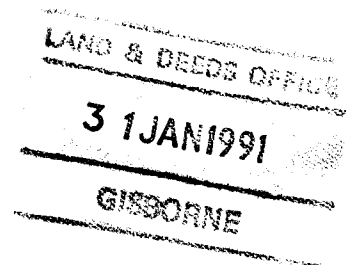




The New Zealand
Gazette



Commercial Edition

OF WEDNESDAY, 23 JANUARY 1991

WELLINGTON: MONDAY, 28 JANUARY 1991 — ISSUE NO. 13

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 12 months period ended the 30th day of June 1990. 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 17th day of December 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 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
					\$	\$
Northern Region						
<i>Auckland</i>						
Patel, Amrat Naran	Auckland	Fruit and vegetable retailer	A	1978-1986	118,819	50,000
<i>Henderson</i>						
Danweld Welding Specialists Ltd	Onehunga	Welding	A	1979-1982	16,440	16,440
R. K. Dash Ltd.	Blockhouse Bay	Road transport	A	1979-1984	7,801	6,510
Rodney K. Dash (in relation to R K Dash Ltd.)	Blockhouse Bay	Company director	A	1979-1984	10,252	2,770
Derrick, Mark Joseph Leonard	Avondale	Glazier/estimator	A	1984	716	-
Duffy, Barry Lloyd	Australia (formerly of Remuera)	Company director	A	1982-1985	55,256	1,000
Hills Flooring Ltd.	Otahuhu	Carpet retail	A	1981-1985	302,630	348,250
<i>Takapuna</i>						
Smith, Bruce Laurence	Helensville (formerly of Avondale)	Production supervisor/foreman	A	1981-1984	8,104	7,900
Tulua, Failelei	Mangere (formerly of Wellington)	Clerk	A	1982-1984	3,387	3,300
Waikato Region						
<i>Gisborne</i>						
Kohn, Denis Redding	Gisborne	Barrister and solicitor	A	1977-1984	18,905	18,400
<i>Hamilton</i>						
Parton, Colin	Hamilton	Farmer/landlord/investor	A	1981-1985	65,507	114,500
Singh, Manjit	Hamilton	Landlord/dairy company worker	A	1984-1987	4,007	4,100
Singh, Surinder	Hamilton	Landlord/kitchen hand	A	1984-1987	1,747	1,100
<i>Napier</i>						
Meagher, Gregory Francis	Napier	Labourer	A	1986, 1987	1,250	1,100
Rigby, William	Waipawa	Boner/shearer	A	1986	432	430
Tawhai, Joseph Nohowai	Hastings	Forklift driver	A	1986	770	770
Taylor, Bernard (also known as Krawczyk Kazimierz)	Napier	Upholsterer	A	1980-1983	29,046	4,000
J.R. Wakely Ltd.	Napier	Farming	A	1980, 1982, 1985, 1986	6,523	11,415
<i>New Plymouth</i>						
Cruise N' Travel Ltd.	New Plymouth	Travel agency	A	1986	1,586	1,550
Griffin, Ian Kenneth	New Plymouth	Naturopath/osteopath	A	1984, 1985	5,638	5,000
Hay, Ian Leslie (in relation to Cruise N' Travel Ltd.)	New Plymouth	Travel agent	E	1986		
Helms, Geoffrey Vernard	Mokau	Oppossum trapper	A	1984-1987	18,675	20,200
Mahony, Patrick John	Hawera	Water blaster, motor vehicle trader, plant and machinery hirer	A	1985-1987	14,149	11,280
Parkes, Graeme Delacy	New Plymouth	Driving instructor	A	1985-1987	31,415	31,100
Roebuck, Bryan Albert	New Plymouth	Plumber	A	1984-1987	13,354	13,300
<i>Rotorua</i>						
Van der Molen, Nicholas	Rotorua	Plasterer	A	1982-1987	21,527	21,200

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
					\$	\$
<i>Te Aroha</i>						
R. & S. Savage Ltd.	Coromandel	Hotel	A	1980–1983	15,746	12,000
Strongman, Nolan F.	Coromandel	Commercial fisherman	A	1978–1981	6,653	6,640
Central Region						
<i>Palmerston North</i>						
Cuthbertson, Ian Langley	Palmerston North	Sales manager/musician	A	1984, 1985	4,678	2,300
Day Hing and Sons Ltd.	Levin	Market gardens	A	1983–1986	15,406	17,400
Leong, Paul (in relation to Day Hing and Sons Ltd.)	Levin	Market gardener	E	1983–1986	—	—
McMinn, Terence Mark	Levin	Residential social worker/painter/decorator	A	1986, 1987	3,461	—
Pape, Joseph (in relation to Joe and Gaye Pape Investments Ltd.)	Shannon	Caterer	E	1989	—	—
<i>Wellington</i>						
Clulee, Mabel Gaynor May	Lower Hutt	Housewife	A	1982–1985	5,362	5,350
Collier, Noeline Anne	Upper Hutt	Sales representative	A	1982, 1983	2,155	—
Direct Meat Supply Ltd.	Paraparaumu	Butchery	A	1980–1982	10,843	10,400
Negri (deceased), Graham Herbert Leslie (in relation to Direct Meat Supply Ltd.)	Paraparaumu	Butcher	E	1980–1982	—	—
Dunphy, James Malcolm	Wellington (previously Lower Hutt)	Law clerk/tennis coach	A	1980–1984	1,969	700
Empire Drapery Company Ltd.	Wellington	Drapery	A	1978–1981	8,416	8,350
Gowardman, Doctor Madhu	Wellington	Medical practitioner	A	1977–1983	13,456	13,420
Hrstich, Nevin	Lower Hutt	Factory worker	A	1982–1985	3,331	1,980
Okeamao, Malia	Upper Hutt	Salaries officer	A	1985, 1986	826	800
Simpson, Ross Farquhar (in relation to Strathmore Cake Kitchen Ltd.)	Miramar	Pastry cook	A	1980–1985	—	—
Simpson, Ross George (in relation to Strathmore Cake Kitchen Ltd.)	Hataitai	Pastry cook	A	1980–1985	—	—
Strathmore Cake Kitchen Ltd.	Wellington	Bakery	A	1980–1985	34,947	17,350
Turner, Robert Ian	Johnsonville	Night porter/freezing worker	A	1981, 1982, 1984, 1985, 1986	10,854	5,850
Wong, Lindsay	Upper Hutt	Dairy proprietor	A	1978–1980	33,001	12,000
Southern Region						
<i>Christchurch [Cashel]</i>						
Allison, William Joseph	Christchurch	Retired	A	1983–1987	19,297	6,689
Bardsley, William James	Christchurch	Retired	A	1984–1988	1,252	1,251
Barrett, Graham Thomas	Christchurch	Company representative	A	1983–1987	20,205	20,204
Campbell, Andrew Douglas	Christchurch	Unemployed	A	1987, 1988	1,287	1,287
Cockburn, Keith Derek	Christchurch	Jeweller	A	1983–1986	6,768	6,715
Costello, Terence Joseph	Christchurch	Survey technician	A	1983–1987	4,989	4,990
Forward, Roy Alfred Ewen	Christchurch	Shop assistant	A	1985–1988	7,973	5,970
Hunter, William Leon	Waikuku	Driver	A	1985–1987	3,914	3,900
Hurrell, David James	Christchurch	Manager	A	1983–1986	3,517	3,520
Jones, Eric Paul	Christchurch	Meat industry foreman	A	1987	1,009	1,000
<i>Christchurch [Square]</i>						
Wales, Douglas	Christchurch	Aircraft tradesman	A	1984–1987	3,826	970
Walsh, Leslie Joseph	Christchurch	Freezing worker	A	1984–1987	12,812	12,810
<i>Dunedin</i>						
Cairns, Anthony Thomas	Kaitangata	Technician	A	1981–1988	7,034	5,240
Harris, Bevan Wayne	Balclutha	Foreman	A	1986–1988	2,786	2,760
<i>Invercargill</i>						
Casey, Brian Patrick	Gore	Agricultural pilot	A	1985–1987	3,381	660
Shaw, Paula Elizabeth	Invercargill	Meat packer	A	1987	438	220
McLeod, Maurice Wayne	Invercargill	Glazier/auto parts worker	A	1978, 1982–1985	3,257	1,670
Neame, Darlene Margaret	Invercargill	Shedhand	A	1987	—	—
Neame, Roy Henry	Invercargill	Shearer	A	1987	1,162	—
<i>Nelson</i>						
Andersen, Raymond Albert	Motueka	Driver	A	1988	465	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
					\$	\$
<i>Timaru</i>						
McGrath, Terrence James	Mount Roskill	PVC and canvas products manufacturer	A	1978–1983	39,681	24,370
Robertson, Peter Joseph	Timaru	Farm worker	A & E	1985, 1986	155.00	–

*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.

“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
					\$	\$
Northern Region						
<i>Auckland</i>						
Orrell, Adrienne Alma	Browns Bay	Seamstress	A	1986	2,493	2,490
Park, William Gordon	Herald Island	Electrician	A	1985-1987	2,047	1,830
Pelet, Tracey Joan	Glenfield	Booking and reservations clerk	A	1985-1987	1,279	1,130
Poumale, FineikiOLEA	Papakura	Wardmaid	A	1987	2,281	750
Reihana, Henry Piha	Mangere East	Drainage contractor	A	1986, 1987	2,225	1,768
Riddle, Victor Charles	Browns Bay	Retired	A	1985-1987	1,720	1,360
<i>Henderson</i>						
Edney, Glenn John	Grey Lynn, (formerly of Mount Eden)	Butcher	A	1985	889	889
Edwards, Christine Margaret	Titirangi, (formerly of Epsom)	Personnel consultant	A	1988	1,217	1,220
Engu, Ngatamariki	Mangere	Kitchen assistant	A	1986	699	700
Fakir, Mani	Avondale	Superannuitant	A	1983-1986	2,212	3,310
Flack, Yvonne Loretta	Glendene (formerly of Te Atatu)	Rest home proprietress	A & B	1978-1983	32,180	15,800
Foai, Satala Iosefo (also known as Foai, Joe)	Otara	Chamber hand	A	1986	338	340
Gaseata, Pao Loutu	Mount Roskill	Process worker	A	1986	1,687	850
George, Ian	Rotorua, (formerly of Otara)	Labourer	A	1986	295	300
Gooch, Arthur	Torbay	Sales consultant	A	1988	607	610
Guy, Brian	Takapuna, (formerly of Bucklands Beach)	Company manager	A	1988	664	660
Harris, Adrian John	Weymouth, (formerly of Mangere East)	Rigger	A	1988	432	650
Housham, Annette Rhoda	Blockhouse Bay	Manageress	A	1985, 1986	547	540
Howard, Russell Archie	Howick, (formerly of Weymouth)	Marketing manager	A	1985-1988	10,600	6,158
Huch, Mocka	Glen Eden	Nurse/cleaner	A	1986	841	800
Hutchinson, Colin Bruce	Henderson	Painter and paperhanger	A	1980-1985	4,057	3,220
Khang, Mai	Palmerston North, (formerly of Papatoetoe)	Shop assistant	A	1985	301	300
Kriss, Ana Liesma	Avalon (formerly of Devonport)	Office manageress/cashier	A	1985, 1986	680	300
Nguyen, Anh Hong	Sydney, Australia (formerly of Mount Wellington)	Laboratory technician	A	1986	622	620
<i>Manukau</i>						
King, Douglas John	Waimauku	Accountant	A	1987	5,197	5,190
King, Ian Murray	Remuera	Salesman	A	1979-1985	10,172	3,030
Lamb, David Ian	Bucklands Beach	Publisher/sports coach/ advertising agent	A	1983-1986	20,519	20,500
Lamb, Heather Elaine	Bucklands Beach	Housewife	A	1983-1986	19,084	19,050
Leonard, Joan Patricia	Henderson	School teacher	A	1981-1985	2,640	1,250
Lisney, Dorothy Margaret	Howick (formerly of Pakuranga)	Merry-go-round operator/ plastics supervisor	A	1982, 1983	2,950	2,800
Lockley, David Andrew	Onehunga	Labourer	A	1987	988	980
McCullough, Charles John	Birkdale	Boiler attendant	A	1982, 1983	2,284	1,940
McCutcheon, Robert	Mairangi Bay (formerly of Murrays Bay)	Painter	A	1984	2,064	2,060
McKenzie, Malcolm Douglas	Missions Bay	Computer consultant	A	1988	10,428	3,480
Mafileo, Tafeuni	Mount Albert	Process worker	A	1987	896	890
Martin, Stella Elaine	Albany	Sewing machinist/screen printer	A	1987, 1988	324	490
Modrich, Victor Marco	Mount Roskill	Fish shop proprietor	A	1979-1983	6,309	6,280
Trustees in the Simpson Family Trust	Manurewa	Landlord	A	1966-1985	29,500	14,650
<i>Otahuhu</i>						
Aiuta, Sina	Mangere	Nurse	A	1988	5,631	5,500
Anderson, Sherrin Ann	Royal Oak	Receptionist	A	1988	576	576

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
					\$	\$
Annan, Lynne	Northcote	Typist/clerk	A	1988	347	347
Arulanandam, Santhan Devi	Auckland	Student	A	1985-1989	3,142	7,845
Ayers, Allan Maxwell	Birkdale	Service manager	A	1985-1989	4,823	4,820
Barker, Paula Jane	Bucklands Beach	Sales assistant	A	1988	466	466
Barmby, Barry Wallace	Titirangi	Engineer	A	1988	459	1,149
Barrett, Robert Martyn Dawson	Kaukapakapa	Company secretary/ financial controller	A	1988, 1989	1,170	1,756
Bower, Francis John	Glenfield	Finance manager	A	1988	606	484
Chadwick, Leane	Papatoetoe	Beneficiary	A	1988	3,472	3,158
Clark, Philip	Papakura	Unemployed	A	1987, 1988	1,403	1,403
Cotton (Jnr), Raymond	Bucklands Beach	Engineer	A	1988	704	563
<i>Takapuna</i>						
Sadaraka, Ana	Otara	Second cook/kitchen hand	A	1985-1988	9,805	9,700
Siutu, Vailolo (also known as Titimanu, Vailolo)	Australia (formerly of Mount Roskill)	Welder/cleaner	A	1984	360	150
Smith, Desiree Marie	Manurewa	Sales representative	A	1988	1,131	1,130
Smith, Peter Anthony	Glenfield	Telecom lineman	A	1987-1989	3,164	3,150
Smith, Philip	Papakura	Real estate salesman	A	1985-1987	4,069	4,065
Spence, Matthew	Royal Oak	Retired medical practitioner	A	1977-1985	73,814	73,810
Staples, Peter Raymond	Takapuna (formerly of Milford)	Chartered accountant	A	1987, 1988	2,833	2,775
Sunia, Kisi (also known as Manu, Taunoa)	Kingsland	Freezing worker	A	1987	704	704
Tapper, Anna	Remuera	Retired	A	1984-1988	12,026	10,820
Timmins, Bruce William	Hillsborough (formerly of Saint Heliers)	Landscape gardener (previously car salesman)	A	1985	592	590
Tuatagaloa, Elizabeth	Mangere East	Assembler/cleaner	A	1987	592	590
Tumu, Ferguson	Wiri	Driver	A	1987	1,106	1,100
Ueese, Victoria	Onehunga	Packer/nurse aid	A	1987	1,589	2,385
Walker, Wallis Joan	Greenlane	School principal	A	1985-1987	5,901	5,895
Wilson, Graeme Charles	Pakuranga	Airline pilot	A	1987	1,675	1,675
Wong, Julia (also known as Fata, Tina)	East Tamaki	Process worker	A	1986, 1987	610	1,200
Wong, Kuan Foo (also known as Wong, Thomas)	Bucklands Beach (formerly of Mount Albert)	Accountant	A	1987	4,459	4,455
Wong, Rose Kathleen	Meadowbank	Sheepskin and souvenir shop proprietress	A	1985-1988	1,367	1,360
<i>Whangarei</i>						
Addenbrooke, Leonard John	Whangarei	Superannuitant	A	1984-1987	19,842	19,840
Antonovich, Ivan Rudolph	Ruakaka	Supervisor	A	1985-1987	4,835	4,750
Birss, Charles Sumner	Maungaturoto	Labourer/street cleaner	A	1985-1989	1,148	1,140
Birss, Noeleen Fay	Maungaturoto	Housewife	A	1985-1989	4,775	4,770
Bryant, Ronald John	Whangarei	Locomotive engineer	A	1986-1989	1,403	1,050
Crompton, Elizabeth Jean	Scotland (formerly of Kerikeri)	Retired teacher	A	1988, 1989	2,668	4,010
Edge, Stuart Graham	Whangarei	Electrician	A	1987	1,853	900
Hathway, Graham Charles	Whangarei	Company manager	A	1982-1985	3,853	2,925
Rhodes, George	Australia (formerly of Whangarei)	Building contractor	A	1980-1986	1,047	1,040
Waikato Region						
<i>Gisborne</i>						
Crocker, Eric Lewis	Gisborne	National superannuitant	A	1986-1988	2,741	904
Dods, Simon Heatley	Gisborne	Farmer	A	1975-1979	37,314	25,778
Groves, Eric	Gisborne	Labourer and landlord	A	1985-1987	2,417	2,400
Harris, Alan Harry	Gisborne	Motor mechanic	A	1987, 1988	2,608	652
Ivess, Gretchen Anne	Gisborne	Secondary school teacher	A	1983-1988	4,830	1,210
McMillan, Rino Neil	Whataututu	Shepherd	A	1985, 1987	2,595	2,590
Mellelieu, Michael John	Gisborne	Loans and savings manager	A	1986, 1987	2,236	783
Wilson, Robert Frederick	Gisborne	National superannuitant	A	1987	2,062	1,030
<i>Hamilton</i>						
Beazley, Benjamin Christopher	Morrinsville	Driver	A	1987, 1988	2,280	2,270
Fraser, Phillip Stephen	Hamilton	Owner/driver	A	1986, 1987	5,489	5,400
Jones, Thomas Sinclair	Hamilton	Retired	A	1987	3,960	2,968
I.C. & E.G. Puddle Ltd.	Hamilton	Grocer	A	1984-1987	3,690	2,500
Lynn, Rosemary	Hamilton	Home knitter	A	1984	2,483	2,400

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
					\$	\$
Puna, Narotam	Hamilton	Fruit retailer	A	1984–1987	2,680	1,400
Rex Newton Amusements Ltd.	Hamilton	Side show operators	A	1980–1983	67,500	8,000
Richmond, Mary	Milford Auckland (previously of Hamilton)	School teacher	A	1982–1986	7,856	1,670
Sayers, Brenda Alice	Hamilton	Personnel consultant	A	1987, 1988	699	347
Walling, John Leonard	Matangi	Retired farmer/bloodstock breeder	A	1982, 1983	31,178	21,390
<i>New Plymouth</i>						
Fleming, Brian Leo	Okato	Welder/director	A	1978	3,598	1,430
<i>Rotorua</i>						
Andersen, Helge (also known as Andersen, Hans)	Ngongotaha	Motor mechanic	A	1972–1977	36,975	45,160
Johnston, Martin Ross	Rotorua	Solicitor	A	1987	1,780	440
Rowley, Francis Owen	Rotorua	National superannuitant	A	1987, 1988	5,083	5,070
Shapley, Nicholas John	Rotorua	Company manager/farmer	A	1983, 1985, 1986	14,786	14,700
Wilkinson, Vere Phillip	Rotorua	Retired	A	1986, 1987	1,310	1,310
<i>Tauranga</i>						
Sharman, Jillian Louise	Mount Maunganui	Casual waitress	A	1988, 1989	1,972	1,970
<i>Te Aroha</i>						
Ken & Nita Dalley Butchery Ltd.	Waihi Beach	Butchery	A	1982–1986	11,318	8,486
Lala, Lakshmi	Thames	Housewife	B	1983–1985	11,151	8,000
Central Region						
<i>Masterton</i>						
Central Dairy Greytown (1988) Ltd.	Greytown	Dairy proprietor	A	1982–1985	15,038	5,000
Parshot, Kanti	Eketahuna	Electrician	A	1985	2,856	850
Saminelis, Anastasia	Masterton	Restaurateur	A	1983–1986	20,552	850
Saminelis, George	Masterton	Restaurateur	A	1983–1986	20,684	1,080
<i>Palmerston North</i>						
Atkinson, Andrew Gordon	Palmerston North	Maintenance fitter	A	1986–1988	2,350	1,170
Dawick, Alfred Dougall	Palmerston North	Retired	A	1985–1988	12,665	6,320
Gordon, David Kent	Palmerston North	Student	A	1983–1987	21,041	5,000
Hura, Yvonne Linda Ann	Palmerston North	Beneficiary	A	1988	703	350
Kirkpatrick, Sylvia	Feilding	Beneficiary	A	1988	321	160
McIlhatton, Robert Hugh	Palmerston North	Driver	A	1988	358	180
McMillan, Beryl Diana	Pongaroa	Company director	A	1987, 1988	3,156	780
Rakatau, Manuel	Dannevirke	Shearer	A	1987	1,048	500
Renata, Christopher Albert	Dannevirke	Shearer	A	1988	423	210
Taylor, Ian James	Levin	Coach driver	A	1986–1988	2,726	1,355
Young, Sik Yin	Longburn	Market gardener	A	1986	4,754	4,700
Young, Tom	Longburn	Market gardener	A	1986	3,253	1,600
<i>Wanganui</i>						
Hiroti, Krishane	Raetihi	Shearer	A	1987	1,199	1,200
Pui, Roy	Porirua (formerly of Ohakune)	Shearer	A	1987	1,858	1,860
<i>Wellington</i>						
Diamond, Carolyn Anne	Lower Hutt	Clerk	A	1983–1986	4,239	1,500
Diamond, Malcolm Lawrence	Lower Hutt	Plumber	A	1983–1986	14,775	4,900
Evans, Judith Mary	Pukerua Bay	Programmer/systems analyst	B	1981–1984	17,766	17,750
D N Govan and Company Ltd.	Wellington	Import/retail of exotic material/clothing	A	1983	8,500	4,000
Hoare, Bernard Michael	Wainuiomata	Refuse collector	A	1985–1987	3,146	1,000
Keenan, Jeffrey William	Lower Hutt	Company director	A	1986–1988	4,533	4,530
Lister, Robert Graham	Upper Hutt	Panelbeater	A	1983–1985	5,014	2,500
McInnes, Ian Ronald	Upper Hutt	Sheet metal worker	A	1983–1986	14,271	1,940
Pepper, Grant Arthur	Wainuiomata	Clerical supervisor	A	1986, 1988	2,286	2,270
Rule, Brian Haydon	Lower Hutt	Taxi proprietor	A	1984	1,620	1,600
Sannazzo, Peter Nicholas	Seatoun	Plumber	A	1984–1987	20,147	3,950
Smith, Michael David	Johnsonville	Bank officer	A	1987	1,317	1,300
Vrizonis, Stetanos	Wellington	Carpenter	A	1984–1987	9,775	9,500
Vrizonis, Elizabeth	Wellington	Machinist	A	1984–1987	5,437	5,400

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
					\$	\$
Southern Region						
<i>Christchurch [Cashel]</i>						
Hancock, John Anthony	Christchurch	Tutor	A	1987, 1988	1,399	1,399
Kelly, George Edward	Christchurch	Retired	A	1987, 1988	13,219	13,100
<i>Christchurch [Square]</i>						
Sowden, Doris Louisa	Christchurch	Retired	A	1986–1988	4,388	2,200
Squib, Daphne Constance	Christchurch	Teacher	A	1986, 1987	960	600
<i>Dunedin</i>						
Allan, Timothy Michael Hope	Dunedin	Student	A	1988	220	330
Lee, Kevin Douglas	Palmerston	Company manager	A	1988	1,554	1,500
<i>Greymouth</i>						
Currie, Maurice John	Greymouth	Telegraphist	A	1988	1,442	360
Comesky, Miriam Anne	Westport	Tutor	A	1988, 1989	1,499	1,500
West Coast Community Polytechnic	Greymouth	Education provider	E	1989, 1990	2,468	690
<i>Invercargill</i>						
Moreton, Samuel Gordon	Ryal Bush	Freezing worker	A	1986–1988	1,932	1,850
<i>Nelson</i>						
Davis, Mark David	Stoke	Supervisor	A	1986	370	90
<i>Oamaru</i>						
McHardy, John Fordon	Oamaru	Accountant	A	1987, 1988	707	700
<i>Timaru</i>						
Bishop, Maurice James	Ashburton (formerly Tinwald)	Gardener and home handyman	B	1984–1987	11,28800	8,460

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

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income.

"E" Failing to furnish returns of fringe benefit.

†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 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, ABETTING OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ACT 1976 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 369 OF THE INCOME TAX ACT 1976.

(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
				\$	\$
Northern Region					
<i>Auckland</i>					
Perese, Tony Titina	Papatoetoe	Panelbeater	1988, 1989	10,515	9,900
Rowan Morgan Enterprises Ltd.	Pukekohe	Computer sales	1988	1,820	1,820
<i>Henderson</i>					
Corin, Ian Malcolm (in relation to Finance Taxation and Management Business Consultants Ltd.)	Weymouth	Company director	1987-1989	11,948	2,985
Dick, Patrick (together with one other partner in the Patrick and Pauline Dick partnership)	Sandringham	Commercial cleaner	1987-1989	4,582	2,290
Dick, Pauline (together with one other partner in the Patrick and Pauline Dick partnership)	Sandringham	Commercial cleaner	1987-1989	4,582	2,290
Finance Taxation and Management Business Consultants Ltd.	Weymouth	Financial consulting	1987-1989	11,948	2,985
Forrest, Brian Alexander (in relation to Forrestwright Enterprises Ltd.)	Helensville (formerly of Remuera)	Company director	1985, 1986	7,038	-
Forrestwright Enterprises Ltd.	Helensville (formerly of Remuera)	Health spa	1985, 1986	10,922	8,150
Gock, David	Papatoetoe (formerly of Mangere)	Market gardener	1988	5,125	2,550
Hayes, Obi Lance (in relation to Waitemata Plasterers Ltd., formerly O L Hayes Ltd.)	New Lynn (formerly of Henderson)	Company director	1987, 1988	74,927	18,700
Highdale Construction (1977) Ltd.	Silverdale	Building contractors	1985-1987	9,027	4,510
McMillan, Edward Thomas (in relation to Highdale Construction 1977 Ltd.)	Silverdale	Company director	1985-1987	9,027	-
Waitemata Plasterers Ltd. (formerly O L Hayes Ltd.)	New Lynn (formerly of Henderson)	Plastering	1987, 1988	74,927	18,700
<i>Manukau</i>					
James, Neil Andrew	Albany	Clothing manufacturer	1986, 1987	17,976	-
John Hay Cars Ltd.	Browns Bay	Car dealing	1983, 1984	1,361	1,365
<i>Takapuna</i>					
Hensley, Dallas Lee (in relation to Tee-Kay Manufacturing N.Z. Ltd. (in liquidation and in receivership))	Dunedin (formerly of Greenlane)	Component manufacturer	1987, 1988	28,689	-
Palenski, Garry Theodore	Papakura (formerly of Browns Bay)	Solider (previously chocolate manufacturer)	1987, 1988	5,310	1,300
South Pacific Spa Pool Exporters Ltd. (in liquidation)	Auckland	Spa pool manufacturing	1987, 1988	24,930	12,450
<i>Whangarei</i>					
Carman, Malcolm Kenneth	Whangarei	Chartered accountant	1990	3,758	3,755
Subritzky, Selwyn	Kaitaia	Panelbeater	1990	5,073	5,000
Waikato Region					
<i>Gisborne</i>					
Gordon, Douglas Pomare	Gisborne (formerly of Tolaga Bay)	Farm training scheme operator	1987, 1988	8,805	4,510
Hagen, Albert Fred	Gisborne	Restaurateur	1988, 1989	1,314	660
Hagen, Tera Ann	Gisborne	restaurateur	1988, 1989	1,314	660
Hawea, Mana Matthew	Patutahi	Agricultural contractor	1985-1987	45,707	-
<i>Hamilton</i>					
Creon Impex Ltd. (in liquidation)	Hamilton	Importing	1990	11,963	-
Griffiths John Anthony (in relation to Creon Impex Ltd. (in liquidation))	Hamilton	Company director	1990	11,963	2,940
Taumarunui Excavators and Drainage Ltd.	Taumarunui	Earthmoving and drainage contractors	1986-1988	4,824	4,800
Withers, Edward Sydney (in relation to Taumarunui Excavators and Drainage Ltd.)	Taumarunui	Company director	1986-1988	4,824	2,370
<i>New Plymouth</i>					
Perry CM Ltd.	New Plymouth	Civil and mechanical constructors	1989	37,538	9,380
Walsh, Dorothy (in relation to Nazir Holdings Ltd.)	Inglewood	Company director	1987, 1988	1,503	-
<i>Rotorua</i>					
Clarke, Harold Arthur	Rotorua	Clothing manufacturer	1989	32,953	-

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
				\$	\$
Curtins Farm Ltd. (in liquidation)	Reporoa	Bloodstock breeding and farming	1989	10,597	—
Custer Jeans (Rotorua) Ltd.	Rotorua	Clothing manufacturing	1989	9,399	—
Dobson Holdings Ltd. (in receivership and in liquidation)	Rotorua	Fitness centre	1988, 1989	9,998	—
Dobson, David Norman (in relation to Dobson Holdings Ltd. (in receivership and in liquidation))	Rotorua	Fitness instructor	1988, 1989	9,998	—
Hari, Barbara Joan	Rotorua	Restaurant proprietor	1989	2,550	590
Horton, Terence Leonard	Rotorua	Builder		1,038	—
Lawry, John Vernon (in relation to Friar Tuck Restaurant Ltd. (in receivership and in liquidation))	Hamilton	Company director	1988	1,253	—
J. E. Martin Builders Ltd.	Rotorua	Building	1987, 1988	9,646	2,530
Martin, John Edward (in relation to J.E. Martin Builders Ltd.)	Rotorua	Builder	1987, 1988	9,646	2,530
Oliver, David Ernest James (in relation to Friar Tuck Restaurant Ltd. (in receivership and in liquidation))	Waiwera (formerly of Rotorua)	Company director	1988	1,265	—
Phillips, Louis Ruihana	Rotorua	Retailer tourist souvenirs	1989	7,471	—
Phillips, Mere Matekino	Rotorua	Retailer tourist souvenirs	1989	7,471	—
Poi Poi, Aroha Dawn	Rotorua	Marae tours		2,537	—
Potter, Murray Charles	Murupara	Plumber		1,169	—
Roper, Martin Donald (in relation to Friar Tuck Restaurant Ltd. (in receivership and in liquidation))	Rotorua	Company director	1988	1,265	—
<i>Tauranga</i>					
Bell, Graeme Steven	Waimana	Clothing manufacturer	1987	22,106	5,500
<i>Gisborne</i>					
Andrews, John Alexander	Gisborne	Fisherman	1986, 1987	1,296	—
Barron, Peter David Netterville	Gisborne	Painter and paperhanger	1988, 1989	3,245	1,625
James, Gregory Paul	Gisborne	Fisherman	1988	488	488
Lister, John Franklin	Gisborne	Builder	1988	895	450
Manuel, Rangī	Gisborne	Forestry contractor	1988, 1989	2,815	1,410
J. E. Openshaw Ltd.	Gisborne	Supermarket	1979–1983	6,332	2,055
Openshaws Midway Ltd.	Gisborne	Supermarket	1982	509	125
<i>Hamilton</i>					
Arrow Caravans Ltd.	Huntly	Caravan sales	1989	3,718	1,850
Bill Walker Television Ltd.	Te Kuiti	Television repairs	1988, 1989	9,493	9,460
Walker, William David (in relation to Bill Walker Television Ltd.)	Otorohanga	Company director	1988, 1989	9,493	2,330
<i>New Plymouth</i>					
Bell Block Plasterers Ltd.	Bell Block	Plastering	1986, 1987	2,797	2,790
Cruise N' Travel Ltd.	New Plymouth	Travel agency	1986–1988	2,069	395
Johnson, William Alistair (in relation to Nazir Holdings Ltd.)	Inglewood	Company director	1987, 1988	1,503	—
Nazir Holdings Ltd.	New Plymouth	Carpet and flooring specialists	1987, 1988	1,503	—
Central Region					
<i>Palmerston North</i>					
Cooper, Simon Arthur	Wellington (formerly of Woodville)	Cabinetmaker	1989	5,423	5,420
Easton, Gayle Ann (bankrupt)	Foxton	Agricultural contractor	1988	5,428	—
Easton, Ian Charles (bankrupt)	Foxton	Agricultural contractor	1988	5,428	—
Joe and Gaye Pape Investments Ltd.	Levin	Catering	1989	13,068	6,530
Paul, Karena Raymond	Otaki	Taxi proprietor	1989	584	585
<i>Wellington</i>					
Advance Cleaning Ltd.	Lower Hutt	Retail-clothing	1989	1,437	2,150
Barnes, Alan Jeffrey (in relation to Rotary Motor Services Ltd.)	Linden	Motor repairer	1988	1,543	—
Camelot Licensed Steak House (Manners Street) Ltd. (in liquidation)	Wellington	Restaurant	1985, 1986	16,480	—
Kerr, Dona Jean	Kowhai Park	Taxi proprietress	1990	707	—
Low, Hue	Linden	Fruiterer	1988	21	—
McIntyre, William John (in relation to Milsom Graphic Print Ltd.)	Miramar	Managing director	1988	5,924	—
McMillan, Elizabeth Eileen	Whitby	Hairdresser	1989	4,195	4,190
Mandarin Restaurant Ltd.	Wellington	Restaurant	1988	2,533	2,540
Milsom Graphic Print Ltd.	Wellington	Design and offset printing	1988	5,924	5,900
Nightingill, John Alan	Wellington	Commercial cleaner	1989	1,360	1,360
Palma, Barry	Linden	Photographer	1989	3,938	3,950
Mr Printer Ltd. (in liquidation)	Newtown	Printing	1990	1,442	1,445
Southern Region					
<i>Blenheim</i>					
Cragg, Steven Ross	Blenheim	Orchardist	1989	1,319	—

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
				\$	\$
Jorgensen, Neil Andrew Patrick	Picton	Contractor	1989	903	—
Marlborough Business Centre Ltd.	Blenheim	Business services	1989	1,118	—
Marlborough Real Estate Ltd.	Blenheim	Real estate agent	1989	957	—
R. A. Harmon & Co Ltd.	Kaikoura	Joinery	1989	2,111	—
Railtrade Assets Finance Ltd.	Blenheim	Insurance broking	1987, 1988	9,373	—
Strawbridge & Associates Ltd.	Blenheim	Insurance broking	1987, 1988	13,399	—
Van De Ven, Corneius Antonius	Blenheim	Fruit and vegetable retailer	1986	593	143
<i>Christchurch [Cashel]</i>					
Allan Gas Ltd.	Christchurch	LPG conversion and installations	1988	9,591	—
Allan, Trevor Robert (in relation to Allan Gas Ltd.)	Christchurch	Manager	1988	9,591	1,900
Allan, Trevor Robert (in relation to Autogas Conversions Ltd.)	Christchurch	Manager	1988	3,759	740
Autogas Conversions Ltd.	Christchurch	LPG conversions and installations	1988	3,759	—
Baywest Investments Ltd.	Christchurch	Restaurant	1989, 1990	12,892	3,225
Berry, Russell John (in relation to George Noble (1985) Ltd.)	Christchurch	Company director	1987	16,363	7,940
Cantwell, Francis Dennis	Christchurch	Fashion garment manufacturer	1988, 1989	9,603	19,205
Cousins, Leonie Joan (in relation to Keco Creations Ltd.)	Christchurch	Manager	1987, 1989	14,905	1,480
Dibnah, Peter John	Christchurch	Drainage contractor	1988	372	1,830
Halloumis, George Panayiotis (in relation to Kumeu Fisheries Ltd.)	Christchurch	Company director	1989	19,334	2,720
Keco Creations Ltd.	Christchurch	Hairdressing	1987, 1988	14,905	14,885
Keco Creations Ltd.	Christchurch	Hairdressing	1988	5,929	8,870
Mora, Christopher John (in relation to Baywest Investments Ltd.)	Christchurch	Company director	1989, 1990	12,892	3,225
<i>Christchurch [Square]</i>					
Ball, Tina Morwyn (in relation to Total Fitness Centre (Christchurch) Ltd.)	Kaiapoi	Manager	1989, 1990	149,800	8,260
Calje, Aarnoud (in relation to Trudy's Interiors Ltd.)	Sydenham	Director	1989	2,621	—
Calje, Aarnoud (in relation to Sunveil Curtains Ltd.)	Sydenham	Director	1989	642	—
M.A. Delia	Christchurch	Baker	1990	202	200
Henderson, David Ian (in relation to Variety Leisure Corp. Ltd.)	Fendalton	Managing director	1988, 1989	74,857	23,195
McIlroy, Michael Patrick	Helswell	Cargo assistant	1989	3,734	1,770
McIlroy, Michael Patrick	Christchurch	Manager	1990	821	—
Morgan Roofing Ltd.	Christchurch	Roof fixing	1990	28,971	2,930
Ridgen, Timothy Ross	R.D. 1, Christchurch	Farmer	1988	1,830	915
Russell, Dorothy Heather	Bishopdale	Cook	1989	1,775	—
Sarchet, Judith Carol (in relation to Judith & Lindsay Sarchet)	Christchurch	Coffee lounge proprietress	1989	751	—
Shangri-la Restaurant Ltd.	Christchurch	Restaurant	1988, 1989	94,952	47,435
Sim, Andrew Poh (in relation to Shangri-la Restaurant Ltd.)	Christchurch	Restaurateur	1988, 1989	94,952	23,695
Simplex Marketing Ltd.	Christchurch	Computer specialists	1989, 1990	23,310	5,820
Sunveil Curtains Ltd.	Christchurch	Curtain manufacturing	1989	642	—
Szentivanyi, Jeno Nicholas Leslie	Yaldhurst	Panel beater	1988	642	—
Trudy's Interiors Ltd.	Christchurch	Interior decorating	1989	2,621	—
Total Fitness Centre (Christchurch) Ltd.	Christchurch	Fitness centre	1989, 1990	149,800	16,525
Variety Leisure Corporation Ltd.	Christchurch	Entertainment	1988, 1989	74,857	23,195
Wenborn, Leo Joseph	Riccarton	Coffee shop proprietress	1989	611	610
Whelan, Jane Marie	Christchurch	Shop proprietress	1989	526	526
Woods, G. L. & Company Ltd.	Christchurch	Amusement centre	1989	2,664	—
Woods, Gordon Leonard (in relation to Woods, G. L. & Company Ltd.)	R.D. 6, Ashburton	Director	1989	2,664	—
<i>Greymouth</i>					
Williams, Derek Alan	Franz Josef	Restaurateur	1989, 1990	9,372	4,630
<i>Nelson</i>					
Codd, Richard	Nelson	Hairdresser	1989, 1990	14,152	—
Hunter, Alan James	Nelson	Hairdresser	1987, 1988	12,808	3,150
Russ, David Spencer	Richmond	Market gardener	1985, 1986	17,860	3,560
<i>Timaru</i>					
Brown, Iam James	Temuka	Potato grower	1988, 1989	6,448	3,980
Casey, Robert Joseph (in partnership with one other partner in R. J. and G. G. Casey partnership)	Temuka	Farmer	1988, 1989	15,936	3,990

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
				\$	\$
Northern Region					
<i>Auckland</i>					
J R Pinfold Upholsterers Ltd.	Otahuhu	Upholstering	1990	3,313	3,310
L & M Perko Ltd.	Papatoetoe	Takeaway foods and market gardening	1989, 1990	5,253	1,325
NZ Cosmetic Laboratories Ltd.	Otahuhu	Manufacturing and packing of cosmetics	1987	22,028	5,500
National Park Hotels Ltd. (in liquidation)	Auckland	Hotel	1989	8,087	4,030
Naulls, Garth Vernon	Mount Roskill	Electrician	1987, 1988	2,986	2,980
Nay Corp Ltd. (in liquidation)	Auckland (previously Panmure)	Video distributoring	1989	4,726	1,190
Neal, Daniel Joseph	New Lynn	Installer of air conditioning	1989	1,168	290
Nesselin Holdings Ltd. (in liquidation)	Auckland (previously East Tamaki)	Manufacturing of spraying equipment	1989	1,444	720
New Zealand Aftermarket Specialists Ltd.	Pakuranga	Spray painting/rust proofing	1989	1,104	550
Newman, Steven	Papakura	Hairdresser	1989	1,104	275
North Harbour Plastics Ltd.	Auckland	Plastics manufacturing	1989	9,985	4,995
North Harbour Travel and Rental Car Co. Ltd. (in liquidation)	Otahuhu (previously Takapuna)	Travel agency, rental trucks, garaging	1988, 1989	44,006	11,005
Northbridge Marine Ltd.	Auckland	Boat marketing	1989	490	120
Northern Tools Ltd.	Albany	Toolmaking	1990	19,373	4,840
O'Brien, Heather	Torbay	Hairdresser	1989, 1990	1,730	430
O'Brien, Peter Lawrence	Browns Bay	Fruiterer	1990	3,882	975
Office Cleaners Ltd.	Auckland City	Commercial cleaning	1989, 1990	24,525	6,120
Orio Enterprises Ltd. (in liquidation)	Auckland (previously Henderson)	Takeaway food bar	1989	2,121	530
Old, Brian John	Glen Innes	Amusement parlour operator	1989, 1990	5,339	1,335
Pacific Chemical & Mineral Development Co Ltd.	Auckland	Chemicals and plastics importing	1989	1,935	1,935
Page Makers Ltd.	Auckland	Publishing	1989, 1990	2,680	670
Paitai, William Alfred	Blockhouse Bay	Industrial metal polisher	1989	2,205	3,310
Perese, Tony Titina	Papatoetoe	Panelbeater and towing service	1989, 1990	8,553	8,530
Perese, Tony Titina	Papatoetoe	Panelbeater and towing service	1990	7,452	11,185
Performance Panel and Paint Ltd.	Kelston	Panelbeating and spray painting	1989	4,399	1,100
Performance Panel & Paint Ltd. (in liquidation)	Auckland (previously Kelston)	Panelbeating and spray painting	1990	9,771	4,890
Peter Redwood Ltd.	Mount Roskill	Mechanical engineering	1989	12,363	3,090
Pinfold Graeme Neil	Papatoetoe	Cleaner	1990	7,813	1,950
Pioneer Printing Company Ltd.	Henderson	Commercial printing	1989	6,297	3,145
Pizza Runners Ltd.	Mairangi Bay	Pizza retail and delivery	1989	2,045	510
Plastic Associates Ltd.	Auckland	Plastics manufacturing and dealing	1989, 1990	2,381	1,190
Plastic Exporters Ltd. (in liquidation)	Auckland (previously Papatoetoe)	Plastics manufacturing	1990	3,970	995
Platform 1 Distributors Ltd. (in liquidation)	Auckland	Electrical distributoring	1988	1,275	320
Prodec Decorators Ltd. (in liquidation)	Auckland (previously Onehunga)	Paperhanging and painting	1989	80,185	20,045
Propertycorp Management Services Ltd.	Ponsonby	Property management services	1989, 1990	5,494	1,370
Protection & Security Insurance Brokers Ltd.	Auckland	Insurance broking	1990	11,849	5,925
Protection & Security Insurance Brokers Ltd.	Auckland	Insurance broking	1989	3,800	950
Pye, Alan Bruce	Glenfield	Commercial fisherman	1989	1,125	570
Rapier Investments Ltd.	Auckland	Video shop	1990	2,985	750
Rassie, Peter Joseph	West Harbour	Blocklayer	1989	2,000	500
Ray Alach Automative Ltd	Te Atatu	Powder coating and racing car building	1989	9,231	5,500
Ready Form No. 1, Ltd.	Manukau City	Rest home	1989	2,481	620
Rees, Peter Barry	Birkenhead	Plumber	1989	1,114	280

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
				\$	\$
Regional Distributors Ltd.	Albany	Souvenir manufacturing	1990	238	120
Regional Distributors Ltd.	Albany	Souvenir manufacturing	1989	1,199	295
Rhythm Productions Ltd.	Onehunga	Manufacturing of metal/enamel badges	1989, 1990	5,936	2,960
Richard Oliver Risk Managers (NZ) Ltd.	Auckland	Insurance consultants	1989	11,239	2,810
Rip It Up Publishing Co. Ltd.	Grey Lynn	Publishing	1989	3,413	1,705
Rob's Auto Electrical Services Ltd.	Te Papapa	Automotive electricians	1989	13,093	6,550
Roscoes Flooring Services Ltd.	Panmure	Flooring services	1990	1,690	420
Rose, Pete Michael (bankrupt)	Mission Bay	Food bar operator/financial consultant and life insurance agent	1989	4,305	6,460
Roskilly, Christopher Jan Nigel	Birkenhead	Car dealer and motor vehicle repairer	1988–1990	3,717	925
Ross Hooks Vehicle Deliveries Ltd.	Papakura	Road transport	1989	7,952	1,990
Roton Investments Ltd.	Auckland	Construction engineers	1989, 1990	19,169	4,780
The Printing Express Company Ltd.	Mount Eden	Printing	1989	38,977	19,490
<i>Henderson</i>					
The Body Connection (NZ) Ltd. (formerly Euro-Leisure (NZ) Ltd.)	Beach Haven (formerly Milford)	Slimming and sunbed clinic	1989	7,529	1,885
Dallan Enterprises Number Ten Ltd.	Mount Eden	Health and beauty salon franchise holder	1990	10,739	2,685
Dalton, Terence Colin	Pakuranga	Forkhoist repairer	1988	5,759	2,875
Dalton, Terence Colin	Pakuranga	Forkhoist repairer	1988, 1989	11,343	5,640
Darlene Manufacturing Ltd.	Grey Lynn	Knitwear manufacturing	1989, 1990	6,548	3,270
Davies, Colin James	Otahuhu	Caterer	1989, 1990	1,935	300
Davies, Kevin	Browns Bay	Drycleaner	1990	875	215
Davies, Louis Henry	One Tree Hill	Dairy foods distributor	1989, 1990	4,419	1,095
Diana Productions Ltd.	Silverdale	Clothing manufacturing	1986	19,308	18,320
Douglas, Anthony Richard	Browns Bay	Commercial painter	1988, 1989	10,186	5,095
Drum Equinox Development Corporation Ltd.	Papakura	Foodbar	1989, 1990	1,220	610
Duomark Industries (1985) Ltd.	East Tamaki	Printing	1990	7,896	1,975
Duomark Industries (1985) Ltd.	East Tamaki	Printing	1990	4,771	1,190
S J Eastman Holdings Ltd.	Auckland	Printing and publishing	1988	23,646	5,915
Eurovision Housemovers Ltd.	Kumeu	Housemoving	1986–1988	13,017	6,520
Fast Fiks Commercial Joinery Ltd. (in liquidation)	Auckland (formerly of Mairangi Bay)	Office aluminium joinery manufacturing	1987–1989	193,106	48,265
Film Crew Services Ltd.	Ponsonby	Film crew and video co-ordinators	1990	1,200	300
Florian, Gus	Te Atatu	Engineer	1987	11,380	2,845
Florian, Gus (together with one other partner in the Gus Florian and Frank Muller partnership)	Papatoetoe (formerly of Glen Innes)	Engineer	1989	1,901	945
Fluid Engineering and Repairs Ltd.	Pukekohe	Hydraulic and refrigeration engineering	1988	10,570	2,640
Ford, Gleen Desmond	Milford	Electrical contractor	1989	1,100	270
Fournier, Marcel Clarence	Waimauku	Barrister and solicitor	1989, 1990	6,065	580
Fournier, Marcel Clarence	Waimauku	Barrister and solicitor	1990	3,699	925
Frank O'Connor Ltd.	Glenfield	Steam engineering	1989, 1990	2,303	390
Frank O'Connor Ltd.	Glenfield	Steam engineering	1990	1,766	880
Fruean, George Selu	Grey Lynn	Company director	1989	6,548	3,270
Fuji Enterprises Ltd.	Auckland	Translating/jewellery retailing	1989	456	220
Fuji Enterprises Ltd.	Auckland	Opal and sheepskin retailing	1989, 1990	1,159	1,170
Gain, Wilfred Edward	Howich	Builder	1987	57,744	14,420
Garage Equipment Specialties (1985) Ltd.	New Lynn	Retail electronic equipment	1990	1,618	405
Geenty, John Darwin	Western Springs	Flooring contractor	1987	5,463	2,725
George and Sons Cane Ltd.	Morningside	Cane furniture manufacturing	1988, 1989	1,114	570
Glover, Heather	Sandringham	Singing telegrapher	1989, 1990	409	100
Gock, David	Papatoetoe (formerly of Mangere)	Market gardener	1988, 1989	7,193	3,595
Gock, David	Papatoetoe (formerly of Mangere)	Market gardener	1990	252	250
Gordon, Lance Peter	Blockhouse Bay	Spray painter	1990	1,626	250
Gormac Engineering Ltd.	Onehunga	Maintenance engineering	1988–1990	15,223	3,800
Gould, Stephen Franklin	Takanini	Horse trainer	1987	2,042	1,020
Grenville, Jenny (together with one other)	St Heliers (formerly of	Publisher	1988, 1989	978	975

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
				\$	\$
partner in the John and Jenny Grenville partnership)	One Tree Hill)				
Grenville, John Robert	One Tree Hill	Publisher	1988	2,111	2,000
Grenville, John R (together with one other partner in the John and Jenny Grenville partnership)	St Heliers (formerly of One Tree Hill	Publisher	1988, 1989	978	975
Hall, Marylynn Denise	New Lynn	Cafeteria operator	1989, 1990	5,378	2,690
Hallett, Gillian Faye	East Tamaki	Hairdresser	1987, 1988	7,955	795
Hammond Glass Ltd.	Auckland	Glazing	1986, 1987	15,376	3,840
Hangovers Retail Ltd.	Papatoetoe	Clothing retailing	1989, 1990	2,679	665
Haresnape, Roy Douglas (bankrupt)	Point Chevalier	Automotive painter	1986, 1987	3,850	975
Harris Automotive & Panelbeaters Ltd.	Glenfield	Panelbeating	1987, 1988	16,984	4,245
R G Harris Ltd.	Henderson	Manufacturing of sheet metal products	1988, 1989	4,316	2,160
Harwood, Gary Alan	Auckland (formerly of Tauranga	Orchardist	1986	17,074	4,255
Hay, Robert Graham	Remuera	Anaesthetist	1987	897	225
Hayes, Obi Lance (in relation to Waitemata Plasters Ltd. (formerly O L Hayes Ltd.))	New Lynn	Company director	1988, 1989	63,336	15,815
Healy, Ian	Herne Bay	Motelier	1989	25,158	6,290
Henman, Gary Roger	Glenfield	Carpenter	1985, 1986	2,480	2,495
Herbert, Ronald James	Balmoral	Draughtsman	1987	804	200
Herbert, Ronald James	Mount Eden	Draughtsman	1989	2,419	605
D W and P G Hetherington Ltd.	Avondale	Plastering	1989	3,642	910
D W and P G Hetherington Ltd.	Mount Albert	Plastering	1990	4,029	2,010
Hill Timber Ltd. (in voluntary liquidation)	Papakura	Timber milling	1986, 1987	11,556	2,885
Hire Fair Ltd.	Browns Bay	Video, tools and equipment hire/hardware retailing	1989	5,802	2,900
Hishon Construction Ltd.	Takapuna	Building construction	1988, 1989	23,174	5,785
Hison International Ltd.	Glenfield	Fan assembly manufacturing	1989, 1990	25,423	6,360
Hogg, Glyn	Ohope (formerly of Mount Wellington)	Food bar proprietor/builder	1989, 1990	807	195
S.J. Hogg Ltd.	Onehunga	Food bar	1989	1,092	535
Holland Food Services Ltd. (in liquidation)	Auckland	Coffee bar	1990	2,515	630
Holland House (NZ) 1983 Ltd. (in receivership)	Auckland	Food importing	1987, 1988	11,243	2,800
Hollbank Enterprises Ltd.	Newmarket	Art gallery	1990	648	160
Hollen Metals Ltd.	Glenfield	Metal component manufacturing	1987	9,272	2,315
Holly Investments Ltd.	Ponsonby	Computer importing	1990	22,428	5,605
Holt, Jac	St Heliers	Builder	1989	14,976	3,740
Horizontal Earthdrilling Ltd.	Torbay	Trench digging and earth drilling	1989, 1990	15,330	3,105
Hoyte, Glen Charles Frederick	Panmure	Asphalt layer	1986	1,668	410
Hunter, Sandra Doris Olwyn	Te Atatu South	Vacuum cleaner franchise holder	1990	4,082	1,020
Muller, Frank (together with one other partner in the Gus Florian and Frank Muller partnership)	Mangere East	Engineer	1989	1,901	945
Waitemata Plasters (formerly O L Hayes Ltd.)	New Lynn (formerly of Henderson)	Plasterers	1988, 1989	63,336	15,815
<i>Manukau</i>					
Green, Melanie Kathleen	Manukau City	Welder	1989	748	367
Institute of Computer Assisted Learning Ltd.	Royal Heights	Computer programming	1989	7,244	1,810
Isbey Industries Ltd.	Ponsonby	Stereo equipment importing and exporting	1990	9,632	2,405
James Ferguson Builders Ltd.	Howick	Building	1989	1,314	325
Jasam Commercial Interiors Ltd.	Auckland	Building contractors	1989, 1990	2,227	545
Jet Cleaning Services Ltd.	Auckland	Cleaning	1989	1,610	405
Joe Down Ltd.	Auckland	Water blasting contractors	1989, 1990	13,184	12,340
John Harvey Contractors Ltd.	Manukau City	General contractors	1989	15,923	3,990
John Stair Enterprises Ltd.	Warkworth	Dairy	1989, 1990	1,355	660
G K Johns 1981 Ltd.	Panmure	Stainless steel fabricating	1989	36,105	9,020
Johnson, Andrew Charles	Whangaparaoa	Plumbers	1986-1989	8,162	2,020
Kan's Kitchen Restaurant Ltd.	Westmere	Restaurant and food bar	1989	518	390
La Patisserie Holdings Ltd.	Auckland	Cake shop	1989, 1990	1,627	405

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
				\$	\$
Lamb and Potato Co (NZ) Ltd.	Ellerslie	Fast food retailing	1989	2,500	620
Lamb & Potato Co (NZ) Ltd.	Ellerslie	Fast food retailing	1990	777	390
Lamsons Restaurant Ltd. (in receivership and in liquidation)	Pakuranga	Restaurant	1989, 1990	21,054	4,210
Litho-Craft Ltd.	Ellerslie	Photo engraving	1990	33,201	16,600
Lochview Garden Centre Ltd.	Pukekohe	Garden centre	1990	996	990
McGranes Office Furniture Ltd.	Howick	Office furniture manufacturing	1989	23,763	4,755
McKenzie, Ronald James	Glendene	Painter	1990	5,869	1,460
McLennan, Malcolm James	Mairangi Bay	Transformer winder	1988–1990	5,535	1,405
Manderson, Brian James	Manukau City	Car painter	1988–1990	3,517	2,360
Marsh, Graham Hubert	Henderson	Concrete product manufacturer	1990	3,576	1,370
Meier, Leon Phillip	Herne Bay	Ice cream bar proprietor	1990	138	138
Michael Parnemann Ltd.	Newmarket	Motor vehicle dealing	1989	3,405	1,700
D C Mills (Australasia) Ltd.	Auckland	Life insurance selling	1989, 1990	8,594	2,150
Mischefski, Daniel John	Manukau City	Welder	1989	748	367
Mitchells (Bakers) Ltd.	Mission Bay	Bakery	1989, 1990	4,978	2,245
Moore Street Autos Ltd.	Howick	Automotive engineering	1989, 1990	10,194	2,545
Mortlock, William Robert	Mount Eden	Architect	1989, 1990	3,485	890
Munro, Kelly Mary	Mount Eden	Crockery retailer	1989	2,577	685
Munro, Stephen	Mount Eden	Crockery retailer	1989	2,577	685
Murcer, Heather Lorraine	Dairy Flat	Coffee lounge proprietor	1988–1990	2,461	520
<i>Otago</i>					
Abbots Motors Ltd.	Papatoetoe	Passenger transport operating	1990	12,736	3,184
Ace Ceilings Ltd.	Herald Island	Ceiling installing/building construction	1989, 1990	80,893	20,223
Ace Ceilings Ltd.	Herald Island	Ceiling installing/building construction	1990	19,494	9,747
Action Folding Services Ltd.	Newton	Printing	1990	1,227	306
Action Metal Industries Ltd.	Onehunga	Engineering	1990	25,383	6,345
Addis Cranes Ltd.	Mount Wellington	Crane and truck hire	1990	11,123	2,781
Adelaide House Investments Ltd.	Auckland	Renting and Selling Property	1990	2,161	543
Advance Freight Brokers Ltd.	Penrose	Transporters	1990	1,894	473
Advanced Training Systems Ltd.	Auckland	Seminars training	1990	15,011	3,753
Almac Printing Co Ltd.	Onehunga	Printing	1990	4,898	1,224
Almac Printing Co Ltd.	Onehunga	Printing	1990	2,359	3,535
Alpha Asphalt Contractors Ltd.	Mount Wellington	Asphalt contractors	1990	2,440	610
Alucraft Industries Ltd.	Henderson	Foundry	1990	5,940	1,485
Alucraft Industries Ltd.	Henderson	Foundry	1990	4,558	6,835
Anglo NZ Machinery (1972) Ltd.	Penrose	Second-hand machinery dealing	1990	5,732	1,633
Annie Black Knitwear Ltd. (in receivership and in liquidation)	Avondale	Clothing manufacturing	1989	9,934	2,480
Antunovich Contracting Ltd.	Hobsonville	Cartage contractor	1990	7,464	1,866
Ardeco Consultants Ltd.	Auckland	Architect design	1990	2,546	636
Armrite Collections Group Ltd.	Newmarket	Debt collecting	1990	15,978	3,997
Art Works Studio Ltd.	Newmarket	Metal casting	1990	7,100	1,775
Arthurs Transport Ltd.	Pukekohe	Transportation/haulage	1989	17,754	4,434
Arthurs Transport Ltd.	Pukekohe	Transportation/haulage	1990	4,889	1,944
Ascot Lodge Ltd.	Glen Eden	Amusement parlour	1990	976	244
Ashby Computer Centre Ltd.	Glendowie	Computer dealing	1990	2,287	572
Asmodeus Holdings Ltd.	Auckland	Finance broking and property developing	1990	2,328	581
Auckland Radio & Mobile Installation Services (1984) Ltd.	Henderson	Radio installing	1990	1,938	483
Auckland Signwriters Ltd.	East Tamaki	Signwriting	1990	392	100
Auckland Signwriters Ltd.	East Tamaki	Signwriting	1990	564	282
Autoplas Motor Company Ltd.	Takapuna	Car retailing	1989	934	232
Autoplas Motor Company Ltd.	Takapuna	Car retailing	1989, 1990	1,454	727
Autoplas Motor Company Ltd.	Takapuna	Car retailing	1990	1,800	2,700
Auto Treads Ltd.	Mount Roskill	Tyre retreading and retailing	1990	4,435	1,108
Au Yeung, Betty	Auckland	Restaurateurs	1989	1,417	354
Au Yeung, Tat	Auckland	Restaurateurs	1989	1,417	354
Bahati Group Ltd.	Auckland	Tearoom café	1990	11,226	2,806
Baker, Cecil Arthur	Panmure	Paper recyclers	1988, 1989	5,760	1,436
Baker, Mary	Panmure	Paper recyclers	1988, 1989	5,760	1,436

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
				\$	\$
Bankcroft and Stebbings Ltd.	Manurewa	Diesel mechanics	1990	1,219	609
Barber, Russell Joseph	Warkworth	Transporter	1990	1,371	342
Bedford Builders and Constuction Ltd.	Auckland	Building construction	1989	802	200
Bedford, Frederick William	New Lynn	Printer	1989	999	124
Bedford, Frederick William	Avondale	Printer	1990	672	336
Bedford, Frederick William	Avondale	Printer	1990	1,033	1,033
Bedford, Janet Lorna	New Lynn	Printer	1989	999	124
Bedford, Janet Lorna	Avondale	Printer	1990	1,033	1,033
Bedford, Janet Lorna	Avondale	Printer	1990	672	336
Beldham, Julie Theresa	Avondale	Car cleaning service	1990	1,108	277
Bell, Peter Rintoul	Howick	Legal practitioner	1989, 1990	4,992	1,248
Bentinck Street Panelbeaters Ltd.	New Lynn	Panelbeating	1989, 1990	2,387	593
Bentinck Street Panelbeaters Ltd.	New Lynn	Panelbeating	1990	2,113	1,056
Bev Neal Ltd.	Takanini	Curtain making	1989	2,255	562
G R Bevan Agencies Ltd.	Glenfield	Coffee bar	1990	682	170
Bidois, Susan Jane	Albany	Childcare centre operator	1990	1,632	408
Bidois, Susan Jane	Albany	Childcare centre operator	1990	2,397	600
Bio Diagnostic Ltd.	Newmarket	Laboratory supplies	1990	3,283	1,641
Blakey, David Joseph	Henderson	Clothing cutter	1990	1,788	447
Blakey, David Joseph	Henderson	Clothing cutter	1990	1,002	501
Body Bronze Ltd.	Newmarket	Suntan clinic	1989, 1990	7,487	3,744
The Body Connection (NZ) Ltd.	Beachhaven	Suntan clinic	1989, 1990	11,855	5,925
Bosnyk Investments Ltd.	Auckland	Investment company	1989	1,350	338
Bray, Colleen	Howick	Coffee lounge proprietress	1990	878	220
Broadtech Services Ltd.	Mount Eden	Electronic engineering	1989	18,776	4,694
Brown, Bevan Howard	Browns Bay	Surveyor	1989, 1990	3,473	867
Brown, Bevan Howard	Browns Bay	Surveyor	1989, 1990	1,123	562
Brown, Bevan Howard	Browns Bay	Surveyor	1990	1,123	562
Butland R M and P J Enterprises Ltd.	Devonport	Petrol station/mechanical repairs	1990	634	160
Callender, Owen Ralph	Bombay	Painter	1990	3,062	765
Cannon Corporation Ltd.	Newton	Manufacturing of wet weather gear	1990	5,683	1,421
Carol McBeath Ltd.	Takapuna	Furniture retailing	1989, 1990	2,948	735
Carol McBeath Ltd.	Takapuna	Furniture retailing	1990	2,471	1,233
Carthews Restaurant Ltd.	Ponsonby	Restaurant	1989, 1990	3,846	710
Cavalli Manufacturing Ltd.	Auckland	Manufacturing of place mats and coasters	1990	6,369	1,592
Centaur Saddles Ltd.	Mount Eden	Saddle making	1989, 1990	3,345	835
Centrecourt Coffee Lounge Ltd.	Auckland	Coffee lounge	1990	2,268	567
Centrecourt Coffee Lounge Ltd.	Auckland	Coffee lounge	1990	1,793	2,689
Champion Compressors Ltd.	Onehunga	Air compressor repairs	1990	10,062	2,515
Chelsea Haulage Ltd.	Papatoetoe	Cartage contractor	1989, 1990	8,646	2,158
Chevron International Investments Ltd.	Birkenhead	Marketing financial institution	1990	1,001	250
Chhiba Bala & Son Ltd. (in receivership)	Pukekohe	Market gardening	1986, 1987	56,273	28,136
Choe Kwun (1987) Ltd.	Newmarket	Restaurant	1990	4,612	1,153
Chrisdell Holdings Ltd.	Avondale	Roofing contractor	1989, 1990	7,957	3,978
Chlorofile Clothing Company Ltd.	Auckland	Clothing retailing	1989	4,491	1,122
Citivist Financial Services Ltd.	Auckland	Financial services	1990	2,464	616
Concession Supplies Ltd.	East Tamaki	Confectionary manufacturing	1989, 1990	2,585	646
Concession Supplies Ltd.	East Tamaki	Confectionary manufacturing	1990	2,285	1,140
Construction Products Ltd.	Penrose	Construction/machinery merchant	1989, 1990	6,024	1,505
Construction Products Ltd.	Penrose	Construction/machinery merchant	1990	4,273	2,137
Continental Catering Services Ltd.	Onehunga	Catering and restaurant	1990	584	146
Cooper Holdings Ltd.	Milford	Rest home	1989	6,483	1,619
Cosmo Glass Ltd.	New Lynn	Glazing	1989, 1990	10,233	2,560
Cotec Industries Ltd.	Riverhead	Building	1990	2,486	621
Cotton, Brian Kenneth	East Tamaki	Engineer	1989, 1990	2,732	683
Cotton, Brian Kenneth	East Tamaki	Engineer	1990	8,588	2,147
Counterdown Enterprises Ltd.	Auckland	Clothing retailing	1989, 1990	6,566	1,640
Craig Little Communications Ltd.	Bucklands Beach	Communications consultant	1989, 1990	1,736	434
Craig Little Communications Ltd.	Bucklands Beach	Communications consultant	1990	7,366	3,684
Craig, Phillip Louis	Manurewa	Plumber/drainlayer	1989, 1990	1,285	321
Craig, Phillip Louis	Manurewa	Plumber	1990	1,947	974
Creative Photography Ltd.	Newmarket	Photographic services	1989, 1990	5,292	2,645

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
				\$	\$
Cropp S & A Ltd.	Mount Roskill	Potato distribution and food processing	1989, 1990	4,236	1,058
Custom Panelbeaters Ltd.	Kingsland	Panelbeating	1990	805	201
<i>Takapuna</i>					
Auckland Software Ltd. (formerly Technical Magic Ltd.)	Massey	Computer software manufacturing	1990	1,879	465
Cooper, Vivienne Freya	Manurewa (formerly of Kohimarama)	Clerk	1989, 1990	1,188	405
Rees, Michael Francis (in relation to Tilden Developments Ltd. (in liquidation))	Birkenhead	Night-club operator/boat builder	1989, 1990	39,596	9,875
R.O. & J.M. Sabine Ltd.	Pakuranga	Dairy superette	1989	1,040	245
Saini, Mukesh	Grey Lynn	Restaurant proprietor	1989, 1990	501	150
Salu, Lagitua Edith	Otara	Taxi operator	1989	1,749	430
Samuel, Jennifer Ann	Manurewa	Painter	1989	1,235	305
Sanger Engineering Ltd.	Manukau	General engineering	1989, 1990	24,048	6,005
Saran, Trevor-John	Henderson	Automobile electrician	1990	1,953	485
Sashimi Electronics Ltd.	Ellerslie	Electrical contractors and servicing	1990	7,560	1,880
Schedewys Transport Ltd.	Wellsford	Road transport	1989	20,637	5,145
G.M. Schoushokoff Ltd.	Newmarket	Home insulation contractors	1990	2,063	1,025
Seal, David Seymour	Remuera	Photographer	1989	883	215
Security Kleen Ltd.	Mangere	Security and cleaning services	1990	3,935	970
Security Kleen Ltd.	Mangere	Security and cleaning services	1990	1,690	710
P.J. Seth Holdings Ltd.	Henderson	Service station	1989, 1990	950	235
Shale Pacific Corporation Ltd.	Auckland	Textile wholesaling and retailing	1990	9,846	2,445
Shannon Sheetmetals Ltd.	Auckland	Manufacturing of wood burning stoves	1989	33,986	8,480
Shannon Sheetmetals Ltd.	Howick	Manufacturing of wood burning stoves	1990	34,816	17,400
Shelf Number Five Ltd.	Auckland	Hotel	1990	3,820	950
Sherburn Holdings Ltd.	Herne Bay	Property letting/management	1989, 1990	2,020	500
Sherrock Electrical Ltd. (in liquidation)	Auckland (formerly of Newmarket)	Electrcal contractors	1989, 1990	6,710	1,645
Sichelles Holdings Ltd.	Glenfield	Travel agents/motel	1990	13,538	3,375
Siena Holdings Ltd.	Parnell	Coffee lounge/bar	1989	1,817	445
Sigma Luggage (1988) Ltd. (in voluntary liquidation)	Forrest Hill (formerly of Auckland)	Bag manufacturing	1989, 1990	57,097	14,255
Sigma Luggage (1988) Ltd. (in voluntary liquidation)	Forrest Hill (formerly of Auckland)	Bag manufacturing	1990	21,983	6,700
Simmons, Neil Henry	Eastern Beach	Architect	1990	2,156	530
Simply Beautiful Ltd.	Remuera	Cosmetics training school	1989, 1990	11,319	2,810
Simply Beautiful Ltd.	Remuera	Cosmetics training school	1990	2,291	840
Sign Arts Ltd.	Auckland	Sign manufacturing	1989, 1990	5,453	1,355
Sinclair, Christine	Waiuku	Child care centre operator	1988, 1989	3,576	1,770
Skinner Fibreglass Ltd.	East Tamaki	Fibreglass products manufacturing	1989, 1990	14,402	3,590
Skinner Fibreglass Ltd. (in liquidation)	Auckland (formerly of East Tamaki)	Fibreglass products manufacturing	1990	15,587	15,575
Skipper, John	Papatoetoe	Taxation consultant	1989	1,521	1,515
Smales, Brian William	Manukau	Meat wholesaler	1989	6,197	3,090
Smith, Gary Charles	Waiuku	Pig farmer	1989	289	65
Smith, Yvonne Constance	Waiuku	Pig farmer	1989	289	65
Smith, Wayne Alfred	Forrest Hill	Television and video hirer	1989, 1990	11,765	2,915
Snake Enterprises Ltd.	Auckland	Label and general printing	1989	608	150
Snake Studios Ltd. (in receivership)	Auckland	Silk screen printing and marketing	1989	8,706	3,760
Solaris Industries (1982) Ltd. (in voluntary liquidation)	Birkenhead (formerly of Glenfield)	Sheetmetal manufacturing	1990	1,228	300
Somers, Patrick Steven	Eastern Beach	Drainage contractor	1986, 1987, 1989	11,664	2,900
Somers, Patrick Steven	Eastern Beach	Drainage contractor	1989, 1990	5,980	2,560
Sound-One (Christchurch) Ltd.	Christchurch	General retailing (previously importing/wholesaling)	1990	8,176	2,030

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
				\$	\$
Soundproof Exhausts Ltd.	Manukau	Muffler and exhaust suppliers	1989	12,512	3,115
South Auckland Television Company (1978) Ltd.	Manukau	Television and video hiring and servicing	1990	883	220
South City Spa & Pool Centre Ltd.	Takapuna	Spa and pool retailing	1989, 1990	8,864	2,195
South Pacific Spa Pool Exporters Ltd. (in liquidation)	Auckland	Spa pool manufacturing	1988, 1989	16,353	8,165
Special Branch Ltd.	Takapuna	Tree felling	1990	1,738	430
Special Branch Ltd.	Takapuna	Tree felling	1990	1,426	440
Spillane, Gavin John	Herne Bay	Sawmiller	1989, 1990	2,885	1,435
Spillane, Gavin John	Remuera (formerly of Herne Bay)	Sawmiller	1990	1,650	1,260
Sportskid Apparel Ltd.	Auckland	Clothing manufacturing	1989	1,625	400
Stable Furniture Co Ltd.	Glenfield (formerly of Herne Bay)	Furniture manufacturing	1989	2,482	1,230
Stable Furniture Co Ltd.	Glenfield	Furniture manufacturing	1990	2,633	2,060
Stage Enterprises Ltd.	Parnell	Theatre/restaurant	1987, 1988	27,051	11,980
Station Road Motor Repairs Ltd.	Manukau	Motor vehicle repairing	1990	1,612	390
Station Road Motor Repairs Ltd.	Manukau	Motor vehicle repairing	1990	690	255
Stoker, Helen Mary	Auckland	Second-hand furniture retailing	1990	4,396	1,085
Strickland, Lesley Ann	Papakura	Garment manufacturer	1990	2,515	620
Studio Reflections Ltd.	Newmarket (formerly of Sunnynook)	Telephone canvassing	1989, 1990	5,404	1,335
Sturm, Philip David	Herne Bay	Restaurateur	1989, 1990	17,763	4,425
Sturm, Philip David	Herne Bay	Restaurateur	1990	11,412	5,010
R. P. Sullivan Ltd.	Auckland	Second-hand dealing	1990	705	165
Superline Products (1988) Ltd.	Avondale	Chemical packing	1990	9,113	2,270
Surplus Goods & Supplies Ltd.	Epsom (formerly of Onehunga)	Scrap metal merchants	1989, 1990	10,410	2,590
Sweeting, Shane Bernard	Belmont	Hairdresser	1989, 1990	5,674	1,395
Taimalelagi's Travel Ltd.	Papatoetoe	Travel agents	1989, 1990	2,006	490
Taimalelagi's Travel Ltd.	Papatoetoe	Travel agents	1990	1,770	750
Taimalelagi's Travel Ltd.	Papatoetoe	Travel agents	1990	513	250
Takanini Smash Repairs Ltd.	Onehunga	Panelbeating	1990	2,110	520
Takapuna Tax Services Ltd.	Takapuna	Taxation services	1988	2,524	625
Tambro Holdings Ltd. (in liquidation)	Auckland (formerly of Birkenhead)	Engineering	1990	6,483	1,615
Tan-tastic Products Ltd.	Beachhaven	Retailing and servicing of sunbeds	1990	6,320	1,565
Tariau, Georgina Elizabeth	Waimauku	Silviculture contractor	1989, 1990	2,620	640
Tariau, Tuaine	Waimauku	Silviculture contractor	1989, 1990	2,620	640
Te Rataau Work Trust Incorporated	Manukau	Job opportunity scheme operators	1990	16,593	4,140
Te Tai, Daniel Charles	Pakuranga	Cut, make and trim clothing manufacturer	1988, 1989	5,376	1,335
Tetai, Victoria	Henderson	Cartage contractor	1989	2,295	560
Thomas, David Norrison	Grey Lynn	Car upholsterer	1988-1990	3,892	945
I.C. Thomsen Builder Ltd.	Auckland	Building	1989	3,941	975
Timba Enterprises Ltd.	Henderson	Timber processing	1989	11,590	2,880
Titan Freight Forwarders Ltd. (formerly Safari Land Ltd.)	Henderson	Zoological park	1989	2,430	605
Titian Pottery (1987) Ltd.	Takanini	Manufacturing of ceramics	1989	13,466	4,495
Tom Groves Motor (1987) Ltd.	Mangere East	Motor repair garage	1990	1,301	315
Top Coat Marine & Automotive Ltd.	Papakura (formerly of Manurewa)	Vehicle and boat painting	1989	9,921	2,470
Top Coat Marine & Automotive Ltd.	Papakura (formerly of Manurewa)	Vehicle and boat painting	1990	4,077	1,770
Topline Machinery Ltd.	Auckland	Earthmoving contractors	1988, 1989	12,491	3,100
Topline Machinery Ltd. (in receivership and in liquidation)	Auckland	Machinery retailing and earthmoving contractors	1988, 1989	12,491	3,100
Travers Contractors Ltd.	Auckland	Painting contractors	1987, 1988	16,119	4,015
Trevethick, Andrew Vivian	Onehunga (formerly of Te Atatu)	Insurance salesman (previously coffee bar proprietor)	1989	2,020	480
Trevethick, Andrew Vivian	Te Atatu South (formerly of Onehunga)	Sales representative (previously coffee bar proprietor)	1989, 1990	898	235
Trotter, Graham Ritchie	Birkdale	Saw doctor	1990	1,611	390
True Colours Paint & Panel Ltd.	East Tamaki	Painting and panelbeating	1990	6,202	1,540
Tumua Security Ltd.	Glen Eden	Security services	1989, 1990	19,762	4,925

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
				\$	\$
Tyrrells Welding Services Ltd.	Pukekohe	Engineering	1989	1,165	290
Ultra-Dry Carpet Cleaning Services Ltd.	Henderson	Selling of carpet cleaning franchises	1990	3,716	920
Valley Furniture Company Ltd.	Henderson	Furniture manufacturing	1989, 1990	23,607	5,890
Valley Furniture Company Ltd.	Henderson	Furniture manufacturing	1990	11,667	2,915
Video Film & Sound Ltd.	Auckland	Electronic media hire	1989	2,152	530
Vivid Securities Ltd.	New Lynn	Roofing contractors	1990	13,071	3,260
Vodanovich, Neil James	Mission Bay	Clothing manufacturer	1989, 1990	7,606	5,380
Vodanovich, Neil James	Mission Bay	Clothing manufacturer	1990	3,873	4,415
G. & L. Vugler Team-Uniforms Ltd.	Panmure	Clothing retailing	1989	657	160
Wade, Stephen John	Leigh	Builder	1989	2,184	2,165
Waikaraka Park Panel & Paint Ltd.	Onehunga	Panelbeating	1989	7,784	1,935
Walker, Geoffrey William (also known as Elliot, Geoffrey William)	Manurewa (formerly of Kohimarama)	Panelbeater	1989, 1990	1,188	405
H. & W. Wallace Ltd.	Albany	Cartage contractors	1990	24,364	6,075
Waratini, Denise Elizabeth	Stanmore Bay (formerly of Albany)	Rest home proprietor	1989, 1990	15,906	3,955
Ward Construction Ltd.	Whangaparaoa	Building contractors	1989	622	145
Warrior Holdings Ltd.	Clevedon	Dairy and takeaway	1989, 1990	4,150	4,145
Warrior Holdings Ltd.	Clevedon	Dairy and takeaway	1990	473	470
Warrior Holdings Ltd.	Clevedon	Dairy and takeaway	1990	5,851	5,840
Webster, Sharen Christine	Northcote (formerly of Glenfield)	Restaurateur	1990	1,120	280
Webster, Sharen Christine	Northcote (formerly of Glenfield)	Restaurateur	1990	1,418	685
Wendell Real Estate Ltd.	Manukau	Real estate agents	1988, 1989	30,782	30,770
R. & B. Werry Ltd.	Wellington (formerly of Glenfield)	Coffee shop	1989	2,256	540
R. & B. Werry Ltd.	Wellington (formerly of Glenfield)	Coffee shop	1989, 1990	1,335	325
West Auckland Engine Reconditioners Ltd. (in liquidation)	Auckland (formerly of Henderson)	Engine reconditioning	1990	1,189	1,180
Western Carpets Ltd.	Henderson	Carpet retailing	1990	3,241	795
Western Carton Co Ltd. (in liquidation)	Auckland (formerly of Henderson)	Printing and packaging manufacturing	1989	15,766	5,650
White, Paul Gordon Edward	Devonport	Freight forwarding/customs clearing agent	1989, 1990	988	240
Whitford Hire Ltd.	Pakuranga	Mechanical repairs	1990	7,017	1,735
Whittaker Drainage Ltd. (in liquidation)	Auckland (formerly of Avondale)	Drainage contractors	1989	7,385	3,260
Whizzmech Holdings Ltd.	Glenfield	Motor vehicle repairs	1990	1,071	255
Whizzmech Holdings Ltd.	Glenfield	Motor vehicle repairs	1990	400	195
Wiki, Logan David	Te Atatu North	Clothing cutter	1989	4,032	990
Wiki, Logan David	Green Bay (formerly of Te Atatu)	Cut make and trim clothing manufacturer	1989, 1990	4,632	1,835
Wiki, Logan David	Green Bay (formerly of Te Atatu)	Cut make and trim clothing manufacturer	1990	3,669	3,240
Wilkins Asphalt Ltd. (formerly T. Wilkins Earthmovers Ltd.)	Howick	Asphalt laying (previously earthmoving contractors)	1990	1,489	365
Wilson, Wakaunua Tetuhi Manaaki	Browns Bay	Barrister and solicitor	1989, 1990	1,035	250
Wilson, Wakaunua Tetuhi Manaaki	Browns Bay	Barrister and solicitor	1990	1,786	630
Wilson, Wakaunua Tetuhi Manaaki	Browns Bay	Barrister and solicitor	1990	528	520
Wright, David Stephen	Remuera	Cartage contractor	1989	2,082	885
Wright, David Stephen	Remuera	Cartage contractor	1989, 1990	534	265
Wright, Robert Wilbur	Remuera	Cartage contractor	1989	2,082	885
Wright, Robert Wilbur	Remuera	Cartage contractor	1989, 1990	534	265
Wright, Stuart Lindsay	Remuera	Cartage contractor	1989	2,082	885
Wright, Stuart Lindsay	Remuera	Cartage contractor	1989, 1990	534	265
Wright's Transport Ltd.	Panmure	Cartage contractors	1990	16,659	13,900
<i>Whangarei</i>					
Andrews, Sandra Rae	Kerikeri	Hairdresser	1990	1,006	250
S.R. and W. Baddeley Investments Ltd.	Whangarei	Toy retailing	1990	140	70
Bax, Andrew Mark	Whangarei	Book shop proprietor	1989, 1990	378	115
Bax, Andrew Mark	Whangarei	Book and gift shop proprietor	1990	99	95
Biddle, Penelope Ann	Whangarei	Boat builder	1990	982	245
Bruce Wilson Motors Ltd.	Maungatapere	Garage and service station	1990	3,375	3,880
P.J. and L.E. Cains Ltd.	Whangarei	Service station	1990	2,956	740
City Plumbers Ltd.	Whangarei	Plumbing	1989	64,519	16,105

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
				\$	\$
City Sheet Metals Ltd.	Whangarei	Manufacturing of sheet metal products	1989	11,106	2,760
Cocks, Brian Thomas	Dargaville	Shearing contractor and wool buyer	1989	658	490
Crawford, Gillian Margaret	Whangarei	Child care centre proprietor	1990	1,161	285
Haseltine, Bryan Robert	Okaihau	Builder	1986–1989	34,099	8,430
Henry, Ross Alexander	Awanui	Hotel proprietor	1990	4,841	1,200
Henry, Ross Alexander	Awanui	Hotel proprietor	1990	3,428	1,700
Henwood, Christine Marie	Whangarei	Health studio proprietor	1989, 1990	7,667	2,720
Jespersen, Peter Hansen	Kerikeri	Agricultural contractor	1989, 1990	1,485	600
Jespersen, Peter Hansen	Kerikeri	Agricultural contractor	1990	697	460
Johnson, Brent Rodney	Ngunguru	Concrete contractor	1989, 1990	8,010	2,970
Johnson, Patricia Vivienne	Ngunguru	Concrete contractor	1989, 1990	4,093	1,015
Kerikeri Marine and Mechanical Engineering Ltd.	Kerikeri	Engineering	1990	25,151	20,060
Laam Enterprises Ltd.	Kaitaia	Coffee lounge	1990	4,278	1,060
Littin, Bruce Andrew	Whangarei	Panelbeater	1989	395	95
McKinnon, Yvonne Kay	Whangarei	Coffee lounge proprietor	1990	454	115
Marshall, Elizabeth Bernadette	Kaihu	Clothing manufacturer	1989, 1990	1,434	715
Matheson, Malcolm John	Kerikeri	Farmer and orchardist	1990	927	230
Maungarongo Foundation Trust (Kokiri)	Te Kopuru	Access training provider	1990	8,101	2,520
Murray's Marine Ltd.	Whangarei	Bakery	1990	3,009	740
Nema Coatings Ltd.	Whangarei	Painting and decorating	1989, 1990	9,538	4,650
Nema Coatings Ltd.	Whangarei	Painting and decorating	1990	11,359	8,150
Northern Employment Brokers Ltd.	Whangarei	Employment consultants	1990	5,797	1,440
Northern International Brokers Ltd.	Whangarei	Insurance broking	1990	3,517	875
Northern Life Ltd.	Whangarei	Insurance broking	1990	2,088	520
Northland Auto Tyre and Marine Services Ltd.	Paihia	Service station	1990	6,247	3,050
Northland Pacific Holdings Ltd.	Kaikohe	Video library	1990	2,217	1,110
Orams Marine (1985) Ltd.	Whangarei	Boat building	1990	27,159	6,785
Otamatea Maori Trust Board	Paparoa	Clothing manufacturer and access training provider	1990	10,003	2,500
Owens Panel and Paint Ltd.	Whangarei	Panelbeating	1990	894	440
Owens Panel and Paint Ltd.	Whangarei	Panelbeating	1990	914	900
Rix, Bruce Murray	Hikurangi	Sawmiller and timber yard proprietor	1990	5,905	1,470
Ross, Malcolm Ian	Whangarei	Insurance consultant	1990	1,024	250
Rutherford, Kenneth Phillip	Kerikeri	Joinery proprietor	1990	878	115
Rutherford, Sue	Kerikeri	Joinery proprietor	1990	878	115
R. and B.A. Sheath Ltd.	Kaitaia	Bakery	1990	10,364	2,580
Shell Homes Ltd.	Whangarei	Building	1990	2,375	590
Smith, Graham William	Whangarei	Refuse collector	1989	5,259	3,700
Subritzky, Selwyn	Kaitaia	Panelbeater	1990	2,536	1,250
Tui Campers Ltd.	Whangarei	Manufacturing of motorised homes	1989	20,758	5,170
Wyatt, Margaret June	Whangarei	Transport operator	1989	242	120
Waikato Region					
<i>Gisborne</i>					
Foster, Brett Michael	Gisborne	Forestry contractor	1990	2,379	1,190
Foster, Noel Arthur	Gisborne	Forestry contractor	1990	2,379	1,190
Gibson, Malcolm Lewis	Tolaga Bay	Farmer	1989	526	130
Glassford, Russell Stewart (in relation to Kiwi Motors Ltd.)	Gisborne	Service station proprietor	1990	1,097	1,647
Hauiti Incorporated Block Trustees in I.C. McIntosh Trust	Gisborne	Farming	1989	407	410
Keller, Brett Anthony	Gisborne	Paper salvage operator	1989	835	209
	Gisborne	Leather shop proprietor/fisherman	1990	953	235
Keller, Christine	Gisborne	Hairdresser	1990	3,507	880
Kiwi Motors Ltd.	Gisborne	Service station	1989	457	456
Kiwi Motors Ltd.	Gisborne	Service station	1990	2,196	3,295
Leat, Graeme Wesley	Wairoa	Logging contractor	1990	2,169	545
Leat, Robyn Anne	Wairoa	Logging contractor	1990	2,169	545
McIntosh, Ian Clive	Gisborne	Paper salvage operator	1989	835	208
McIntosh, Raymond Ian	Gisborne	Paper salvage operator	1989	835	208
Michael A & Sharon L. Allan Co Ltd.	Gisborne	Service station	1989, 1990	7,082	1,770
Optimum Designs Ltd.	Mount Maunganui	LPG cylinder and sheetmetal manufacturing	1989	3,526	2,600

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
				\$	\$
Pull, Gordon James	Whakatane	Builder	1989	8,139	2,025
Robin Poole Ltd.	Tolaga Bay	Foodmarket/bakery	1990	1,811	455
Shepherd, Jeffery Anthony	Waihau Bay	Forestry logging contractor	1989	937	225
Smith, Hiki Agnes	Matawai	Shearing contractor	1989	843	845
Springgay, Keith William (in relation to Kiwi Motors Ltd.)	Gisborne	Service station proprietor	1990	1,098	1,648
The Proprietors of Te Rimu Trust	Gisborne	Farmer/viticulturist	1989	2,561	640
Waipau Farmers Company Ltd.	Tikitiki	General merchant	1989, 1990	1,871	940
Waihau Bay Store (1986) Ltd.	Waihau Bay	Dairy	1989	7,233	1,805
Whanarere, Norman	Whangara	Shearing contractor	1989	506	125
<i>Hamilton</i>					
Amalgamated Life Agencies Ltd.	Putaruru	Insurance sales	1989	18,404	4,570
Andersen, John Richard (in relation to Te Kuiti Post and Rails Ltd.)	Hamilton	Company director	1988, 1989	25,870	3,220
Begley, Francis	Hamilton	Sheet metal worker	1990	3,736	910
Begley, Margaret	Hamilton	Housewife	1990	3,736	910
Bisley, Phillip Alan	Tokoroa	Panelbeater	1989	794	190
Brake Resleeving Centre Ltd.	Hamilton	Automotive brake cylinder resleeving	1989	1,541	380
W.H. & L. J. Bretton Ltd.	Morrinsville	Dairy/supermarket	1989	1,508	750
Bretton, Lorraine Joyce (in relation to W.H. and L.J. Bretton Ltd.)	Morrinsville	Company director	1989	1,508	750
Bretton, William Hugh (in relation to W.H. and L.J. Bretton Ltd.)	Morrinsville	Company director	1989	1,508	750
W.H. & L.J. Bretton Ltd.	Morrinsville	Dairy/supermarket	1990	701	680
Bretton, Lorraine Joyce (in relation to W.H. & L.J. Bretton Ltd.)	Morrinsville	Company director	1990	701	680
Chambers, Julians Brent	Tokoroa	Builder/cabinetmaker	1988, 1989	1,854	465
Chittick, Robert Herber	Hamilton	Farm manager	1989, 1990	1,470	680
Chittick, Sheryn Jonnette Anne	Hamilton	Hairdresser	1989, 1990	1,470	680
Clifton, Linda Margaret	Hamilton	Business consultant	1989	1,395	340
Clifton, Linda Margaret	Hamilton	Business consultant	1990	1,876	920
Collinson, Graeme John	Auckland	Builder	1988, 1989	11,416	2,800
Creon Impex Ltd.	Hamilton	Importing	1989	6,246	3,115
D'Ath, Mark Christopher (in relation to Cambridge Water Techniques Ltd.)	Cambridge	Company director	1989, 1990	20,187	2,510
D'Ath, Shirley Lorraine (in relation to Cambridge Water Techniques Ltd.)	Cambridge	Company director	1989, 1990	20,187	2,510
Doran, Rex Edward (in relation to Price and Doran Ltd.)	Cambridge	Company director	1989	3,598	898
B. & B.L. Emerson Ltd.	Putaruru	Dairy	1989, 1990	1,357	290
Giles, Roger Deane (in relation to C T A Panels Ltd.)	Hamilton	Car dealer	1989	5,281	1,310
Ferguson, Bryan Thomas	Otorohanga	Road transport operator	1990	1,620	380
Ferguson, Tracy Lee	Otorohanga	Road transport operator	1990	1,620	380
Geedub Car Painters Ltd.	Hamilton	Car painting	1990	8,178	2,030
Hort-Export Freight Ltd.	Cambridge	Road transporting	1990	5,758	1,420
Hynes, Michael Frank	Hamilton	Screenprinter	1989	930	210
International Credit Services (Waikato) Ltd.	Hamilton	Credit reporting and debt collecting	1990	4,820	1,190
Judson, Mark Kevin	Hamilton	Builder	1988, 1989	11,416	2,800
Kamat Enterprises Ltd.	Hamilton	Restaurant/coffee shop	1990	2,304	225
King Country Earth Compaction Ltd.	Taumarunui	Road construction contractor/quarry	1990	4,908	1,220
Lapwood, Frederick Hall	Huntly	Landscaper	1987, 1988	3,489	810
Laws, Gail Ann	Ngaruawahia	Accounts clerk	1990	3,261	300
Laws, James Edward	Ngaruawahia	Spraypainter, panelbeater	1990	3,261	300
Lesson, Ian Edward	Morrinsville	Farmer	1990	2,785	670
McCarthy, Patrick John (in relation to P J McCarthy Construction (in liquidation))	Ohaupo	Company director	1988	30,203	7,400
Mahutonga, Thomas Kingsford (in relation to Tokoroa Catholic Maori Society)	Tokoroa	Manager access scheme	1989	5,249	1,260
Marinan, Carol Anne	Huntly	Transport operator	1989	6,405	635
Marinan, Gary Patrick	Huntly	Transport operator	1989	6,405	635
Mashlan, Richard Anton	Hamilton	Security guard contractor	1990	1,285	610
A.J. Mills Service Station Ltd.	Hamilton	Service station	1990	2,179	520
Mogford, Patricia Beryl	Hamilton	Hairdresser now beneficiary	1989	6,142	2,555
Morrinsville Plasterers Ltd.	Morrinsville	Plastering	1990	1,101	265
Morrinsville Printers (1986) Ltd.	Morrinsville	Commercial printing	1990	1,647	390

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
				\$	\$
Murphy, Dawn Eileen	Cambridge	Motelier	1990	5,087	620
Murphy, Kenneth Ray	Cambridge	Motelier	1990	5,087	620
Nicholson, Christopher Ashley	Tokoroa	Marine repairs and parts retailer	1989, 1990	586	100
Nicholson, Wendy	Tokoroa	Housewife	1989, 1990	586	100
Nelson, Anthony Graham	Hamilton	Computer systems consultant	1990	892	860
O'Neill Carol Lynn (in relation to Lorac Construction Ltd.)	Hamilton	Company director	1989, 1990	17,604	2,180
O'Neill John Michael (in relation to Lorac Construction Ltd.)	Hamilton	Company director	1989, 1990	17,604	2,180
Pennington, Lynette Margaret	Waitara	Food manufacturer and distributor	1989	1,212	590
Price and Doran Ltd.	Hamilton	Computer software retailing	1989	3,598	1,802
Priscott, Lynne Alice	Hamilton	Housewife	1990	4,368	1,070
Priscott, Sydney Grant	Hamilton	Hotel licensee	1990	4,368	1,070
Rink, Trevor Robert	Taumarunui	Plumber and drainlayer	1989, 1990	2,335	1,140
Savill, Marjorie Ellen	Hamilton	Carrier	1988	441	105
Savill, Sydney Mervyn	Hamilton	Carrier	1988	441	105
Scown, Kevin Bruce	Hamilton	Demolition contractor	1989, 1990	12,818	3,170
Slade, Newton Hugh	Taupiri	Pig farmer	1989	794	385
Smythe, Peter Anthony	Cambridge	Engineer/welder	1989, 1990	1,749	400
Symonds, Jeffrey Robert	Te Awamutu	Charge nurse and company director	1989	1,349	290
Symonds, Susan Ann	Te Awamutu	Company secretary and director	1989	1,349	290
Wardell, Richard Desmond	Taupiri	Mechanic	1989, 1990	1,400	1,380
<i>Napier</i>					
Bixley, Karen Anne	Hastings	Hairdresser	1989	414	101
Brown, Gary Andrew	Hastings	Painting contractor	1989	3,560	895
Cartwright Orchards Ltd.	Hastings	orchardist	1988, 1989	11,339	1,000
Cummings, John Michael	Hastings	Plumber and drainlayer	1989	392	395
Cummings, John Michael	Hastings	Plumber and drainlayer	1989, 1990	253	125
Donaldson Palmer Electronics Ltd.	Napier	Electronic equipment manufacturing	1989	3,957	985
Fairbrother (formerly Wood), Pamela Anne	Napier	Solicitor	1989	444	100
Haerewa, Robert James	Napier	School bus operator	1989, 1990	2,078	515
Haulage Transport Ltd.	Hastings	Transport	1989	4,293	2,000
D.M. Healey Ltd.	Hastings	Coffee shop	1989	3,963	1,975
Lugt, Willem Pieter	Hastings	Gerkin grower	1989	733	185
Kevin McCarthy & Associates Ltd.	Hastings	Computer management and marketing	1989	1,308	325
Papistock, Josef Walter	Napier	Silviculturist	1990	1,769	440
Tam O'Shanter Mohair & Woollen Mill Co Ltd.	Napier	Wool exporting and carding	1990	1,285	315
Te Rau-O-Teoriwa Kohanga Reo	Raupunga	Maori language school	1989, 1990	680	170
<i>New Plymouth</i>					
Adams, Roger John	Stratford	Radiator and maintenance repairs	1989, 1990	3,572	1,610
Bruce, Bernadette Harriet	New Plymouth	Landscape gardening	1990	2,942	735
Bruce, David Stanley	New Plymouth	Landscape gardening	1990	2,942	735
Charteris, Gloria Anne	New Plymouth	Answering service	1989, 1990	6,539	2,045
Cruise N' Travel Ltd.	New Plymouth	Travel agency	1986-1988	3,490	1,050
DeHek, Engelbregt	New Plymouth	Painter	1990	475	115
Desmond O'Neill Services Ltd.	Wellington	Shoe repair/key cutting	1990	1,732	430
Hughes, Derek Alan	New Plymouth	Photography processing	1990	1,155	300
Hughes, Derek Alan	New Plymouth	Photography processing	1990	1,386	690
Kaponga Transport Ltd.	Hawera	Freighters/carriers	1989, 1990	4,314	1,070
Kaponga Transport Ltd.	Hawera	Freighters/carriers	1990	577	285
King, Roger Paul	Stratford	Solicitor	1990	8,621	2,150
Kreger Freighters Ltd.	Eltham	Freighters/carriers	1989, 1990	5,627	1,395
Kreger Freighters Ltd.	Eltham	Freighters/carriers	1990	1,679	839
Mehaney Investments Ltd.	New Plymouth	Panel beating	1989	1,441	360
Middleton Caterers Ltd (in liquidation)	New Plymouth	Catering	1989	9,673	2,410
Mike Sullivan Car Painters Ltd.	New Plymouth	Spray painting	1989, 1990	1,582	395
Pearson, Robert John	New Plymouth	Instrument technician/contractor	1989, 1990	2,489	620

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
				\$	\$
Perry CM Ltd.	New Plymouth	Civil and mechanical constructors	1989, 1990	29,407	7,345
Rice, Robert Stewart	Bell Block	Contractor/bulk spreader	1988, 1989	2,310	1,155
Scown, Graeme Desmond	New Plymouth	Spray painter	1990	1,415	350
Te Paa, Sharon Margaret	New Plymouth	Massage parlour proprietor	1989	316	150
The Auto Stable Ltd.	New Plymouth	Car sales	1989, 1990	2,999	1,120
United Panel Beaters Ltd.	New Plymouth	Panel beating	1989	2,325	580
Wanganui Building Services Ltd.	New Plymouth	Roofing and cladding specialists	1990	3,754	935
<i>Rotorua</i>					
Bala, Dennis	Rotorua	Fruiterer	1988	3,953	990
Bala, Dennis trading as Bay Produce	Tokoroa	Fruit and vegetable retailer	1989	2,153	540
Baxter, Anthony Bernard Thomas (in relation to Custer Jeans (Rotorua) Ltd.)	Rotorua	Company director	1989	9,399	930
Bodley, Geoffrey (in relation to Geoff Bodley Builders Ltd.)	Rotorua	Builder	1988	19,956	2,500
Churchill, Wesley Alfred	Murupara	Clothing retailer	1989	368	100
Clarke, Harold Arthur	Rotorua	Clothing manufacturer	1989	6,663	660
D.A. Cronin Transport Ltd.	Taupo	Road transport	1989, 1990	1,244	600
Edwards, John	Rotorua	Farmer	1989	746	740
Edwards, Lily Rangiaye Julie	Rotorua	Farmer	1989	747	740
Flavell Logging Ltd.	Taupo	Logging contractor	1989, 1990	9,867	990
Geoff Bodley Builders Ltd.	Rotorua	Builder	1988	19,956	2,500
Horton, Terence Leonard	Taupo	Builder	1988	40	21
Hunter, Robert Edward	Taupo	Dentist	1989	290	280
Jackson, Michelle Anne (in relation to Custer Jeans (Rotorua) Ltd.)	Ngongotaha	Company director	1989	9,399	930
Joll, Allan Trevor	Rotorua	Specialist coatings applicator	1990	365	100
Joll, Neil Leonard	Rotorua	Specialist coatings applicator	1990	366	100
Kiwi Pizza Ltd.	Rotorua	Food processing	1989	5,949	1,490
Maze & McMullen Enterprises Ltd.	Taupo	Commercial cleaning	1990	1,340	330
R. & A.S. McCreddie Builders Ltd.	Turangi	Video hire shop	1989	1,765	450
Pullyn, Brent Winsler (in relation to Brent Winsler and Linda Doris Pullyn partnership)	Taupo	Building contractor	1989	2,144	530
Pullyn, Linda Doris (in relation to Brent Winsler and Linda Doris Pullyn partnership)	Taupo	Nurse aid	1989	2,144	530
Smith, Gary Richard	Taupo	Accountant	1989	678	340
Te Arawa Community Services Trust	Rotorua	Maori community services	1988	19,637	1,960
Te Kuiti Post and Rails Ltd.	Te Kuiti	Timber treatment	1988, 1989	25,870	3,220
Tokoroa Catholic Maori Society	Tokoroa	Administration access scheme	1989	5,249	2,570
Tuwharetoa Maori Trust Board	Turangi	Maori trust board	1989	14,932	3,740
Tuwharetoa Maori Trust Board Access Scheme	Turangi	Horticultural access scheme	1989	36,801	3,700
Willcox, Graham Robert (in relation to Crusts Coffee Lounge)	Rotorua	Coffee lounge proprietor	1989, 1990	1,715	200
Willcox, Wendy Mary (in relation to Crusts Coffee Lounge)	Rotorua	Coffee lounge proprietor	1989, 1990	1,715	200
Wordley, William Rangi	Taumarunui	Butcher	1989	767	180
Wordley, Yvonne Betty	Taumarunui	Clerk	1989	767	180
<i>Tauranga</i>					
Bell, Nelson Matthew (in relation to Optimum Designs Ltd.)	Mount Maunganui	Company director	1989	3,526	2,600
Beuck, Brian John	Katikati	Panel beater	1989	2,216	545
Drumahoe Farm Ltd.	Opotiki	Farming/well drilling	1989	1,337	660
East Hire & Electrical Ltd.	Edgumbe	Electrical and hire services	1989	1,369	675
East, Brian (in relation to East Hire & Electrical Ltd)	Edgumbe	Company director	1989	1,369	540
Inta Lok (New Zealand) Ltd.	Tauranga	Manufacturing of structural timber products	1989, 1990	34,086	8,495
Inta Lok (New Zealand) Ltd.	Tauranga	Manufacturing of structural timber products	1990	10,846	4,252
Pull, Delwyn Jan	Whakatane	Builder	1990	15,823	3,940
G.A. Spratt & Sons Ltd.	Tauranga	Coolstore/packhouse	1989	24,810	2,475
Taylor, William Ferguson	Tauranga	Developer	1990	1,116	275

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
				\$	\$
<i>Te Aroha</i>					
Holman, Nigel Clifford	Thames	Nursery/gardener	1989	896	225
Lake Rotoaira Trust	Turangi	Property administrators	1989	526	260
Marshall, Barry Sinclair	Taupo	Farrier	1989	269	75
Marshall, Sheila Margaret	Taupo	Housewife	1989	269	75
Owhaoko Blocks Trust Committee	Turangi	Farm administrators	1989	300	160
Peatland Farms Ltd.	Hamilton	Horticulture	1989	3,172	790
Peninsular Electrical Services Ltd.	Coromandel	Electricians	1989, 1990	280	135
Pine Processors Ltd.	Whangamata	Sawmilling	1989, 1990	6,040	1,495
Poipoi, Christopher Iharaia	Rotorua	Accounting and management services	1989	1,187	300
Quinn, William Robert	Hikutaia	Market gardener	1989, 1990	5,080	1,260
Turei, Kiri Edith	Taupo	Carterer	1988	125	62
Turei, Tahae Tiakiwai	Taupo	Caterer	1988	125	62
Tuwharetoa Maori Trust Board	Turangi	Maori trust board	1989	13,473	1,350
Whitianga Motors Ltd.	Whitianga	Service station/garage	1990	9,708	4,835
Whitianga Motors Ltd.	Whitianga	Service station/garage	1989	11,443	2,850
Central Region					
<i>Masterton</i>					
Ahiaruhe Pet Foods Ltd.	Carterton	Pet food distributing	1988	4,797	1,199
Ahiaruhe Pet Foods Ltd.	Carterton	Pet food distributing	1990	818	409
Coastal Pet Foods Ltd.	Carterton	Pet food manufacturer	1990	465	116
Gray, Brian John (in partnership with one other in B J & M A Gray partnership)	Carterton	Transport operator	1989, 1990	2,328	582
Gray, Brian John (in partnership with one other in B J & M A Gray partnership)	Carterton	Transport operator	1990	1,362	681
Gray, Marlene Alice (in partnership with one other in B J & M A Gray partnership)	Carterton	Transport operator	1989, 1990	2,328	582
Gray, Marlene Alice (in partnership with one other in B J & M A Gray partnership)	Carterton	Transport operator	1990	1,362	681
Impact Catering Services Ltd.	Greytown	Catering	1990	1,189	300
Lynch, Malcolm John	Carterton	Forester	1986, 1987	1,182	294
Mills, Christopher John	Masterton	Hairdresser	1989, 1990	1,326	663
Neumann, William Keith	Masterton	Firewood merchant	1990	495	123
<i>Palmerston North</i>					
A H Hammond (1986) Ltd.	Palmerston North	Metal crushing	1989	2,718	675
Awapuni Autocentre Ltd.	Palmerston North	Motor vehicle retailing	1990	915	230
Beals, Bryan Andrew	Palmerston North	Joiner	1989	2,695	1,340
Browne, Dorothy Myrtle	Palmerston North	Automotive electrical repairer	1990	830	400
Browne, Dorothy Myrtle	Palmerston North	Automotive electrical repairer	1989, 1990	1,610	395
Bryant and Simpson Ltd.	Levin	General engineering	1988, 1989	2,434	595
Cheltenham Contractors (1988) Ltd.	Feilding	Firewood contracting	1989	2,610	650
Cholmondeley, Edward Gerald	Levin	Tyre dealer	1989, 1990	291	140
Craw, Maureen Lois	Palmerston North	Attendant carer	1989, 1990	393	90
C W Matenga Ltd.	Rangiotu	Firewood supplies	1989	7,414	3,680
Dittmer, Adrian Allan	Feilding	Farmer	1990	1,082	270
Donnelly, Colin William	Palmerston North	Transport carrier	1989, 1990	11,968	2,950
Eade, Bruce William	Bunnythorpe	Dairy proprietor	1989, 1990	1,521	600
Ensom (nee Twort), Vivienne Pamela	Palmerston North	Hairdresser	1990	690	170
Feek, Jeffrey Grant	Otaki	Builder	1990	806	1,600
Genesis Gymnasium Ltd.	Levin	Gymnasium	1989, 1990	4,140	1,600
Gimblett Transport Ltd. (in liquidation)	Levin	Road transport	1989	3,482	865
Hanana Kokiri Management Committee	Shannon	Access scheme	1989, 1990	14,356	4,365
Hayes, Phillip John	Palmerston North	Retailer	1988	375	90
Hayward, Deena	Levin	Farming	1990	921	460
Hunter, Alexia Dorothy	Palmerston North	Rest home operator	1989	3,137	1,565
Ironcraft Industries (Taupo) Ltd.	Palmerston North	Tow bar and wrought iron manufacturing	1990	467	115
Ironcraft Industries (Taupo) Ltd.	Palmerston North	Tow bar and wrought iron manufacturer	1990	1,121	540
Jones, Martin Fredrick	Palmerston North	Panelbeater/wrecker	1989, 1990	693	170
Kapiti Aluminium (1987) Ltd. (in receivership)	Waikanae	Aluminium joinery	1989	19,789	4,930
Kenny Engineering Ltd.	Levin	Engineering	1989, 1990	3,099	770
Kitchen, Kara	Feilding	Milk vendor	1989	354	340

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
				\$	\$
Kitchen, Raymond Herbert	Feilding	Milk vendor	1989	354	340
Lester and Morgan Apparel Ltd.	Levin	Clothing manufacturing and retailing	1989	6,135	1,510
Lifestyle Marketing Ltd.	Palmerston North	Exhibitions	1989	4,777	1,200
M & M Aldridge Company Ltd.	Palmerston North	Signwriters	1990	3,329	820
Muir, Alison Marie	Palmerston North (formerly of Feilding)	Home helper	1990	3,774	940
Murdoch, John Anthony	Palmerston North	Orchardist	1988, 1989	883	435
Nerine Nurseries Ltd.	Palmerston North	Nursery	1989	13,268	3,310
Palermo Holdings Ltd.	Palmerston North	Indoor cricket arena	1990	829	205
Paterangi Farms Ltd.	Dannevirke	Farming	1989	2,390	590
Paul, Karena Raymond	Otaki	Taxi proprietor	1988-1990	2,000	1,145
Quigg Builders Ltd.	Waikanae	Building	1989, 1990	7,856	1,965
Redpath Industries Ltd. (in receivership)	Levin	Manufacturing	1989	18,263	4,560
Rolls, Stewart Whare David	Feilding	Contractor	1989	8,748	2,180
Skaggs Industries Ltd.	Levin	Clothing manufacturing	1989	75,760	18,900
Sovereign Motor Company 1984 Ltd.	Palmerston North	Motor vehicle dealing	1990	1,886	470
Stevenson, Dene Charles	Palmerston North	Automotive repairer	1989, 1990	682	260
Tansley, Raymond Charles	Levin	Panelbeater	1989	1,413	350
Te Puna Waiora O Te Iwi Whanui Incorporated	Palmerston North	Access scheme	1989	5,521	1,365
Waipipi Engineering Ltd.	Waiuku	Engineering	1989	858	210
Wardcorp Holdings Ltd.	Palmerston North	Finance broking	1989, 1990	7,370	3,515
Warren Mayall Ltd. (in liquidation)	Feilding	Insurance broking	1990	1,072	534
Watchman Offices Ltd. (in receivership)	Palmerston North	Office rentals	1989	3,435	845
Winterburn, Lenore Jane	Foxton	Baker	1989, 1990	1,465	355
Wooltan New Zealand (1985) Ltd.	Palmerston North	Woolskin tanning and manufacturing	1989	8,504	2,100
Yarrall Construction Ltd.	Palmerston North	Building construction	1990	766	190
<i>Wanganui</i>					
R L Albert Ltd.	Ohakune	Building	1989	418	310
Anderson, Graeme John	Woodville (formerly of Hunterville)	Hotel proprietor	1988, 1989	18,024	4,500
Birch, Stephen William	Waiotara	Farmer	1988	1,814	1,360
Calder, Graeme Stuart	Wanganui	Camping goods retailer	1989	593	295
Clark, William Stewart	Ohakune	Ski hire/restaurant proprietor	1989	2,937	735
Donnithorne, Edwin Alexander	Matamata (formerly of Wanganui)	Hotel proprietor	1989	5,398	1,350
Fastier, Brian Colin	Wanganui	Dairy grocery proprietor	1989, 1990	880	1,315
Fastier, Susan	Wanganui	Dairy grocery proprietor	1989, 1990	880	1,315
Fraser, Michael Murray	Ohakune	Farmer	1988, 1989	2,324	1,155
Fraser, Rachel Mary	Ohakune	Farmer	1988, 1989	2,324	1,155
S G Harvey (1988) Ltd. (in receivership)	Wanganui	Furnishing manufacturing	1990	16,780	8,400
Healey, Alexander Bernard	Wanganui	Blacksmith	1988, 1989	430	210
McGrath, Donna Elizabeth	Raetihi	Beauty salon proprietor	1989, 1990	1,528	375
Melville Hunt Ltd.	Marton	Building	1986, 1987	1,590	395
Mid-Young Enterprises No 7 Ltd.	Wanganui	Tavern	1990	1,239	315
Sinjin Holdings Ltd.	Wanganui	Clothing retailing	1989	255	60
Taihape Freightlines (1985) Ltd.	Taihape	Cartage	1989	3,219	801
Takarangi, John Maurice	Wanganui	Management consultant/ insurance broker	1989, 1990	7,681	2,673
T W Toy Ltd.	Wanganui	Furniture manufacturing	1989, 1990	833	210
Wanganui Exhaust Centre Ltd.	Wanganui	Exhaust installation/repairs	1990	624	624
<i>Wellington</i>					
Advance Cleaning Ltd.	Lower Hutt	Retail-clothing	1988, 1989	2,079	520
Aglaia Investments No. 9 Ltd.	Lower Hutt	Café	1989, 1990	1,220	305
R Allan Ltd.	Wellington	Building	1988, 1989	1,871	460
R Allan Ltd.	Wellington	Building	1989	1,301	1,940
Angstrom Television Company	Lower Hutt	Video library	1989, 1990	1,960	470
Arakura Contractors Ltd.	Lower Hutt	Drainage contractors	1989	1,064	260
Art Litho Ltd.	Wellington	Graphic arts	1989, 1990	4,862	1,200
Artistix Fine Arts Ltd.	Wellington	Art gallery	1989	1,508	390
Austin, David	Wellington	Window cleaner	1989	2,702	680
Belaroma Trading Company (NZ) Ltd.	Wellington	Coffee shop	1989	1,400	350
Beltings and Hydraulics (1985) Ltd.	Upper Hutt	Manufacturers belts and hydraulics	1989	2,830	650
Beveridge, Denis	Waikanae	Cartage contractor	1989, 1990	3,457	1,700
Blackett, Julian Charles (in partnership with Sharon Clare Blackett)	Paraparaumu	Dairy farmer	1988	756	112

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
				\$	\$
Blackett, Sharon Clare (in partnership with Julian Charles Blackett)	Paraparaumu	Dairy farmer	1988	756	112
Bridge Pacific Marketing Ltd.	Lower Hutt	Computer importing	1989, 1990	20,084	5,000
Brown, Carol Ann	Lower Hutt	Bridal clothing shop proprietress	1988	2,137	540
Burns, Neville Stuart	Wellington	Maintenance aluminium joinery	1989	1,866	450
Cathro, Paul Anthony	Wellington	Commercial cleaner	1989, 1990	2,073	660
Capital Landscape	Lower Hutt	Landscape gardening	1989	4,683	2,350
Central Club Ltd.	Wellington	Men's club	1988, 1990	5,097	1,280
Chapman Transport Ltd.	Porirua	Stock haulage	1989, 1990	3,019	760
Chase-Smythe Fisheries Ltd.	Wellington	Fish retailing	1989	1,313	640
Chromos Ltd.	Lower Hutt	Paint manufacturing	1989	6,209	1,530
Clark, Carolyn Ann (in partnership with Charles Warren Clark)	Wellington	Housewife	1989, 1990	8,188	2,035
Clark, Charles Warren (in partnership with Carolyn Ann Clark)	Wellington	Vacuum cleaner salesman	1989, 1990	8,188	2,035
Collings, Kenneth Frank	Upper Hutt	Gardening and property maintenance	1989	2,275	550
Communications Technology Ltd.	Lower Hutt	Data processing	1989	1,644	810
Condren, Bruce Paul	Wellington	Car grooming	1989, 1990	987	250
Congregational Christian Church of Samoa	Lower Hutt	Religious services	1989	1,916	480
Coulson, David Wayne	Upper Hutt	Concrete laying	1989	16,325	4,060
David A Syme and Company Ltd.	Wellington	Manufacturers representatives	1989, 1990	1,954	570
Duncan, Bryan William Dalgan	Wellington	Taxi proprietor	1989	517	255
Eden, Neville Richard	Porirua	Printer	1988	3,767	940
Ewart, Warren James Robert	Wellington	Motor vehicle repairs	1988	1,615	420
Grahame McLean Associates Ltd.	Lower Hutt	Film production	1989	2,180	520
Group Contractors Ltd.	Lower Hutt	Earth moving contractor	1985	4,516	1,040
Hayward, James Mitford	Wellington	Hairdresser	1989	2,532	1,510
Heretaunga Knitwear Ltd.	Upper Hutt	Clothing manufacturing	1989	7,941	2,000
Holmes, Iwa	Titahi Bay	Grocery proprietor	1989	580	580
Hutt Radiator Services (1988) Ltd.	Lower Hutt	Radiator servicing	1989	899	230
Jackburn Wholesale Ltd.	Wellington	Jewellery retailing	1988, 1989	1,079	540
Jacobs, Jackie Kiharoa	Stokes Valley	Concrete placer	1990	7,679	1,920
Jardens Hardware (Johnsonville) Ltd.	Tawa	Hardware retailing	1990	3,608	1,810
Jennings, Colleen Patricia	Seatoun	Ice cream parlour proprietress	1990	450	115
Jennings, William Bryan	Seatoun	Ice cream parlour proprietor	1990	450	115
Johnsonville Districts' R.S.A. Club (Incorporated)	Johnsonville	Club	1989	1,172	290
Keith Millar and Associates Proprietary Ltd.	Wellington	Sign design consultants	1988, 1989	15,240	4,600
Kenny's Cafe (1988) Ltd.	Wellington	Restaurant	1990	3,998	1,220
Kerr, Donna Jean	Kowhai Park	Taxi proprietor	1988, 1989	3,694	1,560
B. U. Kurger Ltd.	Wellington	Restaurant	1987	19,126	5,275
Landsbury Services Ltd.	Paremata	Cleaning services	1990	517	257
P. Y. Lim Ltd.	Lower Hutt	Restaurant	1989	3,176	790
McMillan, Elizabeth Eileen	Whitby	Hairdresser	1989	1,857	920
McPhee, Dennis Norman	Upper Hutt	Builder	1989	4,206	1,050
Manakau Berry Farm Ltd.	Manukau	Orchard and berry farm	1989	4,228	1,060
Manpower Ltd.	Petone	Labour hire	1989	8,870	2,210
Micro Coach Services Ltd. (formerly Microbus Services (1983) Ltd.)	Wellington	Minibus and car hire service	1989	18,225	4,570
Milliszewski, Kazimierz Stanislaw	Whitby	Barrister	1990	5,477	1,380
Milsom Graphic Print Ltd.	Wellington	Designing and offset printing	1988	4,124	4,100
Mr Printer Ltd.	Newtown	Printing	1988	3,879	1,440
Murray, Ian Campbell	Lower Hutt	Cleaning contractor	1990	505	124
Murray, Patricia Margaret	Lower Hutt	Cleaning contractor	1990	505	124
Murray, Stephen Albert	Miramar	Sandwich bar proprietor	1989	1,959	945
Naenae Bookshop (1984) Ltd. (in liquidation)	Naenae	Bookshop	1989, 1990	612	610
New Zealand Lamps (1985) Ltd.	Wellington	Lighting retailing	1989	1,163	875
Nga Kaiwhakamarama I Nga Ture Inc	Wellington	Legal services	1990	10,255	2,570
Night Owl Video Ltd.	Stokes Valley	Video library	1989	1,756	650
Nuku Christopher	Upper Hutt	Plasterer	1988, 1989	3,553	1,245
O'Sullivan, Anne Marie	Eastbourne	Hair salon proprietress	1989	955	240

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
				\$	\$
Patel, Naginbhai Ghelabhei	Khandallah	Insurance agent	1988	551	60
Porter, John	Miramar	Concrete contractor	1988, 1989	7,311	2,900
Promenade Restaurant Ltd.	Wellington	Restaurant	1989	13,348	2,000
Rawlinson Brown and Hoskins Ltd.	Wellington	Quantity surveying	1989	303	100
Rotary Motor Services Ltd.	Linden	Motor repairing	1988	1,896	1,890
Rowlair N.Z. Ltd.	Rongotai	Air freight forwarding agent	1989	3,181	790
Shelly Bay Marina Service Ltd.	Miramar	Boat building	1989	4,643	1,150
Simpson, Gerard John William	Khandallah	Architect	1989	7,375	1,750
Supa Trucks Co Ltd.	Wellington	Road transport	1990	832	208
Tile Contracting Ltd.	Linden	Tiling contractors	1989	14,050	1,400
United Food and Chemical Workers Enterprises Ltd.	Wellington	Hotel	1989	14,929	3,720
Warranted Roofing Co Ltd.	Lower Hutt	Roofing contractors	1990	1,003	251
Salvation Army Petone Corps	Petone	Religious organisation	1990	1,932	310
West, Andrew James	Pukerua Bay	Builder	1989	344	86
Vacation Video Ltd.	Newtown	Video library	1988	2,563	630
Turners Tree Services Ltd.	Wellington	Landscape gardening	1989	1,058	520
Stevenson, Grant Alexander	Lower Hutt	Car sales	1990	1,718	429
Topcat Couriers Ltd.	Lower Hutt	Couriers	1989, 1990	3,954	960
Tradex Decor Contracting Ltd.	Island Bay	Painting contractors	1988	7,458	1,850
Smith, George Ngawai	Stokes Valley	Accountant	1988, 1989	4,270	4,235
Tangira, William Allison	Grenada North	Building contractor	1989	10,715	5,350
Supreme Drycleaning Ltd.	Stokes Valley	Drycleaning	1990	649	162
Southern Region					
<i>Blenheim</i>					
Daines, Janene Margaret	Renwick	Greengrocer	1989	579	285
Daines, Leon James	Renwick	Greengrocer	1989	579	285
Innes of Marlborough Ltd.	Blenheim	Restaurant	1989	824	247
Marlborough Real Estate Ltd.	Blenheim	Real estate agent	1989	4,583	1,374
<i>Christchurch [Cashel]</i>					
Alexander Wood Ltd.	Christchurch	Joinery	1990	5,527	1,381
Andrews, Maurice William	Christchurch	Breakdown service and painting	1990	1,461	365
Archful Enterprises Ltd.	Christchurch	Winebar and restaurant	1988, 1989	12,327	3,070
Baywest Investments Ltd.	Christchurch	Restaurant	1988	16,820	1,670
Bowman, Donna (in relation to Emms D. Le Gros (1988) Ltd.)	Christchurch	Company secretary	1990	2,122	1,040
Butterfield, Raymond Dennis	Christchurch	Graphic artist/printer	1990	337	105
Cane Furniture Manufacturers Ltd.	Sockburn	Cane furniture manufacturing	1989	802	400
Carlyle Contractors (1985) Ltd.	Christchurch	Drainage contractors	1989	4,019	185
Carter, Brenda Joy	Charteris Bay	Public typing and title searching	1990	211	184
Chambers, John (in relation to Carpet Care NZ Ltd.)	Christchurch	Company director	1989	1,628	407
Chinnery, Barry Allen	Rangiora	Logging contractor	1990	25,330	4,902
Cool Rite Ltd.	Christchurch	Manufacturing, repairing and hiring refrigeration units	1988	19,596	3,720
Corripac Packaging Ltd.	Christchurch	Cardboard box manufacturing	1990	3,377	335
Crocker, Louise	Christchurch	Recreation centre proprietor	1990	4,112	512
Crocker, Warren David	Christchurch	Recreation centre proprietor	1990	4,112	512
Davidson, Alexander Roy	Christchurch	Goldminer	1988	1,627	405
Davis, Shane Keith	Christchurch	Security officer	1988, 1989	2,882	680
Dawson Reed and Company Ltd.	Christchurch	Manufacturing of motor vehicle components	1990	83,952	21,010
Debro Construction Ltd.	Christchurch	Building contractors	1990	1,830	456
Eagle, Wayne David	Christchurch	Builder	1989	8,551	1,709
Eddy, Richard	Leeston	Butcher	1988	3,475	856
Euro-Exclusives Ltd.	Christchurch	Clothing retail	1988, 1989	2,573	130
Ford, Donald Murray	Lytelton	Butcher	1989	815	405
Gosling, Margaret Anne	Christchurch	Rest home proprietress	1988	5,195	2,750
Harper, Mathew Ross (in relation to Carlyle Contractors (1985) Ltd.)	Christchurch	Manager	1989	4,019	575
K. & D. Harris Ltd.	Christchurch	Plastering	1990	2,350	588

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
				\$	\$
Hill, Craig Raoul (in relation to Hillcrest Seafoods Ltd.)	Christchurch	Company director	1988	12,586	960
Hill, Gael Freda (in relation to Hillcrest Seafoods Ltd.)	Christchurch	Company director	1988	12,586	960
Hillcrest Seafoods Ltd.	Christchurch	Fishing	1988	12,586	1,925
Impressive Plumbers Ltd.	Christchurch	Plumbing	1988, 1989	1,692	330
Jackson, Garth	Christchurch	Proprietor racing stables	1990	1,886	920
Mora, Christopher John (in relation to Baywest Investments Ltd.)	Christchurch	Company director	1990	28,422	14,205
<i>Christchurch [Square]</i>					
Archibald, Nicholas Blair (in relation to Marken Holdings Ltd.)	Christchurch	Shop proprietor	1989, 1990	564	135
Heazlewood, Charles Graham (in relation to Striker Corporation Ltd.)	Christchurch	Director	1990	909	220
Hobbs, Brent David (in relation to Sweet Talk Ltd.)	Christchurch	Proprietor	1990	750	375
King, Geoffrey Kenneth (in relation to Merivale Decorators Ltd.)	Christchurch	Painter and paperhanger	1990	2,243	560
Linwood Tax Consultants Ltd.	Christchurch	Tax consultants	1990	706	175
Love, Gary Trevor	Waipara	Engineer	1990	2,004	495
Lucas, Roger Eric	Christchurch	Car groomer	1990	3,285	330
Lummis, Graeme Rex (in relation to Graeme Rex and Geraldine Lummis)	Christchurch	Farmer	1990	3,525	875
Maddock, Kevin John	Christchurch	Upholsterer	1989	1,621	295
Maddock, Kevin John	Christchurch	Upholsterer	1990	675	335
Maginness, Gavin Vaughan	R.D. 2, Christchurch	Farmer	1989	1,540	770
Main North Engineering Company Ltd.	Belfast	Engineering	1989	2,781	693
Main North Engineering Company Ltd.	Belfast	Engineering	1990	1,327	330
Mal Ormandy Cars Ltd.	Christchurch	Car sales	1990	809	195
Marken Holdings Ltd.	Christchurch	Fish shop	1989, 1990	564	135
McFadden, Christine	Kaiapoi	Clerk	1990	1,245	310
Megavitamin Laboratories Ltd.	Christchurch	Health food wholesaling	1990	15,207	1,900
Meikle Enterprises Ltd.	Christchurch	Catering	1990	5,899	1,470
Melville Industries Ltd.	Christchurch	Hospital equipment manufacturing	1990	1,321	330
Merivale Decorators Ltd.	Christchurch	Painting and paperhanging	1990	2,243	560
Merivale Real Estate Ltd. (in liquidation)	Christchurch	Estate agents	1989	11,295	2,830
Michael Denny Ltd.	Christchurch	Motor vehicle dealing	1990	1,042	260
Millar, Douglas Joseph	R.D., Leeston	Market gardener	1989	854	205
Milligan Direct Marketing Ltd.	Christchurch	Marketing	1990	11,045	2,760
Mirado Restaurant Ltd.	Christchurch	Restaurant	1989	4,159	1,040
Moore, Leslie Wayne	Christchurch	Cleaner	1990	592	100
Moore, Leslie Wayne	Christchurch	Cleaner	1990	739	365
Nayland Street Butchery Ltd.	Sumner	Butchery	1989	815	405
Noble Adams Machinery Ltd.	Christchurch	Farm machinery sales	1989, 1990	3,717	930
Ogilvie, Durham Stuart (in relation to Ogilvie Enterprises Ltd.)	Christchurch	Hotelier	1990	11,582	1,440
Ogilvie, Janice Marion (in relation to Ogilvie Enterprises Ltd.)	Christchurch	Hotelier	1990	11,582	1,440
Overseas Travel Services Ltd.	Christchurch	Travel agents	1990	857	210
Pancake Palace Ltd.	Christchurch	Restaurant	1989	4,374	1,090
Pence, Ben Anthony	Christchurch	Hairdresser	1990	964	240
Perfect Furniture Manufacture Ltd.	Christchurch	Furniture manufacturing	1990	905	225
Phillips, John Maxwell	Christchurch	Builder	1989	4,090	1,015
Photek Color Laboratories Ltd.	Christchurch	Photofinishing	1989	639	160
Poleman, Carolyn (in relation to Euro-Exclusives Ltd.)	Christchurch	Company director	1988, 1989	2,573	257
Portrait Promotions Ltd.	Christchurch	Photograph	1989	802	200
Rae, Graeme Cameron	Christchurch	Café proprietor	1990	1,051	130
Rae, Heather	Christchurch	Café proprietress	1990	1,051	130
Rangiora Cane Works Ltd.	Kaiapoi	Garage door manufacturing	1990	1,101	255
Rea, James	Christchurch	Painter	1990	980	490
Realcorp Real Estate Ltd. (in relation to Prime Real Estate)	Christchurch	Real estate sales	1990	3,997	1,000
Saunderson, Stephen Brent (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch	Company director	1989	802	200
Schulz, Brent Nicholas (in relation to Brent Schulz and Christine Shearer)	Prebbleton	Market gardener	1989	911	455
Shearer, Christine	Christchurch	Florist	1990	129	100
Sheehan, Lynne Alexis	Yaldhurst	Dairy proprietor	1989	244	125

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
				\$	\$
Silcock, Drew Jonathan	Christchurch	Fibreglass repairer	1990	499	250
Southern Stainless Fabricators Ltd.	Christchurch	Sheet metal working	1989	1,563	390
Spectrum Painters Ltd.	Christchurch	Painting contractors	1989	14,474	3,615
Staverley, Suzanne Ruth	Christchurch	Company director	1988, 1989	2,573	257
Stefanissin, Gyorgy Frank (in relation to Perfect Furniture Manufacturer Ltd.)	Christchurch	Furniture manufacturers	1990	905	225
Stewart, Warren (in relation to Megavitamin Laboratories Ltd.)	Christchurch	Director	1990	15,207	1,900
Strawbridge, Barbara Elizabeth	Christchurch	Takeaway proprietress	1989	2,187	545
Striker Corporation Ltd.	Christchurch	Property letting	1990	909	450
Sweet Talk Ltd.	Christchurch	Sweet shop	1990	750	375
Tanner Security Ltd.	Christchurch	Security	1990	9,967	2,490
Taylor, Kevin Philip	Christchurch	Car painter	1989, 1990	1,545	370
Tri Sports Ltd.	Christchurch	Repair and retail cycles	1989	1,367	340
Turpin Contractors Ltd.	Rotherham	Drainage contractors	1989	698	180
Webb, Harry M. (in relation to Turning and Engineering Ltd.)	Hillsborough	Managing director	1989	1,244	310
Wenborn, Leo Joseph	Riccarton	Coffee shop proprietor	1989	219	220
Whiten, David Steven (in relation to Cane Furniture Manufacturers Ltd.)	Christchurch	Company director	1989	802	200
Whiting, Andrew Paul	Christchurch	Panelbeater	1989	1,161	540
Wiseman, David William (in relation to Wiseman Universal Ltd.)	Christchurch	Director	1990	4,703	1,175
Wiseman Universal Ltd.	Christchurch	Furniture manufacturing	1990	4,703	1,175
Woods Custom Guns Ltd.	Christchurch	Gunsmith	1989	587	145
Woods Custom Guns Ltd.	Christchurch	Gunsmith	1990	609	150
Woods, Rodney Maxwell (in relation to Woods Custom Guns Ltd.)	Christchurch	Director	1990	609	150
Yardleys Bakery Ltd. (in receivership)	Christchurch	Bakery	1989	2,213	1,105
Yee, Raymond (in relation to Yee, Lem Shui and King San)	Christchurch	Manager	1990	2,384	590
<i>Dunedin</i>					
Brown, Larry Roland Allan	Arrowtown	Restaurateur	1989	555	832
Browne, John Andrew	Milton	Moss picking	1989	778	200
Cromwell Auto Services (1989) Ltd.	Cromwell	Service station	1989	636	400
Dunstan Offset Print (1985) Ltd.	Alexandra	Printing	1988, 1989	2,783	670
Dyson, Stephen	Milton	Butcher	1989	1,832	1,800
Greys International Ltd.	Dunedin Central	Linin manufacturing	1989	6,075	1,510
Haines, Vincent Peter	Mornington	Electrical contractor	1988	1,422	700
Helm, Glenda	Brockville	Home help	1989	177	200
Henry, Geoffrey Allan	Dunedin	Garage proprietor	1989	2,092	4,160
Ingram, Ian Robert	South Dunedin	Upholsterer	1989	1,596	1,590
Jewell Corporation Ltd.	Arrowtown	Property development	1989	315	150
Joyce, Gregory Rex (in partnership with Neil Jordan Joyce and Grace Margaret Joyce in the N.J., G.M. and G.R. Joyce Partnership)	Balclutha	Sawmiller	1989	566	130
Keenan, Mary Josephine	Wanaka	Beauty salon proprietress	1989	349	100
McDonough, Mark Robert (in partnership with Robert Westall Borthwick trading as Haven Café)	Dunedin Central	Restaurant proprietor	1988, 1989	5,165	1,270
McDonough, Mark Robert	Dunedin Central	Restaurant proprietor	1989	1,930	1,920
Maintenance Painters Ltd.	Cromwell (formerly Auckland City)	Building maintenance	1987	3,782	930
Milford House Ltd.	Dunedin	Retailing	1989	2,650	660
Mosgiel Insurance & Finance Ltd.	Dunedin Central	Insurance and financial planning	1989	1,503	1,500
Peter Lyon Shearing Contractor (1987) Ltd.	Alexandra	Shearing contractor	1988	124,158	31,030
Sutherland, Murray John	Caversham	Electrical contractor	1989	308	100
Sutherland, Murray John	Caversham	Electrical contractor	1989	1,082	300
Timbercraft Industries 1988 Ltd. (in receivership)	Dunedin Central	Wooden products manufacturing	1989	4,326	1,070
Turner Heights Townhouses Ltd.	Queenstown	Sale of ¼ share townhouses	1989	2,853	710
<i>Greymouth</i>					
Burden, David John	Kowhitirangi	Farmer	1990	643	950
Burden, Verna Joye	Kowhitirangi	Farmer	1990	643	950
Leadmasters for Hair Ltd.	Westport	Hairdressing	1990	3,706	910
Hokitika Multicultural Centre Incorporated	Hokitika	Access/access provider	1990	11,213	2,790

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
				\$	\$
Scenicland Services Ltd.	Greymouth	Service station	1990	1,854	310
Watson, Davil Errol	Seddonville	Hotelier	1990	833	205
Watson, Elizabeth	Seddonville	Hotelier	1990	833	205
Wilson, Paul Frederick	Hunts Beach	Moss harvester	1989	3,301	780
<i>Invercargill</i>					
Anderson, David Lawrence	Invercargill	Advertising consultant	1989	537	134
Black, Trevor Neil	Invercargill	Exhaust specialist	1989	751	187
Buchanan, Jeffrey	Gore	Insurance agent	1989	376	350
Busbridge, Janice Muriel	Invercargill	Coffee lounge proprietress	1989, 1990	360	270
Busbridge, Janice Muriel	Invercargill	Coffee lounge proprietress	1989	698	348
Cox, Andrew John McFarlane	Gore	Insurance agent	1989	376	350
Crosble, Arthur Wilson Beck	Winton	Manufacturer	1989	660	164
Dalton Appliance Services (1979) Ltd.	Invercargill	Appliance servicing	1989	3,320	830
Dalton Appliance Services (1979) Ltd.	Invercargill	Appliance servicing	1989	1,212	606
Dowling, Murray Francis	Tuatapere	Restaurateur	1989	1,119	631
Geo Robertson (1973) Ltd.	Riverton	Dairy	1989	162	100
Gutschlag, Wayne Alexander	Invercargill	Automotive engineer	1989, 1990	2,352	1,176
Hamilton, Alyson Christine	Otautau	Panelbeater/painter	1989	1,142	570
Hamilton, Kevin Francis	Otautau	Panelbeater/painter	1989	1,142	571
Hughes, Kenneth William	Queenstown	Building contractor	1989	988	247
Harding, Eion Rutherford	Lorneville	Builder	1989	3,619	1,149
Hughes, Kenneth William	Queenstown	Builder	1989	4,451	1,778
MacAskill, Owen Donald	Invercargill	Painter	1988, 1989	4,125	1,030
MacAskill, Owen Donald	Invercargill	Painter	1989	446	223
Murihiku Marae Maori Access	Invercargill	Training scheme co-ordinator	1989	2,242	560
Murihiku Marae Training Assistance Programme	Invercargill	Training scheme co-ordinator	1989	1,542	385
Neilson, Alan Christian	Invercargill	Restaurateur	1989	4,327	1,082
Neilson, Neil Davis	Invercargill	Restaurateur	1989	4,327	1,081
Neilson, Ronald Alek	Invercargill	Restaurateur	1989	4,327	1,082
Nichol, Alistair Ian	Gore	Baker	1989	3,278	2,454
Nichol, Alistair Ian	Gore	Baker	1989	1,050	525
Robinson, Michael James	Gore	Insurance agent	1989	376	350
Ronald, Ellen Mildred	Underwood	Nursery operator	1989, 1990	976	243
Ronald, Paul Wilson	Underwood	Nursery operator	1989, 1990	976	243
Taki Mano O Manawanui Trust	Bluff	Training scheme co-ordinators	1988	3,582	894
Te Rau Aroha Marae	Bluff	Education services	1989	737	184
Treymane, Adrian Royce	Invercargill	Shop proprietor	1989, 1990	872	218
Treymane, Christine L.	Invercargill	Shop proprietress	1989, 1990	872	217
Val and Kevin Weir Ltd.	Invercargill	Tearoom	1988	342	170
<i>Nelson</i>					
Baker, Richard	Richmond	Coffee bar proprietor	1988	472	120
Catley, Derrick Martin	Nelson	Orchardist	1988, 1989	5,735	1,431
J. A. and F. M. Foster-Barham Ltd.	Nelson	Road transport	1990	6,165	1,520
K. & J. Stevenson Ltd.	Nelson	Catering	1989	404	200
Lifestyle Aluminium Ltd.	Richmond	Aluminium joinery	1989	20,963	2,000
Nelson Battery Services (1973) Ltd.	Nelson	Automobile electrician	1989	5,173	1,290
Page, Adrienne Eva	Upper Moutere	Knitwear retailer	1989	976	250
Stevenson, Jill Mary	Nelson	Shareholder/caterer	1989	404	200
Valentine, Ken Raymond	Nelson	Panelbeater	1989, 1990	10,516	2,610
<i>Oamaru</i>					
Pitches, Ian Charles	Oamaru	Builder	1988, 1989	1,410	1,410
Kennedy, Hugh Norman Lewis	Oamaru	Book and stationery retailer	1989	677	320
<i>Timaru</i>					
Babbage and McCullough (1971) Ltd.	Timaru	Panelbeating	1989	8,162	815
Bruce McClelland Ltd.	Ashburton	Bricklaying	1989	932	230
Burrowes, Alistar James (in relation to Alistar J. and Helen A. Burrowes)	Ashburton	Farmer	1989	3,522	200
Burrowes, Helen Ann (in relation to Alistar J. and Helen A. Burrowes)	Ashburton	Farmer	1989	3,522	200
Campbell, Dorothy Mary (in relation to Sydney T. and Dorothy M. Campbell)	Christchurch	Restaurateur	1989	1,450	362.50
Campbell, Sydney Thomas (in relation to Sydney T. and Dorothy M. Campbell)	Christchurch	Restaurateur	1989	1,450	362
Collett, Ashley	Temuka	Sawmiller	1989, 1990	3,959	985
Firth, James Anthony	Waimate	Barrister/solicitor	1989	812	810

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
				\$	\$
Firth, James Anthony	Waimate	Barrister/solicitor	1990	780	1,170
Fitzgerald & Batchelor 1984 Ltd. (in receivership)	Timaru	Electrical contractors	1989	4,365	1,090
Fitzgerald & Batchelor 1984 Ltd. (in receivership)	Timaru	Electrical contractors	1989	4,534	2,260
Fraser, Wayne John	Timaru	Shop proprietor	1989	609	608
Hayman, Donald Grant (in relation to Donald G. and Robynne A. Hayman)	Waimate	Road transport	1989	2,168	108
Hayman, Robynne Ann (in relation to Donald G. and Robynne A. Hayman)	Waimate	Road transport	1989	2,168	108
Kace Enterprises Ltd.	Lake Tekapo	Restaurant	1989	1,297	325
Kace Enterprises Ltd.	Lake Tekapo	Restaurant	1990	1,196	700
Kouka, Denis John (in partnership with one other partner in D. J. and J. A. Kouka partnership)	Ashburton	Communication services	1990	3,253	320
Maru Industries Ltd. (in liquidation)	Temuka	Manufacturing and engineering	1989	13,475	6,735
Natural Alternative 1986 Ltd.	Timaru	Health food shop	1989	2,551	255
Neumann, Kevin John	Geraldine	Company director	1989	1,435	360
Shearer Brothers Ltd. (in liquidation)	Methven	Hardware store	1989, 1990	12,637	3,160
Shefford, Noel Francis	Pleasant Point	Butcher	1989	697	172
Smeath, Ian Leslie (in relation to Ian L. and Patricia M. Smeath)	Tinwald	Food studio	1989	530	130
Smeath, Patricia Mary (in relation to Ian L. and Patricia M. Smeath)	Tinwald	Food studio	1989	530	130
Talbot, Trevor John	Geraldine	Farmer	1988	1,820	1,819
Temuka Home Bakery Ltd.	Temuka	Bakery	1990	1,344	335

Names of Tax Evaders

Pursuant to section 74 of the Goods and Services Tax Act 1985, the following Schedules are hereby published, comprising of 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 12 months ended the 30th day of June 1990. 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 17th day of December 1990.

D. R. HENRY, Commissioner of Inland Revenue.

Schedule G1

PERSONS CONVICTED UNDER SECTION 62 (1) (d) OR (p) OF THE GOODS AND SERVICES TAX ACT 1985 OF MAKING FALSE RETURNS OF GOODS AND SERVICES TAX, OR FALSE STATEMENTS OR FALSE DECLARATIONS; OR GIVING FALSE INFORMATION KNOWING IT TO BE FALSE; OR BEING RECKLESS AS TO WHETHER IT WAS FALSE; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR OF AIDING, ABETTING, INCITING OR CONSPIRING WITH ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 62 (1) (d) OF THE GOODS AND SERVICES TAX ACT 1985; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 67 OF THE GOODS AND SERVICES TAX ACT 1985.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Taxable Period(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
Waikato Region						
<i>New Plymouth</i>						
Parkes, Graeme Delacey	New Plymouth	Driving instructor	A	Dec 1986–Dec 1987	1,317	1,250

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

“A” Making false returns of goods and services tax, false statements or false declarations, or giving false information.

†The information in Columns (5) and (6) refers to the particular taxable period or taxable periods for which a conviction was entered.

Schedule G2

PERSONS OTHER THAN THOSE IN SCHEDULE I 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 AN 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*	Taxable Period(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
Northern Region						
<i>Auckland</i>						
Orbis Design Ltd.	Howick	Furniture manufacturing	A	Feb 1989	607	600
<i>Henderson</i>						
Donnervogel Holdings (NZ) Ltd.	Avondale	Property developing	A	Feb 1988	16,462	2,500
<i>Otago</i>						
Bus Drivers Social Club (Inc)	Onehunga	Social club	A	Sep 1987–Mar 1989	4,753	4,754
<i>Takapuna</i>						
Samuel Vaile & Sons Ltd.	Auckland	Real estate agents	A	Aug 1988, Oct 1988, Feb 1989	348	345
Software Plus Ltd.	Pakuranga	Computer and software suppliers	A	Nov 1988, Jan 1989, May 1989, Jul 1989	260	255
Stephen Piper Ltd.	Epsom	Clothing importing	A	Jan 1989, May 1989	324	320
Tulichewan Properties Ltd.	Auckland	Property investors	A	Nov 1988	54,090	54,090
<i>Whangarei</i>						
Maughold Enterprises Ltd. (in liquidation)	Paihia	Hotel developers	A	Oct 1986, Jan 1987, Mar 1987–Mar 1988	1,128,013	1,127,960
Waikato Region						
<i>Hamilton</i>						
Fraser, Phillip Stephen	Hamilton	Owner/driver	A	Nov 1986–Sep 1987	491	485
Kelly, Michael Anthony	Cambridge	Bread delivery contractor	A	Jul 1987, Aug 1987	40,699	6,000
Roche, Andrew Martin	Hamilton	Bricklayer	B	Jun 1987–Aug 1988	4,073	1,030
Roche, Bernard Thomas	Hamilton	Bricklayer	B	Oct 1986–Apr 1987	2,670	670
Roche, Bernard Thomas	Hamilton	Bricklayer	B	Jun 1987–Aug 1988	4,073	1,030
<i>Napier</i>						
Hawkes Bay Transport Holdings Ltd.	Hastings	Transport	A	Oct 1986	54,435	5,400
Southern Region						
<i>Nelson</i>						
A I Ashdown Builders (Nelson) Ltd.	Nelson	Building	A	Oct 1986–Apr 1987	2,308	1,150
Hamish Reid Ltd.	Motueka	Road transport	A	Jun 1989	2,936	2,936

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

“A” Furnishing false return of goods and services tax.

“B” Failing to furnish returns 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.

