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NAMES OF TAX EVADERS

Names of Tax Evaders

Pursuant to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules are hereby published, comprising the names of all persons (including companies) who in respect of certain offences relating to taxation, have been convicted, or have been charged penal tax during the 6 months ended the 30th day of June 1991. 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 5th day of February 1992.

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>Whangarei</i>						
Maxton, Peter Ian	Kerikeri	Horticulturist	A	1988	844	1,270
Waikato Region						
<i>Hamilton</i>						
Young, Margaret Adele	Ngaruawahia	Foodmarket proprietor	A	1979-1984	6,838	6,600
Young, Walter Francis	Ngaruawahia	Foodmarket proprietor	A	1979-1984	7,189	7,000
<i>Napier</i>						
Richardson, David Michael	Hastings	Animal consultant	A	1988	825	1,200
Central Region						
<i>Palmerston North</i>						
Bell, John Alexander	Palmerston North	Storeman/driver	A	1988	2,193	1,000
<i>Wanganui</i>						
Boaler, Michael William	Wanganui	Wholesale and retail fish merchant	A	1983, 1984	4,364	3,480
<i>Wellington</i>						
Schipper, Peter	Mount Victoria	Retired butcher	A	1982-1987	19,869	19,600
Southern Region						
<i>Christchurch</i>						
Gray, Jennifer Frances	Sally's Bay	Housewife	A	1985-1989	5,126	7,680
Pritchard, Gail Lovelle	Christchurch	Housewife	A	1987, 1988	1,007	2,000
<i>Dunedin</i>						
Durst, Nancy Lenore (also known as Nancy Caughlan)	South Dunedin	Smallgoods manufacturer/property owner	A	1975-1984	39,393	29,100
<i>Invercargill</i>						
Johnstone, James Robert	Invercargill	Freezing worker	A	1984-1989	5,731	5,710
Ophuis, Peter Gerald	Invercargill	Bank officer	A	1986-1988	845	830
<i>Nelson</i>						
Lesser, Jonathan Hugh Ransom	Mahana/Paremata	Orchardist	A	1986-1988	4,353	3,264
<i>Timaru</i>						
Heasley, Ronald Alan John	Methven	Builder	A	1985, 1986	5,415	2,700

*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.

†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
					\$	\$
Auckland Region						
Duncan, Alan Ross	Glenfield	Truckowner/driver	A	1981-1985	1,305	807
Earnshaw, Christopher Rae	Pakuranga	Optometrist	A	1985-1988	8,920	4,450
Edney, Peter Jackman Bonner	Torbay	Driving instructor	A	1980-1985	14,834	3,715
Faumuina, Terry	Mangere	Storeman	A	1988	810	810
Griffin, William James	Mt Wellington	Boner	A	1987, 1988	1,479	2,213
Hipa, Raymond Faron	Mt Albert	Labourer	A	1988	498	500
Hobman, Keith Raymond	Papakura	Builders labourer	A	1988, 1989	874	1,090
Iatiga, Ieremia	Mangere	Trades assistant	A	1988	2,763	1,380
Kairau, Charlotte	Otahuhu	Social worker	A	1989	1,954	970
Kaukura, Matakerekere	Papatoetoe	Domestic worker	A	1988	3,959	1,380
Keating, Vincent	Takapuna	Sheetmetal worker	A	1987-1989	1,263	1,880
Keymer-May, Teena	Glen Eden	Process worker	A	1988	428	640
Knott, Sheryl Ann	Henderson	Housewife	A	1989	1,460	730
Leota, Melesia	Mount Roskill	Nurse aide	A	1988, 1989	2,199	700
Lie, Magda	Birkenhead	Travel consultant	A	1987-1989	9,064	4,520
Lowe, Kim Mei Ling	Mount Roskill	Typist	A	1989	1,029	510
Luai, Lagi	Glendene	Bench hand	A	1988	1,486	2,220
Malone, Patrick Joseph	Laingholm	Company manager	A	1989	5,400	2,700
Manupangai, Ofa	Mount Roskill	Nurse aide	A	1989	1,460	730
Masau, Tina	Manukau	Factory worker	A	1989	1,709	850
Metge, Sarah Jane	Glenfield	Retired	A	1987-1989	8,592	4,280
Misileue, Saualofa	Mangere Bridge	Shop assistant	A	1988	590	880
Moheed, Mohamed	Meadowbank	Company secretary/ accountant	A	1988	1,082	1,620
Morgan, Ailsa	Mount Eden	Storeperson	A	1988-1990	6,104	3,050
Moss, Dana (in partnership with Raye Lois Moss)	Green Bay	Decorator	A	1986-1989	14,540	21,790
Moss, Raye Lois (in partnership with Dana Moss)	Green Bay	Decorator	A	1986-1988	4,786	7,160
Muamua, Luse	Takapuna	Process worker	A	1988	1,432	720
McCarthy, Terence	Balmoral	Optical technician	A	1989	4,575	720
Nau, Sulia	Onehunga (formerly of Ponsonby)	Cleaner	A	1988	1,002	1,000
Naylor, Kim Michelle	Torbay (formerly of Glenfield)	Computer operator	A	1988	488	490
Ogilvie, Harvey Caundle	Manurewa	Superannuitant/ commission salesman	A	1985-1989	2,504	1,245
Pankhurst, Alvin Ernest	Otahuhu	Graphic artist	A	1988	1,015	1,520
Patel, Chhanganlal Chita	Westmere	Draughtsman	A	1984-1987	2,286	1,880
Pegler, Douglas Bryce	Mount Roskill	Superannuitant	A	1983-1987	11,489	11,460
Pendelbury, Craig	Birkenhead (formerly of Glenfield)	Product manager	A	1986, 1987	931	920
Pointon, Heather Joy	Tauranga (formerly of Mount Albert)	Canteen assistant	A	1985-1988	3,507	1,730
Robertshaw, Brian Thomas	Mount Roskill	Warehouseman	A	1989	823	610
Sinclair, Doreen	Freemans Bay	Retired	A	1986-1989	4,635	2,305
Smith, Neville Charles	Takapuna	Accountant	A	1989	844	1,265
Stokes, Ada Elizabeth	St Heliers	Clerk	A	1988	5,396	5,400
Stokes, John Albert Anthony	St Heliers	Company manager	A	1988	5,236	5,240
Watt, Murray Duncan	Titirangi	Manager	A	1989	562	730
Wilkinson, Mary Evelyn	Glenfield	Book-keeper	A	1984-1988	2,675	2,660
Wootton, Leslie James	Mairangi Bay	Engineering manager	A	1988-1989	1,793	2,685
<i>Whangarei</i>						
Brown, Kevin Lewis	Ruakaka	Unemployed	A	1989	1,006	1,510
Callaghan, John Douglas	Whangarei	Butcher/florist shop proprietor	A	1986, 1987	4,987	4,900
Latimer, Leslie Hugh	Ruatangata	Retired	A	1983-1989	12,869	19,280
Waikato Region						
<i>Gisborne</i>						
Paenga, Mavis Wa	Ruatoria	School teacher	A	1987-1990	3,125	780
Roberts, Peter David	Ruatoria	Driver	A	1987-1989	1,244	310
Swann, Henare Kohere	Gisborne	Tutor	A	1987-1989	3,540	885

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
					\$	\$
<i>New Plymouth</i>						
Collins, Jennifer Mary	Waitara	Housewife/caterer	A	1985–1988	1,218	1,215
Dodds, Richard Michael	Stratford	Shift engineer	A	1988, 1989	1,420	355
Dodds, Shirley Joan	Stratford	Clerk	A	1988, 1989	921	230
Paltridge, Carol Anne	Waitara	Cleaner/caterer	A	1985–1988	1,036	1,035
<i>Tauranga</i>						
Saunders, Merlene Anne	Te Puke	Bar stewardess/cleaner	A	1989, 1990	1,381	680
Central Region						
<i>Palmerston North</i>						
Kin Sheung Young Limited	Levin	Market gardening	A	1982–1984	24,896	12,420
Park, Nicholas Samuel	Palmerston North	University lecturer	A	1988, 1989	4,706	2,300
Rogers, Robert Tamahiki	Palmerston North	Courier	A	1987, 1988	2,156	2,150
<i>Waeroa</i>						
Taylor, Sharon Lee	Dannevirke	Shedhand	A	1988	951	470
<i>Wellington</i>						
Bond, Elizabeth Lois	Petone	School teacher	A	1988, 1989	1,798	2,690
Faasisila, Fetineiai	Porirua	Press setter operator	A	1988	1,853	1,850
Lundberg, Robert Henry	Newlands	Panelbeater	A	1986–1989	2,407	2,390
Ngan, Colin	Lower Hutt	Motor vehicle dealer	A	1985–1987	4,434	3,100
Shue Eva	Lyall Bay	Fruiterer	A	1982–1987	56,642	33,700
Upper Hutt Central Heating Limited	Upper Hutt	Central heating	A	1982–1985	4,793	4,700
Zandi Andrew	Kilbirnie	Fish shop proprietor	A	1988	2,834	2,830
Southern Region						
<i>Christchurch</i>						
Fisher, Philip Taihoa	Christchurch	Railway trainee assistant	A	1986	1,584	1,580
<i>Dunedin</i>						
Copland, Russell James	Clinton	Farmer	A	1989	3,198	3,200
Thurlow, John Stewart	Patearoa	Mechanic	A	1986–1988	1,543	2,310

*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 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>					
Skipper, John	Papatoetoe	Taxation consultant	1990	2,886	4,315
Smith, Graham William	Whangarei	Refuse contractor	1989, 1990	14,973	14,950
Vodanovich, Neil James	Mission Bay	Clothing manufacturer	1990, 1991	7,087	10,600
Waikato Region					
<i>Napier</i>					
Hodges, Iain	Hastings	Cobblestone paver	1990, 1991	5,706	1,400
<i>New Plymouth</i>					
Withacar Rentals Limited	New Plymouth	Vehicle hire	1989	6,156	3,075
<i>Rotorua</i>					
Custer Jeans Rotorua Limited	Rotorua	Clothing manufacturer	1989	34,095	17,025
Jackson, Michelle Anne (in relation to Custer Jeans Rotorua Limited)	Rotorua	Secretary/company director	1989	34,095	8,490
<i>Tauranga</i>					
Van Der Logt, Carlo Peter	Tauranga	Painter/decorator	1985-1989	48,344	4,794
Central Region					
<i>Palmerston North</i>					
Paul, Karena Raymond	Otaki	Taxi proprietor	1990	457	680
Skaggs Industries Limited	Levin	Clothing manufacturing	1990	38,013	9,500
Whiley, Alexia Dorothy (in partnership with Victor Whiley trading as Monrad Rest Home)	Palmerston North	Rest home proprietor	1990	10,135	-
<i>Wanganui</i>					
Cooper, Robert Grant (in relation to Wanganui Exhaust Centre Limited)	Wanganui	Company director	1990, 1991	1,056	-
Wanganui Exhaust Centre Limited	Wanganui	Exhaust repair and installation	1990, 1991	1,056	-
<i>Wellington</i>					
McLean, Douglas James Anthony	Island Bay	Coffee lounge proprietor	1989	13,587	10,190
New Zealand Lamps (1985) Limited (in liquidation)	Wellington	Lighting retailer	1989, 1990	786	-
Southern Region					
<i>Greymouth</i>					
Hayward, Deena	Hokitika	Supermarket proprietress (previously hotelier)	1990	4,334	4,275
Hayward, Ian Walter	Hokitika	Supermarket proprietor (previously hotelier)	1990	4,334	4,275
Lalor, Stephen John	Kumara	Stevedore	1990, 1991	13,144	-
Singer, Percy Joseph John	Ross	Logging contractor	1990	2,324	580
Stewart, David Miller	Woodstock	Gold miner	1990	13,558	-
Stewart, Helen Mary	Woodstock	Gold miner	1990	13,558	-
<i>Nelson</i>					
R. and S. Taylor Limited	Wellington/Nelson	Motel	1990	1,061	-
Taylor, Richard Leonard (in relation to R. and S. Taylor Limited)	Wellington/Nelson	Motelier	1990	1,061	1,060
<i>Timaru</i>					
Bradley, John Rickwood	Timaru	Motor vehicle dealer	1985-1987	1,400	-

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) 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
				\$	\$
Northern Region					
<i>Auckland</i>					
A1 Glass Services Limited	Glen Eden	Glass selling & cutting	1991	1,172	295
A1 Glass Services Limited	Glen Eden	Glass selling & cutting	1991	1,089	1,630
A1 Plumbing & Electrical Limited	Penrose	Plumbing & electrical contracting	1991	10,948	16,420
Abacus Accounts & Services Limited	Manurewa	Taxation consultancy	1990	4,964	1,240
Abacus Accounts & Services Limited	Manurewa	Taxation consultancy	1990	2,694	4,040
Ace Auckland Towing Co. Limited	Newton	Towing	1991	1,271	1,905
Allegro Men Limited	Takapuna	Menswear retailing	1991	2,058	515
Allied Workshops (NZ) Limited	Waiuku	Engineering company	1991	63,934	15,980
Anderson, David Charles	Waimauku	Auto wrecker	1990, 1991	3,114	780
Ardrich NZ Limited	Mt Wellington	Manufacturing of electrical hand dryers	1991	2,135	212
Ashby Computer Centre Limited	Glendowie	Computer software retailing	1990	934	1,400
Auckland University Club (Inc)	Auckland	Chartered club	1991	5,452	1,363
Autagavaia, Mary Kalala	Mangere	Taxi proprietress	1991	268	400
Auto Treads Limited	Mt Roskill	Tyre retreading & retailing	1991	957	1,435
The Bahati Group Limited	Auckland	Restaurant	1990, 1991	27,574	41,360
Baker, Christopher John	Swanson	Draindigger	1990	976	122
Baker, Victoria Ann	Swanson	Draindigger	1990	976	122
Bayne, Christopher Henry	One Tree Hill	Merchandiser	1991	851	215
Beck, Nigel Hugh	Newmarket	Insurance broker	1991	532	265
Beldham, Julie Theresa	Avondale	Car valet service operator	1990	577	865
Beldham, Julie Theresa	Avondale	Car valet service operator	1991	1,981	2,970
Benatech Consultants Limited (formerly Postec Engineering Limited)	Glenfield	Computer systems analysis	1991	801	200
Bern Dell Computers Limited	Ponsonby	Computer dealing	1991	2,956	739
Blyth, Ann Marie	Ponsonby	Restaurateur	1991	1,199	1,795
The Body Connection (NZ) Limited	Beachhaven	Health clinic	1990	3,108	3,108
The Body Connection (NZ) Limited	Beachhaven	Health clinic	1990, 1991	1,891	2,835
The Body Connection (NZ) Limited	Beachhaven	Health clinic	1991	1,596	4,785
Brady Investments Limited	Papatoetoe	Building	1991	3,373	845
Brown, Margaret Bremner	Papatoetoe	Coffee lounge proprietress	1991	1,654	410
A J Callis Limited	Auckland	General contracting	1991	1,460	365
CDOS Computers Limited	Mt Eden	Computer servicing	1990, 1991	12,186	3,046
Charlotte H Galleries Limited	Auckland	Art gallery	1991	1,840	460
Chef Extraordinaire Limited	Belmont	Catering	1991	1,546	385
Chevron International Management Limited	Birkenhead	Financial institution	1991	2,269	3,400
Christopher Lane Interior Decor Limited	East Tamaki	Printing	1991	19,904	4,970
Chung, Paula	Pakuranga	Restaurateur	1991	258	390
Clevedon Charter Coaches Limited	Wiri	Road transport passenger services	1991	1,331	332
Clevedon Charter Coaches Limited	Wiri	Road transport passenger services	1991	6,069	9,100
Colour Mechanics Limited	Newmarket	Screen printing	1991	2,055	515
Commercial Graphics Limited	Epsom	Toy retailing	1991	1,522	380
Commercial Timber Developments Limited	Howick	Building contracting	1991	25,756	6,430
Conway, Kenneth Frederick	Otahuhu	Car upholsterer	1991	1,185	295
Conway, Kenneth Frederick	Otahuhu	Car upholsterer	1991	1,712	2,565
Cook, Stephen Frederick Alexander	Papatoetoe	Panelbeater	1990, 1991	596	299
Cooney, Alison Diane	Papatoetoe	Farmer	1990	653	82
Cooney, John Robert	Papatoetoe	Farmer	1990	653	82
Corbin, Glenn Carlsen	Silverdale	Lingerie retailer	1990	658	165
Corbin, Glenn Carlsen	Silverdale	Lingerie retailer	1987-1991	12,212	3,049
Corbin, Glenn Carlsen	Silverdale	Lingerie retailer	1991	2,729	3,085
Corbin, Robyn Cecilia	Silverdale	Lingerie retailer	1990	658	164
Corbin, Robyn Cecilia	Silverdale	Lingerie retailer	1987-1991	12,212	3,046
Corbin, Robyn Cecilia	Silverdale	Lingerie retailer	1991	2,729	3,085
Crumps Ferns (NZ) Limited	Whenuapai	Nursery	1991	607	300
Cunningham, Peter John	Kumeu	Nursery proprietor	1991	4,678	3,500
Cunningham, Sharyn Anne	Kumeu	Nursery proprietress	1991	4,678	3,500
De Malmanche, Matarena Maxine	Pakuranga	Cleaning contractor	1990	790	200
Dickie, Phillip Arthur	Manurewa	Timber carrier	1990	794	200

Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
A and J Drywall Limited	Penrose	Gibraltar board contracting	1990	3,672	465
Escrow Holdings Forty Limited	Pukekohe	Hotel operation	1990	16,324	4,080
Frank O'Connor Limited	Glenfield	Engineering	1990	1,166	870
Glenfield Indoor Sports Limited	Glenfield	Indoor sports and recreation centre	1989, 1990	4,444	1,095
Global Traders Limited	Auckland Central	Fruit and vegetable wholesaling	1990	5,529	1,370
Gokula Trading Company Limited	Ponsonby	Clothing manufacturing	1990	3,048	755
Graham, Nicolette Louise	St Heliers	Creative writer	1989, 1990	3,640	915
Graham, Nicolette Louise	St Heliers	Creative writer	1990, 1991	1,504	380
Granada Construction Limited (in liquidation)	Penrose	Building construction	1988, 1989	89,172	22,285
Grant, Alistair Moir (in partnership with Patricia Grant trading as Pedestal Productions)	Glenfield	Manufacturer of jewellery packaging	1990, 1991	2,868	355
Grant, Patricia (in partnership with Alistair Moir Grant trading as Pedestal Productions)	Glenfield	Manufacturer of jewellery packaging	1990, 1991	2,868	355
Holdgate, Andrew Nicholas (in relation to A and J Drywall Limited)	Takapuna formerly Milford	Company director	1990	3,672	465
Holt, Albert Martin	Papakura	Cabinet assembler	1990	241	360
Hool, James Gilbert	Northcote	Florist	1990	1,422	360
International Credit Services Auckland Limited	Auckland	Debt collection agency	1989	9,400	2,350
Italia Holdings Limited	Auckland	Property development	1988, 1989	38,835	19,430
Jameson, Neville John	Glenfield	Window tinter	1988, 1989	8,417	4,205
Jim Woods Menswear Limited	Auckland	Menswear retailing	1989	15,059	22,590
Jones, Leslie Gwlyn (in partnership with Katrina Mary Jones)	Miranda	Cheese manufacturer	1989, 1990	336	172
Jones, Leslie Gwlyn (in partnership with Katrina Mary Jones)	Miranda	Cheese manufacturer	1990	20	60
Jones, Katrina Mary (in partnership with Leslie Gwlyn Jones)	Miranda	Cheese manufacturer	1989, 1990	336	172
Jones, Katrina Mary (in partnership with Leslie Gwlyn Jones)	Miranda	Cheese manufacturer	1990	20	60
Joseph, Joe	Henderson	Concrete contractor	1988, 1989	8,338	2,090
Judnic No. 4 Limited	Mount Wellington	Leisure park	1988, 1989	14,706	3,670
Jules Video Parade Limited	Howick	Retail video hiring	1990	13,128	3,295
Karangahape Music Limited	Birkenhead	Record retailing	1989	259	60
Keesing, Norman	Browns Bay	Security operator	1990	8,404	2,520
Ken Chisholm Limited	Takapuna	Manufacture and retailing of sail boards	1989	1,866	470
Klump and Wild Investments Limited	East Tamaki	Cookie manufacturing	1990	11,721	2,940
Kung Auto Electrical Limited	Penrose	Automotive electrical	1990	7,019	3,490
Lab Shelf 22 Limited	Ponsonby	Manufacturing of hi-fi equipment	1990	66,035	16,510
La Patisserie Bakery Limited	Herne Bay	Bakery	1989	3,670	2,740
Lear, Brad William	Ponsonby	Cafe/Restaurateur	1990	6,046	3,020
Letter Perfect Limited	Waiheke Island	Commercial graphics	1989	6,735	1,690
Letter Perfect Limited	Waiheke Island	Commercial graphics	1990	20,822	20,822
Lockout Aluminium Limited	East Tamaki	Aluminium fabricating	1988, 1989	11,410	2,845
Lockout Aluminium Limited	East Tamaki	Aluminium fabricating	1989	5,798	2,800
McCall Taxis Limited	Pukekohe	Taxis	1989	3,924	990
McGranes Office Furniture Limited (in liquidation)	Howick	Manufacturing of office furniture	1990	9,466	4,270
McKeown, Colin Henry	Drury	Printing contractor	1988, 1989	10,444	1,045
McKeown, Colin Henry	Weymouth	Lunch bar operator/printing contractor	1989	14,940	7,480
McLachlan Enterprises Limited	Mairangi Bay	Cafe	1990	2,924	730
McNeil, William Alan	Ellerslie	Freight hauler	1988, 1989	5,253	1,520
Mackie, Kevin (in partnership with Marguerite Mackie, trading as Kevin Mackie Panelbeaters)	Glendene	Panelbeater	1988, 1989	1,455	723
Mackie, Marguerite (in partnership with Kevin Mackie, trading as Kevin Mackie Panelbeaters)	Glendene	Panelbeater	1988, 1989	1,455	723
Mahurangi Duckling Limited	Warkworth	Poultry processing	1990	8,330	2,090
Mairangi Bay Systems Limited	Glenfield	Sales/service of cash registers	1990	53,151	13,285
Major Minor Services Limited	Henderson	Contracting	1990	1,485	370
Major Minor Plumbing Services Limited	Henderson	Plumbing contracting	1990	986	250

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
				\$	\$
Marine Cabinetmakers Limited	Takapuna	Marine cabinetmaking	1989, 1990	10,154	2,530
Mariner Ovens Limited	East Tamaki	Manufacturer of marine ovens	1989	7,954	3,980
Marketing Institute of New Zealand Limited	Newmarket	Marketing agency	1989	2,681	690
Martin, Walter John	East Tamaki	Car painter	1989, 1990	8,464	2,130
Megabyte Management Limited	Auckland	Management services	1990	6,838	1,700
Melville Developments Limited	Pukekohe	Meat packing	1989, 1990	151,394	37,850
Metalite Industries 1988 Limited	Drury	Light engineering	1990	7,347	3,670
Miller, Peter Vernon	Massey	Builder	1988, 1989	508	460
Miller, Peter Vernon	Massey	Builder	1989	599	840
Mitchells (Bakers) Limited	Mission Bay	Bakery	1990	902	910
Moiira Fashions Limited	Manurewa	Clothing manufacturing	1990	4,546	1,140
Mount Richmond Motor Lodge (1988) Limited	Otahuhu	Motel	1990	13,875	3,470
Murcer, Heather Lorraine	Albany	Coffee lounge proprietress	1990	52	160
Norman Berry Autographics Limited	Papakura	Graphic design/signwriting	1990, 1991	8,301	1,660
O'Connor, Frank John (in relation to Frank O'Connor Limited)	Birkdale	Managing director	1990	1,166	870
Overdrive Systems Limited	Takapuna	Computer programming	1991	2,431	610
Penrose Associates Limited	Newmarket	Photographic processing	1991	1,349	340
Phil Williams Enterprises Limited	Takanini	Screen printing	1990	729	1,095
Piki-Mai Work Trust	Otahuhu	Work trust	1990, 1991	42,843	10,715
Pizza Runners Limited	Mairangi Bay	Pizza retail & delivery	1990	2,836	4,255
Polaris Precuts Limited	East Tamaki	Precut housing construction	1987	14,662	7,335
Port Berries Processors Limited (in receivership)	Wellsford	Fruit & vegetable processors	1991	28,102	7,015
Razorcut Quality Meats Limited	Henderson	Butcher shop	1991	5,234	1,320
Rhythm Productions Limited	Onehunga	Metal badge manufacture	1990, 1991	30,518	45,765
Riga Developments Limited	Henderson	Pet products & wooden articles manufacture	1991	17,923	4,485
Rothschild Investments Limited (in receivership)	Auckland	Restaurant	1991	21,979	5,500
Kilpatrick, Anthony (in relation to Shannon Sheetmetals Limited (in receivership))	Manukau	Company director	1991	8,600	12,895
Miller, Colin John (in relation to Vance Miller Limited)	Papakura	Company director	1991	1,786	820
R O & J M Sabine Limited	Pakuranga	Dairy/lunch bar	1991	621	925
San Michele Limited	Auckland	Cosmetic wholesaling	1991	20,853	5,200
Saunders, Mark Llewellyn Francis	Meadowbank	Barrister and solicitor	1991	1,119	270
Sexton, Barry Dean	Bombay	Market gardener	1990, 1991	5,585	1,390
Shale Pacific Corporation Limited (in receivership)	Auckland	Textile retailing/wholesaling	1991	1,437	1,505
Shale, Raymond Mark (in relation to Shale Pacific Corporation Limited (in receivership))	Remuera	Company director	1991	1,437	1,505
Shan-Tran Limited (in liquidation)	Auckland (formerly Howick)	Road transport operating	1991	13,883	3,460
Shan-Tran Limited (in liquidation)	Auckland (formerly Howick)	Road transport operating	1991	13,039	7,505
Shannon Sheetmetals Limited (in receivership)	Auckland (formerly East Tamaki)	Sheetmetal manufacturing	1991	8,600	12,895
Siena Holdings Limited	Glendowie	Restaurant	1991	6,676	1,665
Simpson, Ian Robert	Papakura	Builder	1990, 1991	18,997	28,470
South Auckland Engine Reconditioners Limited	Manukau	Engine reconditioning	1982-1987	14,013	3,460
Station Road Motor Repairs Limited	Manukau	Motor repairing	1991	437	1,095
Swanson Bakery Limited	Newton	Bakery	1990, 1991	2,291	560
Syddall, Percy	Blockhouse Bay	Taxi driver	1991	1,119	275
Systems Design Services Limited	Mount Eden	Computer programming	1991	1,502	375
Tan Tastic Products Limited	Beachhaven	Retailing and servicing sunbeds	1991	2,781	1,775
Tariau, Georgina Elizabeth	Waimauku	Silviculture contractor	1990	1,244	1,240
Tariau, Tuaine	Waimauku	Silviculture contractor	1990	1,244	1,240
Triple S Industries Limited	Glenfield	Computer servicing	1991	3,943	490
Tronexotic Industries Limited	Mairangi Bay	Motor vehicle assembling	1989-1991	10,956	2,725
Trussmakers & Fabricators (1987) Limited	Helensville	Timber truss making and fabricating	1991	1,825	455
Unitex Roofing Limited	Takapuna	Roofing contracting	1990, 1991	6,453	1,595

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
				\$	\$
Urquhart, Peter Cyril (in relation to Triple S Industries Limited)	Birkenhead	Company director	1991	3,943	490
Vance Miller Limited	Otahuhu	Specialised transport contracting	1991	1,786	820
Video City (Holdings) Limited	Otahuhu	Video library	1991	35,178	3,505
Vivid Securities Limited	New Lynn	Roofing contracting	1991	15,835	11,800
Walker, Donald Jack	Birkdale	Taxi service operator	1991	432	215
Ward Construction Limited	Whangaparaoa	Building	1991	976	240
Watson Interiors Limited	Greenlane	Kitchen designing and selling	1991	6,846	1,695
Webb, Alan	Helensville	Panelbeater	1991	1,170	1,750
J Weir & Company Limited	Auckland	Funeral directing	1991	9,862	2,455
Western Carpets Limited	Avondale	Carpet retailing	1990	3,649	4,695
Westora Enterprises Limited	Swanson	Importing and exporting	1990, 1991	5,083	1,265
Wilkins Asphalt Limited	Howick	Asphalting	1991	6,755	3,370
William Ronald Holdings Limited	Auckland	Clothing manufacturing	1990, 1991	11,927	2,965
Williams, Briar Margaret Ann	New Lynn	Florist	1991	970	240
Wilson, James Ross	Drury	Landscape gardener/horticulturist	1991	1,880	465
Wright, Andrew	Riverhead	Panelbeater	1991	3,290	805
Wrights Transport Limited (in liquidation)	Auckland (formerly Panmure)	Trucking	1990, 1991	8,868	11,720
<i>Whangarei</i>					
Baker, Martha	Whangarei	Car valet	1991	1,403	350
Cains, Peter Bryan (in partnership with Richard Arthur Evans trading as Whangarei Driving School)	Whangarei	Driving school instructor	1991	3,108	390
Dreadon, Dawn Elizabeth	Dargaville	Hairdresser	1991	954	235
Evans, Richard Arthur (in partnership with Peter Bryan Cains trading as Whangarei Driving School)	Whangarei	Driving school instructor	1991	3,108	390
Green, Robert	Mangonui	Panelbeater	1991	1,042	255
Lane, Ngarana Roma	Dargaville	Home bakery proprietress	1991	1,025	250
Logan, Bruce William	Whangarei	Builder	1991	2,654	650
Marinkovich, Ivan John	Kaitaia	Cabinet maker	1991	314	475
G A McKenzie Electrical Limited	Kaitaia	Electrical contracting	1991	7,141	1,780
McKinnon, Yvonne Kay	Whangarei	Coffee lounge proprietress	1991	314	470
North Country Developments Limited (in receivership)	Whangarei	Building	1991	3,369	4,900
Paton, Jeanette Lavenia	Ruakaka	Clerk	1991	635	200
Pomare, Glenis	Kaitaia	Coffee lounge proprietress	1991	982	245
Rendell, Mark Chester	Paihia	Motelier	1991	11,253	11,250
Sheath, Richard Albert	Kaitaia	Coffee lounge proprietor	1991	9,628	2,405
Waikato Region					
<i>Gisborne</i>					
Eastland Property Developers Limited	Gisborne	Builder	1991	3,373	840
Tupara, Barney	Gisborne	Solicitor	1990, 1991	2,175	540
<i>Hamilton</i>					
Bamboo Fashions Limited	Hamilton	Clothing manufacturer	1991	24,867	2,460
Brown, Tony Renata (in relation to Lake Homes Limited)	Glenview	Company director	1990, 1991	23,812	2,380
McBeth, Neville John	Ohaupo	Panelbeater	1991	3,127	770
McLuckie, Neil Murray	Huntly	Builder	1991	2,387	1,170
Online Typography Systems Limited	Hamilton	Graphic design, typesetting & printing	1991	8,055	1,970
Peninsular Electrical Services Limited	Coromandel	Electrical services	1991	483	475
Quick Pix (Tokoroa) Limited	Tokoroa	Photographic supplies	1991	1,890	460
Raj, Susan Margaret (in relation to Peninsular Electrical Services Limited)	Coromandel	Company director	1991	483	475
Sexton, Warren Noel	Ohaupo	Builder	1990, 1991	1,845	430
Singh, Devinder Kaur (in partnership with Surrinder Sing trading as Himalayan Garden Restaurant)	Hamilton	Restaurateur	1990, 1991	3,922	1,890
Singh, Surrinder (in partnership with Devinder Kaur Singh trading as Himalayan Garden Restaurant)	Hamilton	Restaurateur	1990, 1991	3,922	1,890
Smith, Christie Grant (trading as Archi-Technics)	Hamilton	Architect	1991	5,169	750
Strong, Merlyn Rose	Hamilton	Florist	1991	538	250

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
				\$	\$
Stubbing, Devon James	Hamilton	Road haulage contractor	1991	3,122	300
Te Kuiti Hotel Limited	Te Kuiti	Licensed hotel	1990, 1991	18,843	3,120
Wall, John Winston	Hamilton	Transport carrier	1990, 1991	2,595	600
<i>Napier</i>					
Dudding Contractors Limited	Napier	Earth moving contracts	1990, 1991	7,785	1,930
Fairview Glass & Aluminium (HB) Limited	Hastings	Aluminium joinery	1990	1,832	450
Fell, Gary Brian	Napier	Joiner/cabinet maker	1990, 1991	3,933	990
Gordon Walker (1982) Limited	Napier	Auctioneering firm	1991	1,208	300
F & L Jackson Limited	Hastings	Restaurant	1991	1,376	690
D J & N E Lincoln Limited	Napier	Carpet laying	1991	478	720
Te Waka Tapu O Takitimu Trust	Hastings	Cultural music school	1991	17,902	4,475
<i>New Plymouth</i>					
Barton, Terry Dennis (trading as Terry's Autos)	Inglewood	Garage proprietor	1991	3,204	795
Davison, Brian Colin	New Plymouth (formerly of Hawera)	Video rental proprietor	1991	246	370
McCulloch, Janet Mary (in partnership with Wayne Thomas McCulloch trading as Hairforce Studio)	New Plymouth	Hairdressing salon proprietress	1991	1,484	370
McCulloch, Wayne Thomas (in partnership with Janet Mary McCulloch trading as Hairforce Studio)	New Plymouth	Hairdressing salon proprietor	1991	1,484	370
Pennington, Lynette Margaret	Waitara	Food manufacturer and distributor	1991	1,796	435
Taranaki Trace Limited (formerly New Plymouth Drainage Company Limited)	New Plymouth	Drainage/excavation contracting	1991	1,092	275
Waylyn Holdings Limited	New Plymouth	Fruit & vegetable retailing	1990, 1991	4,834	1,175
Withacar Rentals Limited	New Plymouth	Vehicle hire	1989, 1990	8,557	4,265
<i>Rotorua</i>					
Baxter, Anthony Bernard Thomas (in relation to Custer Jeans Rotorua Limited)	Rotorua	Company director	1989	34,095	8,490
Belworthy, Neil Phillip	Rotorua	Car painter	1990	2,144	210
Coxhead, Lynn Thomas	Rotorua	Mechanic	1990	1,459	130
Crest Consolidated Limited	Rotorua	Building construction	1990	1,234	120
Crest Construction Limited	Rotorua	Building construction	1990	757	70
D & E Edgeworth Limited	Taupo	Design engineering	1990	2,401	250
Garratt, Clive Charles (in relation to Crest Consolidated Limited)	Rotorua	Company director	1990	1,234	120
Garratt, Clive Charles (in relation to Crest Construction Limited)	Rotorua	Company director	1990	757	70
Garratt, Clive Charles (in relation to House Haulaways Limited)	Rotorua	Company director	1990	2,488	240
House Haulaways Limited	Rotorua	House removals	1990	2,488	240
McGavock, William George (in relation to William George & Margaret Brenda McGavock)	Rotorua	Panelbeater	1990	3,730	360
McNaughton, Alan (in relation to Valet Service Limited)	Rotorua	Company director	1990	4,079	610
Royton Distributors Limited	Taupo	Clothing manufacturer	1990, 1991	21,660	2,130
Valet Service Limited	Rotorua	Drycleaning	1990	4,347	650
<i>Tauranga</i>					
Bay Marquee Hire Limited (in receivership)	Tauranga	Marquee/tent hire	1990, 1991	39,118	9,750
Maat Properties Limited	Pauanui	Restaurant	1991	22,592	5,640
Masters, Jennifer Susan	Waihi Beach	Hair salon proprietress	1991	836	415
Central Region					
<i>Masterton</i>					
Astral Print Limited	Carterton	Printing	1991	4,436	1,106
Bruce, Alexander Charles (in partnership with Jennifer Ann Bruce as A C and J A Bruce partnership)	Masterton	Carpet cleaner	1991	1,063	133
Bruce, Jennifer Ann (in partnership with Alexander Charles Bruce as A C and J A Bruce partnership)	Masterton	Carpet cleaner	1991	1,063	133
Gregory Motor Cycles Limited	Masterton	Motor cycle retailing	1991	2,830	2,830
Jensen, Virginia Georgia	Masterton	Clothing manufacturer	1991	626	310
Kerim Automotive (1983) Limited	Masterton	Automotive dismantling	1991	2,690	670

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
				\$	\$
Ogg, Jeffrey Stanley	Masterton	Motelier	1991	1,079	135
Ogg, Lola Janet	Masterton	Motelier	1991	1,079	135
<i>Palmerston North</i>					
Beals, Bryan Andrew	Palmerston North	Joiner	1991	6,379	9,580
Cane, Thomas Selwyn (in partnership with Graham Allan Sayer trading as Cane and Sayer)	Palmerston North	Builder	1990, 1991	12,099	2,950
Equity Group Limited	Palmerston North	Insurance company	1990, 1991	2,109	565
Jayasinha, Bellanavidanelage Elmo Stanley	Shannon	Doctor	1991	1,494	2,250
Lifestyle Marketing Limited	Palmerston North	Exhibition organising	1991	24,459	12,200
McKnight Excavators Limited	Tokomaru	Earthmoving and drainlaying	1991	2,715	680
Peter Lane Autopainters Limited	Palmerston North	Spraypainting	1990	2,440	590
Sayer, Graham Allan (in partnership with Thomas Selwyn Cane trading as Cane and Sayer)	Shannon	Builder	1990, 1991	12,099	2,950
Stevens, Alan Burton (in partnership with Marian Christine Stevens trading as Harmony Portraits)	Dannevirke	Photographer	1990, 1991	3,744	940
Viscount Electronics (1982) Limited (in receivership)	Palmerston North	Computer retailing	1989, 1990	68,366	17,000
Wenborn, Stewart David	Palmerston North	Milk vendor	1991	1,238	310
<i>Wanganui</i>					
Jones, Caryl Noeline	Taihape	Drycleaning proprietress	1991	499	250
Jones, David Russell William	Taihape	Drycleaning proprietor	1991	499	250
Steel Structures Limited	Wanganui	Steel fabrication	1991	24,117	13,065
Wanganui Armoured Security Services Limited	Wanganui	Security service	1990, 1991	10,983	2,745
<i>Wellington</i>					
Belaroma Trading Company (NZ) Limited	Wellington	Coffee retail and wholesale	1991	1,013	1,490
Brooks Aluminium Limited	Lower Hutt	Joinery manufacture	1991	10,667	2,640
Citigroup Ventures Limited	Wellington	Commercial real estate	1991	6,242	1,550
Communications Technology Limited	Lower Hutt	Computer systems	1989	558	290
Cravens Sales and Service (Porirua) 1968 Limited	Porirua	Home appliance retail	1991	10,077	2,500
Goldman, Allan	Wellington	Chartered accountant	1991	23,430	5,830
Grenada North Auto Services Limited	Grenada North	Spray painting	1990, 1991	8,118	2,010
Hiscock, Bruce William	Stokes Valley	Builder	1990	3,444	3,440
Hillson, Kay Evelyn	Woburn	Hairdresser	1989, 1990	3,492	2,460
Intercrib Retaining Walls Limited (in liquidation)	Lower Hutt	Retaining walls construction	1989, 1990	4,938	2,470
Jeff Stockman Limited	Mount Victoria	Laundrette	1990	2,243	2,240
McLean, Douglas James Anthony	Island Bay	Coffee lounge proprietor	1989, 1990	31,946	31,940
Maxsys Communications Limited (in liquidation)	Wellington	Telemarketing bureau	1990	17,218	25,830
The Merchant Adventurers of Narnia Limited (in liquidation)	Wellington	Clothing manufacture	1990	16,887	4,210
Miliszewski, Kazimierz Stanislaw	Karori	Solicitor	1990	6,439	9,660
Moriarty, James Michael	Island Bay	Painter and paperhanger	1989	4,697	4,697
New Zealand Engine Drivers, Firemen, Greasers and Assistants Union	Wellington	Union	1990, 1991	445	220
New Zealand Lamps (1985) Limited (in liquidation)	Wellington	Lighting retailer	1990	669	660
Pacific Islands Women's Project Society	Wellington	Social service	1990	5,351	1,335
Pacific Islands Women's Project Society Park, Grant Richard	Wellington	Social service	1990	3,118	1,560
Savage, David Michael	Pukerua Bay	Panelbeater	1990	9,580	2,390
Savoy Coffee Lounge Limited	Te Aro	Commercial traveller	1990	404	101
Snijder, Johan	Thorndon	Coffee lounge	1990	436	210
Spray Painting Supplies	Papakowhai	Painter	1990	292	73
Taylor, Grant David	Petone	Paint supplier	1990	2,464	2,460
Tripp, Francis	Paremata	Insurance consultant	1990, 1991	768	360
Twin Harbour Contractors Limited (in liquidation)	Stokes Valley	Repairman	1990, 1991	3,447	85
Valley Auto Screens Limited	Kaiwharawhara	Building contractors	1988, 1989	10,541	5,520
Wellington Aerobic Fitness Centre Limited	Upper Hutt	Windscreen and sunroof installation	1989, 1990	925	386
World Video Limited	Lyall Bay	Fitness centre	1990, 1991	3,761	1,875
Winton, Michael John	Newtown	Video library	1990, 1991	3,727	3,670
	Crofton Downs	Hairdresser	1990, 1991	6,186	1,470

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
				\$	\$
Yendoll, Symon	Island Bay	Commercial cleaner	1990, 1991	2,884	700
Southern Region					
<i>Blenheim</i>					
Marlborough Seafoods Limited	Picton	Processing factory	1990	1,575	472
Moore, Kevin John	Blenheim	Engineer	1990	1,051	215
Sowman, Denise Helen	Blenheim	Contract cleaners	1990	409	122
Sowman, Graeme Donald	Blenheim	Contract cleaners	1990	409	122
<i>Christchurch</i>					
Andrews, Joy Edith (in relation to Dudley and Joy Edith Andrews Partnership)	Yaldhurst	Transport operators	1990	2,775	690
Browne, Betty Edith (in partnership with G. I. Browne and R. J. Mackie)	Teddington	Tavern proprietress	1990	2,032	505
B. S. Butler and Sons (1990) Limited	Oxford	Poultry farmers	1991	10,519	2,625
Burn, John Leslie	Woolston	Furniture manufacturer	1990	1,529	380
Cairns, Heather Gay	Oxford	Hairdresser	1990	4,505	1,130
Cane Furniture Manufacturers Limited	Upper Riccarton	Furniture manufacturer	1990, 1991	2,719	950
Chelsea Cars Limited	Addington	Car sales	1990	840	840
Conlin, John Patrick (trading as Crosby House)	St Albans,	Resthome proprietor	1990	3,541	3,530
Coverlines (Canterbury) Limited	Rangiora	Upholsterers	1990	1,604	795
Dawson, Ian Peter	Cashmere	Engineer	1990	2,442	600
Easyfile No. 6 Limited (trading as Big Bite Products)	Sydenham	Fastfood outlet proprietor	1990, 1991	24,026	6,500
Evans, Gair Nicholas Balfour (in relation to Suzanne Ruth Evans trading as Wool 'N' Thing)	Cashmere	Travelling salesman	1990	979	235
Genco Filter Services Limited	Woolston	Filter sales and services	1991	1,320	330
G. P. Russell and Sons Limited (trading as Direct Furniture)	Christchurch	Furniture retailers	1990	5,249	1,300
Hi-Way Painters and Panelbeaters Limited	Sydenham	Auto painters and panelbeaters	1990, 1991	2,016	1,000
Howarth, David	Sumner	Security agent	1990	591	885
Ivanhoe Investments Limited	Christchurch	Resthome operator	1990	38,513	4,974
Jenkins, Kevin Russell	Christchurch	Panelbeater	1990	6,087	1,520
McIlroy, Michael Patrick	Christchurch	Warehouse manager	1990	994	480
Moore, Paul Lennox (in relation to Hi-Way Painters and Panelbeaters Limited)	Sydenham	Company director	1990, 1991	2,016	1,000
New Brighton Automart Limited	New Brighton	Service station	1990	11,723	6,950
O'Connell, Daphne Rose (in relation to Coverlines (Canterbury) Limited)	Rangiora	Company director	1990	1,604	795
Pence, Ben Anthony	Redwood	Hairdresser	1990	1,527	235
Pipe, Bruce William (in relation to Easyfile No. 6 Limited)	Lytelton	Company director	1990, 1991	11,399	1,700
Radcliffe, Murray David Albert (in association with K. J. Hollows trading as Radcliffe-Hollows Panel and Paint)	Sydenham	Panelbeater	1990	1,181	290
Redcliffs Automart Limited	Redcliffs	Service station	1990	11,723	6,950
Silcock, Drew Jonathan	Bromley	Boat repairer and painter	1990	952	235
Tennant, Brian	Southbridge	Builder	1990	1,393	1,085
Toddler Hotels Limited	Hanmer Springs	Hotel	1990	8,824	2,190
<i>Dunedin</i>					
Active Pakprint Limited	Alexandra	Packing and printing	1990	1,073	260
Browne, John Andrew	Milton	Moss gathering and drying operator	1990	1,521	2,270
Casey, Patrick John	Port Chalmers	Service station proprietor	1990	2,393	590
Dewes, Leon Charles	Otakou	Painting and decorating contractor	1989, 1990	4,228	1,030
Dyson, Stephen	Milton	Butcher	1989, 1990	886	1,310
Golden Age Mining Limited	Alexandra	Mining gold	1990	2,148	3,210
High Country Developments Limited	Wanaka	Chamois cloth makers	1990	1,898	460
Lousley, Ross Maxwell (in partnership with Susan Patricia Lousley trading as "Spikes")	Dunedin City	Clothing retailer	1990	1,063	250
Quality Tanning (N.Z.) Limited	Wanaka	Tanning of sheepskins	1990	12,953	3,220
Tatla Enterprises Limited	Queenstown	Real estate	1990	450	440
<i>Greymouth</i>					
Maruia Land Trust	Maruia Valley	Farming	1991	2,325	570
<i>Nelson</i>					

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
				\$	\$
Farmer, David Graham (in partnership with Isobel Carol Farmer trading as Furniture Express)	Stoke	Furniture freighter	1991	2,799	350
Farmer, Isobel Carol (in partnership with David Graham Farmer trading as Furniture Express)	Stoke	Furniture freighter	1991	2,799	350
Leydon, Averil Mhairi (in partnership with Kerry John Leydon trading as Leydon Sails)	Mapua	Sail maker	1991	1,226	152
Leydon, Kerry John (in partnership with Averil Mhairi Leydon as Leydon Sails)	Mapua	Sail maker	1991	1,226	152
Lillie, Stuart Arthur Campbell	Motueka	Barrister and Solicitor	1991	3,353	835
Nelson Motorcycle Wreckers Limited	Nelson	Motorcycle wreckers	1991	982	245
Wing, Valerie May (in relation to Winglis Holding Limited)	Motueka	Company director	1991	824	210
Winglis Holding Limited (trading as Kangarucci)	Motueka	Clothing retail	1991	824	210
<i>Timaru</i>					
Butler, Barry Graeme	Waimate	Farmer	1990	1,250	310
Firth, James Anthony	Waimate	Barrister and Solicitor	1991	1,200	1,200
Hydes Distributors Limited	Ashburton	Agricultural suppliers	1990	8,226	4,105
Rizzi, Derek	Timaru	Car groomer	1991	2,978	750

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 30th day of June 1991. 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 5th day of February 1992.

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)	(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
					\$	\$
Central Region						
<i>Masterton</i>						
Geoffrey Wayne and Margaret Lillian McIntosh and Kenneth William and Lynette Joan Hannam	Masterton	Food retailers	A	May 1989	327	500

*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 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>						
Dunnett, Murray David	Dargaville (formerly of Remuera)	Boat builder	A	Dec 1986–Feb 1988	9,594	14,300
Earnshaw, Christopher Rae	Pakuranga	Optometrist	A	Mar 1987–Mar 1988	1,530	760
Epson New Zealand Limited	Auckland	Computer equipment supplies	A	Aug 1989–Apr 1990	5,189	2,500
Flutey, Roland Charles	Takapuna (formerly of Papakura)	Multi-level marketer	A	Jul 1989–Jul 1990	8,409	8,390
Gilbert Lodge and Company Limited	Penrose	Industrial importing and distribution	A	Oct 1987–Oct 1989	34,287	34,275
Joseph, Joe, Phillip, Joe (Junior) and Sam	Te Atatu	Concrete contractors	B	Jan 1987–Jul 1990	34,713	34,600
Kvasnicka, Paul	Bayswater	Plasterer	A	Dec 1989–Apr 1990	2,579	3,870
Massey, Bernard Grant	Herald Island	Hang gliding manufacturer and tutor	A	Jul 1989–Nov 1989	1,621	2,440
Musgrove, Paul Brent	Auckland	Contract roofer	B	Aug 1987, Feb 1988, Aug 1988–Jun 1990	3,632	3,630
Season Products Limited	Glenfield	Clothing manufacturing	A	Jul 1990	1,980	2,970
Senior, James Stanley	Milford	Builder	A	Sep 1989	9,595	4,795
Terry Kendall Limited	Albany (formerly Mount Albert)	Golf shop	A	Apr 1989–Jun 1990	16,558	8,265
Topmac NZ Limited	Grey Lynn	Manufacturing of wet suits	A	Jan 1988–Jul 1990	3,394	3,345
Transport Publicity Limited	Ponsonby	Advertising	A	Jul 1988–Nov 1989	2,154	2,140
Upper Room Coffee Bar Limited	Herne Bay	Property developing and car wash operating	A	Dec 1989–Jan 1990	16,925	16,000
Wall Properties Limited	Ponsonby	Property investing	A	Aug 1988	60,000	60,000
Wanoa, John	Papatoetoe	Salesman	A	May 1989–Nov 1989	845	420
Yorkshire Chemicals NZ Limited	Auckland	Dyestuff selling	A	Nov 1988–Jan 1990	2,816	2,800
Zaknich, Ivan and Averil	Waitakere	Market gardeners	A	Apr 1990	455	680
<i>Whangarei</i>						
Callaghan, John Douglas	Whangarei	Butcher/florist shop proprietor	A	Oct 1986–Oct 1988	6,940	6,945
Marino Finance Limited	Kaikohe	Management consultancy	A	Sep 1988–Jan 1990	1,055	1,585
Weber, Anthony Eric (in partnership with Phillipa Margaret Weber)	Auckland (previously of Kerikeri)	Property owner	A	Mar 1988	10,500	3,000
Weber, Phillipa Margaret (in partnership with Anthony Eric Weber)	Auckland (previously of Kerikeri)	Property owner	A	Mar 1988	10,500	3,000
Waikato Region						
<i>Gisborne</i>						
Te Runanga O Ngati Porou Trust	Ruatoria	Administration	A & B	Mar 1990	21,802	3,275
<i>Hamilton</i>						
Cave, Brian Geoffrey	Hamilton	Farrier (formerly grocer)	A	Oct 86–Jun 90	10,831	8,750
Kiwi Pie Company Limited	Hamilton	Pie manufacturing	A	Feb 1987–Mar 1989	3,119	825
Central Region						
<i>Palmerston North</i>						
Rogers, Robert Tamahiki Waeroa	Palmerston North	Courier	A	May 1987–Nov 1988	997	995
<i>Wellington</i>						
Vallabh, Dillarkvmar	Newtown	Electrician	B	Jul 1989–Jan 1990	1,139	1,130
<i>Dunedin</i>						
Allen, Glenn James (in partnership with Barbara)	Fairfield	Commercial landlord	A	Oct 1987–Oct 1989	799	1,170

Schedule G2—continued

(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
					\$	\$
Ann Allen in the G. J. and B. A. Allen Partnership) Renwick, Ian George (in partnership with Davena Margaret Renwick in the I. G. and D. M. Renwick Partnership)	Brighton	Farmer	A	Feb 1989–Jun 1989	255	380

*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.

