielding Palmerston North	Fish and chip shop proprietor	A	1980–1984	10,242	10,200
Ryan, Agnes Urquhart	Dannevirke	Retired typist	A	1984–1987	11,865	
Soong, Allan	Palmerston North	Builder Freezing worker	A B	1985, 1986 1982	1,808 644	
Todd, Richard Conrad Wright, Bethne Gwen	Palmerston North Longburn	Pie maker	Ă	1983–1985	11,130	
Wellington						
Avery, Peter John	Maupuia	Primary school teacher	А	1981–1985	13,076	5,310
Horton, Sheila	Lower Hutt	Film maker	А	1985	1,314	
Hudson, John Henry	Lower Hutt	Retired	A	1982-1986	3,584	
Johnstone, Desmond Frederick	Wellington	Driver	A	1986	3,028	2,000
Robinson, Brian Ashley	Wellington	Courier	А	1984	597	600
Southern Region	-		-		1. J.	
Blenheim						
Beattie, Janet Shirley	Blenheim	School teacher	А	1986, 1987	1,248	311
Harwood, Kenneth	Blenheim	Storeman/driver	Â	1986	584	
Christchurch						
Bos, Hyronimus Regnerus	Rangiora	Packer	А	1986	718	360
Dunedin						
Mills, Brett Gavin	Queenstown	Electrician	В	1983, 1984	789	390
Invercargill	Queenstown	Licottom				
Munro, Lorraine Patricia	Wyndham	Shedhand	А	1987	95	40
Sinclair, Russell Andrew	Invercargill	Farmer	A	1981–1984	2,482	
Nelson						
Boulton, Peter	Nelson	Clerk	А	1984-1987	1,187	570
Galland, Eric William	Richmond	Driver/plumber	A	1985, 1986	1,465	5 1,310
Gibson, Alan Dorrington	Upper Moutere	School busdriver	Α	1982-1986	2,529	1,265
Watkiss, Audrey Dorothy	Mapua	Nurse	A	1982-1986	1,815	
Whiting, Shirley Ann	Nelson	Shop assistant	A	1985, 1986	2,714	200

*Column (4) indicates the nature of the offence, as follows:

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income.

The information in Columns (5) and (6) refers solely to the particular year or years for which a penal tax was imposed.

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Schedule III

PERSONS CONVICTED UNDER SECTION 368 (1) (a) OR (b) OR SECTION 416 (1) (e) OF THE INCOME TAX ACT 1976 FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE DEDUCTION PAYMENTS; OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE OR, OF AIDING OR ABETTING OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ASSESSMENT ACT 1957 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 369 OF THE INCOME TAX ACT 1976.

(1)	(2)	(3)	(4)	(5) Amount of Tax	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
orthern Region uckland				\$	\$
obertson, Norman Gary ade, Stephen John	Birkenhead Leigh (formerly of Mount Eden, formerly of Birkenhead)	Company director Building contractor	1985 1986	1,567	775
nc Oxide Ltd.	Birkenhead) Auckland	Dealers in zinc oxide pigments and incidentals	1986	5,723	2,855
virskis, Becalelis (in relation to Zinc Oxide Ltd.)	Herne Bay	Shareholder/employee	1986	-	-
Thangarei neppard, Kenneth Jefferies	Matakohe	Wood treatment plant operator	1987	3,836	1,915
aikato Region					
amilton	••				
aleton House (1984) Ltd. amilton Concrete Cutting Ltd. ziller, Simon Harcourt (in relation to Keillar Engineering Ltd.)	Hamilton Hamilton Hamilton	Jewellers Concrete cutters Company director	1987 1987 1986, 1987	2,097 23,270 7,963	1,040 12,000 -
Keiller Engineering Ltd.) eilson, Noel John (in relation to Waikato Blasting & Painting Services Ltd.)	Takanini (formerly of Hamilton)	Managing director	1986, 1987	17,257	4,330
apier					
awkes Bay Dive Centre Ltd.	Napier	Retailers/diving instructors/	1988	1,693	845
yderabad Motors Ltd. osser, Barry Edgar	Napier Waipukurau	Motor repairers Painter/paperhanger	1987 1987, 1988	1,067 6,521	1,060 3,250
ew Plymouth alker, Noel Alfred	New Plymouth	Plant operator/canteen proprietor	1985	1,794	1,794
otorua kers, Gary John (in relation to Formula	Taupo	Company director	1987	7,606	950
Fashions Ltd.) kers, Gary John (in relation to Formula	Taupo	Company director	1987	5,102	630
Knits Ltd.) annett, Stanley Gordon (in relation to Rotorua Apparel Enterprises Ltd.) (in	Rotorua	Company manager	1986, 1987	18,783	9,350
liquidation) rown, Armand Lee (in relation to Towers Promotions Ltd.)	Rotorua	Managing director	1987, 1988	43,142	4,800
raper, Keith Ian (in relation to Tackle House (Taupo) Ltd.)	Taupo	Company director	1985, 1986	1,788	700
ormula Fashions Ltd. ormula Knits Ltd. nloch Boat Brokers Ltd. (in	Taupo Taupo Taupo	Clothing wholesaler Clothing manufacturer Boat brokers	1987 1987 1987, 1988	7,606 5,102 7,915	950 630 1,965
receivership) Ikeland Autowreckers (1986) Ltd. ann, Shirley Gwendoline ojpoi, Aroha Dawn (in relation to Tumanako Promotions Ltd.)	Rotorua Rotorua Rotorua	Automotive dismantler Florist Company director	1987 1987 1987, 1988	389 1,717 2,834	380 840 1,380
otorua Apparel Enterprises Ltd. (in liquidation)	Rotorua	Clothing manufacturer	1986, 1987	18,783	9,350
arp, Christopher Marlow (in relation to Kinloch Boat Brokers Ltd.)	Taupo	Company director	1987, 1988	7,915	1,965
urm, Barbara Ngaitamatiruira urm, Colin Unewai uckle House (Taupo) Ltd. owers Promotions Ltd.	Reporoa Reporoa Taupo Rotorua	Shop proprietor Shop proprietor Sports good manufacturer Restaurateur and cabaret	1985–1988 1985–1988 1985, 1986 1987, 1988	2,844 2,844 1,788 43,142	- 700 4,800
imanako Promotions Ltd. ile, Donald Lawrence (in relation to Lakeland Autowreckers (1986) Ltd.)	Hamilton Rotorua	operators Cafe/cabaret operators Company director	1987, 1988 1987	2,834 389	1,380 380
ile, Donald Lawrence	Rotorua	Builder	1986	1,259	-
<i>uranga</i> ck, Ian Martin ck, Owen Frederick	Tauranga Tauranga	Orchardist Orchardist	1987 1987	26,978 26,977	-

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Schedule III—continued

(1)	(2)	(3)	(4)	(5) Amount of Tax	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Weck, Denise Ann Wellington	Tauranga	Cafe proprietor	1987	1,306	1,290
Pilcher Upholstery Ltd.	Paraparaumu	Upholsterer	1987	379	370
Southern Region Christchurch					
Andrews, Peter James (in relation to Peter Andrews Builders Ltd.)	Christchurch	Managing director	1986, 1987	5,066	1,680
Bailey, Wayne Francis (in relation to Regency Aluminium Ltd.)	Christchurch	Managing director	1986, 1987	15,739	3,410
Barker, Ashley James Stewart Brian England & Son Ltd. (in receivership)	Christchurch Christchurch	Panelbeater Painting contractors	1986, 1987 1987, 1988	5,869 38,460	-
Cantwell, Francis Dennis	Christchurch (formerly of Aylesbury)	Clothing manufacturer	1986, 1987	14,014	7,035
England, Brian (in relation to Brian England & Son Ltd. (in receivership))	Christchurch	Company manager	1987, 1988	38,460	-
Paterson, Hamish Bruce Payne, Craig Brian (in relation to Maranta Management Ltd.)	Amberley Christchurch	Nurseryman Company director	1985 1987	2,807 6,341	1,400 -
Regency Aluminium Ltd. Samuels, Bruce Wayne (in relation to Outlook Aluminium Joinery Ltd.)	Christchurch Kaiapoi	Aluminium joinery Company director	1986 1987	15,739 5,378	-
Young, Craig Lawrence (in relation to Regency Aluminium Ltd.)	Christchurch	Factory manager/company director	1986, 1987	15,739	3,920
Dunedin					
Braid, Peter Robert Porter, Malcolm Wheeler, Kelvin Ernest	Dunedin Dunedin Mosgiel	Butcher Building contractor Wool scourer	1987 1987 19821987	4,663 526 9,060	4,660 260 -
Greymouth	- 				
Williams, Derek Allan	Franz Josef	Restaurateur	1987	7,289	1,790
Timaru		-			
Gilfedder, Paul (in relation to South Canterbury Security Services Ltd. (in liquidation))	Timaru	Managing director	1986-1988	38,361	5,120
South Canterbury Security Services Ltd. (in liquidation)	Timaru	Security company	1986–1988	38,361	

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Schedule IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 369 OF THE INCOME TAX ACT 1976 FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE DEDUCTION PAYMENTS OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE.

(1)	(2)	(3)	(4) Year(s) in	(5) Amount of Tax Deductions	(6) Amount of
Name	Address	Occupation or Description	Which Offence(s) Occurred	Involved in Offence(s)	Penal Tax Imposed
orthern Region				\$	\$
-					
uckland			1000	F 040	1 050
1 Curtains Ltd. dams Paving Ltd.	Manurewa Avondale	Curtain manufacturers Concrete cartage contractors	1988 1988	5,040 4,229	1,259 1,058
tchison Spars and Rigging Ltd.	Manurewa	Spar makers	1988	2,226	556
pen Knitwear Ltd.	Ponsonby	Clothing manufacturers	1988	5,088	1,270
pha Drainage Ltd.	Royal Oak	Drainage contractors	1988	5,078	1,268
aird Reid Ltd.	Avondale (formerly of Henderson)	Film developers	1988	1,486	372
ruce Chrome Ltd.	Henderson) Mt Roskill	Metal polishers	1988	5,140	1,285
usiness Brokers (NZ) Ltd. (in liquidation)	Greenlane	Business brokers	1987, 1988	48,895	18,845
hrisdell Holdings Ltd.	Avondale	Roofing contractors	1987, 1988	16,307	4,060
offey Construction Ltd.	Henderson	Builders	1988	12,817	3,200
ollins Protector Services Ltd. (in liquidation)	St Heliers	Importers	1987, 1988	1,088	270
ontinental Screens Ltd.	Pakuranga	Screen manufacturers	1987	3,119	1,559
ossey, Frank Douglas	Papakura	Motor vehicle repairs	1988, 1989 1988	3,126 2,756	1,560 1,370
agle Kiln Ltd. ox & Kite Fixers Ltd.	Drury Massey	Pottery manufacturers Steel fixers	1988	2,756 8,998	2,245
eorge Croft & Son Ltd.	New Lynn	Organ builders	1988	15,755	2,243
reen, Marjorie Joyce	Ellerslie	Dairy owner	1988, 1989	1,063	1,795
ustafson, Seddon Charles	Helensville	Car painter	1987, 1988	2,669	670
owe, Roydon Clinton	Henderson	Earth moving contractor	1986-1988	11,084	5,520
dustrial Ovens and Fabricators Ltd.	Onehunga	Manufacturing engineers	1986, 1987	6,301	1,575
is Engineering Ltd. (in liquidation)	Auckland (formerly of Greenlane)	Engineers	1988	4,172	1,045
zzmen Entertainments Ltd.	Auckland	Cabaret proprietors	1988	6,295	1,570
tchem Marketing Ltd.	Otahuhu	Jetwasher sellers	1987	1,961	495
ones, Kevin Brian Herbert an's Kitchens Restaur a nt Ltd.	Espom Westmere	Financial advisor/manager Restaurant and food bar proprietors	1986 1988	1,169 907	580 460
a Patisserie Bakery Ltd.	Herne Bay	Bakery proprietors	1988	3,462	1,730
and C Lepine-Williams Ltd. (in receivership)	Mt Albert	Bakery proprietors	1986, 1987	14,801	3,700
ivapulu, Linda Helen	Grey Lynn	Knitwear manufacturer/ postal worker	1985, 1986	1,939	962
Low Bakery Ltd. (in liquidation)	Auckland (formerly of	Bakery proprietors	1987	11,922	2,980
cCarthy Building Contractors Ltd.	Newmarket) Mt Wellington	Building contractors	1987	28,420	7,105
icCleary, Zella Marise	Australia (formerly of Epsom)	Modelling agency proprietress	1985–1987	9,188	2,280
alcolm, Stuart Murray	Glenfield	Landscape gardener	1987, 1988	419	
arton-Lee Cabinetmakers Ltd. (in liquidation)	Auckland (formerly of Glenfield)	Cabinetmakers	1987, 1988	16,622	-
iederer Machinery Ltd.	Papatoetoe	Quarry plant engineers	1988	57,761	· · · · ·
'Donnell, Marie Therese Dzung ffice Equipment Hire Ltd	Parnell	Rest home proprietor	1988	221 5 214	110
ffice Equipment Hire Ltd. Idfield, Graham	Auckland Kumeu	Office furniture hire services Winemaker/orchardist	1989 1988, 1989	5,214 3,676	
arkinson, Selwyn Bruce	Mairangi Bay	Insurance agent	1988	1,408	
arnell Transport Ltd.	Papatoetoe	Transport services	1988, 1989	1,091	270
atrick Steel Clothing Company Ltd.	Parnell (formerly of Auckland)	Clothing manufacturers/ retailers	1988	9,522	2,380
etalia Designer Creations Ltd.	Western Springs	Soft furnishings manufacturers	1988, 1989	2,331	
hil Williams Enterprises Ltd.	Manurewa	Screen printing material suppliers	1989	654	
R. Pinfold Upholsterers Ltd.	Otahuhu Usudama a	Upholsterers Drinterer	1989	2,511	
oneer Printing Company Ltd.	Henderson	Printers	1988	9,651	2,410
ohatu, Ben ohatu, Julia Olivia	Clevedon Clevedon	Commercial cleaner Commercial cleaner	1987, 1988 1987, 1988	1,738 1,738	
okeno Bacon Co. Ltd.	Pokeno	Bacon curers	1988, 1989	3,653	
owell Landscapes Ltd.	Birkenhead	Landscapers	1988	7,236	
recision Alarm Supplies Ltd.	Auckland	Alarm suppliers	1988, 1989	1,519	
inting Express Company Ltd.	Mount Eden	Printers	1988, 1989	70,961	14,195

NEW ZEALAND GAZETTE

Schedule IV—continued

Schedule IV—continued					
(1)	(2)	(3)	(4)	(5) Amount of Tax	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Pro Business Systems Ltd.	Newmarket	Office equipment sales	1988	2,545	635
Profile Joinery Ltd.	Onehunga	Furniture manufacturers	1988	7,425	1,850
Pye, Allan Bruce	Torbay	Commercial fisherman	1988	2,161	545
Queensberry Leather Ltd.	Auckland	Leathergoods manufacturers	1988	8,511	1,280
Rademaker & Lenwood Textiles Ltd.	Henderson	Dyers	1988, 1989	1,026	1,010
Ray Alach Automotive Ltd.	New Lynn	Powder coaters -	1988, 1989	13,124	4,950
Redman, Joseph Alexander	St Heliers	Material cutter	1987-1989	11,280	2,815
Risbridge, Peter John	Bucklands Beach	Hairdresser	1988	2,108	525
Rob's Auto Electrical Services Ltd.	Te Papapa Manat Edan	Auto electrical repairers	1988	6,980	1,745 855
Robanne Holdings Ltd.	Mount Eden	Lunchbar operators	1988 1988	3,415 882	880
Rose, Peter Michael	Mission Bay Ellerslie	Financial planner Commercial artists	1988, 1989	17,762	4,445
Roundhill Enterprises Ltd. Rowan Morgan Enterprises Ltd.	Pukekohe	Builders/computer sales	1988	2,994	1,800
Rutherford, Paul Nicholas	Australia (formerly of Birkenhead)	Screen printer	1988	512	130
Sampson and Crispen Investments Ltd.	Onehunga	Taxi and other transport hirers	1988	600	295
Scaife, Kevin (In relation to K and E Scaife Cabinetmakers Ltd. (in	Blockhouse Bay	Cabinetmaker	1986, 1987	8,048	1,990
liquidation)) A. P. Shale and Co. Ltd.	Onehunga	Industrial insulation	1987, 1988	10,944	5,465
Sinclair, Eric Alexander (in relation to	Papakura	contractors Manufacture and supply	1987, 1988	34,609	8,630
S.T.M. Holdings Ltd. (in liquidation))	-	engineer	4007	0.000	
Skipper, John	Papatoetoe	Accountancy service	1987	3,392	830
Smales, Brian William	Manukau	Meat wholesaler	1988	7,042	1,755
Snake Studios Ltd.	Auckland	Screen printers Builder	1987, 1988 1988	31,727 4,978	7,900 1,220
Sole, Mijo South City Security Ltd.	Remuera Papakura	Commercial cleaners and	1987, 1988	19,432	4,825
South Pacific Software Ltd.	East Tamaki	security services Developers of computer software	1988	5,099	1,260
Sportz Bagz Ltd. Stanish Plastics Ltd.	Epsom Takapuna	Sports bag manufacturers Plastic product manufacturers	1988 1988	653 2,186	160 1,085
Stewart, Ian Gordon	Devonport	Accountant	1987, 1988	13,776	3,420
Sultah Enterprises Ltd.	Massev	Taxi operators	1988	4,506	425
Taylor, Wesley John	Manurewa	Home merchant	1985-1988	2,517	600
Te Tai, Daniel Charles	Pakuranga	Cut, make and trim	1988	10,117	2,515
The Wireless Works Ltd.	East Tamaki	Retailers of electronic and audio equipment	1987, 1988	11,022	1,600
Titford, Richard	Herald Island	Sales, fitting and plumbing of gas appliances	1988	2,358	580
Trangen Engineering Ltd.	Papatoetoe	Transporters and general engineers	1988	4,754	1,175
Tumua Security Ltd.	Glen Eden	Security services	1988	1,972	195
Turf Line Ltd.	Pakuranga	Manufacturing engineers	1987, 1988	11,685	2,900
Twilight Pines Ltd. (formerly Temptation (N.Z.) Ltd.)	Otahuhu	Lingerie manufacturers	1986, 1987	15,435	7,705
Verbena Holding Ltd.	Auckland	Real estate brokers	1986	9,858	2,455
Vodanovich, Neil James Waiuku Car Painters (1984) Ltd. (in	Mission Bay Waiuku	Clothing manufacturer Spray painters	1987, 1988 1987, 1988	3,231 6,595	780 1,615
liquidation)	Milford	Contago contractore	1097 1099	41,825	10.445
H. and W. Wallace Ltd. J. Weir and Company Ltd.	Milford Ponsonby	Cartage contractors Funeral directors	1987, 1988 1987, 1988	41,825 17,387	10,445
Willowgrange Nursery Ltd.	Pukekohe	Nurseryman and cellular propagation	1987, 1988	18,810	2,800
Wolfgram, Malcolm Colin	Belmont	Builder	1987, 1988	7,182	3,575
Whangarei				· .	
Carman, Malcolm Kenneth Clark, Gordon Melton	Whangarei Onerahi	Accountant Debt collector/company director	1988 1988	4,455 1,989	1,090 2,950
Corsa Investments, Ltd.	Ruakaka	Bakery	1988	431	105
Dickens, Robin Phillip	Maungaturoto	Pig farmer	1988	162	80
Foster Holdings Ltd.	Whangarei	Car painters	1988	5,440	2,650
Franicevich, Mate	Whangarei	Fish processor/retailer	1987, 1988	35,515	1,200
Gentil, Murray Craig	Whatitiri	Dairy farmer	1988	151	1 000
Maungaturoto Engineering Co. Ltd.	Maungaturoto	Engineers	1988	1,345	1,000

NEW ZEALAND GAZETTE

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Schedule IVcontinued					
(1)	(2)	(3)	(4)	(5) Amount of	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
Ivane	Address	Occupation of Description		Stellce(s)	\$
Smith, Graham William	Whangarei	Refuse collector/contractor	1988	ب 6,575	₽ 2,550
R. E. & J. M. Stevens Electronics Ltd.	Whangarei	Video library	1988	1,233	400
Fe Kotahitanga E Mahi Kaha Trust	Kaikohe	Training scheme	1988	9,370	1,200
Fribble, John Neil	Pakotai	Forestry contractor	1987, 1988	2,517	1,600
Vilkinson, John Foster	Kaiwaka	Cabinet maker	1988	2,026	990
Voolridge, Owen Geoffrey	Whangarei	Panelbeater	1988	· 2,039	450
Vaikato Region Sisborne					
Baker, Te Hoani Matekairoa	Tikitiki	Horticulturalist	1988	2,992	750
Barron, Peter David Netterville	Gisborne	Painter and paperhanger	1986-1988	7,069	1,765
Foster, Brett Michael	Gisborne	Forestry contractor	1988	2,620	650
Foster, Noel Arthur	Gisborne	Forestry contractor	1988	2,620	650
lagen, Albert Fred	Gisborne	Restaurateur	1988	1,306	320
Hagen, Tera Ann	Gisborne	Restaurateur	1988	1,306	320
James, Gregory Paul	Gisborne	Fisherman	19861988	2,430	1,225
Williamson, Rex	Gisborne	Outboard motor mechanic	1988, 1989	1,019	255
Hamilton	Tabaras	Longing contractor	1098	1 995	220
Burgess, Wini Stoop Import Ltd	Tokoroa Hamilton	Logging contractor	1988 1988	1,335 4,875	330 1,200
Creon Impex Ltd. Daleton House (1984) Ltd.	Hamilton	Importers Jewellers	1988	4,875	932
Fischer, Harold Brian	Cambridge	Farmer/horse breeder	1987, 1988	802	932 190
Healey Holdings Ltd.	Hamilton	Motor vehicle garage	1987, 1988	3,634	900
Holmes, Dennis Malcolm	Cambridge	Architect	1988	1,262	310
C. R. Loader (1983) Ltd.	Hamilton	Repossession company	1987, 1988	10,284	2,550
Veilson, Noel John (in relation to Waikato Blasting & Painting Services Ltd.)	Takanini (formerly of Hamilton)	Managing director	1987, 1988	4,272	1,050
Dwen Glynn Contractors Ltd.	Matamata	Cartage contractors	1988	5,592	1,390
. & C. Patterson Enterprises Ltd.	Tokoroa	Mechanical repairers	1988	1,715	425
Patterson, Ian Murray (in relation to I. & C. Patterson Enterprises Ltd.)	Tokoroa	Company director	1988	1,715	425
Pattison Jewellers & Gift Centre Ltd.	Morrinsville	Jewellery and giftware retailers	1988	790	170
Perini, Joanne Heather	Hamilton	Burgar bar operators	1988	1,250	315
Price's Nurseries Ltd.	Hamilton	Nursery	1987, 1988	5,464	1,380
Roberts, Diana Kay	Hamilton	Manufacturer	1988	546	130
Roberts, Graham John	Hamilton	Manufacturer	1988	546	130
Somervell, Aileen	Cambridge	Horse trainer	1988	1,667	420
Somervell, Lee William	Cambridge	Horse trainer	1988	1,667	420
Sycamore, Raymond Earl	Tirau	Logging contractor	1987, 1988	6,193	1,555
Jitrasonic Enterprises Ltd.	Hamilton	Nightclub operators Dairy and takeaway	1988 1987, 1988	5,222 1,520	1,300 375
Whalen Enterprises Ltd.	Horotiu	operator	1707, 1700		
Wootton, Helen Jane	Huntly	Refuse collectors/haulage contractors	1988	2,130	520
Wootton, Leslie	Huntly	Refuse collectors/haulage	1988	2,130	520
Napier		contractors			
Ade Products Ltd.	Napier	Engineers	1987	299	75
Adzed Handcarved & Hewn Furniture New Zealand Ltd.	Napier	Furniture manufacturers	1988	1,877	470
Athea, Brian Roy	Napier	Antique dealer	1988	339	170
Bunn, Kristina Elizabeth	Hastings	Florist	1988	365	185
Bunn, Nigel Paul Gresham	Hastings	Carpet layer	1988	478	120
Chong, Alison Ruth	Napier	Restaurateur	1988	387	90
Daecol Distributors Ltd.	Napier	Wholesale distributors/ manufacturers	1988	2,028	500
Flight Care Ltd.	Feilding	Aircraft engineers	1988	12,752	3,170
Gempton, Shirley Ann	Napier	Coffee lounge proprietress	1988	1,082	260
-larris, Mary Priscilla	Takapau	Sheep/cattle farmer	1986-1988	3,769	506
-Iarris, Neil Reginald	Takapau	Sheep/cattle farmer	1986-1988	3,769	506
Harrison, Kelvin Owen	Hastings	Gardener	1988	1,955	490
Hodgkinson, Richard William	Hastings	Orchardist	1987	2,582	400
Kake, loane, (also known as Kake, John)	Hastings	Orchard contractor	1988	3,882	1,940
Kevin McCarthy & Associates Ltd.	Hastings	Computer management and marketing	1989	1,723	430
AND D MODELLA	Lie ettin n-	consultants	1099	A	1 1/0
J. M. & C. B. McGlinchey Ltd.	Hastings	Restaurateurs	1988	4,668	1,163
McGowan Trading Company Ltd.	Havelock North	Foodmarket	1988	580	270

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NEW ZEALAND GAZETTE

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Schedule IV—continued

(1)	(2)	(3)	(4)	(5) Amount of Tax	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
McKie Agencies Ltd. Smith, Gail Rosemary Tip Top Laundry & Dry Cleaning (1987)	Napier Napier Hastings	Variety store Lunch bar proprietress Laundry and dry cleaners	1988 1988 1988, 1989	163 202 7,267	40 50 1,820
Ltd. Twin City Travel Ltd.	Huntly	Travel agents	1988	701	170
Waipawa Piggeries Ltd. Watermark Investments Ltd. T A Wood Ltd. R F Wooffindin Ltd.	Waipawa Napier Napier	Piggeries Marketing Building constructors Wool blenders	1988 1988 1988 1988 1987	351 2,489 2,161 2,283	90 620 535 570
New Plymouth	Napier	WOOT DIEIIGEIS	1987	2,200	57
Buchanan, Gregory Ross Buchanan, Rodney Neli Gower, Lucinda Mary	Strathmore Strathmore New Plymouth	Farmer Farmer Suntan and beauty clinic	1987 1987 1988	1,144 1,144 383	343 343 190
	•	proprietress			
E. O. & L. Morgan Ltd. Potroz, Margaret Ed <i>Rotorua</i>	New Plymouth New Plymouth	Dairy proprietor Boutique proprietress	1987, 1988 1988	4,719 892	1,175 215
Bayly, Anthony John Fleur International Orchid Gardens Ltd.	Rotorua	Nurseryman -	1988 1988	2,463	350
Fraser, Peter Lovat	Rotorua Rotorua	Grower and exporter Farmer	1988	13,593 677	3,400 170
Hakopa, Tawiri William (in relation to Tongariro Engineering Ltd.)	Taupo	Company director	1988	5,161	600
Hamurana Park Ltd.	Rotorua	Tourist park operator	1987, 1988	4,202	1,050
Henderson, Patrick William Hollows, Colin Joseph (in relation to Kimi- Ora Trust)	Turangi Rotorua	Forestry pruner Trustee	1988 1987, 1988	2,713 8,276	670 2,260
Press, William James Tongariro Engineering Ltd.	Taupo Taupo	Builder Engineers	1987 1988	696 5,161	170 600
Tauranga				•,	
Reid, Pamela Dorothy Bay Game Distributors Ltd. Te Aroha	Maketu Opotiki	Dairy proprietor Game meat distributors	1988 1988	1,492 1,083	370 270
Lichtwark, John Robert	Te Aroha	Builder	1987, 1988	1,987	495
Central Region					
Masterton		•		· .	
Astral Print Ltd. (trading as Roydhouse Print 1986)	Carterton	Printers Boundation and activities	1988, 1989	2,569	641
Clapham, John Patrick Daniell, Michael Eglesfield	Masterton Masterton	Barrister and solicitor Farmer	1988 1988	356 1,042	89 260
Fletcher, Evelyn Suzanne	Greytown	Farmer and carrier	1988, 1989	556	135
Fletcher, Roy Ronald Jensen, Virginia Georgia	Greytown Masterton	Farmer and carrier	1988, 1989 1989	556 1,214	135 302
New Zealand Food Driers	Greytown	Clothing manufacturer Food driers	1987	9,338	2,330
Planco Homes Ltd.	Masterton	Building company	1988	2,121	1,060
M. D. Smith Contractors Ltd.	Carterton	Painter and silviculturalist	1988	2,541	625
Smith, Michael David Softwood Product Wairarapa Ltd.	Carterton Masterton	Painter and silviculturalist Sawmill operators	1988 1988, 1989	2,647	660
Tait, Kay Elizabeth	Masterton	Commercial cleaner	1988	6,415 1,159	1,600 290
Tait, John Erland	Masterton	Commercial cleaner	1988	1,159	290
Tankersley, Gavin John Wains and Savind Ltd	Masterton	Farmer Video and to be	1988	178	44
Wairarapa Sight and Sound Ltd. Palmerston North	Masterton	Video rentals	1988	5,207	1,630
Brooker, Murray Arthur	Palmerston North	Commercial cleaner	1988	910	240
Cooper, Simon	Woodville	Cabinet maker	1988	3,436	860
Joe and Gaye Pape Investments Ltd.	Levin	Cake and coffee house	1988	8,051	2,000
Larkin, Wiremu	Rangiotu	Farm/forestry contractor	1987	878	220
Wood, Roger Allan	Kimbolton	Farmer	1988	360	90
Wanganui			1000		
Clark, Ross David	Wanganui	Plumber and stevedore	1988	3,501	870
Fraser, Michael Murray Fraser, Rachael Mary	Ohakune Ohakune	Farmer Farmer	1987 1987	1,229 1,229	155 155
Gilbertson, David Ronald	Wanganui	Importer/exporter	1987	1,229	490
Jaquiery, Trevor Stephen	Wanganui	Doctor	1988	375	90
Kirkby, Kim Allen	Turangi	Builder	1987	2,215	550
Moffett, James Murray	Marton	Builder	1988	576	435
Penrod (Department Stores) Ltd.	Wanganui	Department store	1988	21,754	5,400

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Wellington Bill Carguit Ltd. Petone Bullding contractor 1988 2,063 511 88 Carguit Ltd. Petone Vinyl repater 1988 311 88 Carguit Ltd. Petone Vinyl repater 1988 311 8 Carguit Ltd. Petone Vinyl repater 1988 31 8 Carguit Ltd. Petone Vinyl repater 1988 31 8 Carguit Ltd. Lower Hutt Butchary 1989 2,281 43 2,21 1 Hut Labour Hite Ltd. Lower Hutt Butchary 1989 2,281 43 2,21 1 Hut Labour Hite Ltd. Lower Hutt Butchary 1989 2,281 43 2,21 1 Hut Labour Hite Ltd. Lower Hutt Butchary 1989 2,281 43 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,21 1 Hut Labour Hite Ltd. Vinyl repater 1988 4,20 2,27 2,24 2,52 1 Hut Labour Hite 198 4,20 2,297 5,242 2,52 1 Hut Labour Hite 198 4,35 4,35 4,31 4 4 4 4 1 Hut Labour Hite 198 4,35 4,35 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	(1)	(2)	(3)	(4)	(5) Amount of	(6)
Paracel fibrare Paraz Delivera) Lid. Wagapani Sina: Thour. Abor. Sina: Sina: Sina	Name	Address	Occupation or Description	Which Offence(s)	Deductions Involved in	Penal Tax
Parced (Horse Pacz Dalovers) L.d. Wasganut Dality proprietor 1988 3.37 12.966 Springer, Nurray John Wasganut Dality proprietor 1988 189 22 Wilson, Costem Ressel Wanganut Dality proprietor 1988 20 23 Wilson, Costem Ressel Building contruction 1988 20 23 24 Bill Cargill Lid. Petone Building contruction 1988 206 311 88 Frith Construction Lid. Weilington Building contruction 1988 731 246 Herweini, Shtriky Yoonne Manor Park TAB agent 1988 240 240 Hornwood, Mahaei Jahan Avelon Potone Information suppliers 1988 718 188 King, Patt Thomas Petone Information suppliers 1988 718 188 King, Patt Don				<u> </u>	\$	9
Soler, Theory John Piprika Farmer 1997, 1983 3,373 682 Wilson, Graeme Russell Wanganui Dairy proprietor 1988 139 22 Wallon, Noelme Stella Wanganui Dairy proprietor 1988 139 22 Wallington Building contractor 1988 139 22 Wallington Building contractor 1988 311 86 Kindge, Richard Syncey Petone Vinyl repairer 1988 311 86 Frint Construction 140 Wallington Petone Vinyl repairer 1988 311 86 Frint Construction 140 Wallington Petone Lower Huit Building construction 1985 1987 1285 Hurcomb Engineering Portus Lower Huit Building construction 1988 340 22 Ward Labour Hier Struction 1988 1899 7,071 1300 177 Hurcomb Engineering Portus Lower Huit Matocheritististististististististististististis	Penrod (Home Pizza Delivery) I to	Wanganui	Pizza deliveru service	1987 1988		
Springer, Muray JohnWanganuiFah and chip retailer1985417106Wilson, Graeme RussellWanganuiDairy proprietor198518922Wilson, Koeline StellaWanganuiDairy proprietor198518922Wilson, Koeline StellaPetoneBuilding contractor198521Bill Cargil Ltd.PetoneVinyl repairer198531186Erindge, Christion LukWellingtonBuilding construction1986, 198719,1971.80Frich Construction Ltd.WellingtonBuilding construction1986, 198719,1971.80Herowshi, Shrikey YvonneManor ParkTAB agent19884.202.2814.3House Kald AlanAvaionPairier19884.202.211.4Hurcomb EngineeringPotoneItabury pointeror19884.202.21Hut Labour Hire Ld.PetoneItabury pointeror19885.322.66King, Patar ThomasParagennuuPaelbaate19885.7422.22King, Patar ThomasPaesaronuuPaelbaate19885.7422.20King, Matar BardLabour Pool services19897.262.22Link Tech Ld.PetoneItabury pointero19885.7422.20King, Natar BardLabour Pool services19885.7422.20King, Natar BardLabour Pool services19885.7422.20King, Patar BardNatar Tabu proprietor1988			•			
Wilson, Rochne Stella Warganul Darty proprietor 1988 189 22 Wellington Building contractor 1988 2,063 510 Endge, Christine Jule Petone Building contractor 1988 2,063 511 Endge, Christine Jule Petone Viny repairer 1988 311 82 Hornon, Stating Yonne Manor Park TAB agent intuction 1988 5,531 86 Hornovod, Mchael Alan Avaion Painter 1988 5,531 86 Hornovod, Mchael Alan Avaion Painter 1988 316 86 Hornovol, Mchael Alan Avaion Painter 1988 316 86 Hornovol, Mchael Alan Lower Huit Medicary pointers 1988 316 97 Hitt Labour Hite Lid. Petone Labour pointers 1988 316 97 Kingh, Michael Blair Island Bay Builder 1988 366 2267 Kingh, Hichael Blair Island Bay Rotion Fruinterenariacturer<						
Wellington Bill Cargin Lick Freindes, Christine Aule Freindes, Christine Aule, Christine Aule Freindes, Fr			2.1.1			
Bill Carly Ltd. Petone Building contractor 1998 2,663 511 Endge, Christine Jule Petone Viny frepatier 1998 311 88 Endge, Richard Sydney Petone Viny frepatier 1998 311 88 Firth Construction Lower Hutt Building construction 1998 5,551 2,555 Hornwood, Michael Alan Avaion Painter 1998 5,351 2,555 Hornwood, Michael Alan Lower Hutt Buichery 1999 2,881 531 Hornwood, Michael Ld. Lower Hutt Buichery 1999 7,075 177 Hornoha Jean Kouyha Park Taxt proprietor 1998 7,18 180 Kerr, Dona Jean Kouyha Park Taxt proprietor 1998 6,749 3,371 Kingh, Michael Blair Liande Bay Builder 1988 1566 2,597 242 2,626 Kingh, Michael Blair Liander Fruiterer 1987, 1988 4,563 424 2,597 <td>Vilson, Noeline Stella</td> <td>Wanganui</td> <td>Dairy proprietor</td> <td>1988</td> <td>189</td> <td>25</td>	Vilson, Noeline Stella	Wanganui	Dairy proprietor	1988	189	25
Entidge Christine Julie Petone Ving/repairer 1988 311 86 Entidge, Richard Synday Petone Ving/repairer 1988 111 86 Firth Construction Lid. Wellington Building construction 1985, 1987 19,197 180 Holmwood, Michael Alan Avalon Pairter 1988 7.17 180 Homsood, Michael Alan Lower Huit Buchery 1938 5.351 2.655 Honshood, Michael Alan Lower Huit Buchery 1938 7.18 7.17 Inforte Information Service Lid. Petone Information suppliers 1938 7.18 7.17 Inforte Information Service Lid. Petone Information suppliers 1938 7.18 1.86 King, Hurchael Blair Island Bay Builder 1988 6.749 3.37 Link Tech Lid. Ngauranga Computation train	Vellington					
Entdgs, Christine Julie Petone Ving (repairer 1988 311 86 Entdgs, Richard Sydney Petone Ving) (repairer 1988 311 86 Firth Construction Ltd. Wellington Building construction 1986, 1987 12, 137 180 (Herewini, Shirkey Yoonne Manor Park TAB agent 1988 7.17 18 (Hormood, Michael Alan Avalon Park TAB agent 1988 7.17 18 (Hormonod, Michael Alan Avalon Park TAB agent 1988 7.17 18 (Hormonod, Michael Alan Avalon Park TAB agent 1988 7.17 18 (Hormonod, Michael Alan Avalon Park TAB agent 1988 7.18 180 (Hormono Engineering Portrat Engineers 1989 7.075 1.77 (Hotel Information Service Ltd. Petone Information suppliers 1988 7.18 180 (Karr, Dona) Jean Kowhal Park Tay proprietor 1988 7.18 180 (Karp Auto Electrical Lower Huit Automotive electrical 1987 5.242 2.625 (horp, Hue Ltabour Phol Services 1998 7.075 1.77 (Hotel Information Service Ltd. Petone Information suppliers 1988 3.149 47 (King, Pater Thomas Paraparaumu Panabaztar 1988 8.66 211 (Kingh, Michael Blair Island Bay Builder cuble 1988, 1989 2.397 2.240 (Tank Tech Ltd. Ngauranga Calonde 1988, 1989 2.397 2.424 (Horteen Ltd. Ngauranga Calonde 1988, 1989 2.397 2.424 (Horteen Ltd. Ngauranga Calonde 1988, 1989 2.397 2.437 (Tank Tech Ltd. Ngauranga Calonde 1988, 1989 2.397 2.447 (Madatone Mail Jewellers (1980) Ltd. Upper Hutt Jewellers 1988 1.568 2.557 (Jon, April Fances Newlands Clothing retailer 1988 1.969 2.139 7.37 (Madatone Mail Jewellers (1980) Ltd. Upper Hutt Jewellers 1988 3.566 2.57 (Madatone Mail Jewellers (1980) Ltd. Walkedown Prunterer 1988 3.570 1.77 (Madatone Mail Jewellers (1980) Ltd. Walkedown General carters 1988 3.570 1.77 (Madatone Mail Jewellers (1980) Ltd. Walkedown Phunbers 1988 3.570 1.77 (Madatone Mail Jewellers (1980) Ltd. Walkedown Phunbers 1988 3.570 1.77 (Handraft Restaurant 1.40, Wellington Cleaner 1988 1.959 2.139 7.37 (Madatone Mail Jewellers (1985) Ltd. Walkedown Phunbers 1988 3.576 1.77 (Handraft Restaurant 1.40, Wellington Cleaner 1988 1.959 2.137 7.37 (Madatone Leaner Ltd. Wellington Cleaner 1988 1.958 1.77 2.27 (Madatone Scaurant 2.44 44 (Radenh)	Bill Cargill Ltd.	Petone	Building contractor	1988	2,063	510
Pint Construction Ltd. Wellington Building construction 1986, 1987 19,197 1,800 Holmwood, Michael Alan Avalon Painter 1988 5,51 2,656 Houwood, Michael Alan Lower Hutt Butchery 1988 3,16 6K Household Mast Ld. Lower Hutt Butchery 1989 2,831 433 Huncomb Egineering Portua Engineering services 1980 7,10 1,71 King, Pater Thomas Paraparaumu Panabeeter 1983 8,149 437 King, Huchael Blar Iand Bay Builder 1983 6,749 3,37 Link Tech Ld. Ngauranga Computer cable 1998, 1987 2,397 242 Link Tech Ld. Ngauranga Computer cable 1998, 1988 2,663 443 McConnell, John Donald Diahaga Furture manufacturer 1988 1,663 252 Link Tech Ld. Ngauranga Furture manufacturer 1988 3,663 492 Link Tech Ld.		Petone	Vinyl repairer	1988	311	80
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Regency Aluminium Ltd.)ChristchurchPanelbeater19872,820400Barker, Nicholas Alwyn KeithChristchurchCompany manager1987, 198813,1243,274Bate, Kenneth (in relation to Bearing Supplies Ltd. (in liquidation))ChristchurchCompany manager1987, 198813,1243,274Supplies Ltd. (in liquidation))Cane Furniture Manufacturers Ltd.ChristchurchFurniture manufacturers19882,305314Carney, Winston RaynorChristchurchPanelbeater1988, 19891,364680Clancy, Donald JohnChristchurchPanelbeater19883,61890Dawe, Susan JoanChristchurchRestaurateur1987, 19889,1312,286Emms & Legros Ltd.ChristchurchPrinters19881,827450Gosling, David WalterChristchurchRest home proprietor19885,148644Hornby Construction Ltd. (formerlyChristchurchRest home proprietor19882,032500Aabaas Brothers Ltd.)Kaef Products Ltd.ChristchurchCanvas goods19882,641644	Christchurch	4				
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Carney, Winston RaynorChristchurchPanelbeater1988, 19891,364680Clancy, Donald JohnChristchurchPanelbeater19883,618900Dawe, Susan JoanChristchurchRestaurateur1987, 19889,1312,280Emms & Legros Ltd.ChristchurchPrinters19881,827455Gosling, David WalterChristchurchRest home proprietor19885,148644Gosling, Margaret AnneChristchurchRest home proprietor19885,148644Hornby Construction Ltd. (formerlyChristchurchManufacturing welders19882,032500Kaef Products Ltd.ChristchurchCanvas goods19882,641644		Christchurch	Furniture manufacturers	1988	2 305	314
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Aabaas Brothers Ltd.)Kaef Products Ltd.ChristchurchCanvas goods19882,641641		Christchurch		1988	2,032	500
	morney Construction Ltd. (formerly					
manufacturer	Aabaas Brothers Ltd.)		-			.

NEW ZEALAND GAZETTE

Schedule IV—continued

(1)	(2)	(3)	(4)	(5) Amount of Tax	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Ken Tech Construction & Development Ltd. (in liquidation)	Christchurch	Construction and development	1988	4,007	1,000
Ma, Delia	Christchurch	Baker	1988	937 13,031	233 3,255
McDonald, Rodney John Morland Motorcycles Ltd.	Christchurch Rangiora	Proprietor Motorcycle sales/repairs	1987, 1988 1988	934	3,235
Morland, Thomas Anthony (in relation to Tom Morland Ltd.)	Christchurch	Company director	1988	1,707	410
Murphy, Paul James	Christchurch	Butcher	1987, 1988	2,411	585
Neame, Clifford Gordon Saunderson, Stephen Brent (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch Christchurch	Taxi proprietor Company manager	1987 1988	661 2,305	163 103
Shand, Robert Berkley	Christchurch	Restaurateur	1987, 1988	3,790	948
Smith, Murray Ernest	Christchurch	Panelbeater/paint sprayer	1987, 1988	938	225
Still Life Framing Company Ltd. Stringer, William Grant	Christchurch Rangiora	Picture framers Hotelier	1988 1987, 1988	2,191 14,978	540 650
Fekram Agencies Ltd.	Christchurch	Importers/distributors of musical instruments	1987, 1988	1,339	334
Thompson, Nora	Christchurch	Lingerie/marital aids	1987, 1988	7,932	1,975
Fom Morland Ltd. Westenra, John Parker	Christchurch Christchurch	Car builders Fish shop proprietor	1988 1988	1,707 440	410 105
Westerna, John Parker Vhelan, Jane Marie		. Clothing/jewellery retailer	1988	490	240
Whiten, David Stephen (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch	Company manager	1988	2,305	103
Williams White Dove Ltd.	Christchurch	Whiteware retailer	1988	616	150
G L Woods and Co. Ltd. Voods, Gordon Leonard (in relation to G L Woods and Co. Ltd.)	Christchurch Ashburton	Amusement parlour Managing director	1987 1987	770 770	195 195
Yardleys Bakery Ltd. Dunedin	Christchurch	Bakery	1987, 1988	19,227	1,900
	Dunedin	Carage preprietor	1988	2 207	2 270
Tenry, Geoffrey Allan Greymouth	Duneain	Garage proprietor	1988	3,297	3,270
Burden, David John	Kowhitirangi	Dairy farmer	1988	510	128
Burden, Verna Joyce	Kowhitirangi	Dairy farmer	1988	510	127
lampson, Francis Leonard	Reefton	Builder	1989	345	100
indbom, Margaret Claire	Greymouth	Locksmith/hardware	1989 1989	520 520	260 260
.indbom, Robert Mark Routhan, John Edward Spencer	Greymouth Hokitika	Locksmith/hardware Cartage contractor	1988	661	100
Scarlett, Jean Therese	Karamea	Dairy farmer	1988	75	34
Scarlett, Wilfred George Charles	Karamea	Dairy farmer	1988	188	85
Scarlett, William Anthony	Karamea	Dairy farmer	1988	112	51
Scarlett, Yvonne Faye _ G Wisdom Building Co. Ltd	Westport Greymouth	Grocer Builder	1988 1988	1,210 173	325 100
nvercargill					
Bell, Athol Hirst	Invercargill	Second hand dealer	1988	597	295
nvercargill Bulk Foods (1983) Ltd. Van Hattum, Gaile Daphne	Invercargill Queenstown	Grocery retailers Beauty therapist	1988 1988	236 634	59 634
Wyatt, William Joseph	Invercargill	Second hand dealer	1988	-	-
Nelson					
Allsop, Douglas Rodney	Nelson	,	1988	2,513	373
limmink Distributors Ltd. Aike Wells Ltd.	Nelson Motueka	Food processor Plumber	1987, 1988 1987, 1988	1,758 3,449	695 1,720
Rountree, Lester Michael	Lower Moutere	Timber mill operator	1988	1,279	290
Watson, Dennis Daniel	Nelson	Antique furniture restorer	1988	332	80
Timaru					
Anderson, Patricia Merle	Ashburton (formerly of Timaru)	Laundrette proprietress	1988	659	165
Aorangi Taverns Ltd.	Timaru	Tavern proprietor	1988	1,384	140
Broadhead, Michael Joseph Good Forth Marketing Corporation Ltd	Timaru Timaru	Restaurant proprietor	1988, 1989 1988	247 472	63 235
Good Earth Marketing Corporation Ltd. Hooper, Charles Francis	Timaru 7 Timaru	Confectionery retailer Motel proprietor	1988	649	200
nnes, James Ian Stanley	Fairlie	Livestock farmer	1988	22,237	2,230
Kace Enterprises Ltd.	Lake Tekapo	Restaurant proprietor	1988	389	90
Milne, Paul Lawrence	Timaru	Licensed restaurant proprietor Licensed hotel proprietor	1988 1988, 1989	2,199 3,445	550 860
Mt Hutt Country Club Ltd. Robertson Machinery (1984) Ltd.	Methven Hinds	Agricultural machinery manufacturer	1988, 1989	2,644	665

NEW ZEALAND GAZETTE

Schedule IV—continued

(1)	(2)	(3) Occupation or Description	(4)	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
Name	Address		Year(s) in Which Offence(s) Occurred		
				\$	\$
Smeath, Ian Leslie	Tinwald	Restaurant/takeaway bar proprietor	1988, 1989	550	130
Smeath, Patricia Mary	Tinwald	Restaurant/takeaway bar proprietor	1988, 1989	550	130
Smith, Christina Dawn	Timaru	Restaurant proprietress	1988, 1989	247	62
Talbot, Wayne Stewart	Tinwald	Logging contractor	1988, 1989	2,710	680
Waimate Small Enterprises Development Co-operative Ltd.	Waimate	Manufacturers	1989	564	140

Schedule V

PERSONS WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 37(0) OF THE INCOME TAX ACT 1976 FOR ATTEMPTING TO OBTAIN A FALSE REFUND OF FAMILY SUPPORT CREDIT OR TAX OR UNDER SECTION 420 OF THE INCOME TAX ACT 1976 FOR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX IN RELATION TO FAMILY SUPPORT CREDIT OF TAX.

(1)	(2)	(3)	(4)	(5) Amount of	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurredt	Tax Involved in Offence(s)†	Amount of Penal Tax Imposed
<u></u>				\$	\$
<i>Masterton</i> Hann, Kay Elizabeth Hann, Maurice Charles	Bulls Bulls	Sewer/picker Airman	1987 1987	300 312	300 300

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tThe information in Columns (4) and (5) refers solely to the particular year or years for which penal tax was imposed.

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