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ISSUES

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## **NAMES OF TAX EVADERS**

## 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 nine months period ended the 30th day of June 1989. 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.

Dated at Wellington this 19th day of April 1990.

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)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Maea, Taulai	Otara	Machine operator	A	1985	1,451	725
Mumby, Brumpton	Waipu (formerly of Hawera)	Bookmaker/company director	A	1978-1981	11,449	11,430
Rendall, Jack (also known as Kirisome, George)	Mangere	Toolsetter	A	1985	2,036	2,030
<b>Waikato Region</b>						
<i>Hamilton</i>						
Brumby, John	Putaruru	Bushman	A	1985, 1986	749	740
Bunnik, Johanna Josephina Cornelia	Matangi	Farmer	A	1980-1986	13,538	13,450
Bunnik, John Theodore	Matangi	Farmer	A	1981-1984	3,771	3,650
Bunnik, Thomas Cornelius	Matangi	Farmer	A	1980-1986	7,791	7,700
Hamilton, Derek Clark	Hamilton	Milk vendor	A	1981-1984	1,964	2,900
Jenner, Colin Francis Harry	Rotowaro	Supervisor	A	1983-1986	5,673	5,670
Perry, Trevor Donald	Morrinsville	Retired factory manager	A	1982-1986	5,683	5,660
Rive, Trevor Norman	Hamilton	Music teacher	A	1981-1984	14,704	-
Tebbs, Martha Jessie	Hamilton	Retired	A	1982-1985	6,679	-
Wadey, Maxwell Owen	Hamilton	Marketing director	A	1985, 1986	1,329	1,320
Wiggins, Kelvin Roderick	Manurewa (formerly of Owhangō)	Bullder	A	1976-1982	8,517	6,210
<i>Napier</i>						
Greeks, Keith Raymond	Napier	Timber worker	A	1986	1,152	1,150
Little, David	Wairoa	Labourer	A	1986	1,087	1,080
Poihipi, Steve	Wairoa	Machine operator	A	1986	915	915
Wildey, Lester Grant (also known as Wildey, Dale)	Hastings	Life insurance agent	A	1984	2,414	2,400
<i>New Plymouth</i>						
Chamberlain, Ernest Edward	Kaponga	Dairy farmer	A	1983-1986	12,574	15,084
<i>Rotorua</i>						
Thomson, Margaret Ann (in relation to W. G. G. Thomson Ltd.)	Taupo	Company director	E	1980-1983	-	-
W. G. G. Thomson Ltd.	Taupo	Pharmacists	A	1980-1983	7,713	7,710
Thomson, Willian Gilbert George (in relation to W. G. G. Thomson Ltd.)	Taupo	Company director	E	1980-1983	-	-
<b>Central Region</b>						
<i>Palmerston North</i>						
Joe, Chui Wong	Longburn	Vegetable retailer	A	1974-1984	23,308	13,300
Weavers, Nola Marjorie	Palmerston North	Shop assistant	A	1984-1986	2,023	2,000
Wong, Peter	Otaki	Market gardener	A	1978-1980, 1982, 1983	13,141	13,100
<i>Wanganui</i>						
T. M. Skelsey Ltd.	Wanganui	Fibrous plasterers	A	1981-1986	34,057	12,700

## Schedule I—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
Skelsey, Elwyn John (in relation to T. M. Skelsey Ltd.)	Wanganui	Fibrous plasterer	E	1981-1986	-	-
<i>Wellington</i>						
Carter, Melvin Gordon	Wellington	Painter and decorator	A	1978-1982	13,623	13,610
Holmes, Richard John	Hataitai	General manager	A	1983-1985	3,503	3,490
Horsham, Richard Lewin	Miramar	Musician	A	1982-1984	4,941	4,900
Keegan, Peter Raymond	Kilbirnie	Timber worker	A	1978-1981	4,094	1,445
Koon Wai You, Eti	Porirua	Cleaner	A	1980, 1982-1986	9,404	610
Koon Wai You, Sileauvaa;	Porirua	Car assembler	A	1980-1987	10,333	850
Persico Construction Ltd.	Lower Hutt	Builders	A	1982-1984	4,535	4,500
Persico, Ronald Liberato	Lower Hutt	Company director	E	1982-1984	-	-
<b>Southern Region</b>						
<i>Christchurch</i>						
Campbell, Carol Jane	Christchurch	Factory worker	A	1986	7,243	-
Gallagher, Patrick Brian	Lyttelton	Gardener	A	1981-1985	12,332	-
Stevens, Clive	Avonhead	Bus operator	A	1985, 1986	8,014	2,500
Walters, Olive Mavis	Waltham	Housewife	A	1982-1987	939	920
Walters, Wallace Herbert	Waltham	Lead light manager	A	1982-1987	7,162	6,940
<i>Dunedin</i>						
Archie, Roderick Alexander	Mosgiel	Clerk	A	1983-1986	11,706	8,765
Brooks, Albert Edward	Kew	Tea manager	A	1978-1986	5,967	5,650
Strandz Hairstylists Ltd.	Dunedin	Hairstylists	A	1985	1,473	300
<i>Invercargill</i>						
Ferrari, Stephen John	Invercargill	Freezing worker	A & B	1987	162	160
<i>Timaru</i>						
McGrath, Terence John (in relation to McGrath Family Trust)	Auckland (formerly Timaru)	PVC & canvas products manufacturer	A	1980-1983	4,460	1,940
Robertson, Shirley Ann	Timaru (formerly of Waimate)	Farmworker	A & B	1985, 1986	-	-

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

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

"B" 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.

## 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)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Bielby, Gary	Howick	Aircraft engineer	A	1985-1987	3,792	3,033
R K Curtis Ltd.	Parnell	Chemist	A	1983-1985	31,544	14,200
Hunt, Del Stephen	Henderson	Storeman	A	1986	932	940
Krempaszy, Geza	Howick (formerly of Blockhouse Bay)	Commercial cleaner/landlord	A	1979-1985	4,425	4,380
Lassman, Barrie Philip	Howick	Company director	A	1983-1985	1,807	1,700
Lupton, Richard Bruce	Browns Bay	Carpenter	A	1982-1984	2,235	1,340
McDonnell, Joseph Glynne	Australia (formerly of Manurewa)	Plumber	A	1985	1,832	1,800
Momoisea, Lua	Mangere East	Panelbeater	A	1981-1984	4,084	3,300
Moore, Edna Iris	Herald Island	Secretary	A	1983-1985	2,924	2,910
Moore, Jon Martyn	Glen Eden	School teacher	A	1983-1985	1,725	1,710
Moore, Walter	Herald Island	Company director/superannuitant	A	1982-1985	3,687	3,650
Newlove, Natalie Lois	Northcote	Receptionist	A	1986	801	800
Pikett, Mary Kathleen	New Lynn (formerly of Kaukapakapa)	Service salesperson	A	1986	561	550
Pouono, Ofa	Grey Lynn	Freezing worker	A	1985, 1986	1,281	1,280
Racing Preview Ltd.	Parnell	Publishers	A	1982-1985	19,905	19,800
Richards, Peter Francis	Papakura	Sheetmetal worker	A	1984-1987	4,232	4,210
Roberts, Richard Anthony	Mount Wellington	Television and audio services/company director	A	1981-1986	7,519	7,490
Sime, Steven John	Onehunga (formerly of Mount Roskill)	Cleaner	A	1985-1987	5,536	1,381
Swaris, Douglas Edwin	Manurewa (formerly of Wiri)	Medical practitioner	A	1983-1985	3,374	3,375
Swaris, Evelyn Somatillaka	Manurewa (formerly of Wiri)	Nurse/receptionist	A	1982-1985	770	675
Tafa, Fueina	Otara	Security guard (previously car groomer/cook)	A	1985	941	940
Tee-Kay Manufacturing NZ Ltd. (in liquidation and in receivership)	Auckland (formerly of Manukau)	Component manufacturers and wholesalers	D	1987	3,003	2,995
Te Whitu, Darlene	Otara (formerly of Otahuhu)	Freezing worker	A	1985	415	415
Tuitupou, Sione Katoa	Australia (formerly of Kingsland)	Labourer	A	1986	774	770
Waititi, Arni James (also known as Waititi, James Arni)	Point Chevalier (formerly of Parnell)	Student/clerical assistant/barman/nightclub manager	A	1985	881	880
Watson, Peter John	Milford (formerly of Henderson)	Hospital orderly/strawberry picker	A	1985, 1986	719	690
Whiting, Hugh Henry	Orewa (formerly of Westmere)	Retired clerk	A	1986, 1987	3,829	5,740
<i>Whangarei</i>						
Antunovich, Ivan Rudolph	Ruakaka	Supervisor	A	1986, 1987	4,322	2,500
Barnes, James Leighton	Whangarei	Landlord	A	1985, 1986	2,369	550
Barnes, Marion Elizabeth	Whangarei	Receptionist	A	1985, 1986	3,996	810
Brown, Peter Norman	Whangarei	National Superannuitant	A	1985-1987	2,457	1,000
Cosslett, Robert Brent	Whangarei	Workshop supervisor	A	1981-1987	3,955	1,850
Couch, Jill Maree	Queensland, Australia (formerly of Paihia)	Housewife	A	1985	12,627	1,200
Greer, Marlene Anne	Kaitala	Secondary school teacher and dairy farmer	A	1983-1985	1,102	1,000
Maxton, Peter Ian	Kerikeri	Sales Representative	A	1987	526	500
Mills, Bernard	Peria	National Superannuitant	B	1983-1987	2,740	1,900
Mills, Norma Ethel	Peria	Housewife	B	1982, 1984-1987	7,287	1,650
Mrkusich, Leon Richard	Dargaville	Factory hand	A	1987	511	250
Quenault, Beverley Laurel	Kerikeri	Museum Curator	A	1986-1988	4,262	1,060
Rush, Garry Wayne	Ruakaka	Rigger	A	1987	2,085	500
Shortland, Marcia	Whangarei	Knife hand	A	1987	516	250

## Schedule II—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
Simon, Paul	Whangarei (formerly of Grey Lynn)	Factory worker	A	1985	1,972	1,900
The Northern Publishing Company Ltd	Whangarei	Publishers and Printers	B	1988	4,097	1,030
Walker, Harold Ernest	Whangarei	National Superannuitant	A	1982-1988	5,974	1,650
Wellington, Joseph	Whangarei	Electrical Supply Supervisor	A	1985-1988	2,074	525
<b>Waikato Region</b>						
<i>Hamilton</i>						
Amoore, Myra Linda	Raglan	Retired	A	1983-1985	2,824	475
Attwell, Leslie	Hamilton	Sales representative	A	1979-1986	24,287	12,000
Brassington, Desmond Charles	Hamilton	Draughtsman	A	1983-1987	6,651	6,600
Broadbridge, Richard John	Cambridge	Dance instructor	A	1982-1984	2,977	1,400
Lamb, Russell John	Hamilton	Survey technician	A	1986-1988	2,051	2,020
Pepper, Glen Ivan	Hamilton	Installer/fitter	A	1987, 1988	1,083	810
Pitcon, George	Te Awamutu	Hairdresser	A	1984-1987	11,076	1,100
Ravlich, George Douglas	Hamilton	Freezing worker	A	1986-1988	5,795	5,780
Richardson, Leon Ashley	Hamilton	Garage proprietor	A	1986, 1987	2,032	270
Rodgers, Joy Mavis	Hamilton	Records clerk	A	1982-1986	13,713	4,770
Rossers Pharmacy Ltd.	Morrinsville	Chemist	A	1984, 1985, 1987	2,775	2,000
Sanders, Brian Lyle	Rukuhia	Fruit and vegetable retailer	A	1982-1986	830	1,025
Sanders, Kamleen	Rukuhia	Fruit and vegetable retailer	A	1982-1986	767	965
Walton, Dianne Margaret	Te Awamutu	Teacher	A	1987	263	260
Walton, Malcolm Percy	Te Awamutu	Owner/driver	A	1987	329	330
White, Danny John	Hamilton	Carpenter	A	1985-1987	864	850
Wilhelmsen, Roger Wayne	Hamilton	Mechanic	A	1985-1987	1,714	1,700
<i>Napier</i>						
Bob Frater Ltd.	Hastings	Menswear retailer	A	1987	1,302	650
Hutton, Joan	Napier	Retired	A	1987	1,036	200
Sneddon, Elspeth	Napier	Superannuitant	A	1987	1,566	150
Walsh, William Michael	Napier	Superannuitant	A	1986-1988	3,425	1,700
<i>Tauranga</i>						
Edwards, Paku Gordon	Opotiki	Bank officer	A	1986	772	700
Hanlon, Louis Brian	Papamoa	Steward	A	1987, 1988	5,448	1,110
Jenkins, Colin Frederick	Tauranga	Rest home proprietor	A	1984-1987	5,848	5,820
Laws, Ronald Arthur	Kawerau	Carpenter	A	1983-1987	3,441	1,350
Leenan, Wilhelmus Romanus Maria	Kawerau	Supervisor	A	1984-1987	2,912	750
Rawiri, David Tamaki	Opotiki	Driver	A	1987	1,177	290
Roigard, Margaret Vivienne	Tauranga	Rest home proprietor	A	1984-1987	2,245	2,220
Turnbull, Donald James	Whakatane	Teacher/farmer	A	1984-1986	3,681	2,200
<i>Te Aroha</i>						
Resco Timber & Hardware (1980) Ltd.	Whitianga	Timber and hardware retailers	A	1983, 1984	4,907	1,220
<b>Central Region</b>						
<i>Masterton</i>						
Lowe, David Hon	Carterton	Restaurateur	A	1982, 1983	4,575	1,950
<i>Palmerston North</i>						
Bevan, Bernard Clive	Levin	Market gardener	A	1984-1986	26,918	7,200
Boo Lee and Sons Ltd.	Levin	Market gardeners	A	1980-1985	5,890	6,000
Chan, Chack Yeung	Levin	Market gardener	A	1985, 1986	5,314	2,900
Chau, Angela Wei	Palmerston North	Takeaway shop proprietor	A	1984-1987	1,896	530
Chau, Jonathan Kai To	Palmerston North	Takeaway shop proprietor	A	1984-1987	2,220	510
Franklin, Edward Sydney	Ohau	Ship's officer	A	1984-1987	38,285	12,200
Jenkins, Stephen John	Palmerston North	Jockey	A	1983-1986	6,963	6,800
Kee Young Ltd.	Levin	Market gardeners	A	1978-1984	72,120	39,500
Lyne, Desmond Graeme	Palmerston North	Farmer/manufacturer	A	1980-1983, 1985	12,601	6,750
Lyne, Shirley	Palmerston North	Clerk	A	1983-1985	1,239	1,200
M T Sebelin and Sons Ltd.	Palmerston North	Agriculture contractors	A	1982-1986	15,439	7,300
McDonald, Margaret Mary	Feilding	Bank officer	A	1986, 1987	505	505
McRae, Allison	Pongaroa	Fish packer	A	1982	3,505	2,100
Rae, Kenneth Clifton	Foxton	Horse trainer/drum trader	B	1988	1,174	1,200
Scholefield, Steven John	Palmerston North	Potter	A	1988	2,607	2,500
Reynolds						

## Schedule II—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
Young, Jack Chuen	Levin	Market gardener	A	1983–1986	6,058	6,000
Young, Yin Sam	Longburn	Market gardener	A	1983–1986	8,889	4,400
<i>Wanganui</i>						
Chadwick, Thomas	Blenheim (formerly of Wanganui)	Laundry worker	A	1987	1,149	290
Hall, Trevor Richard Harry	Wanganui	Retired	A	1984–1987	15,442	3,000
Schultz, Leo Frank	Marton	Retired	A	1982–1986	26,789	7,300
Strong Electrical Ltd.	Wanganui	Electrical contractors	A	1983–1986	23,719	4,100
<i>Wellington</i>						
Ayres, Tony Robert	Paekakariki	Branch manager	A	1985	419	80
Baker, Louise Ann	Wellington	Coffee bar proprietor	A	1982–1984	1,812	660
Baker, Selwyn Steward	Wellington	Coffee bar proprietor	A	1982–1984	7,572	7,560
Burns, Neil George	Paremata	Operations manager	A	1986, 1987	5,838	5,850
Chun, Constance Patricia	Wellington	Greengrocery retailer	A	1986	4,832	4,800
D Anderson Motors Ltd.	Lower Hutt	Service station and garage	A	1980, 1981	5,714	2,620
Jenkins, Christopher Robert	Strathmore	Radio technician	A	1984–1986	4,632	4,550
Mortensen, Kaj Olaf	Lower Hutt	Retired	A	1981–1984	5,635	5,600
Osborne, James William	Linden	Retired	A	1984–1987	11,366	6,800
Joseph Young, Willie	Miramar	Cook	A	1987	843	840
<i>Southern Region</i>						
<i>Christchurch</i>						
Bankier, Frederick Walker	Christchurch	Retired	A	1984–1987	492	492
Bankier, Mary Margaret	Christchurch	Housewife	A	1984–1987	1,436	1,436
Batchelor, Ronald Eric	Christchurch	Retired teacher	A	1987	194	195
<i>Dunedin</i>						
Brooks, Mary Jane	Kew	Housewife	A	1978–1986	6,076	2,905
<i>Nelson</i>						
Brien, Andrew Paul	Nelson	Labourer	A	1987	515	300
Briggs, Paul Edward	Nelson	Window cleaner	A	1987	1,366	200
Su, Anthony	Nelson	Labourer	A	1987	575	230
<i>Oamaru</i>						
Richmond, Leslie Charles	Oamaru	Taxi proprietor	A	1983–1986	2,048	1,450

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

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income.

"D" Furnishing false returns of fringe benefits.

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

## 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) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Chhiba Bala and Son Ltd. (in receivership)	Pukekohe	Market gardens	1986, 1987	60,551	28,136
Goodall, Keith John (in relation to Fibrekraft Ltd.) (in liquidation)	Manurewa	Boatbuilder	1986	30,002	7,500
Gunko, Wiktor Shane (in relation to Fibrekraft Ltd.) (in liquidation)	Wiri	Boatbuilder	1986	30,002	7,500
James, Neil Andrew (in relation to Susan Maria Ltd.) (in liquidation)	Rangiora (formerly of Albany)	Clothing manufacturer	1986, 1987	57,343	-
Paitai, William Alfred	Blockhouse Bay	Metal polisher	1987, 1988	7,748	7,745
<b>Waikato Region</b>					
<i>Gisborne</i>					
Duckmanton, Peter Eric	Gisborne	Cleaning contractor	1988, 1989	329	81
O'Connell, Terrence Michael	Gisborne	Canteen operator	1989	2,534	1,268
<i>Hamilton</i>					
Allen, Peter John	Cambridge	Horse stud operator	1987	3,614	870
Barker, Bruce Murray	Ohinewai	Farmer	1986	493	115
Blomfield, Robert John	Te Kuiti	Panelbeater	1987, 1988	1,015	320
Lallu, Balwant Vala (in relations to Lallu Potato Co. Ltd.) (in liquidation)	Hamilton	Unemployed (formerly company director)	1986, 1987	10,350	2,590
Quinn, John (in relation to J. Quinn Contractors Ltd.) (in liquidation)	Hamilton	Company director	1987	4,012	1,000
Quinn, Trixie Hinenahu (in relation to J. Quinn Contractors Ltd.) (in liquidation)	Hamilton	Company director	1987	4,012	1,000
Richardsons Mining Co. Ltd.	Taumarunui	Mining contractors	1988	3,220	3,100
I. Tipping & Son Ltd.	Hamilton	Timber merchant	1986, 1987	7,681	1,920
Williams, Alfred Francis (in relation to Alf Williams Builders Ltd) (in liquidation)	Hamilton	Builder/company director	1987	2,805	-
Wragg, Stephen Charles	Hamilton	Fencing contractor	1984-1987	20,322	10,090
<i>Napier</i>					
N & L Crawford Ltd	Hastings	Restaurateurs	1988	6,058	3,020
Hodges, Iain	Hastings	Cobblestone Contractor	1988	4,399	4,395
<i>New Plymouth</i>					
Potroz, Margaret Edith	New Plymouth	Boutique proprietress	1989	1,657	1,650
<i>Rotorua</i>					
Barnes, Richard Arthur	Rotorua	Company director	1988	6,984	2,150
Clayton, Arnold Benjamin (in relation to Clayton Industries Ltd)	Rotorua	Company director	1989	9,059	500
Clayton Industries Ltd	Rotorua	Contractors/surveyors/engineers/incidental	1989	9,059	500
Foley, Peter William	Rotorua	Cabinetmaker	1988, 1989	7,209	3,575
Mirrors Licensed Restaurant Ltd (in receivership)	Wellington	Restaurateur	1986, 1987	24,501	-
Pickrangi, Frank Edward Charles	Putaruru	Firewood contractor	1987	2,938	720
Quinn, James Francis (in relation to Mirrors Licensed Restaurant Ltd) (in receivership)	Remuera	Restaurateur	1986, 1987	24,501	3,030
Romanos, Robert Anthony (in relation to Mirrors Licensed Restaurant Ltd) (in receivership)	Paraparaumu	Restaurateur	1986, 1987	24,501	3,030
Wihapi, Anthony Te Nihi	Rotorua	Barrister/solicitor	1989	2,912	-
<i>Tauranga</i>					
A.T. & P.T. Broederlow Ltd	Kawerau	Dairy proprietors	1987	862	860
Haywood, Steven William (in relation to Clearfelling Contractors Ltd)	Whakatane	Afforestation contractor (formerly company director)	1986	16,488	4,115
Hellyer, Susan Patricia	Papamoa	Clothing manufacturer	1987, 1988	13,317	1,330
Laurelda Productions Ltd	Tauranga	Garment manufacturers	1987	60,711	15,175
Marine Auto Electrical Services (Mount Maunganui) Ltd	Mount Maunganui	Auto electricians	1987, 1988	1,115	275
Terry, Lorraine Barrett William (in relation to Laurelda Productions Ltd)	Tauranga	Company director	1987	60,711	-
Weck, Denise Anne	Tauranga	Coffee bar proprietress	1987, 1988	2,232	-
<i>Te Aroha</i>					
Mathers & Mathers Ltd	Waihi	Manufacturer	1986, 1987	3,519	-

## Schedule III—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
Mathers, Ronald Clifford (in relation to Mathers & Mathers Ltd)	Waihi	Company director	1986, 1987	\$ 3,519	\$ -
<b>Southern Region</b>					
<i>Christchurch</i>					
Arnold, Edward William (in relation to Still Life Framing Co Ltd)	Linwood	Picture framer	1989	8,594	2,145
Austin, Philip (in relation Transpac Holdings Ltd)	Richmond Hill	Finance manager	1988, 1989	813,519	-
Austin, Philip (in relation Transport North Canty)	Richmond Hill	Finance manager	1988, 1989	1,667,859	-
David Flanagan Panelbeaters Ltd	Christchurch	Panelbeaters/spraypainters	1986, 1987	10,728	4,875
Flanagan, David (in connection with David Flanagan Panelbeaters Ltd)	Christchurch	Panelbeaters/spraypainter	1986, 1987	10,728	-
Russell, Dorothy Heather	Burnside	Cook	1989	5,220	1,205
Saba Graphics Ltd	Christchurch	Lithographers	1988, 1989	48,601	24,295
Still Life Framing Company Ltd	Christchurch	Picture framers	1989	8,594	2,145
<i>Dunedin</i>					
Dress Suit Hire Service Ltd	Dunedin	Hire service	1987, 1988	2,073	490
Dickson, Trevor Ala (in relation to Dress Suit Hire Service Ltd)	Abbotsford	Managing director	1987, 1988	2,073	490
Whipp, Douglas Joseph	St. Leonards	Builder	1987, 1988	2,201	2,160
<i>Timaru</i>					
Allenton Motor Services Ltd	Ashburton	Service station	1988	9,422	3,950
Lobb, Allister John (in relation to Allenton Motor Services Ltd)	Ashburton	Service station manager	1988	9,422	-
Hydes Distributers Ltd	Ashburton	Agricultural supplier	1988	13,540	5,330
Timaru Coal Contractors Ltd	Timaru	Coal cartage contractor	1988, 1989	4,061	1,020
Treasury Restaurant (1984) Ltd	Timaru	Restaurant	1988	8,150	1,630



## 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)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Aquarius Learning Systems Ltd.	Epsom	Computer manufacture and sales	1988	3,988	992
Bancroft and Stebbings Ltd.	Manurewa	Mechanical engineers	1988, 1989	1,831	455
Beauchamp, Robin Max	Beachlands	Builder	1987-1989	4,193	1,025
Bio-Diagnostic Ltd.	Newmarket	Importer of medical research material	1989	4,180	1,043
Body Bronze Ltd.	Milford	Suntanning	1989	5,398	1,323
Brent Distributors Ltd.	Mt Eden	Importers and distributors of musical devices	1988, 1989	27,053	6,759
Brown, Linda	Muriwai	Secretary	1989	1,820	450
Burton, Bryan	Manukau City	Painting Contractor	1988, 1989	24,259	6,064
Camp and Bell Ltd.	Auckland	Delicatessen and catering	1987	15,634	7,825
Citywide Holdings (1986) Ltd.	Onehunga	Building and carpentry	1989	5,729	1,425
Clark, Bernard John	Glenfield	Builder	1988, 1989	40,122	10,029
Col-Bet Ltd.	Mangere Bridge	Shop proprietors	1986, 1987	5,091	2,537
Cooper, Vivienne Freya	Kohimarama	Clerk	1987-1989	9,446	2,320
Cundall, Caroline Mary (in relation to Stella Kowalski Ltd.)	Auckland	Company secretary	1988, 1989	699	160
Curtayne and Duggan Ltd. (in liquidation)	New Lynn	Insurance brokers	1988, 1989	9,526	3,790
Dallow, Lester Stephen	Beachhaven	Builder	1989	8,039	2,015
Drum Equinox Development Corporation Ltd.	Papakura	Foodbar proprietors	1989	1,236	315
E & M Dunnage Ltd.	Newmarket	Timber product manufacturers/resthome proprietors	1987, 1988	2,472	1,235
Eason, Dianne Lesley	Bucklands Beach	Drycleaner	1988, 1989	1,060	260
Eason, Nelson Douglas	Bucklands Beach	Drycleaner	1988, 1989	1,060	260
Employment House Ltd.	Manurewa	Business consultants	1987, 1988	13,828	3,465
Gustafson, Seddon Charles	Helensville	Car painter	1988, 1989	834	420
Guy, Michael Lindon	Ponsonby	Magazine publisher	1988	642	55
Hadlow, Laurence Edgar	Auckland	Dentist	1988, 1989	2,546	1,280
Hall, Marylynn Denise	New Lynn	Cafe proprietor	1988, 1989	4,197	1,045
Harstel, Detlef	Avondale	Bricklayer and tiler	1988	435	110
Hawken, Leonard Jack	Silverdale	Contractor	1988, 1989	4,864	485
Hicks, Wayne Quentin	Grey Lynn	Lunchbar proprietor	1988	3,285	1,640
Hire Fair Ltd.	Browns Bay	Hirers of goods, articles and equipment	1988	16,043	4,010
Hobson Wines Ltd.	Hikurangi	Wine wholesalers and retailers	1987	4,994	1,245
S J Hogg Ltd.	Onehunga	Takeaway bar proprietors	1987-1989	2,625	665
Holton Transport Ltd.	Pakuranga	Carriers	1989	6,158	1,540
Ivey, Edward Alexander	Waatarua	Motor mechanic	1989	201	201
Jackson, John Richard	Birkdale	Ceiling manufacturer	1989	6,728	3,360
Janus Services Ltd. (in liquidation)	Auckland	Commercial cleaners	1988	29,140	1,450
Jet Print Ltd.	Mount Albert (formerly of Mount Wellington)	Printers	1988, 1989	28,200	7,060
Kaulima Jewellers Ltd.	Auckland	Jewellery manufacturers	1987	880	225
Keith Balm Fibreglass Ltd.	Papakura	Boat builders	1989	4,705	1,165
Kerry, Shirley Rebecca Mary	Wellsford	Takeaway foodbar proprietor	1989	609	150
Koreneff, Nicholas Charles	Tuakau	Retail butcher	1989	668	168
Koreneff, Rosalie	Tuakau	Retail butcher	1989	667	167
McLachlan Pet Products Ltd.	Papakura	Pet product manufacturers	1988, 1989	11,349	2,825
McMahon, Warwick Charles	Bucklands Beach	Builder	1989	3,197	800
McWalter, Keith Brown	Birkdale	Builder	1989	7,667	1,915
Meier, Leon Phillip	Herne Bay	Ice cream bar proprietor	1988	1,482	370
Milford Welding (1981) Ltd. (in receivership and in liquidation)	Auckland (formerly of Milford)	Light engineers	1988	5,983	1,490
Milton Mawhinney Woodworks Ltd.	Henderson	Furniture manufacturers	1989	4,258	1,060
Misa, Mary Anne	Waiuku	Coffee lounge proprietor	1985	385	285
Nand, Ambika	Kingsland	Taxi proprietor	1988	2,657	665
National Park Hotels Ltd.	Auckland (formerly of Glen Eden)	Licensed hotel	1988, 1989	4,836	1,210

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Nesselin Holdings Ltd.	East Tamaki	Sale of horticultural spraying equipment	1988, 1989	5,811	1,455
New Zealand After Market Specialists Ltd.	Pakuranga	Rustproofers and spray painters	1989	10,073	2,520
Nixon, Michael John	Otahuhu	Builder	1989	3,197	800
North Harbour Plastics Ltd.	Auckland	Plastics manufacturers	1989	10,798	2,690
Norton, Graeham	Glenfield	Insulation cladding	1989	737	185
Office Re-Spray Ltd.	Avondale	Spray painters	1988, 1989	3,149	785
Oldfield, Graham Morgan	Kumeu	Orchardist/winemaker	1989	2,896	1,450
Pacific Chemical and Mineral Development Co. Ltd.	Auckland	Chemicals and plastics importers	1987, 1988	2,691	1,345
Paitai, William Alfred	Blockhouse Bay	Metal polisher	1989	2,281	2,280
Performane Engineering Ltd.	East Tamaki	General engineers	1989	5,075	1,260
Peter Pan Creations Ltd.	Henderson	Sheepskin products manufacturer	1988, 1989	8,521	4,265
Peter Rose and Co. Ltd.	Mission Bay	Financial planners	1989	640	965
Photomat Holdings Ltd.	Auckland	Film processors	1988	2,989	1,495
Pickett, Carmen Anita	Sandringham	Soft furnishings manufacturer	1988, 1989	1,565	390
Pickett, Roger Frederick	Sandringham	Soft furnishings manufacturer	1988, 1989	1,565	390
J R Pinfold Upholsterers Ltd.	Otahuhu	Upholsterers	1989	1,147	575
Pokeno Bacon Co. Ltd.	Pokeno	Bacon curers and retail butcher	1989	10,196	5,105
Potts, Graeme Andrew (in relation to Stella Kowalski Ltd.)	Glendowie	Company director	1988, 1989	699	160
Prestige Photography Ltd.	Panmure	Photographers	1988, 1989	8,662	2,560
Profile Joinery Ltd. (in receivership)	Auckland (formerly of Onehunga)	Furniture manufacturer	1988, 1989	20,663	10,325
J Rademaker Manufacturer Ltd.	Henderson	Clothing manufacturer	1989	6,587	1,645
Rainbow Pacific Ltd.	Auckland	Tourist operators	1989	22,038	5,510
Reliant Plating Co. Ltd.	Onehunga	Electroplaters	1988, 1989	5,192	1,710
Residential Management Ltd.	Auckland	Architectural services	1989	8,284	2,070
Rhythm Productions Ltd.	Onehunga	Metal/enamel badge	1989	6,369	1,600
Rogan Contractors Ltd. (in liquidation)	Auckland (formerly of Henderson)	Earth moving contractors	1989	20,286	5,075
Russlo Builders Ltd.	Takapuna	Concrete constructors	1988, 1989	14,427	3,605
Ruthven, Heather Joy	Albany	Cleaning contractor	1988	7,729	1,920
Saini, Mukesh	Grey Lynn	Restaurateur	1988	1,793	430
G M Schoushkov Ltd.	Mount Eden	Home insulation contractors	1986-1988	12,085	2,945
Simpson, Ian Robert	Manurewa	Building contractor	1988, 1989	3,680	900
Simpson, Julie Kathleen	Manurewa	Clerk	1988, 1989	921	220
Skipper, John	Papatoetoe	Taxation consultant	1989	2,442	1,565
Snake Enterprises Ltd.	Auckland	Label and general printers	1988	2,620	255
Snows Investments Ltd.	Auckland	Bar and bistro operators	1989	5,731	1,425
Spillane, Gavin John	Herne Bay	Sawmiller	1988, 1989	884	215
Stable Furniture Co. Ltd.	Herne Bay	Furniture manufacturers	1988, 1989	2,710	660
Stapleton, David Michael	Australia (formerly of Parnell)	Graphic designer	1988, 1989	1,362	335
Star Orion Salvage Ltd. (in receivership)	Greenlane	Marine salvagers	1988	3,959	970
Status Machine Tool Services Ltd. (in receivership and in liquidation)	Auckland (formerly of Manukau)	Machinery sales and service	1989	1,908	470
Sweet Clothing Manufacturers Ltd.	Avondale	Clothing manufacturers	1988	1,565	390
Tax Planners (NZ) Ltd.	Mount Roskill	Tax and business consultants	1988, 1989	800	200
Taylor, Wesley John	Manurewa	Home products merchant (previously Forestry contractor)	1985-1987	11,808	2,920
Te Waa, Kenneth Antonia	Glenfield	Building contractor	1989	5,832	1,445
Tempo Associates Ltd.	Ponsonby	Magazine publishers	1988, 1989	2,841	270
Thurogood, Brian Albert	Herne Bay	Magazine publisher	1988	642	55
Timeshare Marketing and Development Ltd.	Auckland	Holiday rental developers	1989	5,670	1,415
Titian Pottery (1987) Ltd.	Takanini	Ceramic manufacturers	1988, 1989	63,629	15,870
Tyro Enterprises Ltd.	Remuera	Lingerie manufacturers	1988, 1989	36,720	9,160
Vodanovich, Neil James	Mission Bay	Clothing manufacturers	1989	5,312	2,650
Walker, Geoffrey William	Kohimarama	Panelbeater	1987-1989	9,446	2,320
Walker, Robert McAlpine	Howick	Electrical contractor	1988, 1989	4,870	1,200
Warrior Holdings Ltd.	Clevedon	Dairy takeaway proprietors	1988, 1989	5,817	2,875
Watson, Milton Robert	Mount Wellington	Taxi proprietor	1988, 1989	1,972	600

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Wessutt Repair Services Ltd.	Howick	Couriers and parcel deliverers	1988	20,265	5,055
West Auckland Engine Reconditioners Ltd.	Henderson	Engine reconditioners	1988	663	325
Western Carton Co. Ltd.	Henderson	Printers and packaging manufacturers	1988, 1989	11,641	2,895
Westlane Cabinetmakers Ltd. (in liquidation)	Avondale	Cabinetmakers	1988, 1989	17,271	4,305
Wharemana Society Inc.	Papatoetoe	Training programme providers	1989	1,378	135
Wharewaka, Abraham Joseph	East Tamaki	Trust chairman	1988, 1989	22,706	11,330
R. J. Whitley and Co. Ltd.	Parnell	Sheet metal workers	1988, 1989	37,851	9,450
Whittaker Drainage Ltd.	Avondale	Drainage contractors	1988, 1989	18,939	4,725
Wilson, Grant Raymond (in relation to G. Wilson Homes Ltd. (in liquidation))	Mount Eden (formerly of Whangaparaoa)	Builder	1986, 1987	10,404	2,580
Woodkraft Kitchens Ltd. (in liquidation)	Auckland (formerly of Howick)	Cabinetmakers	1988, 1989	11,595	5,780
Wright, David Stephen	Remuera	Cartage contractor	1988, 1989	1,688	410
Wright, Miriam	Remuera	Lunch bar operator	1988, 1989	1,835	430
Wright, Robert Wilbur	Remuera	Cartage contractor	1988, 1989	1,688	410
Wright, Stuart Lindsay	Remuera	Cartage contractor	1988, 1989	1,688	410
Wright, Susan Colleen	Remuera	Lunch bar operator	1988, 1989	1,835	430
<i>Whangarei</i>					
Alert Transport Ltd.	Whangarei	General carriers	1988, 1989	8,097	4,030
S. R. And W. Baddeley Investments Ltd.	Whangarei	Retailers	1989	738	185
Bay of Islands Scenic Railway Ltd.	Paihia	Tourist scenic railway	1989	1,718	430
Bayer Construction Ltd.	Whangarei	Contractors	1988, 1989	25,834	6,465
Catchword No. Nine Ltd.	Paihia	Hairdressers	1989	970	240
Cherrington, Darielle Margaret	Whangarei	Commercial cleaner	1989	1,586	395
Cocks, Brian Thomas	Dargaville	Shearing contractor and woolbuyer	1987-1989	30,134	2,975
Dickens, Robin Phillip	Maungaturoto	Pig farmer	1989	851	1,050
Dorothy's Floral Studios Ltd.	Whangarei	Florists	1989	2,040	825
Henwood, Leon Murray	Whangarei	Panelbeater	1989	2,305	300
Hoyle, Philip Mathew	Whangarei	Transport operator	1988	2,099	540
Kerikeri Stone Store Ltd.	Kerikeri	Retailers	1988, 1989	2,861	635
Kerimore Poultry Ltd.	Kerikeri	Tax consultants	1989	1,152	290
Martin, Christopher William	Dargaville	Silviculturist	1988, 1989	14,504	3,450
Matawaha Te Kohanga reo	Motatau	Pre school education	1989	563	100
Nema Coatings Ltd.	Whangarei	Painters and paperhangers	1989	15,220	3,750
Northland Auto Tyre and Marine Service Ltd.	Paihia	Service centre and garage proprietors	1989	21,603	5,250
Northland Pacific Holdings Ltd.	Kaikohe	Video library proprietors	1989	5,149	1,285
Otaua Kohanga Reo	Kaikohe	Pre school education	1989	264	130
Owens Panel and Paint Ltd.	Whangarei	Panelbeaters	1989	1,539	380
Sanderson, James Herbert	Donnelly's Crossing	Post Peeler	1986	723	180
Slade, Ngaire	Te Kao	Forestry contractor	1989	2,385	575
Snell, Lloyd Theophilus	Whangarei	Fisherman	1988	2,099	540
Subritzky, Raymond	Kaitaia	Panelbeater	1989	3,664	455
Subritzky, Selwyn	Kaitaia	Panelbeater	1989	3,664	455
Trask, Wayne Arthur	Kaikohe	Painter and paperhanger	1987	492	490
Warner, Grant Eric	Dargaville	Pallet maker	1988, 1989	3,115	770
Wilkinson, John Foster	Kaiwaka	Cabinet maker	1989	797	750
Wyatt, Margaret June	Whangarei	General carrier	1989	547	260
<b>Waikato Region</b>					
<i>Gisborne</i>					
Chambers, John Christopher	Ruatoria	Sawmill operator	1988	641	160
Clark, Lesley Gwendoline	Rotorua (formerly of Gisborne)	Manufacturer	1988, 1989	9,718	2,425
M. T. & R. Collier (Gisborne) Ltd.	Gisborne	Dairy proprietor	1989	290	72
Cowan, James Ross	Gisborne	Agricultural contractor	1988	310	155
Dawson, John	Gisborne	Foodbar proprietor	1988	154	38
Dawson, Shirley Anne	Gisborne	Foodbar proprietress	1988	154	38
Duncan, Murray Montgomery	Patutahi	Horticulturist	1989	278	69
Duncan, Prudence Rosemary	Patutahi	Horticulturist	1989	278	69
Elgin Variety Store Ltd.	Gisborne	Variety store proprietor	1989	231	58
Funnell, Neil Ralph	Ruatoria	Farmer	1988	750	188
Funnell, Stephanie Anne Forbes	Ruatoria	Farmer	1988	750	188
Gisborne Youth Action Committee Inc.	Gisborne	Youth action committee	1989	1,098	275
Gooding, Pauline Kui	Tatapouri	Hotel proprietress	1988	3,443	861

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Harvey, Tracey Marie	Gisborne	Coffee shop proprietress	1989	229	57
Hauti Incorporated Block, The Proprietors of	Gisborne	Farmers	1988	647	162
Hyland, Anthony David	Makauri	Shearing contractor	1988	2,268	1,135
Kiwi Motors Ltd.	Gisborne	Service station proprietor	1989	2,799	1,743
Low's Caterers Ltd.	Gisborne	Caterers	1989	3,857	1,930
J. W. McCullough Ltd.	Gisborne	Motor body builder	1989	418	104
McDonald, Berys Ballantyne	Gisborne	Florist	1989	292	146
Marshall, James Arthur Kirimana	Gisborne	Driver	1989	55	14
Matenga, Lily Beth	Gisborne	Cleaning contractor	1988, 1989	200	49
Matenga, Philip Kelly	Gisborne	Cleaning contractor	1988, 1989	200	49
May, Seymour Hastings	Gisborne	Horticultural contractor	1989	1,552	388
Mill Road Developments (Gisborne) Ltd.	Gisborne	Dairy proprietor	1989	9,229	2,232
Moir, Leslie Ronald	Gisborne	Signwriter	1989	433	108
Murray, John Peter	Gisborne	Jeweller	1988	409	410
Parsons, Toby Earl	Gisborne	Painter and decorating contractor	1989	262	97
Reeves, Alan Raymond	Gisborne	Contractor	1988	187	46
Seymour, Jill Marion	Gisborne	Market gardener/nurseryman	1989	143	35
Seymour, Kevin Phillip	Gisborne	Market gardener/nurseryman	1989	144	35
Sherriff, Brett Hampton	Gisborne	Music/stereo dealer	1989	220	220
Skuse, Roy Alfred	Gisborne	Greengrocer	1989	364	91
Smith, Hiki Agnes	Matawai	Shearing contractor	1988	1,083	270
Uawa Kokiri Committee	Tolaga Bay	Employment body	1989	2,115	529
Waipa Farmers Co. Ltd.	Tikitiki	General merchant/commission agent	1989	449	112
Waihou Bay Store (1986) Ltd.	Waihou Bay	General store proprietors	1988	770	190
Wainui Produce Ltd.	Tolaga Bay	Viticulture	1989	879	220
Webb, Alan James	Gisborne	Greengrocer	1989	364	91
<i>Hamilton</i>					
Autodetailing Services (1986) Ltd.	Hamilton	Sunroofers/autodetailers	1988, 1989	2,685	650
Barry, Doone Frederick John	Hamilton	Demolition contractor	1988, 1989	2,331	570
Barton, George Moore	Huntly	Farmer	1988, 1989	1,054	260
Beattie, David John (in relation to Healey Holdings Ltd.)	Hamilton	Company director	1988, 1989	6,722	3,365
Bell, Rukutai Haddon	Te Kuiti	Restaurateur	1988, 1989	578	150
Blomfield, Robert John	Te Kuiti	Panelbeater	1988	359	170
Brake Resleeving Centre Ltd.	Hamilton	Automotive brake cylinder resleeving	1988, 1989	2,915	700
W. H. & L. J. Bretton Ltd.	Morrinsville	Dairy supermarket	1988, 1989	2,029	510
Britwell Fibreglass (1979) Ltd.	Hamilton	Manufacturer of fibreglass products	1987-1989	2,564	755
Brooking, Ian	Hamilton	Video parlour operator	1988, 1989	2,801	697
Brooking, Kathleen Rose	Hamilton	Video parlour operator	1988, 1989	2,801	697
Brown, Alfred Edwin (in relation to Britwell Fibreglass (1979) Ltd.)	Hamilton	Company director	1989	519	135
Brown, Coral Rosemary (in relation to Britwell Fibreglass (1979) Ltd.)	Hamilton	Company director	1989	519	135
Burgess, Win	Tokoroa	Logging contractor	1988, 1989	2,011	990
Campbell, Kenneth John (in relation to Huntly Coal Distributors Ltd.) (in receivership)	Glen Afton	Company director	1988, 1989	10,849	2,710
Cannell, Brian Howard	Hamilton	Amusement park proprietor	1989	3,255	814
Capper & McKone Ltd.	Hamilton	Supply/installation and servicing of gas appliances	1989	1,814	455
Chung, Colin Kon Min (in relation to Uncle Sams Restaurant) (in liquidation)	Raglan	Company director	1988	6,521	1,650
G. A. Clifton Car Painters Ltd.	Hamilton	Car painters	1988	1,349	330
Clinch, Colin James	Hamilton	Storekeeper	1987-1989	4,129	1,060
Edwards, Donald Richard (in relation to Waikato Auto Agencies Ltd.)	Hamilton	Company director	1989	2,541	1,274
Ferguson, Kaye Maree	Morrinsville	Relieving teacher	1988, 1989	1,044	270
Ferguson, Murray Ross	Morrinsville	Farmer/burger bar owner	1988, 1989	1,044	270
Flynn, Dennis Lyall	Matamata	Hotelier	1988, 1989	6,623	1,640
Gerards Restaurant (1981) Ltd.	Hamilton	Restaurant operators	1989	3,222	970

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Giles, Roger Deane (in relation to Giles CTA Panels Ltd.)	Hamilton	Company director	1988, 1989	11,573	2,880
Global Energy Technologies Ltd.	Hamilton	Exporters	1988	29,613	2,961
Gordon, Paul Raymond	Cambridge	Flower nursery proprietor	1988, 1989	407	135
Gordon, Robyn Priscilla	Cambridge	Flower nursery proprietress	1988, 1989	407	135
Grubner, Anthony Raymond	Hamilton	Panelbeater	1989	3,966	1,433
Hamilton Ten Pin bowling Centre Ltd.	Hamilton	Ten pin bowling amusement centre	1989	4,004	1,000
Jefferis, Kevin Lindsay	Hinuera	Builder	1988	6,027	1,500
Jones, Christopher John	Hamilton	Tea and coffee specialist/ proprietor	1988	542	140
Keith, John Bloy	Te Kauwhata	Farmer	1989	2,385	590
Keith, Robyn Mary	Te Kauwhata	Farmer	1989	2,385	590
Kevin McGonagle Auto Electrical Ltd.	Tokoroa	Auto electrical services	1989	1,755	430
Lisignoli Automotive Ltd.	Hamilton	Engine reconditioners	1988, 1989	8,590	855
Martelli, Laurence Joseph	Matamata	Sharemilker	1989	1,115	280
Mashlan, Richard Anton	Hamilton	Security patrol contractor	1987-1989	1,934	490
Mason, Robert George (in relation to Toots Motor Inn Ltd.) (in liquidation)	Hamilton	Company director	1988	2,139	270
McDonald, Graeme John (in relation to Andrea Kay Ltd.) (in liquidation)	Hamilton	Company director	1987, 1988	11,500	1,430
McLaughlin, Karen (in relation to Toots Motor Inn Ltd.) (in liquidation)	Hamilton	Wages clerk	1988	2,139	270
Mills, Graham Stewart (in relation to Penta Caravans Ltd.)	Hamilton	Company director	1989	954	475
Mogford, Patricia	Hamilton	Hairdresser	1988	3,586	880
Nelson, Anthony Graham	Hamilton	Computer retailer	1988, 1989	830	220
Oil & Chemical Services Ltd.	Hamilton	Oil refiners	1988, 1989	4,308	700
On-line Typography Systems Ltd.	Hamilton	Typography	1989	2,541	250
I. & C. Patterson Enterprises Ltd.	Tokoroa	Heavy machinery repairs	1988, 1989	3,108	1,540
Patterson, Ian Murray (in relation to I. & C. Patterson Enterprises Ltd.)	Tokoroa	Company director	1988, 1989	3,108	1,540
Pattison, Austin Sydney (in relation to Pattison Jewellers & Gift Centre Ltd.)	Morrinsville	Company director	1989	902	455
Pattison Jewellers & Gift Centre Ltd.	Morrinsville	Jewellery & Gift Shop	1989	902	455
Penta Caravans Ltd.	Hamilton	Caravan retailers	1988, 1989	3,960	1,225
Price & Doran Ltd.	Hamilton	Computer software services	1988, 1989	8,502	2,000
Puketiro Farms Ltd.	Te Kuiti	Agricultural contractor	1985-1987	23,414	5,830
G. & S. G. Pullar Ltd.	Hamilton	Restaurant operator	1988, 1989	8,648	1,990
Pumfleet, Ronald	Hamilton	Commercial printer	1988, 1989	1,776	450
Ramsay, Lewis Montieth	Hamilton	Fruit and vegetable retailer	1988, 1989	1,137	270
Rink, Trevor Robert	Taumarunui	Plumber/drainlayer	1988	719	180
Robinson, Douglas Arthur	Te Kuiti	Refuse collector	1988	488	115
Safewatch Security (NZ) Ltd.	Hamilton	Security services	1988, 1989	6,871	1,710
Slade, Newton Hugh	Taupiri	Pig farmer	1988	2,669	650
R. N. & K. R. Smith Ltd.	Tokoroa	Logging contractor	1988	5,389	1,340
I. Tipping & Son Ltd.	Hamilton	Timber merchant	1988, 1989	4,171	1,040
Waikato Auto Agencies Ltd.	Hamilton	Automotive component and accessory wholesalers	1988, 1989	4,162	1,679
Waikato Pix Ltd.	Hamilton	Magazine publisher	1989	1,643	160
Waikato Stud Ltd. (in receivership)	Matamata	Horse stud	1989	20,548	3,000
Wardell, Desmond	Ngaruawahia	Engineer	1988, 1989	2,274	925
Wardell, Richard Desmond	Ngaruawahia	Mechanic	1988, 1989	2,274	925
G. W. & J. U. Wenham Ltd.	Hamilton	Dairy operator	1988, 1989	373	120
Whitehouse Computer Services Ltd.	Hamilton	Computer services	1988	3,174	790
Whitiora Motors Ltd.	Hamilton	Motor vehicle dealers	1988, 1989	2,125	530
Williamson, Owen Garth	Hamilton	Manufacturer	1988	3,993	1,230
Wilson, John Amos	Tokoroa	Panelbeater	1989	627	145
Wilson, Sheryl Dawn	Tokoroa	Panelbeater	1989	627	145
Wootton, Helen Jane	Huntly	Refuse and haulage contractor	1988, 1989	2,332	1,150
Wootton, Leslie	Huntly	Refuse and haulage contractor	1988, 1989	2,332	1,150
<i>Napier</i>					
Capital Housing Hawkes Bay Ltd.	Hastings	Building construction	1988, 1989	3,667	910
Church of Jesus Christ of Latter Day Saints (Welfare Orchard)	Napier	Orchardists	1989	866	325
Cummings, John Michael	Hastings	Plumber	1988	827	205
Fell, Gary Brian	Napier	Cabinetmaker	1988, 1989	1,383	345
Flaxmere Te Kohanga Reo	Hastings	Child day care centre	1989	483	120
Flight Care Ltd.	Feilding	Aircraft engineering	1989	13,252	6,630

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Gempton, Shirley Ann	Napier	Coffee lounge proprietress	1988, 1989	213	100
D. M. Healey Ltd.	Hastings	Coffee shop proprietors	1988, 1989	1,653	410
Independent Dyers Ltd.	Hastings	Dyers	1988, 1989	14,541	3,640
Iron Pot Seafoods Ltd.	Napier	Fish and chip shop proprietor	1988	1,879	469
F. & L. Jackson Ltd.	Napier	Restaurateurs	1989	1,948	490
Johnson, Takiari	Napier	Coachline operator	1988, 1989	7,384	1,840
D. J. & N. E. Lincoln Ltd.	Napier	Carpet layers	1988	910	455
Onekawa Engineering Ltd.	Napier	Muffler and exhaust repairers	1989	1,698	415
Sheep City Ltd.	Waipawa	Livestock farmers	1989	1,105	275
Smith, Les	Wairoa	Dairy proprietor	1989	411	103
Smith, Alison Gwen	Wairoa	Dairy proprietor	1989	411	103
Spooner, James Arona	Wairoa	Farm work contractor/digger operator	1987	1,178	295
Tabernacle Auto Spray Ltd.	Hastings	Spray painters	1987-1989	7,924	1,965
Tuaputa, Ngatamariki	Hastings	Orchard contractor	1989	1,173	290
<i>New Plymouth</i>					
Bishop's Dairy Ltd.	Inglewood	Retail dairy	1989	927	380
Potroz, Margaret Edith	New Plymouth	Boutique proprietress	1988, 1989	2,527	1,260
Rice, Robert Stewart	Bell Block	Bulk spreading contractor	1989	754	185
<i>Rotorua</i>					
Bartle, Michael James	Rotorua	Photographer	1989	1,390	360
Burwood Bakery Ltd.	Ngongotaha	Bakery/retailer	1988, 1989	709	300
Castle Cane (1983) Ltd.	Rotorua	Cane furniture manufacturers	1989	4,930	1,200
Churchill, Wesley Alfred	Murupara	Clothing retailer	1989	479	120
Coghill, Robert Mark	Rotorua	Forestry contractor	1989	1,174	290
Curtins Farm Ltd.	Reporoa	Bloodstock breeding/farming	1989	23,325	5,810
Hamilton, Konui	Turangi	Contract thinner	1989	6,229	620
Hari, Barbara Joan	Rotorua	Coffee shop proprietress	1987-1989	9,558	950
Harvey, John Lesley (in relation to Park & Harvey Hydraulics Ltd.) (in liquidation)	Rotorua	Company director	1989	713	320
Hi Korp Logging Co. Ltd.	Rotorua	Logging contractors	1989	12,790	1,270
Hignett, Harry Douglas (in relation to Hi Korp Logging Co. Ltd.)	Rotorua	Bushman	1989	12,790	635
Hignett, Susan Kahurangi (in relation to Hi Korp Logging Co. Ltd.)	Rotorua	Company secretary	1989	12,790	635
Kris Bakery Ltd.	Rotorua	Baker	1989	5,246	1,310
Park & Harvey Hydraulics (in liquidation)	Rotorua	Hydraulics installations and maintenance	1988, 1989	1,673	580
Potter, Murray Charles	Murupara	Plumber	1988, 1989	2,230	740
C. B. & C. C. Priestley Ltd.	Rotorua	Sports goods retailers	1989	405	50
Pullyn, Brent Winsler	Taupo	Building contractor	1989	2,212	560
Pullyn, Linda Doris	Taupo	Building contractor/nurse aide	1989	2,212	560
Rotorua Bloodstock Investment Ltd.	Rotorua	Horse breeding	1988, 1989	774	200
Royce, Mary Rose (in relation to Spa Road Nurseries Ltd.)	Taupo	Company director	1989	964	240
Royce, Russell Graham (in relation to Spa Road Nurseries Ltd.)	Taupo	Company director	1989	964	240
J. Selten Ltd.	Taupo	Logging contractor	1988	1,872	468
<i>Tauranga</i>					
Allerby, Russell Anthony	Whakatane	Disco operator	1988	1,049	235
A. T. & P. T. Broederlow Ltd.	Kawerau	Dairy proprietors	1988	1,551	1,540
East Hire & Electrical Ltd.	Edgecumbe	Electrical & hire services	1988, 1989	1,290	320
Empson, Bryan David	Te Puke	Orchardist	1989	3,455	865
Eveleigh, Allan Noel	Tauranga	Florist	1988, 1989	1,233	305
Hellyer, Susan Patricia	Papamoa	Clothing manufacturer	1988	10,708	1,070
Katikati Crop Sprayers Ltd.	Tauranga	Orchard sprayers & developers	1989	2,574	645
Marine Auto Electrical Services (Mount Maunganui) Ltd.	Mount Maunganui	Auto electricians	1988, 1989	1,347	670
Petersen, Gary Dale	Tauranga	Texture coating operator	1988, 1989	1,793	445
Reid, Graeme Clyde	Te Puke	orchardist/nurseryman	1988	3,355	835
Simpson Homes Ltd.	Whakatane	Home builders	1987	4,867	1,205
Tweed, Malcolm Leonard Noel	Tauranga	Building contractor	1988	2,143	265

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Selten, Johannes Bernadus (in relation to J. Selten Ltd.)	Taupo	Company director	1988	1,872	468
Simpkins, Jocelyn Hinetikoro (in relation to Burwood Bakery Ltd.)	Ngongotaha	Baker	1989	476	130
Simpkins, Tahu John Charles (in relation to Burwood Bakery Ltd.)	Ngongotaha	Baker	1989	476	130
Spa Road Nurseries Ltd.	Taupo	Nurserymen/market gardeners	1989	964	490
Vuletic, Kresimir (in relation to Kris Bakery Ltd.)	Rotorua	Baker	1989	5,246	1,310
Waihi Building Services Rotorua Co. Ltd. (in liquidation)	Rotorua	Building contractors	1989	17,894	1,790
Wharekura, Phillip Leslie (in relation to Rotorua Bloodstock Investment Ltd.)	Rotorua	Company secretary	1988, 1989	774	200
<i>Te Aroha</i>					
Carney, Stephen Grant	Te Aroha	Car painter/panelbeater	1988	4,670	1,163
Davidson, Alan	Tairua	Butcher	1988, 1989	1,197	299
Davidson, Lynette	Tairua	Butcher	1988, 1989	1,197	299
Golconda Hotels Ltd.	Coromandel	Hotel	1989	1,935	193
Houltham, Maxine Mary	Paeroa	Farmer/horse trainer	1989	103	25
Houltham, Ross Albert	Paeroa	Farmer/horse trainer	1989	103	25
Keightly, Stuart Michael	Waitoa	Farmer	1989	246	61
McLoughlin, Terese	Te Aroha	Commercial traveller	1989	132	33
Paeroa Farm Services Ltd.	Paeroa	Farm machinery sales and repair	1989	836	209
Price, Maurice Kenneth	Waihi Beach	Home baker	1988	1,798	448
Quinn, William Robert	Paeroa	Market gardener	1989	760	190
T.K. Smith Ltd.	Paeroa	Video tap rental	1989	460	114
<b>Central Region</b>					
<i>Masterton</i>					
Gray, Brian John	Carterton	Transport operator	1989	6,593	820
Gray, Marlene Alice	Carterton	Transport operator	1989	6,593	820
Mills, Christopher John	Masterton	Hairdresser	1989	4,485	1,122
Norwood Marketing Ltd. (trading as New Lake Dairy)	Masterton	Dairy proprietor	1989	313	77
<i>Palmerston North</i>					
Andrew Plastering Company Ltd.	Palmerston North	Plastering	1989	1,516	370
Beals, Bryan Andrew	Palmerston North	Joiner	1988, 1989	5,405	1,335
Central Menswear Retailers Ltd.	Foxton	Clothing retailers	1987	1,056	260
Creative Publicity Ltd.	Palmerston North	Advertising agency	1989	6,158	1,535
Dittmer, Kevin John	Palmerston North	Gib stopper	1989	2,441	600
Feek, Jeffrey Grant	Otaki	Builder	1988, 1989	7,516	2,570
Ford, Allan Miles	Palmerston North	Life insurance agent	1989	761	190
Gilmour, Robert William	Opiki	Panel beater/potato farmer	1988	1,184	280
Hayward, Deena	Levin	Sharemilker	1989	438	75
Hunter, Alexia Dorothy	Palmerston North	Rest home operator	1989	4,370	1,085
Kitchen, Kara	Feilding	Milk vendor	1989	892	430
Knowles, Kathleen Joyce	Levin	Automotive repairs	1989	901	210
M J and E A Sullivan Ltd	Palmerston North	Panelbeating	1988, 1989	6,195	1,500
McKenzie, Maxwell Allan	Bunneythorpe	Farmer	1988, 1989	1,344	340
Oxnam, Leslie Gordon	Levin	Furniture removals	1988, 1989	4,949	1,220
Paul, Karena Raymond	Otaki	Taxi operator	1988	654	160
Princeway Cakes (1986) Ltd.	Palmerston North	Bakery	1989	6,979	1,745
R and A Morton Ltd.	Waikanae	Secondhand or dealers	1988, 1989	1,428	345
Ross-Taylor, Hugh Ian	Otaki	Farmer	1988, 1989	868	420
The Manawatu Standard Ltd.	Palmerston North	Printers and publishers	1988	4,395	1,090
Sampson, Brian Henry	Palmerston North	Land valuer	1988	724	175
Smyth's Flooring	Palmerston North	Carpet laying	1989	1,058	130
Tiritea Sawmilling Company Ltd.	Feilding	Sawmillers	1987	1,648	400
Tucker, Gary Raymond	Palmerston North	Commodity distributor	1989	789	190
Vatman Micron Filtering and Levin Cleaning Services Ltd.	Levin	Cleaning services	1988	2,307	560
Waiomi Farm Ltd.	Huntermville	Farming	1988, 1989	812	200
Warren Mayall Ltd.	Feilding	Insurance brokers	1988, 1989	1,409	345
Whiley, Victor	Levin	Rest home operator	1988	4,910	1,210
<i>Wanganui</i>					
R L Albert Ltd.	Raetihi	Builders	1988	1,382	690
Baker, Puke Robert	Waiouru	Painter	1988	2,880	910

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Butler, Tracey Margaret	Wanganui	Hairdresser	1989	710	175
Chendor Holdings Ltd. (formerly Fogden Real Estate) Ltd.)	Wanganui	Real estate agents	1988, 1989	24,880	6,190
Christensen, Karl Andrew	Taihape	Cafe proprietor	1988, 1989	769	203
Christensen, Maureen Anne	Taihape	Cafe proprietor	1988, 1989	769	203
Churton, David James	Wanganui	Farmer	1988, 1989	1,743	430
Churton, David Wayne	Wanganui	Farmer	1988, 1989	1,743	430
Clark, Ross David	Wanganui	Plumber/stevedore	1988	1,663	830
Davis, Hilton Mclean	Ohingaiti	Tearoom proprietor	1988, 1989	1,447	350
Davis, Roslyn Agnes	Ohingaiti	Tearoom proprietor	1988, 1989	1,447	350
Donnithorne, Edwin Alexander	Matamata (formerly of Wanganui)	Hotel proprietor	1988	3,560	890
Flynn, Thomas David	Hunterville	Farmer	1989	3,313	1,655
Gill, Murray Milne	Waitotara	Farmer	1988	567	135
Hanna, James Clarke	Waitotara	Hotel proprietor	1989	258	60
Hanna, Shirley Anne	Waitotara	Hotel proprietor	1989	258	60
Joseph, Carol Louise	Wanganui	General carrier	1989	697	170
Joseph, Gavin James	Wanganui	General carrier	1989	697	170
McFarlane, Thomas Peter	Marton	Painter	1987, 1988	2,549	620
Matthews, Graham John	Wanganui	Aluminium joiner	1989	234	115
Moffett, James Murry	Marton	Builder	1988	299	295
Peter Guilio Cutelli Trust	Wanganui	Farmer	1987, 1988	1,593	390
P C and C A Richdale Ltd.	Wanganui	Bakery/takeaways	1989	1,412	345
Springer, Murray John	Wanganui	Fish and chip retailer	1988, 1989	2,017	1,005
Tapa, Eugene Reneti	Wanganui	Aluminium joiner	1989	234	115
Tweeddale, Murray Stuart	Wanganui	Forestry contractor	1988	4,828	1,205
Williams, William John	Wanganui	Electrician	1987, 1988	1,754	1,750
<i>Wellington</i>					
Brattle Leasing Ltd.	Wellington	Training and conference centre	1988	6,312	950
Hart, Robert William	Johnsonville	Building contractor	1989	997	100
Hayward, James Mitford	Wellington	Hairdresser	1989	1,144	570
Helen's Fashions Ltd.	Johnsonville	Clothing retailer	1988, 1989	2,912	720
Herewini, Shirley Yvonne	Lower Hutt	TAB agent	1989	925	220
Holgate Instrument Technicians Ltd.	Raumati South	Manufacturing and repair of technical instruments	1989	579	90
Holmwood, Michael Alan	Avalon	Painter	1989	5,596	2,790
Hutt Valley Press Knives Ltd.	Petone	Tool and die makers	1989	585	150
Jackburn Wholesale Ltd.	Wellington	Jewellery retailers	1989	1,061	280
Jardens Hardware Ltd.	Tawa	Hardware merchant	1989	1,909	190
Jardens Hardware (Coastlands) Ltd.	Paraparaumu	Hardware merchant	1989	1,953	200
Jardens Hardware (Johnsonville) Ltd.	Johnsonville	Hardware merchant	1989	1,825	180
Jones, Warren Malcolm	Porirua	Painter	1988, 1989	8,438	850
Kelly, Brian James	Lower Hutt	Builder	1989	6,568	1,640
Kentuck Apartments Ltd.	Khandallah	Building constructor	1987	4,160	1,030
Landzeal Group Ltd.	Petone	Car trimmers	1989	3,080	1,540
Link Tech Ltd.	Ngauranga Gorge	Manufacturer of computer cables	1989	2,956	290
Louise Florist (1984) Ltd.	Naenae	Florist	1988, 1989	1,189	340
Lynn, April Frances	Newlands	Clothing retailer	1988, 1989	1,688	420
Maidstone Mall Jewellers (1980) Ltd.	Upper Hutt	Jewellers	1989	1,165	1,180
Mandarin Restaurant Ltd.	Wellington	Restaurateur	1989	2,558	1,280
Manson Transport Ltd.	Porirua	General carriers	1989	3,133	1,570
Marshall Industries Ltd.	Wellington	Security service	1989	32,707	8,200
McConnell, John Donald	Paraparaumu	Furniture manufacturer	1989	3,661	1,840
McLean, Douglas James	Newtown	Coffee bar proprietor	1989	14,140	5,590
Metro Masonary Ltd.	Lower Hutt	Stone mason	1989	1,572	470
Mildenhall Holdings Ltd.	Wellington	Restaurateurs	1989	259	130
Murray, Stephen Albert and Donna Mina	Wellington	Sandwich bar proprietors	1989	654	325
Naenae Bookshop (1984) Ltd.	Naenae	Booksellers	1989	2,338	1,390
New Zealand Lamps (1985) Ltd.	Wellington	Lamp distributors	1989	1,122	570
Ngaio Plumbers (1985) Ltd.	Khandallah	Plumbers	1989	2,382	1,190
Nightingill, John Alan	Stokes Valley	Cleaning contractor	1989	7,797	3,780
O'Sullivan, Anne Marie	Eastbourne	Hairdresser	1989	2,119	320
Pak Paint and Powder Ltd.	Linden	Spray and powder coaters	1988	1,458	150
Porirua Cycle and Mower Centre Ltd.	Porirua	Cycle and mower centre	1989	1,305	330
Porteous, Ian Charles	Wellington	Aluminium joinery installer	1988, 1989	4,656	2,330
Press Bureau Ltd.	Wellington	Presscutting and information services	1989	7,968	2,000



## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Prestige Floors Ltd.	Petone	Carpet layers	1989	1,912	470
Rex Jellicoe Ltd.	Wainuiomata	Coffee bar	1988, 1989	1,863	470
Rotary Mower Services Ltd.	Linden	Motor repairer	1988, 1989	5,039	1,710
Roulette Property and Holdings Ltd.	Island Bay	Managerial and secretarial services	1989	2,795	420
Salanoa, Sauluma	Elsdon	Taxi proprietor	1989	362	90
Sparticus Hair Design Ltd.	Upper Hutt	Hairdressers	1989	631	150
Spray Painters Supplies Ltd.	Petone	Paint suppliers	1989	6,520	1,450
Spectrascan Graphics Ltd. (in receivership)	Wellington	Photographic processing	1989	15,256	3,800
Starship Enterprises Ltd.	Wellington	Niteclub	1989	12,305	6,050
Steelbrake Manufacturing Ltd.	Upper Hutt	General engineering	1989	10,904	5,400
Stockman, Alverette Mahinarangi	Mt Victoria	Laundrette proprietress	1989	294	70
Tamou, George	Thorndon	Refuse collection operator	1988, 1989	3,111	880
Tawa Upholstery Ltd.	Raumati	Upholsterers	1988	3,473	840
Turner Tree Services Ltd.	Wellington	Landscape gardening	1988, 1989	1,361	339
Victorian Restoration Company Ltd.	Lower Hutt	Furniture restoration	1989	605	130
WAF Consultants Ltd.	Wellington	Management consultants	1987	1,184	290
Wala, Edward John	Seatoun	Takeaway food proprietor	1989	53	100
Wellington District Aero Club Incorporated	Wellington	Aero club	1988, 1989	15,096	3,600
World Video Ltd.	Newtown	Video library	1989	996	290
<b>Southern Region</b>					
<i>Blenheim</i>					
Marshall, Raymond	Blenheim	Manager	1987	909	450
<i>Christchurch</i>					
Adata Software Ltd.	Christchurch	Software developers	1988	16,797	3,360
Adgas LPG Conversion Ltd.	Christchurch	LPG conversion/installation	1988, 1989	1,903	474
Anderson, John Douglas (in relation to Saba Graphics Ltd.)	Avonside	Director	1988	30,084	7,500
Arnold, Edward William (in relation to Still Life Framing Company Ltd.)	Linwood	Picture framer	1989	2,453	635
Blackler, Ellis John	Christchurch	Retailer	1988, 1989	2,426	1,206
Brown, Lindsay Graham (in relation to East End Service Station Ltd.)	Christchurch	Company director	1988, 1989	3,444	834
Brown, Rodney Alexander (in relation to West Melton Tavern (1988) Ltd.)	Bryndwyr	Director	1989	2,692	335
Cane Furniture Manufacturers Ltd.	Christchurch	Manufacture and wholesale cane furniture	1989	3,747	935
East End Service Station Ltd.	Christchurch	Service Station	1989	3,444	834
Exsys Inc. Ltd.	Christchurch	Software developers	1988	48,784	9,750
E. W. Hall & Sons Ltd.	Christchurch	Gymnasium	1988, 1989	6,896	1,365
K & D Harris	Christchurch	Plasterers	1989	6,891	824
Harris, Kenneth (In relation to K & D Harris Ltd.)	Christchurch	Company Manager	1989	6,891	824
Ian Aldridge & Co Ltd.	Christchurch	Sewing machine sales and service	1988	1,453	360
Impressive Aluminium Ltd.	Christchurch	Aluminium product manufacturers	1989	1,129	225
Johnson, Dr Peter Arthur B.	Christchurch	Medical practitioner	1989	5,050	629
Kennedy, David Perry (In relation to Kennedy Enterprises Ltd.)	Christchurch	Company manager	1988, 1989	6,629	1,650
Kennedy Enterprises	Christchurch	Coffee bar proprietor	1988, 1989	6,629	1,650
Kipax Holdings Ltd.	Riccarton	Hotel owner	1989	15,184	2,475
Lee-Arthur Holdings Ltd.	Christchurch	Clothing manufacturers	1989	4,930	1,230
Lewis, Christopher Ian	Christchurch	Furniture manufacturers	1989	1,399	695
Ma, Delia	Bishopdale	Baker	1989	1,212	600
Machirus, Margaret Emily	Kaiapoi	Garment manufacturer	1989	1,558	300
Merivale Decorators (1988) Ltd.	Merivale	Decorators	1989	1,481	355
Merivale Real Estate Ltd.	Fendalton	real estate	1989	11,295	2,830
Meyers, Ross James	Christchurch	Hairdresser	1989	772	235
Millar, Douglas Joseph	Leseston	Farmer	1989	854	205
Mister Shrub Ltd.	Prebbleton	Market gardeners	1989	3,661	915
Moriarty, Leslie Evan Robert	Waiau	Shearer	1989	20,105	5,025
Nicholson, Patricia Maureen	Waikari	Hotel proprietor	1989	2,667	660
Pacific Flooring (1986) Ltd.	Christchurch	Floor covering retailers	1989	3,791	950
Perfect Furniture Manufacturers Ltd.	Hornby	Furniture manufacturers	1989	536	130
Ralph E Wilson & Son Ltd.	Linwood	Painters and decorators	1989	10,137	1,620
Rea, James William	Christchurch	Painter	1989	789	200

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Roselli, Peter John Charles (in relation to Exsys Inc. Ltd.)	Christchurch	Company director	1988	48,784	2,450
Roselli, Peter John Charles (in relation to Adata Software Ltd.)	Christchurch	Company director	1988	16,797	840
Saba Graphics Ltd.	Christchurch	Lithographer	1989	13,112	6,555
Sarchet, Judith Carol	Huntsbury	Coffee lounge proprietor	1989	524	115
Saunderson, Stephen Brent (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch	Company director	1989	3,747	467
Schulz, Brent Nicholas (in relation to Mister Shrub Ltd.)	Prebbleton	Market gardener	1989	3,661	1,825
Stanton, David Michael (in relation to Adgas LPG Conversions Ltd.)	Christchurch	Manager	1988, 1989	1,903	474
Stefanissin, Gorgy Frank (in relation to Perfect Furniture Manufacturers Ltd.)	Lincoln	Director	1989	536	130
Still Life Framing Company Ltd.	Christchurch	Picture framers	1989	2,543	635
Swift Travel Ltd.	Riccarton	Travel agency	1989	1,972	490
Tileglaze Roofing Contractors (NZ) Ltd.	Christchurch	Roofing supplies	1989	2,781	695
Vincent, Marilyn Joy	Richmond	Takeaway food retailer	1989	591	145
Wairakei Cartage Ltd.	Christchurch	Cartage contractor	1989	8,014	2,000
West Melton Tavern (1988) Ltd.	West Melton	Hotel	1989	2,692	335
Whiten, David Steven (in relation Cane Furniture Manufacturers Ltd.)	Christchurch	Company director	1989	3,747	467
Whiting, Andrew Paul	Christchurch	Panelbeater	1989	1,161	290
Williams White Dove Ltd.	Christchurch	Whiteware retailers	1989	1,399	1,395
<i>Dunedin</i>					
Alderson, Thomas Lindsay	Mornington	Butchers	1989	346	100
Borrow, Gary William	Wanaka	Brick and block layer	1989	960	480
Black, Steven Robert	Concord	Hairdresser	1987, 1988	3,365	820
Borick & Associates Ltd.	Dunedin	Auctioneers & valuers	1987, 1988	1,461	700
Brown, Larry Roland Allan	Queenstown	Restaurateur	1989	249	240
Cloudrest Waterbeds Ltd.	Dunedin	Waterbed manufacturers and retailers	1989	14,024	3,490
Connor, Ronald George	Wakari	Cleaning services	1988, 1989	464	225
Deavoll, Julie Pamela	Queenstown	Knitwear manufacturer	1988, 1989	764	90
Deavoll, Dennis William	Queenstown	Knitwear manufacturer	1988, 1989	764	90
Ingram, Ian Robert	Abbotsford	Upholsterer	1989	1,153	560
Irvine Plumbing & Heating Services	Dunedin	Plumbers	1989	4,527	1,130
Latta, Garth Henry	Dunedin	Motelier	1989	224	100
Latta, Norma Marjorie	Dunedin	Motelier	1989	224	100
Leading Edge Computers Ltd. (in receivership)	Dunedin	Computer and software sales and service	1988	2,153	530
Mead, Gavin Charles	Dunedin	Painter	1988	5,670	1,110
Melbourne Motor Lodge Ltd.	Dunedin	Motel proprietor	1988	458	220
Miller, Aline John	Gore	Theatre operator	1988	359	160
Mosgiel Insurance and Finance Ltd.	Dunedin	Insurance consultants	1989	312	150
Riselaw Road Foodmarket Ltd. (in receivership)	Corstorphine	Foodmarket	1988	1,677	430
Ross Davidson Flooring Ltd.	Dunedin	Flooring contractor	1989	20,424	5,100
Sunray Health Foods Ltd.	Dunedin	Health foods retailer	1988	1,511	600
Tarbert Street Foodcentre 1985 Ltd.	Alexandra	Mini foodmarket	1989	430	100
Whipp, Douglas Joseph	St. Leonards	Builder	1988, 1989	388	370
<i>Invercargill</i>					
Brown, Bevan Francis	Queenstown	Quantity surveyor	1988, 1989	5,526	1,790
Busbridge, Janice Muriel	Invercargill	Coffee lounge proprietor	1988	573	140
Calvert, John William	Riverton	Logging contractor	1986, 1987	14,551	5,790
Dickson, John Christopher	Mataura	Fish shop proprietor	1988, 1989	396	396
Fearn, Anne-Marie	Te Anau	Dairy proprietor	1988	173	86
Fearn, Trevor Gordon	Te Anau	Dairy proprietor	1988	173	86
Flynns Club Hotel Ltd.	Bluff	Hotel proprietor	1988, 1989	4,619	1,153
Hamilton, Alyson Christine	Otautau	Panelbeater/painter	1988	2,767	691
Hamilton, Kevin Francis	Otautau	Panelbeater/painter	1988	2,767	691
Hasford, Victor James	Invercargill	Dairy proprietor	1988	199	199
Hasford, Yvonne Denise	Invercargill	Dairy proprietor	1988	199	199
Interpac Industries Ltd.	Invercargill	Jewellery manufacturer	1988	1,677	835
McAteer, Barbara Anne	Queenstown	Hairdresser	1988	389	97
McKinnel, Judith Anne	Invercargill	Hairdresser	1988, 1989	2,018	504
Minami Holdings Ltd.	Queenstown	Restaurateur	1988	6,229	1,550
Molloy, John Phillip	Queenstown	Dentist	1988	1,044	260
Neilson, Alan Christian	Invercargill	Restaurateur	1988	3,005	300
Nelson, Neil Davis	Invercargill	Restaurateur	1988	3,006	300

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Neilson, Ronald Alek	Invercargill	Restaurateur	1988	3,006	300
W.G. O'Donnell Ltd.	Invercargill	Carpet layers	1988	767	380
Turner-Geary, Lesley Jane	Invercargill	Solicitor	1988	645	160
Watt, Bruce	Invercargill	Car painter	1988	893	220
<i>Nelson</i>					
MacLennan, Paul Roderick	Nelson	Takeaway bar proprietor	1989	2,070	516
Smallman, Joseph Toha	Tapawera	Logging contractor	1989	4,622	1,155
Stratford Leon Phillip	Richmond	Pig farmer	1989	339	85
Trewill Holdings Ltd.	Nelson	Restaurant	1988	6,188	1,546
<i>Timaru</i>					
Aorangi Taverns Ltd.	Timaru	Tavern keepers	1989	2,328	700
D J Bird Ltd.	Ashburton	Road transport operator	1989	2,799	275
Blast Craft Ltd.	Timaru	Blast cleaning	1989	5,308	1,325
Broadhead, Michael Joseph	Timaru	Motelier	1988-1989	1,291	390
Burrowes, Jullian Gay	Rakaia	Tearoom proprietor	1989	418	105
Butler, Barry Graeme	Waimate	Farmer	1988-1989	2,680	670
Coochey, Keith James	Geraldine	Shearer/farmer	1988-1989	5,976	1,505
Cooper, Graham Alfred	Ashburton	Logging contractor	1989	509	130
Dennison Enterprises Ltd.	Temuka	Horticultural equipment manufacturer	1989	963	240
Firth, James Anthony	Waimate	Solicitor	1989	306	100
Fraser, Wayne John	Timaru	Amusement parlour proprietor	1989	1,404	345
Hart, Donald Lawson	Ashburton	Farmer	1989	783	195
Kealey, peter Fairnell	Fairlie	Agricultural contractor	1989	1,436	360
McFarlane, Donald Gordon	Temuka	Farmer	1989	367	110
Martin, Suzanne Joan	Rakaia	Tearoom proprietor	1989	418	105
Maru Industries Ltd.	Temuka	Manufacturers and engineers	1989	15,314	3,820
Neumanns Tyre Services Geraldine Ltd.	Geraldine	Tyre retailer	1989	3,113	775

**Names of Tax Evaders**

Pursuant to section 74 of the Goods and Services Tax Act 1985, the following Schedule is 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 nine months period ended the 30th day of June 1989.

Dated at Wellington this 19th day of April 1990.

D. R. HENRY, Commissioner of Inland Revenue.

**Schedule**

PERSONS WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 67 OF THE GOODS AND SERVICES TAX ACT 1985 FOR EVADING OR ATTEMPTING TO EVADE THE PAYMENT OF GOODS AND SERVICES TAX; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF GOODS AND SERVICES TAX; OR CAUSING OR ATTEMPTING TO CAUSE A REFUND OF ANY AMOUNT OF GOODS AND SERVICES TAX IN EXCESS OF THAT PROPERLY REFUNDABLE; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO CAUSE A REFUND OF GOODS AND SERVICES TAX IN EXCESS OF THAT PROPERLY REFUNDABLE.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
<b>Waikato Region</b>						
<i>Hamilton</i>						
Walton, Malcolm Percy	Te Awamutu	Delivery service	A	Sep/Oct 1986, Nov/Dec 1986, Jan/Feb 1987, Mar/Apr 1987, May/June 1987	58	56
Walton, Dianne Margaret	Te Awamutu	Delivery service	A	Sep/Oct 1986, Nov/Dec 1986, Jan/Feb 1987, Mar/Apr 1987, May/June 1987	58	56
<i>New Plymouth</i>						
Okato Pharmacy Ltd.	Okato	Pharmacy	A	Dec '86/Jan 1987, Feb/Mar 1987, Jun/Jul 1987, Aug/Sept 1987, Oct/Nov 1987, Feb/Mar 1988, Apr/May 1988, Jun/Jul 1988	12,318	1,844
<b>Central Region</b>						
<i>Wanganui</i>						
Penrod (Home Pizza Delivery) Ltd. (in liquidation)	Wellington (formerly of Wanganui)	Pizza manufacturer and retailer	A	Aug/Sept 1987, Oct/Nov 1987	40,515	4,040

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

"A" Furnishing false return of goods and services tax.

†The information in Columns (5) and (6) refers solely to the particular taxable period or taxable periods for which penal tax was imposed.

