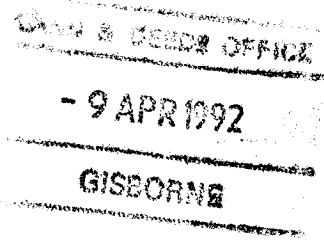




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The New Zealand  
**Gazette**

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# Commercial Edition

OF WEDNESDAY, 1 APRIL 1992

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**WELLINGTON: FRIDAY, 3 APRIL 1992 — ISSUE NO. 47**

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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 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 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 30th day of March 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
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Terry, John Atkinson	Mount Roskill	Clerk	A	1986-1988	13,271	13,270
<b>Waikato Region</b>						
<i>New Plymouth</i>						
Ravji, Surash	Opunake (formerly Inglewood)	Dairy proprietor/grocer	A	1987, 1988	4,463	4,450
Simpson, Charles Edward	Waitara	Superannuitant/ horticulturalist	A	1986-1989	5,099	1,740
<b>Central Region</b>						
<i>Wellington</i>						
Hawkins, Terrence Spencer	Waikanae (formerly Upper Hutt)	General carrier	A	1975-1979	47,754	63,900
Howard, Hubert Edward	Upper Hutt	Real estate agent	A	1982-1987	43,437	25,950
Lowe, Barbara Ann	Seatoun	Clerk	A	1981-1989	33,058	33,040
<b>Southern Region</b>						
<i>Christchurch</i>						
Shrimpton, Denis Sydney	Linwood	Real estate salesperson and musician	A	1988	1,865	-
<i>Invercargill</i>						
Mauheni, Bernece Jean	Invercargill	Driver	A	1987-1990	2,656	3,300

\*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
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Aitken, Roxanne Gaye	Mount Albert	Bank officer	A	1988, 1989	586	879
Bennett, Cyril John	Pakuranga	Motor mechanic	A	1987-1989	2,106	3,159
Bruce Fowler Motors Limited	Otahuhu	Car dealing	A	1984-1988	59,481	59,500
Clausen, Christine Alexandra	Point England	Process worker	A	1988	517	620
Conway, Terence John	Waiuku	Unemployed	A	1988	833	1,250
Debenham, Neil	Manurewa	Industrial chemist	A	1989	1,713	2,570
Ebsworth, Norma Rae	Blockhouse Bay	School teacher	A	1987, 1989	707	1,050
Ebsworth, Ronald William	Blockhouse Bay	Branch manager	A	1987, 1988	2,089	3,120
Ellicock, James Sandford	Epsom (formerly Avondale)	Expander operator	A	1986	761	380
Fabry, Gerald Alan	New Lynn	Motor mechanic	A	1987, 1988	5,907	8,860
Fletcher, Henry Francis	Ellerslie	Retired school teacher	A	1986-1988	29,891	29,880
Gervai, Michael Nicholas	One Tree Hill	Company director	A	1985-1989	2,271	3,380
Hales, Maria Patricia	Ellerslie	Bank teller	A	1989	1,091	1,630
Harper, Jill Macdonald	Titirangi	School teacher	A	1987-1989	2,162	3,230
Lama, Vaatausili	Otara	Labourer	A	1988	1,576	500
Liupuhi, Joe	Mount Roskill	Drainlayer	A	1989	2,257	1,120
Luffman, Coralie	Torbay	Delicatessen manageress	A	1989	1,748	2,620
McCauley, Doreen	Orewa	Superannuitant	A	1989, 1990	6,102	3,060
Manoa, Penitani	Penrose	Storeman	A	1989	1,135	560
Marsh, William Petera	Papatoetoe	Boner	A	1989	806	400
Maskell, Lance Gordon	Whenuapai	Company director	A	1988	3,254	4,880
Matai, Faaiu	Mount Roskill	Process worker	A	1988, 1989	3,285	1,640
Peni, Olive	Papatoetoe	Assembler	A	1989	371	560
Price-Rite Paints and Wallpapers Limited	Pukekohe	Wallpaper and paint supply	A	1976-1984	78,623	52,400
Pukekohe Colour Centre Limited	Pukekohe	Wallpaper and paint supply	A	1975-1984	39,816	26,500
Ramlu, Shri	Pakuranga	Sales administrator	A	1989	601	600
Scrivener, Peter Wayne	Mount Wellington	Stores supervisor	A	1988, 1989	1,251	1,250
Solanki, Ratilal Ranchhold	Hillsborough	Dairy proprietor	A	1987, 1988	2,743	4,110
Somervell, Margaretha Jacoba	Meadowbank	Hairdresser	A	1983, 1985-1988	11,206	11,195
Tiauli, Tauetia	Avondale	Gardener	A	1987-1989	4,513	6,760
Vehikite, Meleoni	Panmure	Process worker	A	1986, 1987	3,176	3,170
Wallis, Philip Harvey	Devonport	Unemployed chiropractor	A	1989	3,415	5,120
<i>Whangarei</i>						
MacDiarmid, Sheila Lynne	Whangarei	Nurse	A	1989	698	1,050
Sunners, Arthur	Paihia	Retired	A	1989, 1990	2,267	3,390
<b>Waikato Region</b>						
<i>Hamilton</i>						
Dooley, Ian Lawrence	Fitzroy	Apprentice electrician	A	1987-1989	1,996	2,980
Jelaca, Tony	Frankton	Machinist	A	1986-1989	2,449	2,880
Kiwi Pie Company Limited	Hamilton	Pie manufacturing	A	1986-1989	17,595	5,900
Murphy, Patrick	Huntly	Unemployed	A	1989	777	1,160
Ockenden, Barbara Ellen	Nawton	Clerk	A	1987-1990	3,145	910
Tyler, Brian	Huntly	Overseer	A	1988, 1989	2,539	3,570
<i>New Plymouth</i>						
Cartwright, Lester David	New Plymouth	Pharmacist	A	1988-1990	2,852	760
Greenland, Wayne Thomas	New Plymouth	Sauna and massage parlour proprietor	A	1987, 1988	1,051	1,050
Hunter, Noeline Jean (in partnership with Stuart Clyde Hunter, trading as Hunters Meat Market & Delicatessen)	Mokau (formerly Hawera)	Butchery proprietress	A	1990	505	750
Hunter, Stuart Clyde (in partnership with Noeline Jean Hunter, trading as Hunters Meat Market & Delicatessen)	Mokau (formerly Hawera)	Butchery proprietor	A	1990	507	750

## 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
					\$	\$
Neville Rapley Flooring Limited (formerly Barfix Flooring (Taranaki) Limited)	New Plymouth	Flooring company	A	1981–1983	2,380	2,380
<i>Tauranga</i>						
Burr, Alexander James	Tauranga	Retired	A	1990	344	510
<b>Central Region</b>						
<i>Palmerston North</i>						
Design Electronics Limited	Palmerston North	Electronic equipment manufacturing and retailing	A	1981, 1982	1,525	1,520
<i>Wanganui</i>						
Christie, Bryan Hugh	Wanganui	Building frame fabricator	A	1988	841	1,300
Richardson, Darryl Peter	Bulls (formerly Sanson)	Shearer	A	1988	1,597	1,597
<i>Wellington</i>						
Amitrano, Nino Gaetano	Island Bay	Auto electrician	A	1985–1988	9,141	4,540
Bowater, Alano John Spencer	Paremata	Engineering officer/ superannuitant	A	1988–1990	3,367	1,680
Bowater, Kathleen	Paremata	Superannuitant	A	1988–1990	2,133	1,060
Bowring, Derek Ernest	Whitby	Real estate salesman	A	1988, 1989	2,263	3,390
Brosnahan, John Matthew	Wainuiomata	Real estate agent	A	1988–1990	6,204	9,290
Field, Maurice Francis	Porirua	Electrical overseer	A	1988, 1989	1,199	590
Gowardman, Madhu	Linden	Doctor	A	1988	2,236	4,470
Hawkins, Terrence Spencer	Waikanae (formerly Upper Hutt)	General carrier	A	1971–1974, 1980, 1981	14,495	13,720
Hawthorn, Alexander Stewart	Strathmore	Carpenter	A	1989	1,986	490
Joe, Ivy	Lower Hutt	Retired	A	1985–1990	11,337	11,300
Leota, Vaipuese	Tawa	Cleaner	A	1988	3,255	3,260
Maraki, Ronald Henry	Wadestown	Labourer	A	1988	1,370	2,070
Mardon, Alan Clive	Strathmore	Butcher	A	1986–1989	8,562	8,560
Menzies, George McIntosh	Lower Hutt	Retired	A	1987–1989	3,212	200
Peseta, Taofiga	Masterton (formerly Porirua)	Storeman	A	1988	1,184	1,180
Quinn, Philip Desmond	Waikanae	Teacher	A	1988, 1989	3,024	4,530
Reeve, Margaret Catherine	Crofton Downs	Insurance clerk	A	1985–1989	21,399	14,959
Sbroma Enterprises Limited	Te Aro	Dry cleaning	A	1985, 1986	5,273	3,600
Smith, Anthoula	Camborne (formerly Tawa)	Unemployed	A	1981	18,671	18,670
<b>Southern Region</b>						
<i>Christchurch</i>						
Wynands, Peter Maria	Halswell	Retired	A	1987–1990	2,826	4,240
<i>Nelson</i>						
Epiha, Bryce Douglas Fabian	Riccarton (formerly Nelson)	Driver	A	1990	390	390

\*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
				\$	\$
<b>Waikato Region</b>					
<i>Rotorua</i>					
Garratt, Clive Charles (in relation to Crest Consolidated Limited)	Rotorua	Company director	1990, 1991	2,221	220
Garratt, Clive Charles (in relation to Crest Construction Limited)	Rotorua	Company director	1990, 1991	2,150	212
Garratt, Clive Charles (in relation to House Haulways Limited)	Rotorua	Company director	1990	4,887	490
<b>Central Region</b>					
<i>Palmerston North</i>					
K W Crawley Limited	Levin	Book binding	1989	9,143	9,000
Jayasinha, Bellanavidanelage Elmo Stanley	Shannon	Doctor	1991	1,173	1,750
<i>Wellington</i>					
Coulson, David Wayne	Upper Hutt	Concrete layer	1990	5,433	8,120
Heretaunga Knitwear Limited	Upper Hutt	Clothing manufacturer	1989, 1990	30,609	-
<b>Southern Region</b>					
<i>Nelson</i>					
Cooper, Christopher Stewart	Christchurch (formerly Nelson)	Roofing contractor	1991	1,300	-
Robertson, Donna Kathleen	Nelson	Leatherware manufacturer	1991	1,842	1,384
Valentine, Ken Raymond	Nelson	Automobile restorer	1991	4,145	-

†The information in Columns (4) and (5) refers solely to the particular year or years for which a conviction was entered.

## Schedule IV

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

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred†	Amount of Tax Deductions Involved in Offence(s)†	Amount of Penal Tax Imposed
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Accessorize Limited	Ponsonby	Accessories/jewellery retailing	1991	20,667	5,160
Airport Panelbeaters Limited	Auckland	Panelbeating	1991	5,930	1,482
Alexander Freights Limited	Auckland	Cartage contracting	1991, 1992	13,039	3,255
Almac Printing Company (1989) Limited	Onehunga	Printing	1991, 1992	4,926	1,230
Alucraft Industries Limited	Henderson	Metal casting	1991	5,611	8,415
Asi, Fru	East Tamaki	Clothing manufacturer	1991	548	137
A W M Shopfitters Limited	Auckland	Shop fitting	1992	7,547	1,890
Begg, Robert William	Glendene	Painter	1990, 1991	2,081	520
Blackler Security Limited	Mount Eden	Security	1991	4,402	1,100
Bluestone Concrete Products Limited	Waitakere City	Concrete products manufacturing	1992	4,367	1,090
M P Bond Builders Limited	Mount Albert	Building	1991	1,110	270
Borkent, Teipe	East Tamaki	Clothing manufacturer	1991	548	137
Brighton Electrical Limited	Papatoetoe	Electrical contracting	1990, 1991	3,146	786
Brighton Electrical Limited	Papatoetoe	Electrical contracting	1991	3,467	3,467
Brown, Raymond John	Silverdale	Builder	1991	3,823	570
Brown, Raymond John	Silverdale	Builder	1991	2,627	660
A J Callis Limited	Auckland	General contracting	1991, 1992	2,360	2,330
Cappucci Knitwear Limited	Auckland	Knitwear manufacturing	1990, 1991	19,261	28,890
Cathay Herbal Laboratories Limited	Auckland	Medicine manufacturing	1991	3,874	970
Cdos Computers Limited	Mount Eden	Computer servicing and consulting	1992	2,409	1,805
Chevron International Investments Limited	Birkenhead	Financial marketing	1990	1,001	250
City and General Contract Cutters Limited	Avondale	Clothing contract cutting	1991	3,464	865
Commercial Graphics Limited	Epsom	Toy retailing	1991	844	870
Commercial Graphics Limited	Epsom	Toy retailing	1991, 1992	1,082	1,615
Cook, Marilyn Mavis	Henderson	Restaurateur	1990, 1991	702	350
Corrosion Resistant Products Limited	East Tamaki	Composite and plastic engineering	1990	10,875	2,718
Corrosion Resistant Products Limited	East Tamaki	Composite and plastic engineering	1990, 1991	4,649	6970
Donaldson, Andrew Derrick	Blockhouse Bay	French polisher	1991	258	385
Earlly Signs Limited	Newton	Signwriting	1991	750	180
Emergi-Care Henderson Limited (in liquidation)	Henderson	Accident and emergency clinic	1991	63,047	15,745
Furn-Pak (New Zealand) Limited (in liquidation)	Onehunga	Transport and shipping	1990, 1991	55,861	6,950
Garage Equipment Specialties (1985) Limited	New Lynn	Automotive test equipment, sales and service	1991	1,495	1,115
Grammar Electrical Limited	Mount Eden	Electrical contracting	1991, 1992	903	445
Harder, Christopher Lloyd	Remuera	Barrister	1991	2,889	720
Hardsite Excavations Limited (in liquidation)	Avondale	Earthworks contracting	1991	13,041	3,260
Hartstone, Anthony Robert (in relation to Visual Solutions Limited (in liquidation))	Saint Mary's Bay	Company director	1990	17,481	4,365
Holmes, Graham John (in relation to Takanini Smash Repairs Limited)	Weymouth	Company director	1991	5,986	4,480
Hoyle, Brendan Stephen	Mount Albert	Foundry operator	1991	5,108	7,640
Jesmond Nurseries Limited	Drury	Flower nursery	1990	5,117	1,280
Keuning, Alison (in partnership with Henricus Keuning, trading as Aly-Ann Productions)	Henderson	Clothing manufacturer	1991, 1992	12,777	8,165
Keuning, Henricus (in partnership with Alison Keuning, trading as Aly-Ann Productions)	Henderson	Clothing manufacturer	1991, 1992	12,777	8,165
Kohinoor Enterprises Limited	Mount Wellington	Clothing importing	1990	775	210
Lawrence, John Lachlan	Newmarket	Publisher	1989, 1990	15,813	3,960
Leisurerite Products (New Zealand) Limited	Glenfield	Spa pool and bath manufacturing	1992	7,745	1,935
Luxford, Genevieve Mary	Wiri (formerly Massey)	Lunch bar proprietress	1988-1992	24,515	6,080

## 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
				\$	\$
McGregor, Sandra Frances (in relation to Garage Equipment Specialties (1985) Limited)	New Lynn	Company director	1991	1,495	1,115
Mangawhai Properties Limited	New Lynn	Baking	1991, 1992	7,614	2,100
Marbletex Industries Limited	East Tamaki	Furniture manufacturing	1991, 1992	13,197	3,300
Menzies, Karen Maree (in partnership with Christian Meyer and Gregory Russell Wills, trading as Impact Furniture)	Torbay	Furniture manufacturer and retailer	1991, 1992	935	240
Mercury Systems Limited	Wiri	Commercial printing	1991	4,298	1,075
Meyer, Christian (in partnership with Karen Maree Menzies and Gregory Russell Wills, trading as Impact Furniture)	Browns Bay	Furniture manufacturer and retailer	1991, 1992	935	240
Miller, Peter Reginald	Massey	Building contractor	1991, 1992	339	800
Nadene Rest Home Limited	Mount Eden	Rest home	1990	15,499	4,640
Nguyen, Thanh	Otahuhu	Cafe proprietor	1991	1,929	485
Northline Freights Limited	Manukau	Cartage contracting	1991	31,732	7,940
Oldfield, Hubert John	Beachlands	Take-away proprietor	1991	1,283	335
Parity Signs Limited	Albany	Signwriting	1990, 1991	45,949	22,375
Potter Swan Resources Limited	Auckland	Engineering	1991	26,803	6,700
Protem Holdings Limited	Wiri	Panelbeating	1991	3,886	970
Pryor, Gordon Michael James	Takapuna	Sports shop proprietor	1991	1,099	270
Pryor, Gordon Michael James	Takapuna	Sports shop proprietor	1991	828	1,240
Rawson, John Andrew (in relation to Three R Trading Company Limited (in liquidation))	Remuera	Wholesaler	1988, 1989	32,757	8,165
Red Knight Inflatables Limited	Auckland	Inflatable boats manufacturing	1991	5,481	1,365
Red Knight Inflatables Limited	Auckland	Inflatable boats manufacturing	1991, 1992	5,582	1,390
Ron-Jannis & Associates Limited	Auckland	Restaurant	1991	1,741	435
Ryan, Barry John (in relation to Grammar Electrical Limited)	Epsom	Company director	1991, 1992	903	445
Sabine, Jennifer Margaret	Pakuranga	Lunch bar operator	1991, 1992	264	390
Sabine, Roger Owen	Pakuranga	Lunch bar operator	1991, 1992	264	390
Sanders, Michael Brent	Glenfield	Electronics technician	1991, 1992	1,810	440
Saran, Trevor-John	Henderson	Automobile electrician	1991, 1992	1,354	4,055
Sherer, John Reginald	Forrest Hill	Carpet retailer and layer	1991	8,647	2,155
Shieling Laboratories Limited	Howick	Pharmaceutical manufacturing	1991	28,637	7,145
Speedy, James	Papakura	Barrister and solicitor	1991, 1992	10,637	2,655
Spence, Russell Ian	Pakuranga	Car painter and panelbeater	1991	4,193	5,235
Stanton, Robin Alan (in relation to Furn-Pak (New Zealand) Limited (in liquidation))	Massey	Company director	1990, 1991	55,861	6,950
Staub, Simon Keith	Waiheke Island	Restaurateur	1991	371	555
Stephens Ellwood Limited	Parnell	Insurance broking	1991	1,042	260
Stoker, Helen Mary	Auckland	Second hand shopfittings retailer	1991	1,713	420
Takanini Smash Repairs Limited	Onehunga	Panelbeating	1991	5,986	4,480
Takapuna Racket Sports Limited	Takapuna	Sports goods retailing	1991	621	615
Tan Tastic Products Limited	Beachhaven	Electrical equipment selling	1991, 1992	4,176	6,255
Te Ao, Benjamin Te Aroha	Papakura	Aluminium joiner	1991, 1992	2,730	665
Te Ao, Mary	Papakura	Aluminium joiner	1991, 1992	2,730	665
Trans-Legal Limited	Auckland	Legal process serving	1991	3,857	3,540
Trans International Moving & Shipping (N.Z.) Limited	Auckland	Customs shipping and forwarding agency	1991	7,060	1,760
Tuiloma, Falelima	Mangere	Contract clothes presser	1991, 1992	1,182	285
Tyrrells Welding Services Limited	Pukekohe	Welding services	1991, 1992	4,769	2,375
Van Brook Manufacturers Limited	Otahuhu	Cut make and trim garment manufacturing	1991	12,095	3,020
Van Brook Manufacturers Limited	Otahuhu	Cut make and trim garment manufacturing	1991	3,421	4,275
Walker, Mark Andrew	Mount Albert	Silk screen printer	1991, 1992	1,396	340
W. H. Walker Limited	Mount Eden	Machinery importing and selling	1991	4,285	1,060
Wallis, Jeffrey Keith	Glendene	Glazier	1990, 1991	10,191	2,530
Walsh, Dorothy Winifred	Kohimarama	Flooring contractor	1991	1,220	300

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred†	Amount of Tax Deductions Involved in Offence(s)†	Amount of Penal Tax Imposed
				\$	\$
Wilbrow Holdings Limited (formerly National Bloodstock Corporation Limited)	Auckland	Bloodstock breeding and dealing	1990	73,296	18,350
William Ronald Holdings Limited (in liquidation)	Auckland	Clothing manufacturing	1991	1,148	285
Wills, Gregory Russell (in partnership with Karen Maree Menzies and Christian Meyer, trading as Impact Furniture)	Torbay	Furniture manufacturer and retailer	1991, 1992	935	240
Wondervol Investments No 67 Limited	New Lynn	Restaurant	1991	1,623	400
<i>Whangarei</i>					
Baker, Martha	Whangarei	Car valet	1991, 1992	2,712	3,015
Cherrington, Danielle Margaret	Whangarei	Commercial cleaner	1991, 1992	11,226	16,830
Clarke, Kenneth Tiaki	Kaero	Farmer	1991, 1992	857	215
Ford, Charles Murray (in relation to Murray's Marine Limited (in liquidation))	Whangarei	Baker	1991	9,480	9,475
Lane, Ngarana Roma	Dargaville	Home bakery proprietress	1991, 1992	1,155	1,505
G A McKenzie Electrical Limited	Kaitaia	Electrical goods retailing	1991, 1992	12,570	12,715
McRae Engineering Limited	Whangarei	Engineering	1990	30,344	7,565
Marinkovich, Ivan John	Kaitaia	Cabinet maker	1991, 1992	1,074	1,600
Moore, Roger Christopher	Kerikeri	Tax consultant	1992	702	350
Murray's Marine Limited (in liquidation)	Whangarei	Bakery	1991	9,480	9,475
Okorihi Marae Trust	Kaikohe	Restart programme	1991	1,662	400
Paton, Jeanette Lavenia	Ruakaka	Painter and paperhanger	1991, 1992	686	1,015
Risk, Glen Angus	Waimamaku	Weaving mill proprietor	1991, 1992	7,424	11,090
Slade, Ngaire	Te Kao	Forestry contractor	1991, 1992	4,101	1,015
Stewart, David	Awanui	Forestry contractor	1991	17,176	4,290
<b>Waikato Region</b>					
<i>Hamilton</i>					
Begley, Francis Peter (in partnership with Margaret Begley)	Hamilton East	Sheetmetal worker	1991	5,162	2,560
Begley, Margaret (in partnership with Francis Peter Begley)	Hamilton East	Housewife	1991	5,162	2,560
Bhana, Arvin (in relation to Parklands Service Station Limited)	National Park	Company director and electrician	1990, 1991	2,775	660
Bird, Errol Trevor	Thames	Kitchen manufacturer	1991	1,052	240
Booth, Richard Neil	Hamilton	Leather goods retailer	1990	651	330
Brown, Tony Renata (in relation to T R Brown Holdings Limited)	Glenview	Company director	1991	1,449	350
D'Ath, Mark Christopher (in relation to Cambridge Water Techniques Limited)	Cambridge	Company director	1991	9,993	4,960
Edwards, Donald Richard (in relation to Waikato Auto Agencies Limited)	Frankton	Company director/manager	1990, 1991	2,073	2,060
Ferguson, Bryan Thomas (in partnership with Tracy Lee Ferguson, trading as Ferguson Transport)	Otorohanga	Transport operator	1990, 1991	3,082	1,480
Ferguson, Tracy Lee (in partnership with Bryan Thomas Ferguson, trading as Ferguson Transport)	Otorohanga	Transport operator	1990, 1991	3,082	1,480
Greedy, Graeme Sydney (in partnership with Jean Edith Greedy, trading as Gostiona Restaurant)	Queenwood	Restaurateur	1991, 1992	2,638	240
Greedy, Jean Edith (in partnership with Graeme Sydney Greedy, trading as Gostiona Restaurant)	Queenwood	Restaurateur	1991, 1992	2,638	240
Green, Janette Elaine	Huntly	Clothing manufacturer	1991, 1992	6,557	3,260
Hastings, Deane Bryan (in relation to Fountain City Credit Bureau Limited)	Beerescourt	Debt collector	1991	6,858	1,670
Healey, Barbara Mary (in relation to Healey Homes Limited)	Chartwell	Company director	1991, 1992	40,895	5,050
Healey, Barbara Mary (in relation to Riverlea Precuts Limited)	Chartwell	Company director	1991	6,509	790
Healey, John Raymond (in relation to Healey Homes Limited)	Chartwell	Company director	1991, 1992	40,895	5,050
Healey, John Raymond (in relation to Riverlea Precuts Limited)	Chartwell	Company manager	1991	6,509	790
Hopa, Desmond Manuwhiri (as administrator for the Living Christian Fellowship training centre)	Gordonton	Trust administrator	1991, 1992	4,023	400



## 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
				\$	\$
Lakomy Plumbing Company Limited (in liquidation)	Hamilton	Plumbing company	1991	30,721	7,630
Laws, Gail Ann (in partnership with James Edward Laws, trading as Jim Laws Carpenters)	Ngaruawahia	Accounts clerk	1991	4,479	1,090
Laws, James Edward (in partnership with Gail Ann Laws, trading as Jim Laws Carpenters)	Ngaruawahia	Spray painter and panelbeater	1991	4,479	1,090
Leeson, Ian Edward (in partnership with Judith Leeson)	Morrinsville	Dairy farmer	1991, 1992	7,311	3,630
Marinan, Carolyne Ann (in partnership with Gary Patrick Marinan, trading as Clays Transport)	Huntly	Transport operator	1991	10,697	2,650
Marinan, Gary Patrick (in partnership with Carolyne Ann Marinan, trading as Clays Transport)	Huntly	Transport operator	1991	10,697	2,650
Pacific Marine Farms Limited	Coromandel	Oyster farming	1991	97,928	24,465
Parklands Service Station Limited	National Park	Motor spirits retailing	1990, 1991	2,775	660
Riki, Thomas	Ngaruawahia	Panelbeater	1991	4,794	1,170
Riverlea Precuts Limited	Hillcrest	Precut homes manufacturer	1991	6,509	1,610
Roberts, Patricia Sarah Ann	Matamata	Restaurateur	1991	4,637	1,120
Sharp Technologies Limited	Hamilton	Electrical contracting	1990–1992	11,914	2,900
Singh, Bhupendra Bir (in partnership with Carolyn Ruth Singh, trading as Cranwell Clothing)	Frankton	Clothing manufacturer	1991	1,097	1,660
Singh, Carolyn Ruth (in partnership with Bhupendra Bir Singh, trading as Cranwell Clothing)	Frankton	Clothing manufacturer	1991	1,097	1,660
Sterling, Maurice William	Thames	Clothing manufacturer	1991	4,150	1,030
Sterling, Maurice William (in relation to Thames Clothing Company Limited)	Thames	Clothing manufacturer	1991	21,286	4,220
Te Awamutu Haulage Limited	Te Awamutu	Road transport operators	1992	4,649	1,150
Thames Valley Wholesale Distributors (1981) Limited	Thames	Fruit and vegetable wholesalers	1991, 1992	2,481	600
Waikato Auto Agencies Limited	Frankton	Auto accessories and parts sales	1990, 1991	2,073	2,060
Wall, John Winston	Fairfield	Carrier	1991, 1992	1,910	920
Wells, John Richard	Matangi	Engineer	1991, 1992	14,247	3,520
Wragg, Stephen Charles	Pukete	Fencing contractor	1990, 1991	4,452	4,400
<i>Napier</i>					
Brimmer, Richard William	Te Awanga	Photographer	1989, 1990	1,010	255
Cooper, Josephine Ellen	Napier	Clothing retailer	1991, 1992	438	230
Gas Reticulation Services NZ Limited	Napier	Road transport operations	1991	3,229	800
Haerewa, Rober John	Napier	Transport operator	1991	818	1,220
<i>New Plymouth</i>					
Appleyard & Muir Electrical Co. Limited (in liquidation)	Hamilton (formerly Hawera)	Electrical contracting	1990, 1991	4,837	3,605
Julian, William Allen	New Plymouth	Canteen proprietor	1991	1,391	345
K.B. Mowers 1983 Limited (in liquidation)	Wellington (formerly Lower Hutt)	Lawnmower sales and servicing	1991, 1992	14,478	3,595
Pennington, Lynette Margaret	New Plymouth (formerly Waitara)	Food manufacturer and distributor	1991	8,341	2,050
Quinns Service & Sales (1989) Limited	New Plymouth	Radio and TV installation and repairs	1991	5,119	1,275
Quinstar Holdings Limited (trading as Bernina Sewing Centre)	New Plymouth	Sewing machine sales and servicing	1991	1,403	345
<i>Rotorua</i>					
Dugan, Brendon David (in relation to Dugan and Associates Limited)	Rotorua	Company director	1989	8,437	840
McNaughton, Alan Murray (in relation to Valvet Services Limited)	Rotorua	Company director	1991	2,808	840
Rogers, Edward John Powell (in partnership with Lois Joyce Rogers, trading as Rosewood Coffee Lounge)	Rotorua	Coffee lounge proprietor	1991	306	30
Rogers, Lois Joyce (in partnership with Edward John Powell Rogers, trading as Rosewood Coffee Lounge)	Rotorua	Coffee lounge proprietress	1991	306	30
Valet Services Limited	Rotorua	Drycleaning	1991	2,808	840

## 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
				\$	\$
Vuletic, Kresimer	Rotorua	Baker	1991	6,066	470
<i>Tauranga</i>					
Bird, Derek Alan Warner	Tauranga	Builder	1991	7,536	1,870
Capro Eighty Eight Limited	Te Teko	Cartage contracting	1991	8,031	1,995
Colvins Gym Limited	Tauranga	Gymnasium	1991	4,408	440
Crane, Kevin Robert Fern	Tauranga	Company director	1991	4,408	440
Crystal Lounge Limited	Mount Maunganui	Restaurant	1991	2,310	570
Dillon, Wayne	Whakatane	Silviculturist	1991	9,428	930
Donaldson, Alexandra John	Mount Maunganui	Painter	1991, 1992	2,031	1,005
Everitt, Barbara Eleanor (in partnership with Colin Trevor Everitt, trading as Log Haulaway)	Waihi	Cartage contractor	1991	3,354	1,677
Everitt, Colin Trevor (in partnership with Barbara Eleanor Everitt, trading as Log Haulaway)	Waihi	Cartage contractor	1991	3,354	1,677
Mark, Alan John	Mount Maunganui	Company director	1991	2,310	570
Otway, Helen Shirley	Mount Maunganui	Hairdresser	1991	976	240
Otway, Helen Shirley	Mount Maunganui	Hairdresser	1991, 1992	2,893	1,430
Ross, Kathleen (in relation to Owenga Investments Limited)	Tauranga	Company director	1991	4,461	450
<b>Central Region</b>					
<i>Masterton</i>					
George, Peter John Laurence (in partnership with Veronica George)	Carterton	Spa pool manufacturer	1992	3,530	450
George, Veronica (in partnership with Peter John Laurence George)	Carterton	Spa pool manufacturer	1992	3,530	450
Greytown Joinery (1974) Limited	Greytown	Joinery	1991, 1992	23,424	5,854
Kerim Automotive (1983) Limited	Masterton	Automotive dismantler	1992	2,978	1,480
<i>Palmerston North</i>					
Allpops Popcorn (New Zealand) Limited	Palmerston North	Confectionery manufacturing	1991	2,913	690
Klough Industries Limited	Shannon	Agriculture machinery manufacturing	1991	9,262	2,310
McKenzie, Faith Miriam (in partnership with Maxwell Allan McKenzie)	Palmerston North	Farmer	1990, 1991	1,073	1,590
McKenzie, Maxwell Allan (in partnership with Faith Miriam McKenzie)	Palmerston North	Farmer	1990, 1991	1,073	1,590
Oxnam, Leslie Gordon	Levin	Furniture remover	1991, 1992	1,930	2,870
Peter Lane Autopainters Limited	Palmerston North	Spray painting	1991	1,841	2,725
Stevens, Alan Burton (in partnership with Marlon Christine Stevens, trading as Harmony Portraits)	Dannevirke	Photographer	1991	441	660
Te Puna Waiora O Te Iwi Whanui Incorporated	Palmerston North	Access scheme	1991	5,439	1,345
<i>Wanganui</i>					
Kaipo Te Kohanga Reo	Waitotara	Educational service	1991	1,324	990
Mervyn Kent Hotels Limited	Taihape	Hotel	1991	4,544	1,135
Onesimus Market Limited	Wanganui	Fruit and vegetable retail	1990, 1991	11,747	2,925
Reading, Colleen June (in partnership with Howard Keith Reading, trading as Granny's)	Managaweka	Cafe proprietor	1991, 1992	111	110
Reading, Howard Keith (in partnership with Colleen June Reading, trading as Granny's)	Managaweka	Cafe proprietor	1991, 1992	111	110
<i>Wellington</i>					
Balliage Hair Design Limited	Wellington	Hairdressing	1991	2,395	590
Bird, David William	Wellington	Retail and wholesale ceramic tiles	1991	1,845	450
Bob Jones Transport Limited	Grenada North	Road transport	1991	4,272	1,050
Boulevard Cafe (1990) Limited	Wellington	Coffee bar	1991, 1992	7,739	1,920
Brian Ward Transport Limited	Petone	Transportation	1991	6,875	1,720
Cat Production Limited	Wellington	Commercial art	1991	1,511	360
Cathcart Paint Company Limited	Wellington	Painting and decorating	1991	9,145	2,250
Collins Design Group Limited	Lower Hutt	Architectural drafting	1991, 1992	4,664	1,120
Comfort Shoe Company Limited	Khandallah	Footwear manufacture	1991	7,487	1,850
Debanie Pumps Limited	Pauatahanui	Pump manufacture and repairs	1991	1,845	450
Diamond Securities Limited	Lower Hutt	Financial management	1991	51,797	12,920

## 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
				\$	\$
Dynathene Plastics Limited (in receivership and in liquidation)	Wellington	Plastic manufacturer	1991	2,775	680
G M Faulkner Contractors Limited	Waikanae	Building	1991	2,544	620
Grand Central Cafe & Konditori Limited	Wellington	Cafe/restaurant	1991	4,105	6,140
Hari, Raman James	Naenae	Panelbeater	1990, 1991	2,565	630
Hillson, Kay Evelyn	Woburn	Hairdresser	1990	637	960
Hillson, Kay Evelyn	Woburn	Hairdresser	1991	1,070	1,600
Wm Jago Contractors Limited	Upper Hutt	Drainage contractor	1991	1,451	360
Jazbani Concept and Design Limited	Wellington	Architectural services	1990, 1991	1,232	600
Jeff Stockman Limited	Mount Victoria	Laundrette	1991	204	310
P Jeram Limited (formerly Reo Hombre Limited)	Petone	Fitness centre	1991	2,354	2,360
Jobmin Joiners (1989) Limited	Elsdon	Joiners	1991	13,926	3,480
Koraunui Te Kohanga Reo	Stokes Valley	Child care	1990, 1991	3,071	760
Kruger, Manfred Gustav (in partnership with Rhona Theresa Kruger)	Paraparaumu	Painter and decorator	1990	11,613	1,450
Kruger, Rhona Theresa (in partnership with Manfred Gustav Kruger)	Paraparaumu	Painter and decorator	1990	11,613	1,450
N Liolis Limited	Wellington	Lunch bar	1990	315	310
McBride, Andrew Michael	Upper Hutt	Milk bar owner	1991	1,529	360
McPhee, Dennis Norman	Upper Hutt	Builder	1990	1,025	1,020
Megas Security Limited	Porirua	Security company	1990	87,826	21,690
Michelsen, Neville Kurt	Paraparaumu	Golf professional	1991	1,000	240
Moore, Jonathan Philip	Naenae	Builder	1990	2,754	2,750
Nelburn Industrial Electronics Limited	Wellington	Electronics	1990, 1991	2,591	1,290
Nelburn Industrial Electronics Limited	Wellington	Electronics	1990	1,688	420
Neville J Nixon and Company Limited	Khandallah	Plastering	1990	1,542	390
Nixon, Nigel Brian (in partnership with Maida Hume, trading as "Maida")	Melrose	Clothing retailer	1991	2,270	570
Nuku, Christopher	Upper Hutt	Plasterer	1990	5,700	4,280
Paima, Barry	Linden	Photographer	1990	329	495
Papadopoulos, Ulysses	Island Bay	Video parlour proprietor	1990	1,619	405
Roach, Damien Michael (in partnership with Wendy Marie Roach)	Crofton Downs	Builder	1990	1,495	370
Roach, Wendy Marie (in partnership with Damien Michael Roach)	Crofton Downs	Clerical assistant	1990	1,495	370
Ross, Kay Annette	Wellington	Beauty salon proprietor	1990	1,097	1,645
Sherwood Bakeries Limited	Taita	Bakery	1990, 1991	2,549	1,250
Stuart C Burns Limited	Petone	Pharmaceutical retailer	1991	4,172	1,030
The Aerial Factory Limited (in liquidation)	Petone	TV aerial installer	1991	15,732	3,890
The Bucket Tree Restaurant Limited	Tawa	Restaurant/motel	1991	12,050	2,980
The Package Express Company Limited	Wellington	Courier	1990	80,567	40,280
The Package Express Company Limited	Wellington	Courier	1990	77,674	19,415
<b>Southern Region</b>					
<i>Christchurch</i>					
Atkinson, Christopher Barry	Fendalton	Barrister	1991	598	890
Cane Furniture Manufacturer Limited	Upper Riccarton	Furniture manufacturing	1991	1,111	550
Hawkins Landscape Limited	Tai Tapu	Landscapers	1991, 1992	1,807	1,030
Meyers, Ross James	Christchurch	Hairdresser	1991, 1992	476	354
<i>Dunedin</i>					
Danseys Pass Hotel Limited	Naseby	Hotel	1990, 1991	5,488	1,360
McKinstry Building Contractors Limited	Alexandra	Building	1991	13,166	3,270
Masters, John Sinclair	Dunedin	Chartered accountant	1990, 1991	3,327	820
Motorbody Scan New Zealand Limited	Dunedin	Manufacturers of scanner	1990, 1991	3,056	760
Richardson Electric Limited	Dunedin	Electricians	1990	2,489	610
Sayers, Marsalie	Brockville	Food takeaway retailer	1990	596	590
<i>Greymouth</i>					
Williams, Derek Alan	Franz Josef	Restaurateur	1992	2,814	700
<i>Invercargill</i>					
Dennison, John Leslie (in partnership with Robyn Maree Dennison, trading as O'Callaghan's Restaurant)	Arrowtown	Restaurateur	1990, 1991	2,968	1,352
<i>Nelson</i>					
Pascoe, Murray James	Wakefield	Cartage contractor	1991	2,044	1,537
Reid, Hamish Blair	Motueka	Cartage contractor	1991	12,297	3,078

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

**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 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 30th day of March 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 MAKING FALSE RETURNS OF GOODS AND SERVICES TAX, OR FALSE STATEMENTS OR FALSE DECLARATIONS; OR GIVING FALSE INFORMATION KNOWING IT TO BE FALSE; OR BEING RECKLESS AS TO WHETHER IT WAS FALSE; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR OF AIDING, ABETTING, INCITING OR CONSPIRING WITH ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 62 (1) (d) OF THE GOODS AND SERVICES TAX ACT 1985; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 67 OF THE GOODS AND SERVICES TAX ACT 1985.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Taxable Period(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
<b>Waikato Region</b>						
<i>New Plymouth</i>						
Graham, Gary Donald (in partnership with Leslie Mary Graham)	Okato	Sharemilker	A	Apr 1988	5,115	-
<b>Southern Region</b>						
<i>Timaru</i>						
Smith, John Maurice	Timaru	Accountant	A	Apr 1987-Apr 1988	226	-

\*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 Evasion Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Alexander, Geoffrey Leon, Mark Leon, John Vincent, Leigh Richard, and Davies, James Barie (trading as Schippers Tip)	Albany	Tip operators	A	Mar 1989	6,444	4,830
Bruce Fowler Motors Limited	Otahuhu	Car dealing	A	Nov 1986–Mar 1988	10,510	10,500
McChesney, Graeme David and Faith Elizabeth (trading as Portable Earth Borers)	Greenhithe	Earth borers	A	Feb 1991	2,453	3,650
McIntosh, Gregory	Glendene	Towing operator	B	Mar 1990, May 1990, Sep 1990, Nov 1990	5,307	3,970
Sewell, Timothy John	Papatoetoe (formerly Papakura)	Truck driver	A	Jan 1989	4,200	1,400
Solid Wall Maintenance Limited	Takapuna	Maintenance and servicing of house components	A	Feb 1989, Apr 1989, Aug 1989, Oct 1989, Feb 1990, Apr 1990, Aug 1990, Oct 1990	707	1,030
Thomas, Raymond William	Devonport	Insurance and property salesman	A	Aug 1990, Oct 1990	17,677	26,510
<b>Waikato Region</b>						
<i>Gisborne</i>						
Howse, Garry David and Howse, Kerry Ann (in partnership)	Gisborne	Screen printers	A	Oct 1986–Jun 1989	4,193	1,048
<b>Central Region</b>						
<i>Wanganui</i>						
Barrington, Wallace Alexander	Wanganui	Panel beater	A	Aug 1988	165	120
European Contract Management Limited	Palmerston North (formerly Taihape)	Property development	A	Sep 1987, Jan 1988–Mar 1988, Jul 1988, Mar 1989, Jul 1989	12,045	3,000
<i>Wellington</i>						
Fletcher Commercial Interiors Limited	Auckland	Tenancy fitouts of buildings	A	Jan 1990, May 1990, Jul 1990, Nov 1990, Jan 1991	2,961	4,420

\*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.



