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NAMES OF TAX EVADERS

Erratum

The Commissioner of Inland Revenue wishes to acknowledge that in the *New Zealand Gazette*, published on Monday, 28 January 1991 (issue No. 13) the following details were published in error:

Schedule II**Waikato Region***Hamilton*

Richmond, Mary
Milford, Auckland
previously of
Hamilton)

The Commissioner regrets this error and wishes to extend his sincere apologies to Mrs Richmond, her friends and family.

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 6 months period ended the 31st day of December 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 30th day of September 1991.

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>						
Sheehan, David Thomas	Onehunga	Storeman/cleaner	A	1986-1988	6,072	6,070
Somers, Desmond James	Papakura	Aircraft engineer	A	1988	4,589	4,590
Waikato Region						
<i>Rotorua</i>						
Batchelor, Dennis James (in relation to Westend Cakes & Catering Limited)	Rotorua	Baker	E	1983-1986	14,218	-
Caudwell, Mark Lucas	Rotorua	Company representative	A	1987-1989	4,921	4,900
Westend Cakes and Catering Ltd	Rotorua	Bakery, catering and retailing	A	1983-1986	14,218	-
Central Region						
<i>Wellington</i>						
Fitkovich, Michael	Wellington	Landlord	A	1985-1988	26,219	22,200
Southern Region						
<i>Christchurch</i>						
Barber, John	Yaldhurst	Retired public servant	A	1986, 1987	1,950	1,267
Borck, Alan Francis Lauritz	Avondale	Retired pattern maker	A	1986, 1987	7,089	4,200
Hitchcock, Henry Wayland	St Albans	Retired	A	1987, 1988	1,856	800
<i>Dunedin</i>						
Murray, Geoffrey Williams	Dunedin North	Gardener	A	1984-1988	2,152	2,140
Murray, Glenys Joy	Dunedin North	Data entry operator	A	1987, 1988	762	760
<i>Invercargill</i>						
Blair, Russell Maurice	Invercargill	Logging contractor	A	1985-1988	2,440	500
Boyle, Trevor James John	Invercargill	Sales manager	A	1986, 1987	1,318	1310
<i>Nelson</i>						
Callaghan, Roland Alfred (deceased)	Nelson	Deer farmer/timber merchant	A	1976-1983	151,841	100,603

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>						
Williams, Watson Robert	Timaru	Grocery proprietor	A	1979–1984	4,784	4,750

*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>						
Dunlop, Andrew James	Birkenhead	Company manager	A	1986–1989	1,072	1,600
Fesilafai, Oreni Misionare (also known as Saina, Misi)	Mangere	Machine operator	A	1988	1,586	880
Fletcher, Reginald Peter	Newton	Unemployed boxing coach	A	1987–1989	1,459	2,190
Fogarin, Luigi Renato	Titirangi	Real estate salesman	A	1986, 1987	9,577	9,575
Geddes, Douglas Raymond	Otahuhu (formerly Mangere)	Engineer/fitter	A	1987	1,699	1,700
Gissing, Pamela Anne	Panmure	Secretary	A	1988, 1989	1,446	2,169
Gore, Marlene Sandra (deceased)	Formerly Glenfield	Administration manager	A	1985	369	360
Helagi, John	Whangarei (formerly New Lynn)	Security officer	A	1988	394	592
Huch, Jack Edward	Kelston	Foreman	A	1988	537	800
Inu, Feagai	Beachhaven	Data entry operator	A	1989	772	1100
Iosefa, Ruta	Otahuhu	Process worker	A	1988	333	330
Jones, Dorothy Marama	Mangere	Supervisor	A	1988	666	990
Jones, Ken Thomas	St Heliers	Taxi Driver	A	1988	463	690
Liddell, Phillip Francis	Massey	Lawnmowing contractor	A	1987, 1988	14,728	14,720
Loto, Jacinta	Mangere	Housewife	A	1989	1194	1800
Menzies, Robert Leyton	Takanini	Paperhanger	A	1989	4016	1000
Muir, Gordon	Mangere	Storeman	A	1987, 1988	6629	3290
Naeata, Peiholani Wolfgramm	Mangere	Machine operator	A	1988	256	255
Nathan, Taonga Lawrence	Avondale	Process worker	A	1988	1,379	2,070
Park, Ian Francis	Mount Eden	Superannuitant	A	1986–1988	13,357	9,900
Patel, Kavindra	Blockhouse Bay	Computer engineer	A	1986–1988	1,950	980
Patuwai, Jocelyn Kiritahanga	Manurewa	Custodian	A	1986	591	590
Pearce, Martyn Gray	Kohimarama	Real estate salesman	A	1989	519	520
Pilcher, Neil	Huapai	Horse carrying contractor	A	1986–1988	4,792	1,240
Porio, Teariki	Mangere	Machine operator	A	1988	1,239	1,240
Poutai, Robert	Waterview	Process worker	A	1987	525	260
Rawiri, Frank Tupango	Freemans Bay	Retired seaman	A	1989	804	805
Robertson, David Gordon	Papatoetoe	Locomotive engineer	A	1987, 1988	1,715	1,375
Robinson, Diane Elizabeth	St Johns	Accountant	A	1984–1986	1,296	1,550
Ruka, Andrew	Manurewa	Freezing worker	A	1986	559	550
Samoa, Leu	Avondale	Laundry assistant/wardmaid	A	1987, 1988	837	835
Sheehan, Aline	Murrays Bay	Sales support manager	A	1988	3,026	3,025
Suter, Neil Eric	Papatoetoe	Production manager	A	1987–1989	4,493	4,485
Tros, Hermanus Antonius	Mount Roskill	Airline employee	A	1984–1987	23,596	21,230
Tuigamala, Amy (also known as Emi)	Manukau	Wardmaid	A	1989	641	640
Ulugia, John	Mangere	Forkhoist driver	A	1988	1,683	1,680
Vickers, William Edward (deceased)	Auckland	Apiarist/landlord	A	1979–1983	47,967	47,900

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
					\$	\$
Watkinson, Erna May	Takapuna	Retired	A	1987-1989	1,722	1,720
Watson, Bruce Robert	Epsom	General manager	A	1988, 1989	1,519	1,515
Werner, Jocelyn Merle	Epsom	Secretary	A	1988, 1989	3,617	3,250
Williams, John Cornwall	Birkenhead	Pharmacist	A	1982-1986	12,675	6,300
Winch, Martin Ronald	Henderson	Musician	A	1987, 1988	6,563	4,920
Wong, Anthony	Mount Roskill	Dentist	A	1986-1988	7,026	5,505
<i>Whangarei</i>						
Cathro, Angela Mary	Dargaville	Telecom supervisor	A	1985-1989	1,163	560
Fisk, Patricia Wendy	Kohukohu	Farmer	A	1986, 1987	2,042	1,530
Lumsden, Elizabeth	Takahiwai	Unemployed	A	1988	352	575
Lumsden, John Bissett Mackie	Takahiwai	Unemployed	A	1986-1988	21,715	21,640
Waikato Region						
<i>Hamilton</i>						
Black, Mark William	Silverdale	Labourer	A	1988	1,563	2,300
Gies, Maria Carla Jacoba	Cambridge	Part time clerk/nurse	A	1988, 1989	1,335	1,300
McLean (nee Blaikie), Katherine	St Andrews	Personnel manager	A	1987, 1988	2,927	2,190
Redfern, Douglas Charles	Hukanui	Retired painter and decorator	A	1989	1,090	1,630
Wheeler, Timothy Nigel	Cambridge	Jockey	A	1985-1988	8,061	8,000
<i>New Plymouth</i>						
Dodunski, Paul James	Inglewood	Dairy farmer	A	1988	930	465
<i>Tauranga</i>						
McPherson, Robert Colin Christopher	Tauranga	Cleaner	A	1989	536	800
Pendleton, Gilbert	Tauranga	Teacher	A	1988	960	1,440
Pendleton, Irene	Tauranga	Shorthand typist	A	1988	420	630
Priest, Desmond George	Tauranga	Cashier	A	1989, 1990	2,212	1,105
<i>Te Aroha</i>						
Cavanagh, Michael Charles	Thames	Printer	A	1988, 1989	3,130	782
Laurie, Mark Graham	Thames	Car assembler	A	1988, 1989	1,109	554
Phillips, Allen Charles	Whitianga	Retired	A	1989	1,127	563
Thomassen, Stanley Sidney	Auckland (formerly Whangamata)	Retired (formerly mini-golf owner)	A	1981-1986	56,028	60,000
Central Region						
<i>Palmerston North</i>						
Biddle, Witakerei Darkie	Dannevirke	Shearer	A	1988	269	130
Hansen, Ernest Clifford	Waikanae	Retired	A	1988	1,063	250
Hansen, Jean Paterson	Waikanae	Retired	A	1988	1,083	250
Hura, Kiwa	Palmerston North	Shearer	A	1987	619	300
Nesbit, Paul Michael	Palmerston North	Trainee manager	A	1988	354	175
Pahiatua Decorators Limited	Pahiatua	Painting and decorating	A	1984-1987	13,107	2,820
Te Kura, Patrick Charles Noble	Palmerston North	Shearer	A	1988	829	400
<i>Wellington</i>						
Artisan Shoes (1982) Limited	Wellington	Shoe manufacturers	A	1985, 1986	15,836	3,000
Frathealakis, George	Hataitai	Fish and chip shop proprietor	A	1984-1988	36,384	9,750
Harrison, Christopher Warwick Arthur	Wainuiomata	Driver	A	1988	1,210	500
Harrop, Theresa Margaret	Lower Hutt	Teller	A	1987	1,176	500
Hayward, Dai	Roseneath	Retired	A	1985-1988	21,280	2,130
Hayward, Ngaire Jean	Roseneath	Retired	A	1985-1988	15,150	1,520
Leota, Sosefina	Porirua	Packer	A	1987	522	520
Riches, Ian Robert	Wainuiomata	Driver	A	1984-1988	3,972	3,950
Riches, Melva Aileen	Wainuiomata	Personnel manager	A	1984-1988	4,502	4,470
Ryan, Anne Paisley	Miramar	Public servant	A	1987-1989	3,137	3,120
Southern Region						
<i>Blenheim</i>						
Pickersgill, Arthur	Blenheim	Teacher	A	1988, 1989	1,017	509
<i>Christchurch</i>						
Elliot, Arthur Gavin	Rangiora	Retired building tutor	A	1988	1,380	1,380
Ryan, Alan Paul	Kaipoi	Retired	A	1987, 1988	3,583	3,570
<i>Dunedin</i>						
Guthrie, Alexander William	Kaikorai	Clerk	A	1980-1988	3,333	4,980

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
					\$	\$
Nicolson, Margaret	Dunedin Central	Bank executive	A	1987–1989	1,050	1,560
Tammeryn, Theodorus G.	St Kilda	Retired	A	1987, 1988	1,150	500
<i>Oamaru</i>						
Easton, Stephen Alan	Oamaru	Freezing worker	A	1988	405	600

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

“A” Furnishing false returns of income.

†The information in Columns (5) and (6) refers solely to the particular year or years for which 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>					
Cossey Frank Douglas	Papakura	Mechanic	1989	1,813	—
Warehams Health Centre (Browns Bay) Limited	Takapuna (formerly of Browns Bay)	Health club proprietors	1984–1987	12,112	3,475
Warehams Health Centre (1983) Limited	Northcote (formerly of Takapuna)	Health club proprietors	1984–1987	18,729	5,370
Waikato Region					
<i>Gisborne</i>					
Haweia, Mana Matthew	Patutahi	Fruit and vegetable retailer	1989, 1990	2,617	—
<i>Hamilton</i>					
Martin, Kenneth Ian (in relation to Woodcock and Martin Limited)	Franton	Company director	1989	71,392	—
Woodcock, Tony Selwyn (in relation to Woodcock and Martin Limited)	Frankton	Company director	1989	71,392	—
<i>Rotorua</i>					
Barrett, Eugene Alexander (in relation to Banquet & Snacks Equipment Limited)	Rotorua	Company director	1989	1,155	240
Pohutu Hotel (Rotorua) Limited (in receivership and in liquidation)	Rotorua	Hotel	1987, 1988	108,505	—
Sewell, Colin Graham (in relation to Pohutu Hotel (Rotorua) Limited)	Rotorua	Company director	1987, 1988	108,505	10,810
Washer, Bryan Alfred (trading as Washer's World Famous Hamburgers)	Taupo	Takeaway bar proprietor	1988–1990	67,202	—
Central Region					
<i>Palmerston North</i>					
Kitchen, Kara (in partnership with Raymond Herbert Kitchen)	Feilding	Milk vendor	1990	256	—
Kitchen, Raymond Herbert (in partnership with Kara Kitchen)	Feilding	Milk vendor	1990	256	—
<i>Wanganui</i>					
Baker, Puke Robert	Waiouru	Painter	1989	5,959	5,960
Frae-Ona Farms Limited	Marton	Farming	1989	2,993	745
Smith, Graeme Francis Luke (in relation to Frae-Ona Farms Limited)	Marton	Farmer	1989	2,993	—
Southern Region					
<i>Christchurch</i>					
Anderson, John Douglas Robert (in relation to SABA Graphics Limited)	Christchurch	Company manager	1990	27,280	6,725

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
				\$	\$
Crichton, Gregory Frederick (in relation to Stereo Publishing Company Limited)	Redwood	Company director	1989, 1990	42,544	
Grofski, Anthon Bernard	Woodend	Landscaper	1988, 1989	22,287	15,385
Henderson, David Ian (in relation to Variety Leisure Corporation Limited)	Christchurch Central	Company manager	1989, 1990	11,483	11,485
Kraberger, R. (in relation to Northbank Farming Group Limited)	Christchurch Central	Company manager	1990	6,086	—
Kraberger, R. (in relation to Lyndale Investments Limited)	Christchurch Central	Company manager	1990	1,263	—
Lyndale Investments Limited	Christchurch	Investors	1990	1,263	—
Maddock, Kevin John	Sydenham	Upholsterer	1990	940	470
Northbank Farming Group Limited	Christchurch	Investors	1990	6,086	—
Variety Leisure Corporation Limited	Christchurch	Gaming arcade	1990	11,483	11,485
Whelan, Jane Marie	Darfield	Salesperson	1990	117	—
<i>Nelson</i>					
Allsop, Douglas Rodney	Nelson	Aluminium joiner	1990	2,600	2,600
O'Connor, Michael Joseph	Richmond	Market gardener	1989, 1990	8,085	2,030
Richmond Aluminium Limited	Richmond	Aluminium joinery	1990	2,600	—
Wayne McCrorie Enterprises Limited	Richmond	Cleaning company	1988–1990	14,088	—
<i>Timaru</i>					
Fraser, Wayne John	Timaru	Shop proprietor	1990	658	—

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>					
A1 Plumbing and Electrical Limited	Penrose	Plumbing and electrical maintenance	1991	6,710	1,677
Ace Auckland Towing Co Limited	Newton	Car towing	1991	4,943	1,235
Action Folding Services Limited	Newmarket	Printers	1990, 1991	10,252	8,615
Aichdall Services Limited	Panmure	Engine rebuilders	1990	3,979	994
Alpine North Print Limited	Auckland	Printers	1991	20,848	3,127
Alta Moda Corporation Limited	Auckland	Clothing manufacturer	1990, 1991	29,816	7,450
Anglo-New Zealand Machinery 1972 Limited	Penrose	Machinery merchants	1990, 1991	6,919	1,729
Ashmark Printing Limited	Glenfield	Printers	1990	2,450	613
Banks, Geoffrey Clifford (in relation to Hollbank Enterprises Limited)	St Mary's Bay	Managing director	1991	936	700
Basic Food Company Limited	Glendene	Food packers	1991	12,868	3,217
Bentinck Street Panelbeaters Limited	Titirangi	Panelbeaters	1990, 1991	3,022	4,533
Bev Neal Limited	Takanini	Curtain makers	1991	1,669	2,500
Blyth, Anne Marie	Auckland	Restaurateur	1989–1991	17,611	4,390
Body Bronze Limited	Auckland	Suntan clinic	1990	4,357	6,533
Bolton, Patrick	Otahuhu	Tailor	1989, 1990	1,058	528
Bray, Colleen Rose	Howick	Coffee lounge proprietress	1991	1,688	2,532
Brian Wade Marketing Limited	Auckland	Clothing retailers	1991	1,356	339
Brown, Timothy Robert (in relation to The Hamilton Collection Limited)	Albany	Company director	1991	1,543	1,155
Callander, Owen Ralph	Bombay	Painter	1990, 1991	2,622	3,930
Carol McBeath Limited	Birkenhead	Furniture retailers	1990, 1991	1,163	1,740
Casey, Michael Trevor (in relation to South Auckland Caterers Limited)	Pukekohe (formerly of Papatoetoe)	Caterer	1990	2,685	665
Charley Grays Capital Pictures Limited	Herne Bay	Cinema operators	1990	19,675	4,918
Chevron International Investments Limited	Birkenhead	Financial institution	1991	685	1,025
Chevron International Management Limited	Birkenhead	Mortgage brokers	1991	989	247

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
				\$	\$
Chung, Paula	Newton	Restaurateur	1990, 1991	1,742	435
Clark, Bernard John	Glenfield	Builder	1989, 1990	35,098	17,549
Commscorp Agencies Limited	Newmarket	Communications	1991	3,491	873
Commscorp Agencies Limited	Newmarket	Communications	1991	11,421	2,855
Concession Supplies Limited (in liquidation)	East Tamaki	Confectionary manufacturers	1990	551	825
Continental Catering Services Limited	Onehunga	Catering/restaurant	1991	1,245	1,865
Cookson, James Thomas	Avondale	Butcher	1990	1,590	397
Cox, Gayle Marie	Mirangi Bay	Video library proprietor	1990	933	233
Cunningham, Peter John	Whenuapai	Nursery proprietor	1991	977	245
Cunningham, Sharryn Anne	Whenuapai	Nursery proprietress	1991	977	243
Donaldson, Andrew Derrick	Blockhouse Bay	French polisher	1990, 1991	594	150
D W and P G Hetherington Limited	Mount Albert	Plastering	1990, 1991	1,630	405
Draper, Michael Roland James	St Mary's Bay	Manufacturer	1990, 1991	3,787	950
Drywall Earthworks Limited	Penrose	Earth moving	1990	13,353	1,665
Earwaker, Lloyd Russell	Whangaparaoa	Horticulturist	1991	1,891	475
Eastmure and Associates Limited	Takapuna	Restaurant	1991	1,722	430
Edwards, Malcolm Bruce	Glenfield	Cabinetmaker	1990	1,114	275
Egerton, Derek Rowland	Remuera	Coffee lounge proprietor	1990, 1991	2,118	535
Epworth Financial Corporation Limited (in liquidation)	Auckland	Financial advising	1989, 1990	103,974	12,990
Finance Internationale Limited	Te Atatu South	Finance and insurance broking	1989-1991	24,461	3,050
Flair for Cakes Limited	Forrest Hill	Bakery	1991	4,234	1,055
F. Neuberger Veterinary Services Limited (in liquidation)	Auckland (previously Howick)	Veterinary services	1988, 1989	1,030	305
Fullmark Products Limited	Mount Wellington	Food distributing	1990	2,364	595
Get Straight Panelbeating Limited	East Tamaki	Panelbeating	1990	990	250
Grammar Electrical Limited	Mount Eden	Electrical wiring contracting	1990, 1991	5,926	735
Healy, Ian	Herne Bay	Motelier	1989, 1990	4,638	1,155
Hetherington, Desmond Wayne (in relation to D W and P G Hetherington Limited)	Mount Albert	Company director	1990, 1991	1,630	405
Holdgate, Andrew Nicholas (in relation to Drywall Earthworks Limited)	Takapuna (formerly Milford)	Company director	1990	13,353	1,665
Hollbank Enterprises Limited	Newmarket	Art gallery	1991	936	700
Holt, Albert Martin	Papakura	Cabinet assembler	1990, 1991	1,133	280
Horswell, Helena Jane	Henderson	Pet shop proprietress	1990, 1991	13,970	3,490
Hoyle, Brendan Stephen	Mount Albert	Foundry operator	1990, 1991	3,911	980
Hunter, William Stewart Gregory (in partnership with Annette Victoria Hunter trading as Grannies Window Fashions)	Birkenhead	Curtain maker	1990, 1991	2,108	525
Ichi Ban Foods Limited	Auckland City	Restaurant	1988-1990	51,944	18,980
International Credit Services (Auckland) Limited	Auckland City	Debt collection agency	1989, 1990	9,151	4,570
Itza Bakery (New Zealand) Limited	Penrose	Bakery	1990	1,320	330
Jeannette Johnson Limited	East Tamaki	Clothing manufacturing	1990	35,193	8,760
Jill Erdman and Associates Limited	Pakuranga	Personnel consultants	1990	3,989	2,000
Jim Woods Menswear Limited	Newton	Menswear retailing	1990	8,214	5,790
Jim Woods Menswear Limited	Newton	Menswear retailing	1990	6,901	4,140
Jones, Katrina (in partnership with Leslie Jones)	Miranda	Cheese manufacturer	1990	342	685
Jones, Leslie (in partnership with Katrina Jones)	Miranda	Cheese manufacturer	1990	342	685
Judnic No. 4 Limited	Mount Wellington	Leisure park	1990	15,742	7,880
Judnic No. 4 Limited	Mount Wellington	Leisure park	1990	6,541	5,020
Ken Thompson Panelbeaters Limited	Manurewa	Panelbeating	1989, 1990	1,745	2,610
Knight, Philip Ernest	Blockhouse Bay	Surveyor	1990	6,109	1,530
Layne Harwood and Associates Limited	Parnell	Valuers	1990	13,474	3,430
Le Tinte Window Tinting Limited	Mount Eden	Window tinting	1990	865	220
Lear, Brad William	Ponsonby	Restaurateur	1990	8,969	2,880
Liguori, Alfonso (in relation to Tiri Developments Limited (in liquidation))	Milford	Suede and leather goods manufacturer	1988, 1989	190,638	70,805
McCall Taxis Limited	Pukekohe	Taxi	1990	9,462	9,440
McGaffin Boat Builders Limited	Mount Wellington	Boat building	1990	19,841	4,960
*McLeod, Geoffrey Morrison (in partnership with Bryan James Scott)	Pukekohe	Solicitor	1990	2,767	692

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
				\$	\$
Mariner Ovens Limited	Pakuranga	Marine fitting manufacturing	1990	5,414	2,700
Martech Equities Limited	Papatoetoe	Food processing	1990	6,331	1,580
Mauhof Holdings Limited	Titirangi	Restaurant	1990	12,962	3,220
Maxwell, Keith	Takanini	Painting contractor	1990	10,272	2,555
Metalite Industries (1988) Limited	Drury	Light engineering	1990	3,751	940
Milton Mawhinney Woodworks Limited	Henderson	Furniture manufacturing	1989, 1990	19,944	4,990
Morrell Services Limited	Milford	Florist	1990	86	250
Murcer, Heather Lorraine	Albany	Coffee lounge proprietress	1989, 1990	950	950
Murcer, Heather Lorraine	Albany	Coffee lounge proprietress	1990	497	520
Nausbaum, Denis (in partnership with Dinesh Patel, trading as South City Laundry)	Epsom	Commercial laundry operator	1990, 1991	1,826	455
Newport, Paul Gerard (in relation to Visual solutions Limited (in liquidation))	Birkenhead	Company director	1990	17,481	4,365
Nicholls, Sonny Ron	Stanmore Bay	Commercial cleaner	1990, 1991	2,545	636
Parity Signs Limited	Albany	Signwriters	1990	59,970	14,990
Patel, Dinesh (in partnership with Denis Nausbaum, trading as South City Laundry)	Westmere	Commercial laundry operator	1990, 1991	1,826	455
Parkinson, David Owen (in relation to Epworth Financial Corporation Limited (in liquidation))	Waterview	Governing director	1989, 1990	103,974	12,990
Pentagon Distributors (1986) Limited	Grey Lynn	Importers of office equipment	1990, 1991	26,408	6,585
Perfectus Consulting Group Limited (in liquidation)	Auckland (previously Penrose)	Personnel consultants and motivational trainers	1989	6,439	1,610
Powercentre Industries Limited	Glen Innes	Cable manufacturer	1990, 1991	53,621	13,400
Quinn Television Limited	New Lynn	Television sales and service	1990	2,453	615
R. Norton Signs Limited	Onehunga	Signwriters	1988–1990	15,197	3,800
Residential Management Limited	Auckland	Architectural services	1990, 1991	2,629	3,940
R.L. Curtis Limited	Newmarket	Mortgage brokers	1991	989	247
Robertson, Ian Malcolm (in partnership with Owen F Haylock trading as The Travel Store)	Freemans Bay	Travel agent	1990	859	210
Ryan, Barry John (in relation to Grammar Electrical Limited)	Epsom	Company director	1990, 1991	5,926	735
Saran, Trevor John	Henderson	Automotive electrician	1990, 1991	2,164	2,645
Scott, Bryan James (in partnership with Geoffrey Morrison McLeod)	Pukekohe	Solicitor	1990	2,767	692
Shale Pacific Corporation Limited (in receivership)	Auckland	Textile wholesalers/retailers	1990, 1991	4,378	3,865
Shallard, Paul Kenneth Harrington	Northcote	Storage contractor	1990	1,520	380
Sharp Image Limited	Hastings (formerly of Auckland)	Typesetters and graphic artists	1990	25,897	6,460
Sharp Image Limited	Hastings (formerly of Auckland)	Typesetters and graphic artists	1990, 1991	27,441	13,555
Shelf Number Five Limited (in liquidation)	Auckland	Hotel	1990, 1991	3,864	1,740
Shirley, David John	Mount Albert	Cabinetmaker	1991	4,719	1,175
Sichelles Holdings Limited	Forrest Hill	Travel agents/moteliars	1990	4,543	1,135
Slender You South Pacific Limited (in voluntary liquidation) (formerly Dallan Enterprises No Ten Limited)	Mount Eden	Health and beauty salon franchising	1990, 1991	8,426	4,210
Somers, Patrick Steven	Eastern Beach	Drainlayer	1990, 1991	1,695	410
South Auckland Car Valet Limited	East Tamaki	Car valet operators	1990, 1991	7,251	1,805
Special Branch Limited	Mount Albert	Tree fellers	1990, 1991	660	530
Spence, Russell Ian	Howick	Car painter and panelbeater	1990, 1991	13,259	3,300
Spray 'N' Bake Limited	Auckland	Spray painters	1990	20,286	5,055
Station Road Motor Repairs Limited	Manukau	Motor repair garage	1990	535	700
Station Road Motor Repairs Limited	Manukau	Motor repair garage	1991	485	870
Stewart, Ian Gordon	Devonport	Accountant	1990	15,235	7,605
Superline Products (1988) Limited	Avondale	Chemical manufacturers	1990	6,518	6,405
Surrey Crescent Real Estate Limited	Grey Lynn	Real estate sales	1991	2,128	530
The Auckland Masonic Club (Inc)	Auckland	Club	1991	4,985	1,245
The Hamilton Collection Limited	Ponsonby	Mail order merchandising	1989–1991	8,022	2,770
The Type Factory Co. Limited (in receivership)	Auckland	Photo typesetters	1990, 1991	31,029	7,745
Tiri Developments Limited (in liquidation)	Auckland	Fashionwear manufacturers	1987, 1988	72,173	18,025

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
				\$	\$
Top Coat Marine & Automotive Limited (in liquidation)	Auckland (formerly of Papakura)	Vehicle and boat painters	1990	3,315	4,970
Trans-Legal Limited	Auckland	Legal process servers	1990	6,618	1,890
Trubuhovich, Raymond Joseph Michael (in relation to Fiannce Internationale Limited)	Te Atatu South	Company director	1989–1991	24,461	3,050
Vance Miller Limited	Auckland	Specialised transport operators	1991	5,022	1,245
Video Update (N.Z.) Limited	Otahuhu	Video hirers and distributors	1990	2,389	595
Voice Management System Limited	Newmarket	Voice mail equipment retailers	1991	5,859	1,460
Walker, Donald Jack	Glenfield	Taxi service licensee	1991	2,560	635
Warrior Holdings Limited	Clevedon	Dairy operators	1991	595	890
Webb, Alan	Kumeu	Panelbeater	1991	845	420
Webb Export Limited	Waiuku	Export growers	1990, 1991	1,464	360
Webster, Sharen Christine	Northcote	Restaurateur	1990, 1991	6,486	8,615
Williams, David James (in relation to Williams Food Services Limited)	Auckland (formerly of Parnell)	Caterer	1989, 1990	3,449	855
Wilson, Peter Roy	Manurewa	Spray painter	1990	1,515	370
Wilson, Scott Morris	Takapuna	Cabinetmaker	1990	1,114	275
<i>Whangarei</i>					
Brown, Roma Whakatane	Dargaville	Weedspraying contractor	1991	1,743	430
Cherrington, Darielle Margaret	Whangarei	Cleaner	1991	5,997	1,485
Crawford, Gillian Margaret	Whangarei	Childcare centre proprietress	1991	859	215
Elliot, Lillian Grace	Kaitaia	Courier	1991	2,079	520
Insuraplans Holdings Group Limited	Whangarei	Insurance brokering	1989–1991	38,985	10,165
Kerikeri Marine and Mechanical Engineering Limited	Kerikeri	Engineering	1991	7,486	11,220
Laam Enterprises Limited	Kaitaia	Coffee bar	1990, 1991	1,862	2,300
Marinkovich, Ivan John	Kaitaia	Cabinetmaker	1991	401	600
Murray's Marine Limited	Whangarei	Bakery	1991	6,981	8,520
North Country Developments Limited	Whangarei	Building	1991	4,127	1,000
P.J. and L.E. Cains Limited	Whangarei	Service station	1991	9,221	2,290
Tama Ora Trust	Mataraua	Access training	1990, 1991	5,144	1,280
W.A. and L.D. Zielinski Limited	Kaikohe	Dairy	1991	1,336	335
Waireia Trust	Kohukohu	Farming	1990, 1991	6,559	5,150
Westlake, Neville David	Maungaturoto	Road transport operator/farmer	1991	2,206	550
White, Marion Ethel	Kawakawa	Market gardener	1990	1,989	500
Waikato Region					
<i>Hamilton</i>					
Barclay, Ronald Mathew De Rane	Glenview	Florist	1990, 1991	2,032	530
Bell, Rukutai Haddon	Te Kuiti	Restaurateur	1990	693	320
Coventry, Glen Raymond	Hamilton East	Builder	1990	4,979	1,200
Dunn, David William	Hamilton East	Builder	1990, 1991	2,109	500
Fowler, Adrienne Alice (in partnership with Rodney George Fowler trading as Rod Fowler Transport)	Chartwell	Teacher	1990, 1991	3,926	960
Fowler, Rodney George (in partnership with Adrienne Alice Fowler trading as Rod Fowler Transport)	Chartwell	Cartage contractor	1990, 1991	3,926	960
Green, Janette Elaine	Huntly	Clothing manufacturer	1991	3,003	740
Green, Valerie Dawn	Hillcrest	Florist	1990, 1991	3,469	850
Grubner, Anthony Raymond	Fairfield	Panelbeater	1990, 1991	987	1,450
Kaimahi Services Limited	Te Kuiti	Rubbish disposal and earthmoving contracts	1990, 1991	2,158	480
McEwen, Janet Mary (trading as Ambrosia Beauty Clinic)	Mount Albert, Auckland (formerly Hamilton)	Beauty therapist	1990, 1991	1,842	430
McLuckie, Neil Murray	Huntly	Builder	1990	332	80
Patterson, Stuart Russell (in relation to Patterson Industries Limited)	Taupo	Pastry cook/former company director	1990	2,083	510
Priscott, Lynne Alice (in partnership with Sydney Grant Priscott trading as The Exchange Establishment)	Kihikihi	Housewife	1990	2,531	2,520
Priscott, Sydney Grant (in partnership with Lynne Alice Priscott trading as The Exchange Establishment)	Kihikihi	Hotel licensee	1990	2,531	2,520

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
				\$	\$
Robinson, Douglas Arthur (in relation to Kaimahi Services Limited)	Te Kuiti	Company director	1990, 1991	2,158	1,020
Singh, Bhupendra Bir (in partnership with Carolyn Ruth Singh trading as Cramwell Clothing)	Melville	Clothing manufacturer	1990, 1991	1,507	1,490
Singh, Carolyn Ruth (in partnership with Bhupendra Bir Singh trading as Cramwell Clothing)	Chartwell	Clothing manufacturer	1990, 1991	1,507	1,490
Smith, Craig John (in partnership with Noeline Ann Smith)	Pokeno	Farmer	1990, 1991	684	150
Smith, Noeline Ann (in partnership with Craig John Smith)	Pokeno	Farmer	1990, 1991	684	150
Strong, Merlyn Rose	Frankton	Plant/florist supplies	1990, 1991	909	205
Taniwharau Culture Group (access)	Huntly	Educational services/access scheme	1991	2,824	690
Wilkinson Motors Limited	Cambridge	Transport engineering-consultancy and importing	1990, 1991	17,899	4,450
Wilkinson, Michael Kenneth (in relation to Wilkinson Motors Limited)	Cambridge	Company director	1990, 1991	17,899	1,770
<i>Napier</i>					
B & R Walker Limited	Napier	Pharmacy	1990	759	190
Dungan Robertson Alarm Specialists Limited (in liquidation)	Napier	Fire alarm system installation	1985–1987	7,821	5,860
Reed, John (bankrupt)	Napier	Demolition yard proprietor	1990	1,113	270
<i>New Plymouth</i>					
Appleyard & Muir Electrical Co. Limited	Hawera	Electrical contracting	1990	2,819	705
Barkley, Ian Newton	New Plymouth	Farmer	1991	556	280
Dore Centre Limited	New Plymouth	Health and beauty clinic	1990, 1991	1,438	360
Gilbert Scaffolding Limited	New Plymouth	Scaffolding	1990, 1991	5,235	1,310
Jims Dairy Limited	New Plymouth	Retail dairy	1990, 1991	354	265
King, Roger Paul (trading as King & Co)	Stratford	Solicitor	1990	5,517	1,375
Pennington, Lynette Margaret	Waitara	Food manufacturer and distributor	1990	1,167	1,165
Quinns Service & Sales (1989) Limited	New Plymouth	Radio and TV installation and repairs	1990, 1991	5,635	1,405
Russell, Debra Lianne (in partnership with John Charles Russell)	New Plymouth	Variety store proprietress	1990, 1991	1,616	825
Russell, John Charles (in partnership with Debra Lianne Russell)	New Plymouth	Variety store proprietor	1990, 1991	1,616	825
Scott Holland & Co. Limited	New Plymouth	Engineering consultancy	1990, 1991	13,760	3,415
<i>Rotorua</i>					
Huntley, Leslie Richard (in partnership with Susan Huntley)	Taupo	Painter/decorator	1991	2,503	310
Huntley, Susan (in partnership with Leslie Richard Huntley)	Taupo	Painter/decorator	1991	2,503	310
Kane Builders Limited	Turangi	Building company	1990	25,084	2,200
Rossiter Builders and Manufacturers Limited	Rotorua	Precut and truss manufacture	1989, 1990	5,143	1,290
<i>Tauranga</i>					
Beuck, Brian John	Katikati	Panelbeater	1990, 1991	4,096	1,015
Donaldson, Alexander John	Mount Maunganui	Painter	1991	1,263	315
Everitt, Barbara Eleanor (in partnership with Colin Trevor Everitt trading as Log Haulaway)	Waihi	Cartage contractor	1991	2,823	700
Everitt, Colin Trevor (in partnership with Barbara Eleanor Everitt trading as Log Haulaway)	Waihi	Cartage contractor	1991	2,823	700
Gibson, Kenneth Walter	Mount Maunganui	Real estate agent	1991	2,391	580
McMurtrie, Scott Neville (in relation to Jana Enterprises Limited)	Katikati	Company director	1991	1,657	414
Optimum Designs Limited (in liquidation)	Mount Maunganui	LPG cylinder and sheetmetal manufacture	1987–1989	13,618	6,690
Pasquale, Oliver Ian	Katikati	Restaurateur	1990	11,756	2,920
Prout, Joseph George Matthew (bankrupt)	Te Puke	Nurseryman	1990, 1991	2,935	280
Rumble, Kevin John	Tauranga (formerly New Plymouth)	Bricklayer	1990	1,395	345

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
				\$	\$
Skycat Enterprises Limited (in liquidation)	Tauranga	Tour operations/coffee lounge	1990, 1991	4,560	1,130
<i>Te Aroha</i>					
Bailey-Smith, Warren Bruce	Auckland	Food outlet proprietor	1990, 1991	1,223	594
Johns Hotel (Paeroa) Limited	Paeroa	Hotel	1991	1,818	450
Central Region					
<i>Palmerston North</i>					
Brown, Dorothy Myrtle (in partnership with Graham Browne trading as Precision Auto Electronics)	Palmerston North	Automotive Electrical Repairer	1990	1,043	1,030
Cane, Thomas Selwyn (in partnership with Graham Allan Sayer trading as Cane and Sayer)	Palmerston North	Builder	1990	13,855	2,580
Jayasinha, Bellanavidanelage Elmo Stanley	Shannon	Doctor	1991	1,326	1,300
Kitchen, Kara (in partnership with Raymond Herbert Kitchen)	Feilding	Milk vendor	1990	381	550
Kitchen, Raymond Herbert (in partnership with Kara Kitchen)	Feilding	Milk vendor	1990	381	550
Quigg Builders Limited	Waikanae	Building	1990, 1991	6,312	4,720
Sayer, Graham Allan (in partnership with Thomas Selwyn Cane trading as Cane and Sayer)	Shannon	Builder	1990	13,855	2,580
Stevens, Alan Burton (in partnership with Marion Christine Stevens trading as Harmony Portraits)	Dannevirke	Photographer	1989, 1990	1,326	325
Winterburn, Lenore Jane (in partnership with Graham Winterburn)	Foxton	Baker	1990	568	290
<i>Wanganui</i>					
Cobran Holdings Limited	Wanganui	Video hire	1990	716	360
Current Investments Limited	Wanganui	Landowner	1990	1,256	312
Frae-Ona Farms Limited	Marton	Farming	1987, 1988	12,151	3,030
Jarretcorp Financial Planning Limited	Marton	Finance	1990, 1991	5,037	1,265
McGrath, Donna Elizabeth	Raetihi	Beauty salon proprietress	1990	1,500	1,500
Smith, Alec	Wanganui	Nightclub proprietor/landlord	1990, 1991	3,668	4,395
Steel Structures Limited	Wanganui	Steel fabrication	1990, 1991	33,159	8,290
<i>Wellington</i>					
Aglaia Investments No 9 Limited	Wellington	Cafe	1991	7,792	750
Beltings and Hydraulics (1985) Limited	Upper Hutt	Manufactures belts and hydraulics	1990, 1991	1,295	1,900
Burke, Terry John	Johnsonville	Discount store proprietor	1991	2,856	690
Car Colour Repaints (1981) Limited	Wellington	Spray painting and panelbeating	1991	18,097	4,500
Cathro, Paul Anthony	Wellington	Commercial cleaner	1990	1,604	1,600
Centrepoint Resort Hotel Limited	Upper Hutt	Ski resort hotel	1989	17,458	4,350
Chetwyn Productions Limited	Kilbirnie	Cafe	1991	717	350
Clouston, Jason Scott	Wellington	Solicitor	1990, 1991	5,059	4,310
Grand Central Cafe and Konditori Limited	Wellington	Cafe/restaurant	1990, 1991	4,098	1,020
Harbour City Plumbing and Heating Company Limited	Newlands	Plumbing	1990	400	100
Hazel Developments Limited (in liquidation)	Petone	Restaurant	1990	18,612	4,150
Insuraplans Holdings (South) Limited	Johnsonville	Insurance broker	1989–1990	1,553	400
Jeff Stockman Limited	Mount Victoria	Building	1990	399	190
Kapiti Crab Meat Company Limited (in liquidation)	Paraparaumu	Fish processing	1990	1,443	360
N Liolis Limited	Wellington	Lunch bar	1989–1990	851	420
McPhee, Dennis Norman	Upper Hutt	Builder	1990	1,698	840
Maxsys Communications Limited	Wellington	Telemarket bureau	1990	13,613	2,470
Moore, Jonathan Philip	Naenae	Builder	1990	3,522	1,260
Nga Kai Whakamarama I Nga Ture	Wellington	Legal service	1990	2,353	1,180
Reo Hombre Limited	Petone	Fitness centre	1990	2,428	610
Rice, Gerald Peter	Ngaio	Builder	1990	786	190
Rundberg, Roinee Carl	Lower Hutt	Builder	1989–1990	21,653	5,410
Status Travel and Tours Limited	Lower Hutt	Chauffeur	1989	6,141	600
Southern Region					

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>Blenheim</i>					
Ellery, Ian Ross and Ellery, Janine Maria	Blenheim	Manufacturers	1989, 1990	4,939	1,481
Inns of Marlborough Limited	Blenheim	Restaurant	1990	1,249	1,873
Marlborough Real Estate Limited	Blenheim	Real estate	1990	579	878
<i>Christchurch</i>					
Achievers Corporation Limited	Christchurch	Film makers	1990, 1991	798	240
Alan Campbell Pharmacy Limited	Christchurch	Pharmacy	1990	2,230	460
Anderson, Peter James	Lyttelton	Painter	1991	1,307	320
Andrews, Dudley B. (in partnership with J. E. Andrews)	Yaldhurst	Transport operator	1991	2,126	390
Andrews, Joy E. (in partnership with D. B. Andrews)	Yaldhurst	Transport operator	1991	2,126	390
Attwood, Anthony John (in association with three others t/a Fibbs Hair Design)	Christchurch	Hairdresser	1991	884	220
Aztec Panel and Paint Limited	Christchurch	Panelbeating and spray painting	1990, 1991	16,091	3,990
Barry, John William Scholes	Avon	Graphic designer	1990, 1991	2,480	620
Brown, Ian John (in relation to Browns Belts Limited)	Christchurch Central	Company director	1990	3,160	789
Brownie, Mark (in relation to Mark Brownie Automobiles Limited)	Christchurch	Company manager	1990	441	105
Butler, Joseph (in relation to Spectrum Painters Limited)	St Albans	Company director	1990	7,649	1,910
Buttress Holdings Limited	Christchurch (previously of Timaru)	Ten Pen Bowling Centre	1989	8,734	2,180
Campbell, Carolyn Jane	Redwood	Hairdresser	1990, 1991	2,423	604
Campbell, Dorothy May (in partnership with S. T. Campbell)	Yaldhurst, Christchurch (previously Geraldine)	Restaurateur	1990	145	145
Campbell, Sydney Thomas (in partnership with D. M. Campbell)	Yaldhurst, Christchurch (previously Geraldine)	Restaurateur	1990	145	145
Chez Leon Limited	Christchurch	Restaurant	1990	2,111	520
Christchurch Engine Reconditioners Limited	Christchurch	Engine reconditioning	1991	1,596	400
Clode, Neil James (t/a The Sandwich Factory)	Sydenham	Tearoom proprietor	1990, 1991	1,064	255
Conlin, John Patrick	Christchurch Central	Resthome proprietor	1990, 1991	3,186	795
Corripac Packaging Limited	Christchurch	Cardboard box manufacturing	1990, 1991	15,399	3,060
Coverlines (Canterbury) Limited	Rangiora	Upholstering	1990, 1991	2,592	630
Dawson, Gregory Paul Watson	Lyttelton	Property rental agent	1990, 1991	3,320	4,970
Double R Soft Drinks Limited	Christchurch	Soft drink manufacturing	1991	884	200
Emms and Le Gros (1988) Limited	Christchurch	Printing	1990, 1991	6,194	770
Fast Access Limited	Christchurch	Information providing	1990	1,754	440
Garbert, George Cyril (in partnership with three others t/a Sunrise Lounge)	Sydenham	Massage parlour proprietor	1991	746	100
Green and Hahn Photography (1986) Limited	Christchurch	Photography	1990	1,317	320
Grimsey, Andrew Mark	Christchurch	Logging contractor	1990	2,299	820
Hargood Holdings Limited	Christchurch	Monogramming	1990, 1991	1,306	320
Heathford Holdings Limited	Christchurch	Accommodation housing	1990	797	400
Hickmott, Nicholas Arthur	Rangiora	Logging contractor	1990, 1991	9,039	3,405
Hill, Craig Raoul	Lyttelton	Company director	1990	6,624	828
Hill, Gaei Fretza	Lyttelton	Company director	1990	6,624	828
Hills, Dennis M.	Rangiora	Logging contractor	1991	2,601	640
Hiway Car Painters and Panelbeaters	Christchurch	Car painting and panelbeating	1988, 1989	13,685	3,417
Hobbs, Brent David (in relation to Sweet Talk Limited)	Burnside	Company director	1991	944	705
K. P. Sheppard Construction Limited	Christchurch	Driveway constructing	1990, 1991	1,905	475
Kareena Brassware Limited	Christchurch	Brassware manufacturing	1991	17,585	4,390
Linwood Tax Consultants Limited	Linwood	Tax consulting	1991	698	350
Lucas, Rodger Eric	Christchurch Central	Car groomer	1990, 1991	4,008	1,995
Lundy Marketing Limited	Christchurch	Hardware retailing	1990	295	140
Main North Engineering Limited	Christchurch	Engineering	1990	485	725
Mark Brownie Automobiles Limited	Christchurch	Used car retailing	1990, 1991	693	355

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
				\$	\$
McLeans Manufacturing Limited	Christchurch	Engineering and coachbuilding	1991	1,953	480
Mister Shrubs Limited	Templeton	Nursery	1990, 1991	1,899	940
Moore, Paul Lennox (in relation to Hiway Car Painters and Panelbeaters Limited)	Christchurch	Company manager	1988, 1989	13,685	1,345
Motunau Seafoods (NZ) Limited	Hornby	Fish processing	1990	518	255
Mouat Consulting Group Limited	Christchurch	Management consulting	1991	400	200
Mouat, Robert Gordon (in relation to Mouat Consulting Group Limited)	Riccarton	Company director	1991	400	200
Moyes, Christine A. (in partnership with three others t/a Sunrise Lounge)	Wainoni	Massage parlour proprietress	1991	746	100
Nally, Raylene Brenda (in relation to Linwood Tax Consultants Limited)	Bryndwr	Company manageress	1991	698	350
New Brighton Auto Mart Limited	New Brighton	Service station	1990	4,934	1,225
Noble-Wright, Phillippa	Avon	Hairdresser	1990	6,164	1,540
Overseas Travel Service Limited	Christchurch	Travel agency	1990	370	370
Parker and Davidson Panelcraft Limited	Christchurch	Panelbeating	1991	2,251	550
Parker, Stuart (in relation to Parker and Davidson Panelcraft Limited)	St Albans	Company manager	1991	2,251	550
Pearson, Keith (in relation to Emms and Le Gros [1988] Limited)	St Albans	Company manager	1990, 1991	6,194	770
Priston, Michael Joseph	Sydenham	Collector and processor of used clothing	1990, 1991	435	210
Rae, Graham C. (in partnership with H. Rae t/a Shades Cafe)	Greymouth	Tearoom proprietor	1991	2,242	560
Redcliffs Automart Limited	Redcliffs	Service station	1990	5,987	1,485
Reed and Grant Hair Co. Limited	Christchurch	Hairdressing	1991	6,737	1,660
Robson, Pamela Mary	Yaldhurst	Horse trainer	1990	466	230
Roland M. and Catherine Taylor Limited	Christchurch	Roofing	1990, 1991	827	205
Schultz, Brent N. (in relation to Mister Shrubs Limited)	Templeton	Company manager	1990, 1991	1,899	940
South Pacific Rose Nurseries Limited	Christchurch	Plant retailing	1990	214	105
Southern Stainless Fabricators Limited	Christchurch	Sheetmetal workers	1990	1,599	780
Stanmore Drycleaners Limited	Christchurch	Drycleaning	1990	920	230
Sweet Talk Limited	Christchurch	Confectionery retailing	1990, 1991	1,694	1,080
Te Waimirangi Trust	Christchurch	Access scheme operating	1990	8,249	2,060
Tennant, Brian	Southbridge	Builder	1990, 1991	1,864	460
Toddlock Hotels Limited	Hanmer Springs	Hotel	1991	1,835	450
Trident Fire Systems Christchurch Limited	Christchurch	Fire protection engineering	1990	1,385	340
Vidagraph Holdings Limited	Christchurch	Video hiring and retailing	1990	12,239	1,210
Ward, Peter (in relation to Heathford Holdings Limited)	Christchurch Central	Company manager	1990	2,318	2,150
Wells, Keith James (in relation to Southern Stainless Fabricators Limited)	Christchurch	Company director	1990	1,559	390
Wholesale Plant Nursery Limited	Christchurch	Nursery	1991	1,010	245
Woods Customs Guns Limited	Rangiora	Gunsmiths	1991	1,383	680
Woods, Rodney Maxwell (in relation to Woods Custom Guns Limited)	Rangiora	Company director	1991	1,383	680
<i>Dunedin</i>					
Black, Steven Robert (in partnership with Thelma Black trading as S. R. and T. Black Partnership)	Concord	Hairdresser	1990	1,002	490
Business World Computers (Otago Limited)	Dunedin Central	Retailing	1989	11,380	2,830
Golden Age Mining Limited	Alexandra	Gold mining	1989	5,500	1,370
Joyce, Gregory R. (in partnership with N. J. Joyce, G. M. Joyce trading as N. J., G. M. and G. R. Joyce Partnership)	Balclutha	Sawmiller	1989, 1990	488	240
McDonough, Mark Robert (in partnership with Robert W. Borthwick trading as Heaven Cafe)	Dunedin Central	Restaurateur	1989, 1990	1,502	2,230
Price, Raymond J.	Mosgiel	Car painter	1989	953	230
Sutherland, Murray J.	Caversham	Electrical contractor	1990	826	820
<i>Greymouth</i>					
Case, Gavin	Jacksons	Tavern keeper	1990, 1991	1,690	400
Gamson Holdings Limited	Ross	Hide processing	1990	2,271	530
Karamea Combined Carriers Limited	Karamea	Transporting	1990, 1991	10,041	2,460
<i>Invercargill</i>					
Hughes, Kenneth William	Queenstown	Builder	1990	2,341	2,341

Schedule IV—continued

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				\$	\$
Riverton Panelbeating Limited Nelson	Riverton	Panelbeating	1989, 1990	2,340	582
Fitzgerald, Raymond	Nelson	Company director	1989	16,062	4,000
Hindmarsh, Gerard Francis (in partnership with Melanie Jane Walker trading as Village Theatre)	Takaka	Movie theatre/video games operator	1990, 1991	5,866	264
Murray, John Peter	Nelson and Gisborne	Manufacturing jeweller	1990	1,533	2,305
Nelson Engineering Supplies Limited	Nelson	Engineering supplying	1991	4,301	1,080
Robertson, Donna Kathleen	Nelson	Leatherware Manufacturer	1990, 1991	1,214	300
Supabake Deliveries Limited Timaru	Nelson	Bakery	1989	16,062	4,000
Broadhead, Michael Joseph	Timaru	Tearoom proprietor	1990	480	478
Grimwood, John Francis	Timaru (formerly Nelson)	Fast food proprietor	1989	3,074	765
Hubbard, Martin John (in partnership with one other partner in M. J. and A. R. Hubbard)	Timaru	Newspaper publisher	1990	1,780	445
Kace Enterprises Limited	Tekapo	Restaurant	1990	2,925	1,460

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 6 months ended the 31st day of December 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 30th day of September 1991.

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 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) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Taxable Period(s) in Which Offence(s) Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
Waikato Region						
<i>Hamilton</i>						
M. S. MacDonald and Son (1974) Limited (in receivership)	Hamilton	Motor vehicle dealership	A	Jan 1989, Mar 1989	108	—
Sampson, Roger Selwyn (in relation to M. S. MacDonald and Son (1974) Limited (in receivership))	Dinsdale	Accountant	C	Jan 1989, Mar 1989	108	—

*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.

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

†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 SERVICE 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 Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
Northern Region						
<i>Auckland</i>						
Hobern, Kenneth William	Cambridge (formerly Massey)	Builder	B	Dec 1987–Aug 1988	2,258	2,255
Sierra Corporation Limited	Newton	Management consultants	A	Sept 1989–Jan 1990	7,073	3,530
Spoores, George Eric	Mount Eden (formerly of Beachhaven)	Sales representative	A	Nov 1987–May 1988	12,689	15,210
Team McMillan Limited	Newmarket	Motor vehicle dealers	A	Oct 1988–Oct 1989	5,834	2,905
Tek Travel Limited	Auckland	Travel agents	A	May 1989–Nov 1989	831	830
Tyrrell, Michael Anthony	Manurewa	Iron manufacturer	A	Feb 1988–Aug 1988	20,978	20,975
<i>Whangarei</i>						
Craven, David Graeme (in partnership with Christine Joy Craven)	Poroti	Horticulturist	A	Nov 1989, Jan 1990	2,342	1,758
Craven, Christine Joy (in partnership with David Graeme Craven)	Poroti	Horticulturist	A	Nov 1989, Jan 1990	2,342	1,757
Central Region						
<i>Wanganui</i>						
Current Investments Limited	Wanganui	Landowner	A	Nov 1987, May 1988	628	300
Southern Region						
<i>Dunedin</i>						
Wright, Raymond William	Fairfield	Cabinetmaker	A	Mar 1989–Oct 1989	227,760	210,600

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

“A” Furnishing false returns 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.



