



LAND & DEEDS OFFICE
30 OCT 1992
GISBORNE

The New Zealand
Gazette

Commercial Edition

OF WEDNESDAY, 22 OCTOBER 1992

WELLINGTON: FRIDAY, 23 OCTOBER 1992 — ISSUE NO. 171

NAMES OF TAX EVADERS

Names of Tax Evaders

Pursuant to 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 30th day of June 1992. 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 9th day of October 1992.

D. R. HENRY, Commissioner of Inland Revenue.

Schedule I

PERSONS CONVICTED UNDER 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 SECTION 416 (1) (b) OF THE INCOME TAX ACT 1976; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER 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
					\$	\$
Waikato Region						
<i>Napier</i>						
Caffery, James Jacob Tita	Hastings	Freezing worker	A	1989, 1990	4,165	1,000
Central Region						
<i>Lower Hutt</i>						
Halsey, Noel John	Pautahanui	Builder	A	1982, 1983	12,354	11,115
Jack, Robert Laurence	Lower Hutt	Retired	A	1985-1989	4,399	4,390
Lum, Ivan Joe	Lower Hutt	Panel beater	A	1985-1989	5,325	5,320
Milgate, Murray Leslie	Titahi Bay	Builder	A	1983-1986	9,644	
<i>Palmerston North</i>						
Gray, David	Manakau	Retired administration officer	A	1988-1990	8,692	2,960
Pape, Joesph	Shannon	Caterer	E	1992		
Timmer-Arends, Wilhelmes Hendrikes	Palmerston North	Retired secretary	A	1987-1989	10,104	10,000
<i>Porirua</i>						
Curry, Nive	Lower Hutt	Personnel officer/night aid	A, B	1988	3,977	3,970

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

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

"B" Wilfully completing a fraudulent tax code declaration with intent to mislead.

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

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

Schedule II

PERSONS OTHER THAN THOSE IN SCHEDULE I WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 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>						
Pama, Isalei	Massey	Bank officer	A	1990	1,327	1,320
Phelps, Janice Lorraine	Manurewa	Shop assistant	A	1988, 1989	1,354	670
Powell, Rona	Mount Albert (formerly of Ellerslie)	Machine operator	A	1990	871	1,300
Redman, Alan	Henderson	Contractor	A	1988	1,407	2,110
Ruka, Peter	Mount Albert	Carpenter	A	1985-1989	2,802	4,180
<i>Henderson</i>						
Dawkins, Trevor Allan	Birkdale	Launchmaster	A	1989	1,089	1,630
Eyre, Dorothy Brian	Glenfield	Receptionist/telephonist	A	1988	1,202	1,200
Flatz, Roger Noel	Remuera (formerly Manukau)	Clerk	A	1988	629	940
Hinton, Max Wayne	Pukekohe	Driver	A	1989, 1990	1,538	2,070
<i>Manukau</i>						
Ioane, Afele	Papatoetoe (previously Weymouth)	Welder	A	1989	977	480
Kane, Shirley Anne	Ellerslie	Cleaner	A	1989, 1990	2,097	2,080
Kirikino, Colleen Margaret	Mangere	Housewife	A	1990	2,699	2,690
Lane, Pati Tavita	Otara	Video shop manageress	A	1990	425	1,270
Licence, Penry Stephen	Panmure	Consulting geologist	A	1990, 1991	1,287	3,860
Little, Rex William	Titirangi	Architectural designer	A	1989, 1990	999	1,490
Marshall, Maureen Gayle	Mangere	Clerk	A	1989	397	590
Millar, Cecilia Thomson	Birkenhead	Clerk	A	1987-1990	4,805	4,820
Mulqueeney, John Field	Epsom	Salesman/beneficiary	A	1987, 1988, 1990	11,074	3,205
<i>Otahuhu</i>						
Allitt, David Edward	Sunnynook	Finance manager	A	1987-1990	2,612	3,916
Allsop, Mary	Greenlane	Clerical assistant	A	1989	482	720
Allsop, Michael John	Greenlane	Electrician	A	1989	532	798
Babich, Rosalind Marion	Manukau	Executive secretary	A	1988, 1989	965	1,445
Bailey, Andrew Arnold Theodore	Howick	Retired	A	1987-1990	8,368	12,545
Birse, James	Pakuranga	Purchasing officer	A	1989, 1990	613	915
Birse, Patricia Dawn	Pakuranga	Secretary	A	1989, 1990	510	760
Brahne, Carl	Glenfield	Packer	A	1989, 1990	2,388	3,580
Britton, Marion Alma	Mangere	Salesperson	A	1988, 1989	634	945
Burt, Beverley Doreen	Titirangi	Bank teller	A	1984-1989	1,957	2,310
Burt, Carey Raymond	Henderson	Sales representative	A	1989	1,008	1,557
Burt, Douglas	Titirangi	Clerk	A	1984-1989	3,616	4,310
Choo, Geok Hiok	Auckland	Field co-ordinator	A	1989	869	1,300
Cottingham, Arthur Frederick	Pakuranga	Auto machinist	A	1989	421	630
Cottingham, Lynette Jean	Pakuranga	Senior administration clerk	A	1989	588	880
Cowley, Saieva	Papatoetoe	Nurse aid	A	1989	1,031	1,031
<i>Takapuna</i>						
Seumanu, Fono Hannah	Henderson	Nurse aid	A	1987	1,495	2,240
Smith, Laurie Russell	Half Moon Bay, Pakuranga	Manufacturing supervisor	A	1988, 1989	1,696	2,540
Sorenson, Paul Russell	Manurewa	Hairdresser	A	1991	552	750
Tangiau, Pivau (also known as Pat)	Westmere	Housemaid	A	1989	790	1,185
Upton, Felicity Jane	Howick	Clerical worker	A	1988-1991	6,132	9,190
Upton, Murray Ross	Howick	General manager	A	1988, 1989, 1991	4,017	6,025
Van Turnhout, Jacobus Franciscus	Banora Point, NSW, Australia	Retired jeweller	A	1987-1989	3,095	4,635
Wong, Alan Hoy Chew	Mt Roskill	Landlord	A	1981-1989	18,219	22,750
Wright, Tovio Viliamu	Ranui	Print finisher	A	1988	1,303	1,950
<i>Whangarei</i>						
McKenzie-Pollock, James Scouler	Whangarei	Farmer	A	1982, 1983, 1985, 1986	4,317	1,077
McKenzie-Pollock, Mary McColl	Whangarei	Farmer/doctor	A	1983-1987	11,822	2,954
Mangonui Haulage Limited	Mangonui	Road transport	A	1989, 1990	2,590	3,884

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
					\$	\$
Waikato Region						
<i>Hamilton</i>						
Jordan, Randall Charles	Taumarunui	Unemployed	A	1987–1990	1,766	2,620
MacDonald, Wayne Gilbert	Oparau	Bird breeder	A	1984–1987	70,891	15,000
<i>Napier</i>						
Smith, Eric Walsh	Hastings	Freezing worker	A	1986–1990	2,774	2,600
Smith, Joie Edith	Hastings	Postwoman	A	1986–1990	2,437	1,600
<i>New Plymouth</i>						
G.F. & B.A. Burnnand Limited	Stratford	Retail dairy	A	1988, 1989	1,724	1,600
Burnnand, Barbara Anne (formerly in partnership with Graeme Fredrick Burnnand)	Stratford	Retail dairy proprietress	A	1984–1987	1,096	1,000
Burnnand, Graeme Fredrick (formerly in partnership with Barbara Anne Burnnand)	Stratford	Retail dairy proprietor	A	1984–1987	1,293	1,250
Mace, Juliette Amelia	New Plymouth	Registered nurse & training officer	A	1984–1989	5,252	1,800
Schrafft, Harold Watts	Hawera	Retired horse transport operator (formerly trading as Taranaki Horse Transport)	A	1990	1,783	1,300
Central Region						
<i>Lower Hutt</i>						
Margetts, Peter Antony	Churton Park	Architect	A	1989	2,049	3,070
Pilcher, Carol Valarie	Lower Hutt	Sales assistant	A	1988	2,796	700
Roper, Louis Baden	Kelburn	Solicitor	A	1988, 1989	4,491	6,740
Ross, Judith Norris	Brooklyn	Fashion artist	A	1980–1989	50,142	45,000
<i>Palmerston North</i>						
Walker, Garry Michael	Te Horo	Refrigeration engineer	A	1988	5,323	2,600
Walker, Carolyn Barbara	Te Horo	Farmer	A	1988	2,648	1,300
<i>Porirua</i>						
Beckett, Cushla Mary	Cambourne	Bank officer	A	1988, 1989	2,666	2,660
Bojanowski, John Wladyslaw	Miramar	Process worker	A	1989	2,028	1,010
Butler, Martin George	Foxton	Garage attendant	A	1988, 1989	2,844	4,250
Carter, Richard Wilson	Lower Hutt	Clerk	A	1987–1989	2,844	1,410
Foothead, Terence Robert	Paremata	Manager	A	1988, 1989	1,852	1,840
<i>Wanganui</i>						
Edmonds, Robert Daniel	Raetihi	Shearer	A	1990	1,070	260
Jenkins, Steven Jack	Wanganui	Trapper	A	1988	928	920
<i>Wellington</i>						
Kapralos, Konstantinos	Taita	Fish and chip shop proprietor	A	1985–1989	5,454	8,180
Stewart, Christopher Mark	Stokes Valley	Garment manufacturer	A	1985–1988	5,517	5,300
Watts, Brian Ronald	Otaki	Builder	A	1988, 1989	11,472	8,900
Wong, Khai Seng	Box Hill, Victoria, Australia	Accountant	A	1989, 1990	23,706	1,390
Southern Region						
<i>Christchurch</i>						
Slade, Beryl Heather	Mount Pleasant, Christchurch	Registered nurse	A	1987–1989	14,719	7,340
Talbot, Paul Lawrence	Redwood, Christchurch	Painter & paperhanger	A	1988	1,534	1,530
<i>Nelson</i>						
Amberger, Diane Kathlene	Nelson	Clerk/entertainer	A	1990	372	200
Hawkins, Cynthia Robynne	Richmond	Buyer/musician	A	1990	388	200
Hawkins, Eric James	Richmond	Timber machinist/musician	A	1990	412	200
<i>Timaru</i>						
Leath, Leslie Edward	Ashburton	Freezing worker	A	1990	966	960
Leath, Robert Ernest	Ashburton	Freezing worker	A	1990	513	380

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
Murison, David John	Ashburton	Freezing worker	A	1990	\$ 499	\$ 375

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>Manukau</i>					
John Stone Limited	Glenfield	Motor vehicle restoring	1991, 1992	13,667	13,675
Johnstone, Elizabeth Hina	Castor Bay	Company director	1991, 1992	13,667	13,675
<i>Otahuhu</i>					
Bell, Peter Rintoul	Howick	Barrister & solicitor	1992	6,882	
Bentnick Street Panelbeaters Limited	New Lynn	Panelbeating	1991	2,742	
Callander, Owen Ralph	Bombay, India	Painting contractor	1991	2,941	5,540
Craig, Phillip Louis	Manurewa	Plumber	1991	4,430	
Craig, Phillip Louis	Manurewa	Plumber	1991, 1992	6,180	12,380
Craig, Phillip Louis	Manurewa	Plumber	1991	6,412	14,200
Curnow, Colin Gordon	Takanini	Horse trainer	1991	4,917	
<i>Takapuna</i>					
Wilkie, David Henry Ronald (Deceased)(In relation to D.H.R. Wilkie Holdings Limited (in liquidation))	Henderson	Company director	1986, 1987	23,897	6,880
Waikato Region					
<i>Hamilton</i>					
Grubner, Anthony Raymond	Te Rapa	Panelbeater	1991, 1992	4,343	
Priscott, Sydney Grant (in relation to Perspective Holdings Limited)	Te Awamutu	Unemployed (previously hotel licencee)	1991, 1992	21,048	
<i>Napier</i>					
Brown, Gary Andrew	Hastings	Painting contractor	1991	15,474	3,900
Central Region					
<i>Lower Hutt</i>					
McIntyre, William John (in relation to Milsom Graphic Print Limited)	Miramar	Managing director	1989	12,304	
McLean, Douglas James Anthony	Lower Hutt	Coffee lounge proprietor	1991	11,516	
Milsom Graphic Print Limited	Wellington	Design and print	1989	12,304	
Porteous, Ian Charles	Wanganui (previously of Crofton Downs)	Window and door installer	1989	3,294	3,290
<i>Palmerston North</i>					
Beals, Bryan Andrew (bankrupt)	Palmerston North	Joiner	1991	8,556	
Feek, Jeffery Grant (trading as J.N. Laminates and Developments)	Otaki	Carpentry and joinery contractor	1991	2,225	
Joe & Gaye Pape Investments Limited (trading as Paul's Cake and Coffee House)	Levin	Catering	1992	3,250	
Jones, Martin Frederick	Palmerston North	Auto dismantler	1991	2,479	3,690
Winterburn, Lenore Jane (in partnership with Graham Winterburn)	Foxton	Baker	1990, 1991	1,032	1,550
<i>Porirua</i>					
Carribbean Restaurant Limited (in liquidation)	Petone	Restaurant	1990		
Continental Shelf Company (No 118) Limited (in receivership)	Lower Hutt	Restaurant	1991		
Grenada North Auto Services Limited (in liquidation)	Grenada North	Spraypainting/panelbeating	1991		
Harman, Graham Charles (in relation to Arcas Management Limited (in liquidation))	Kilbirnie	Managing director	1991, 1992		
McCarty Warren Kerry (in relation to Courtesy Cleaning Limited (in liquidation))	Wainuiomata	Managing director	1991, 1992		
Roberts, Murray David (in relation to Carribbean Restaurant Limited (in liquidation))	Stokes Valley	Managing director	1990		

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
				\$	\$
Roberts, Murray David (in relation to Continental Shelf Company (No 118) Limited (in receivership))	Stokes Valley	Managing director	1991		
<i>Wanganui</i>					
Soler, Trevor John	Pipiriki	Farmer	1991	271	
Southern Region					
<i>Christchurch</i>					
Kennedy Enterprises Limited	Sumner, Christchurch	Coffee lounge	1991	6,185	
Kennedy, David Perry (in relation to Kennedy Enterprises Limited)	Sumner, Christchurch	Company director	1991, 1992	6,185	11,185
Maddock, Kevin John	Hei Hei, Christchurch	Upholsterer	1991	2,865	
<i>Greymouth</i>					
Lindbom, Robert Mark	Greymouth	Locksmith/cycle repairer	1991, 1992	5,295	
Maruia Land Trust	Maruia Valley	Farmer	1991, 1992	3,877	
<i>Nelson</i>					
Garth Evans Marine Limited	Nelson	Marine engineers	1991, 1992	80,561	
Property Consultants Limited	Nelson	Real estate agency	1990, 1991	32,296	8,060
<i>Timaru</i>					
Kace Enterprises Limited	Lake Tekapo	Restaurant	1992	768	

†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
				\$	\$
Northern Region					
<i>Auckland</i>					
Henricksen, Judith Joan (in partnership with Sylvester John Henricksen)	Pukekohe	Thoroughbred breeder	1992	1,061	260
Henricksen, Sylvester John (in partnership with Judith Joan Henricksen)	Pukekohe	Thoroughbred breeder	1992	1,061	260
Methra Holdings Limited (formerly Olympic Corporation Limited)	Auckland	Jewellery manufacturing	1991	6,402	1,600
Neptune Garments Limited	Otara	Clothing manufacturing	1991, 1992	69,517	17,370
New Zealand All Golds Association Incorporated	Newton	Chartered club	1991, 1992	4,882	1,215
North Harbour Carriers and Storage Depot (1988) Limited	Glenfield	Freight transporting	1991, 1992	3,744	935
North Harbour Concrete Pumping Limited	Birkdale	Concrete pumping	1992	2,896	720
Northbridge Marine Limited	Ponsonby	Boat retailing & chartering	1992	1,211	305
Northern City Publications Limited	Manukau	Publishing	1992	5,341	4,520
Northern City Publications Limited	Manukau	Publishing	1992	2,936	4,400
O'Brien, Heather	Torbay	Hairdresser	1992	252	380
O'Sullivan Brothers Limited	Birkenhead	Designing/building	1991	8,627	2,155
Overseas Terminal Coffee Lounge Limited	Takapuna	Coffee lounge	1992	1,081	275
Paradise Holidays (NZ) Limited (in liquidation)	Auckland	Time share selling	1992	151,285	37,815
Parkinson, Selwyn Bruce	Auckland	Insurance broker	1992	544	815
Paul Butcher Building Limited	Pukekohe	Building	1992	3,200	800
Paul Butcher Building Limited	Pukekohe	Building	1991	3,137	3,830
Paul Butcher Building Limited	Pukekohe	Building	1991	7,691	1,925
Paul Butcher Trading Limited	Pukekohe	Timber & hardware merchandising	1991	14,247	3,560
Paul Butcher Trading Limited	Pukekohe	Timber & hardware merchandising	1992	1,929	2,345
Paul Butcher Trading Limited	Pukekohe	Timber & hardware merchandising	1992	5,044	1,260
PC Computer Servicing Limited	Parnell	Computer servicing	1991, 1992	9,632	2,410
Pengram Computer Services Limited	Mangere	Computer software designing	1991	4,373	1,085
Personal Watercraft Limited	Newmarket	Jet ski sales & servicing	1991	2,528	630
Petrovanni Holdings Limited	Newton	Night club	1991	10,025	2,505
Pioneer Printing Company Limited	Avondale	Printing	1992	2,865	715
Porter, Brent Ronald	Manurewa	Freight transport operator	1991	3,520	875
Premo Labour Hire Limited (in liquidation)	Auckland	Labour hiring	1991, 1992	96,149	24,035
Rakz Trading Limited	North Harbour	Bicycle rack manufacturing	1992	3,872	965
Reliant Plating Company Limited	Onehunga	Electroplating	1992	701	1,030
Reliant Plating Company Limited	Onehunga	Electroplating	1991	1,404	2,105
Ribbons and Rags Family Hair Salon Limited	Pukekohe	Hairdressing	1992	845	205
Robinson, Joel Zulman	United States of America	Lawyer	1990	12,816	3,205
The Remarkable Software Company Limited	Blockhouse Bay	Computer software designing	1991	2,256	570
<i>Henderson</i>					
Designer Waterbeds Limited (in liquidation)	Auckland (formerly East Tamaki)	Waterbed manufacturing	1991	3,672	910
Emergi-Care Henderson Limited (in liquidation)	Auckland (formerly centre Henderson)	Accident & emergency	1992	34,907	14,225
Gestro, Paul	New Lynn	Builder	1991	2,075	510
Gibson, Neville James (in relation to Emergi-Care Henderson Limited (in liquidation))	Remuera	Company director	1992	34,907	14,225
Global Traders Limited	Waimauku (formerly Auckland)	Vegetable & fruit retailing	1991, 1992	1,889	1,390
Gojac Holdings Limited	Manurewa	Clothing manufacturing	1992	26,362	6,575
Halfmoon Bay Diesel Services Limited	Bucklands Beach	Marine engineering	1991	4,070	1,705
Hamilin, Steven Paul	Ponsonby	Electrician	1991	1,437	355
Henry, Leicester Joseph	Manurewa	Plasterer	1991	2,785	695

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
				\$	\$
Holt, Albert Martin	Papakura	Cabinet assembler	1991, 1992	887	1,320
Honora Enterprises Limited	Remuera	Dining in services	1992	5,575	1,385
Howley, Maurice Jacob	Wiri	Chartered accountant & tax agent	1991, 1992	2,221	550
Vukotic, Mile (in relation to Global Traders Limited)	Waimauku	Company director	1991, 1992	1,889	695
Vukotic, Milena (in relation to Global Traders Limited)	Waimauku	Company director	1991, 1992	1,889	695
<i>Manukau</i>					
Jennings, Bruce Douglas	Papatoetoe	Baker	1990, 1991	34,829	34,700
Knight, Phillip Ernest	Blockhouse Bay	Land Surveyor	1992	5,186	2,605
Lionel Singer Corporation (N.Z.) Limited	Auckland	Computer programming	1991, 1992	86,017	21,510
Lynch, Bernard Ernest (in partnership with Michael James Lynch)	Ranui	Caterer	1992	1,608	400
Lynch, Michael James (in partnership with Bernard Ernest Lynch)	Ranui	Caterer	1992	1,608	400
Mortimer, Barry John (in partnership with Rowena Margaret Mortimer)	Albany	Nanny	1992	603	300
Mortimer, Rowena Margaret (in partnership with Barry John Mortimer)	Albany	Nanny	1992	603	300
<i>Otahuhu</i>					
A.J. Associates Limited	Herne Bay	Publishing	1992	2,629	655
A.W.M. Shopfitters Limited	Parnell	Shopfittings	1992	4,172	2,085
A.W.M. Shopfitters Limited	Parnell	Shopfittings	1992	8,310	4,150
Accessorize Limited	Parnell	Accessories & jewellery retailing	1991, 1992	29,932	44,895
Ace Ceilings Limited	Herald Island	Ceiling installation	1991	10,243	7,730
Airport Panelbeaters Limited	Auckland	Panelbeating	1992	2,500	625
Allied Appliances (1972) Limited	Herne Bay	Rest home	1992	4,489	1,125
Alpine North Print Limited	Mairangi Bay	Printing	1991	41,711	62,560
Alvin Manufacturing Limited	Grey Lynn	Clothing manufacturing	1992	5,448	1,360
Anglo Santano Limited	Ranui	Paint manufacturing	1991	121,740	30,430
Atcheson Electrical Limited	Otahuhu	Electrical contracting	1992	8,906	2,225
Atom Industries Limited	Glendene	Chemical manufacturing	1992	2,367	590
Auto Treads Limited	Mount Roskill	Tyre retreading & retailing	1992	5,747	1,435
Banks, Glenys Karen	Whitford	Horse breeder	1992	528	785
Barton, Colin Robert George (in partnership with William Thomas Oliver Barton)	Kumeu	Earthmoving contractor	1992	963	240
Barton, William Thomas Oliver (in partnership with Colin Robert George Barton)	Kumeu	Earthmoving contractor	1992	963	240
Begg, Robert William	Whenuapai	Painter	1991	3,834	5,745
Bell, Peter Rintoul	Howick	Barrister & solicitor	1991	2,902	4,355
Biddle Construction Limited	Manurewa	Building	1992	6,315	1,580
Breed and Laing Limited	Newmarket	Computer software sales & servicing	1992	79,778	19,940
Brown, Raymond John	Stillwater	Builder	1992	4,894	2,450
Brown, Richard John	Henderson	Entertainment promoter	1992	7,730	1,930
Buckley, Gail (in partnership with Lex Christopher Buckley)	Mount Roskill	Clothing retailer	1992	526	132
Buckley, Lex Christopher (in partnership with Gail Buckley)	Mount Roskill	Clothing retailer	1992	526	133
Caddle, Steven Arran	Mount Wellington	Welder	1992	2,763	690
Caddle, Steven Arran	Mount Wellington	Welder	1992	2,604	3,905
Camwoods Kitchen & Marine Cabinetmakers Limited	Stanmore Bay	Cabinetmaking	1991, 1992	1,659	420
Carss, Diane (in partnership with Wayne Stephen Carss trading as Classic Panel & Paint)	Te Atatu	Panelbeater & spraypainter	1992	1,141	568
Carss, Wayne Stephen (in partnership with Diane Carss trading as Classic Panel & Paint)	Te Atatu	Panelbeater & spraypainter	1992	1,140	567
Cathay Herbal Clinics Limited	Auckland	Medicine manufacturing	1991, 1992	2,423	2,005
Cathay Herbal Clinics Limited	Auckland	Medicine manufacturing	1991	1,462	365
CDOS Computers Limited	Mount Eden	Computer servicing	1991	23,294	16,250
Chef Extraordinaire Limited	Bayswater	Catering	1991	1,800	450
Chef Extraordinaire Limited	Bayswater	Catering	1992	2,875	1,435
Choe Kwun (1987) Limited	Newmarket	Restaurant	1991	18,130	27,190
Christopher Lane Interior Decor Limited	East Tamaki	Printing	1991, 1992	24,108	29,465

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
				\$	\$
Combined Rigging Limited	Te Atatu	Rigging	1992	8,111	2,030
Corbin, Glenn Carlsen (in partnership with Robin Cecilia Corbin)	Waiwera	Lingerie manufacturer	1991, 1992	601	1,800
Corbin, Robin Cecilia (in partnership with Glenn Carlsen Corbin)	Waiwera	Lingerie manufacturer	1991, 1992	601	1,800
Corrosion Resistant Plastics Limited	East Tamaki	Composite & plastic engineering	1991, 1992	18,262	4,560
Cotton, Brian	East Tamaki	General engineer	1991	1,699	2,515
Cryns, Jules Joseph	Henderson	Builder	1992	2,625	3,930
Dight, William John (in relation to Ace Ceilings Limited)	Herald Island	Ceiling installer	1991	10,243	7,730
McKenzie, Malcolm Duncan (in association with CDOS Computers Limited)	Remuera	Company director	1992	2,409	1,805
McKenzie, Malcolm Duncan (in association with CDOS Computers Limited)	Remuera	Company director	1991	23,294	15,650
The Common People Limited	Onehunga	Cleaning	1992	844	775
The Common People Limited	Onehunga	Cleaning	1991, 1992	1,127	280
<i>Takapuna</i>					
Lax, Graham	Browns Bay	Roofing contractor	1991	1,546	1,605
Sanders, Michael Brent	Glenfield	Video & television sales & service person	1992	1,577	1,195
Sangtien Restaurants Limited	Royal Oak	Restaurant	1991, 1992	2,640	640
Sanjay Enterprises Limited	Hillsborough	Shoe/clothing manufacturing	1992	2,496	620
Sherer, John Reginald	Forrest Hill	Manager	1992	2,930	4,395
Shieling Laboratories Limited	Howick	Pharmaceutical manufacturing	1992	18,410	27,610
Shieling Laboratories Limited	Howick	Pharmaceutical manufacturing	1991	14,470	3,610
Simmons, Neil Henry	Half Moon Bay (formerly Eastern Beach)	Architect	1991, 1992	3,440	3,430
Southern Associates Limited	Papakura	Tavern operating	1992	13,093	3,265
Span Communications Limited	Glendowie	Marketing consultancy	1992	1,168	280
Sportskid Apparel Limited	Mount Eden	Clothing manufacturing	1990, 1991	14,029	19,045
Stewart, Ian Gordon	Devonport	Accountant	1990-1992	16,205	19,685
Streat, Lorna Ann	Laingholm	Hairdresser	1992	1,350	330
Street Treats Limited	Papatoetoe	Mobile icecream vending	1992	1,060	265
Stringer Engineering Limited	East Tamaki	Engineers	1991, 1992	14,800	3,690
Systems Design Services Limited	Mt Eden	Computer sales & servicing	1992	6,208	9,300
Takimutu Print Limited	East Tamaki	Printing	1992	6,730	670
Temptation Lingerie (N.Z.) Limited	Otahuhu	Lingerie manufacturing	1992	5,344	1,325
Tipene, William Kupa	Papatoetoe	Hairdresser	1992	1,318	325
Tony's King Edward Restaurant (1984) Limited (in liquidation)	Hamilton (formerly Auckland)	Restaurant	1991	5,151	1,280
Transformation Shopfitting & Furniture Manufacturers Limited	Henderson	Shopfitting & furniture manufacturing	1991	11,686	2,915
Trappitt, Stephen Ross	Pukekohe	Commercial cleaner	1991, 1992	5,620	1,375
Tregurtha, James Arthur	Sandringham (formerly Te Atatu North)	Cleaner	1991	50,529	12,620
Triwall Systems New Zealand Limited (in liquidation)	Auckland (formerly Whangarei)	Door manufacturing	1991, 1992	28,256	7,050
Trotter, Graham Ritchie	Orewa	Saw doctor	1992	6,163	10,940
True Colours Paint & Panel Limited (in liquidation)	Auckland, formerly East Tamaki	Panelbeating	1991	6,644	9,955
Tumai, Frank	Mangere Bridge	Roading contractor	1991, 1992	3,599	895
Tureen Equities Limited (in liquidation)	Auckland	Clothing manufacturing & retailing	1992	15,101	3,760
Tyro Enterprises Limited	Remuera	Lingerie manufacturing	1991	35,929	3,580
United Roofing Limited	Glen Eden	Contract roofing	1992	3,131	770
Uptown Florist Limited	Auckland	Florist	1991, 1992	1,841	450
Vergis, Johnson Koshi	Hillsborough	Restaurateur	1991, 1992	2,420	600
Viking Ironcraft 1978 Limited	Avondale	Sheet metal product manufacturing	1991, 1992	60,069	15,000
W.H. Walker Limited	Mt Eden	Importing & selling welding machinery	1992	822	1,230
Wards, Murray John	Massey, Auckland	Poultry farmer	1991, 1992	15,190	1,875
Wards, Robyn Ann	Massey, Auckland	Poultry farmer	1991, 1992	15,190	1,875

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
				\$	\$
Watson, Edwin George Henry (in relation to Watson Interiors Limited (in liquidation))	Onehunga	Company director	1991, 1992	3,596	2,725
Wheeler Electronics Servicing Company Limited	Mt Roskill	Electronics repairing	1992	1,057	260
Whipp, William James (in relation to William J. Whipp Limited)	Onehunga	Painter & decorator	1991, 1992	18,961	4,715
Wiki, Logan David	Green Bay	Clothing cutter	1991	843	1,260
Wiki, Logan David	Green Bay	Clothing cutter	1991	6,591	9,880
Wills, Denise Susan	Papatoetoe	Property maintainer	1992	874	105
Wills, Mark Norman	Papatoetoe	Property maintainer	1992	874	105
Wright, Andrew	Albany (formerly Riverhead)	Panelbeater	1991	617	480
Yvonne Sanders Antiques Limited	Epsom	Antique dealing	1992	2,876	715
<i>Whangarei</i>					
Associated Blasting Services Limited (in liquidation)	Whangarei	Sand blasting/spray painting	1992	1,888	470
Awanui Sawmills Limited	Awanui	Sawmilling	1991, 1992	17,789	4,440
Bayswater Inn Limited	Paihia	Motel & restaurant	1992	5,593	1,390
Chittenden, Charles David (in relation to North Country Developments Limited (in receivership))	Whangarei	Builder	1991	6,374	9,565
Electrocon Northland Limited (in liquidation)	Whangarei	Electrical contracting	1992	13,111	3,265
Henry, Ross Alexander	Awanui	Publican	1992	901	225
Kaitaia Work Trust	Kaitaia	Access training provider	1992	9,775	2,435
Kerikeri Marine & Mechanical Engineering Limited (in liquidation)	Kerikeri	Engineering	1991	12,525	9,390
Lane, Ngarana Roma	Dargaville	Home bakery proprietress	1992	841	1,260
McGregor, Craig Johnson	Matakohe	Dairy Farmer	1991, 1992	2,591	635
McLean, Douglas Edward	Whangarei	Car painter	1992	1,316	325
McNabb, Lynn Josephine	Russell	Quarry operator	1991	6,631	1,660
Madsen, Brian Carl	Ruawai	Dairy farmer	1992	950	230
Mahuri Marae	Taheke	Access training provider	1991	2,107	525
Orams Marine (1985) Limited (in liquidation)	Whangarei	Boat building	1992	7,486	11,765
Orams Marine (1985) Limited (in liquidation)	Whangarei	Boat building	1992	20,879	31,310
Slade, John James	Te Kao	Forestry contractor	1992	5,751	4,820
Waikato Region					
<i>Hamilton</i>					
Aroha Waihou Bakeries Limited	Waihou	Bakery	1992	4,531	1,130
Aroha Waihou Bakeries Limited	Waihou	Bakery	1992	7,800	1,930
Barry, Doone Frederick John (trading as Fountain City Demolition)	Claudelands	Demolition business proprietor	1991, 1992	5,789	2,850
N.D. & S.K. Bason Limited (trading as Scamps Junior Fashions)	Hamilton & Dinsdale	Clothing retail	1992	1,350	320
Brough, John Wallace (in partnership with Nancy Ratana, trading as Solstice)	Raglan	Clothing retailer	1990, 1992	2,114	440
Bunker, Peter Noel (in relation to Hamilton Vehicle Testing Station Limited)	Cambridge	Company director	1991, 1992	15,506	1,510
Custom Signs Limited	Hamilton	Signwriting	1991, 1992	3,604	330
Fabing, David Andrew (in partnership with Kenneth, Pauline, Trevor, and Dianne McIntyre)	Morrinsville	Pig farmer	1991, 1992	1,542	160
Frew, David Charles	Matamata	Dairy farmer	1992	1,311	300
Grenwell Corporation Limited	Frankton	House construction	1992	3,054	740
Hopa, Desmond Manuwhiri (as Administrator for the Living Christian Fellowship Training Centre)	Gordonton	Trust administrator	1992	5,262	2,620
Kewene, Albert Manahi	Hamilton West	Dentist	1992	1,993	480
Lidco Holdings Limited	Cambridge	Sawmilling	1992	3,340	790
McIntyre, Kenneth Julian (in partnership with Pauline, Trevor, and Dianne McIntyre and David Fabing)	Morrinsville	Pig farmer	1991, 1992	1,542	160
Moughan, Michael Francis (in relation to Avalon Technical Services Limited)	Chedworth	Company director	1992	54,461	13,580
Murray's Joinery Limited	Frankton	Joinery	1992	6,204	1,530

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
				\$	\$
Pollock, Dawson Craig (in partnership with Jan-eine Erica Pollock)	Cambridge	Farmer	1992	3,432	840
Pollock, Jan-eine Erica (in partnership with Dawson Craig Pollock)	Cambridge	Farmer	1992	3,432	840
Premier Curtain Makers Limited	Te Rapa	Curtain making	1991, 1992	1,125	260
Richards, Clement John (in partnership with Noeline Ann Richards trading as N.C.K. Clothing)	Frankton	Clothing manufacturer	1991	1,275	290
Richards, Noeline Ann (in partnership with Clement John Richards trading as N.C.K. Clothing)	Frankton	Clothing manufacturer	1991	1,275	290
Roberts, Patricia Sarah Ann (in partnership with Maurice John Roberts trading as La Fleur restaurant)	Matamata	Restaurateur	1992	1,253	600
Smallman, Andrew	Taumarunui	Builder	1992	5,359	1,330
R.M. Webb Limited	Cambridge	Engineering	1992	7,835	1,950
Wilsem, Wim John Bernard (in partnership with Ann Marie Brigin Wilsem)	Fairfield	Leather goods manufacturer	1991, 1992	4,223	1,000
<i>Napier</i>					
Dolbel, Merryl Lynne (in partnership with Michael Philip Dolbel)	Napier	Building contractor	1991, 1992	2,793	700
Dolbel, Michael Philip (in partnership with Merryl Lynne Dolbel)	Napier	Building contractor	1991, 1992	2,794	700
Hodges, Iain	Hastings	Cobblestone paving contractor	1991	4,493	1,115
Lawrence, Raewyn Irene (in partnership with Richard De Val Lawrence trading as Chilton Gardens)	Napier	Florist & grower	1992	1,939	480
Lawrence, Richard De Val (in partnership with Raewyn Irene Lawrence trading as Chilton Gardens)	Napier	Florist & grower	1992	1,940	480
New Zealand Freezing & Related Industries Clerical Officers Industrial Union Of Workers	Hastings	Trade union	1991, 1992	4,406	1,100
<i>New Plymouth</i>					
Adams, Roger John (bankrupt) (formerly in partnership with Doreen Violet Adams)	Stratford	Car salesman & radiator repairman	1991, 1992	9,792	2,435
Hearn Holdings Limited	New Plymouth	Accommodation bureau	1992	945	225
Jepson, Graeme Noel (in partnership with Marie Aileen Jepson trading as Lawnboys)	New Plymouth	Pet shop & motor mower repair proprietor	1991, 1992	2,149	525
Jepson, Marie Aileen (in partnership with Graeme Noel Jepson trading as Lawnboys)	New Plymouth	Pet shop & motor mower repair proprietor	1991, 1992	2,149	525
Quinstar Holdings Limited	New Plymouth	Sewing machine retailing	1992	889	220
Tett, Janna Wilhelmina (in partnership with Peter William Tett formerly trading as Bellissimo)	New Plymouth	Restaurateur	1991, 1992	2,063	480
Tett, Peter William (in partnership with Janna Wilhelmina Tett formerly trading as Bellissimo)	New Plymouth	Restaurateur	1991, 1992	2,063	480
Wanganui Building Services Limited	New Plymouth	Roofing & cladding	1990	1,754	435
Waylyn Holdings Limited	New Plymouth	Fruit & vegetable retailing	1992	1,585	2,360
<i>Rotorua</i>					
Brimmer, Gregory Hugh (in partnership with Ann Neldaleen Brimmer trading as Sunset Automotive Services)	Rotorua	Garage proprietor	1991	5,510	1,350
<i>Tauranga</i>					
Bell, Judith Kay (in partnership with Nelson Matthew Bell trading as Bell Gas Cylinders)	Mount Maunganui	Gas cylinder manufacturer	1992	1,397	340
Bell, Nelson Matthew (in partnership with Judith Kay Bell trading as Bell Gas Cylinders)	Mount Maunganui	Gas cylinder manufacturer	1992	1,397	340
Sunshine Design and Surf Limited	Mount Maunganui	Surfboard manufacturing	1992	1,952	480

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
				\$	\$
Central Region					
<i>Lower Hutt</i>					
International Television Association New Zealand Incorporated	Lower Hutt	Video association	1991	706	240
James Winchcombe Construction Limited	Whitby	Building construction	1991	5,976	1,490
Knight, Michael Blair	Island Bay	Builder	1989	4,058	3,180
Magure, Bernard	Porirua	Employment agent	1991	7,139	1,780
Martins Training Centre Limited	Taita	Training centre	1991	2,939	730
Miliszewski, Kazimierz Stanislaw	Wellington	Barrister and solicitor	1990	4,653	6,980
Nelburn Industrial Electronics Limited	Wellington	Electronics	1991	1,286	1,280
Nightingill, John Alan	Akatarawa	Cleaning contractor	1991	776	1,170
Pacific Island Forum (Hutt Valley)	Belmont	Community services	1991	7,445	1,860
Prolab Limited	Newtown	Photographic laboratory	1991	4,051	4,051
<i>Masterton</i>					
Gray, Brian John (bankrupt) (in partnership with Marlene Alice Gray (bankrupt))	Carterton	Transport operator	1992	901	445
Gray, Marlene Alice (bankrupt) (in partnership with Brian John Gray (bankrupt))	Carterton	Transport operator	1992	901	445
Jensen, Virginia Georgia	Masterton	Clothing manufacturer	1992	812	812
<i>Palmerston North</i>					
Browne, Dorothy Myrtle (in partnership with Graham Matthew Browne trading as Precision Auto Electronics)	Palmerston North	Automotive electrical repairer	1991	270	400
Browne, Graham Matthew (in partnership with Dorothy Myrtle Browne trading as Precision Auto Electronics)	Palmerston North	Automotive electrical repairer	1991	270	400
Comerford, Richard	Sanson	Silverculturist	1991	3,145	780
Craw, Stephen Mark	Palmerston North	Farmer	1991, 1992	995	240
Feekey, Kevin Patrick	Palmerston North	Painter & decorator	1991, 1992	7,278	910
Martin, Keren May (trading as Lace Bridal Hire)	Palmerston North	Dressmaker & clothing hirer	1992	996	250
Muir, Alison Marie (trading as Serenity Home Help)	Palmerston North	Domestic services	1991, 1992	13,896	6,900
Obery & Page Limited	Pahiatua	Hotel	1991, 1992	6,248	1,560
Ocein Holdings Limited	Palmerston North	Restaurant	1992	3,211	805
Ocein Holdings Limited	Palmerston North	Restaurant	1992	2,887	2,550
Poetsch, Richard Leopold	Levin	Builder	1992	173	40
Scott, McGregor Neil (in partnership with Neil Alan Scott (trading as Oxford Hotel))	Levin	Hotelier	1991	10,302	2,575
Scott, Neil Alan (in partnership with McGregor Neil Scott (trading as Oxford Hotel))	Levin	Hotelier	1991	10,302	2,575
Te Pipiwharauoa Kohanga Reo Whanau Weather Shield Limited	Palmerston North	Kohanga Reo	1992	1,393	340
	Palmerston North	Protective flooring surfaces specialist	1991, 1992	6,599	1,640
Wenborn, Stewart David	Palmerston North	Milk deliverer	1991	1,016	260
Winterburn, Lenore Jane (in partnership with Winterburn, Graham)	Foxton	Baker	1991	944	1,370
<i>Porirua</i>					
Barker, Miles Peree	Waikanae	Retailer of motor mowers/ school bus driver	1992	1,395	320
Big Boy Holdings Limited	Wellington	Gymnasium	1992	10,919	2,710
Davis, Kathryn Margaret (in partnership with Murray Charles Davis)	Strathmore	Secretary	1991	802	1,195
Davis, Murray Charles (in partnership with Kathryn Margaret Davis)	Strathmore	Managing director	1991	802	1,195
<i>Wanganui</i>					
Jones, Caryl Noeline (in partnership with David Russell William Jones)	Taihape	Drycleaning proprietress	1992	335	670
Jones, David Russell William (in partnership with Caryl Noeline Jones)	Taihape	Drycleaning proprietor	1992	335	670
Reading, Colleen June (in partnership with Howard Keith Reading)	Mangaweka	Cafe proprietress	1992	118	235
Reading, Howard Keith (in partnership with Colleen June Reading)	Mangaweka	Cafe proprietor	1992	118	235

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>Wellington</i>					
Tadix Investments Limited	Wellington	Restaurant	1991	39,554	9,886
Webster, Shane R	Raumati Beach	Carpenter	1991	6,466	1,600
Williams Security Services Limited	Upper Hutt	Security services	1991	16,371	4,070
Yarrell, Douglas Owen	Lower Hutt	Furniture repairer	1990, 1991	6,835	1,675
Yarrell, Tony Harry	Lower Hutt	Furniture repairer	1990, 1991	6,835	1,675
Young, Kathleen	Miramar	Fruit & vegetables retailer	1992	213	205
Young, Victor Edwin	Miramar	Fruit & vegetables retailer	1992	213	205
Zip Zap Electrical Limited	Titahi Bay	Electrical appliances & fittings	1992	98	90
Zip Zap Electrical Limited	Titahi Bay	Electrical appliances & fittings	1991, 1992	3,281	1,610
<i>Southern Region</i>					
<i>Christchurch</i>					
Andrews, Peter James	St Albans, Christchurch	Builder	1992	8,774	4,388
Ash, Lance	Halswell, Christchurch	Plasterer	1991, 1992	4,810	1,200
Atkinson, Christopher Barrie	Fendalton, Christchurch	Barrister	1992	223	557
Avondale Furniture Group Limited	Wainoni, Christchurch	Furniture manufacturer	1992	32,759	4,085
Benson, Garry Raymond (in relation to The Wholesale Plant Nursery Limited)	Huntsbury, Christchurch	Nurseryman	1991, 1992	3,095	768
Robert & Lynette Boswell Limited	Waimate	Hotel	1992	889	225
Boyd, Ann	Wainoni, Christchurch	Hairdresser	1991, 1992	3,719	350
Brankin, Thomas David (in relation to Brankin Holdings Limited)	Christchurch	Company director	1991	7,108	1,780
Brankin, Thomas David (in relation to Village Bread & Donuts Limited)	Christchurch	Company director	1992	7,996	1,995
Cane Furniture Manufacturers Limited	Upper Riccarton, Christchurch	Furniture manufacturer	1992	4,408	2,200
Chambers, John Gardiner (in relation to Carpet Care Limited)	Addington, Christchurch	Carpet cleaner	1992	3,413	3,413
Chatham Island Fishermans Co-Operative Limited	Chatham Islands	Fishing co-operative	1991	15,230	1,900
Christchurch Engine Reconditioners Limited	Sydenham, Christchurch	Engine reconditioning	1992	3,052	382
Christchurch Real Estate Limited	Bryndwr, Christchurch	Real estate	1992	3,398	850
Crosby, Simon Bruce Anakin (in relation to Avondale Furniture Group Limited)	Linwood, Christchurch	Company secretary	1992	32,759	4,085
Crosby, Simon Bruce Anakin (in relation to G.P. Russell & Sons Limited)	Linwood, Christchurch	Company secretary	1992	4,710	1,175
Denny, Michael William (in relation to Michael Denny Limited)	St Albans, Christchurch	Car salesman	1992	3,192	1,570
Edwards, Gary Robert	Kaiapoi	Hairdresser	1992	506	250
Fineran, Graeme James (in relation to Christchurch Engine Reconditioners Limited)	Sydenham, Christchurch	Company director	1992	3,052	382
Hardie, Glenda (in partnership with Wayne Hardie)	Hei Hei, Christchurch	Panelbeater	1991, 1992	4,807	590
Hardie, Wayne (in partnership with Glenda Hardie)	Hei Hei, Christchurch	Panelbeater	1991, 1992	4,807	590
Harkerss, Lawrence Edward (in relation to Harkerss Brothers Limited)	Southbridge	Builder	1992	5,359	670
Hunt, Walter William	Hornby, Christchurch	Engineer	1991, 1992	22,359	5,590
Hurn, Peter Newell (in relation to Tom's Garage Limited)	Fendalton, Christchurch	Company director	1992	2,713	288
Hyndman, Dominick Char (in relation to William Allan Martin Mason)	Lyttelton	Accountant	1991	1,207	300
Michael Denny Limited	Waltham, Christchurch	Car sales	1992	3,192	395
Parry, Russell William Glyn (in relation to The Truck & Forklift Shop Limited)	Fendalton, Christchurch	Taxation & management consultant	1991	5,333	645
Pearson, Graeme Alexander (in relation to Peron Project Management Limited)	Sumner, Christchurch	Company director	1992	1,198	150
Peron Project Management Limited	Shirley, Christchurch	Management	1992	1,198	150
Poliko, Esera (in relation to Health-A-Mania Centre Limited)	Christchurch	Solicitor	1992	4,229	530
Rangiora Town & Country Club	Rangiora	Chartered club	1991, 1992	11,425	2,820
G.P. Russell & Sons Limited	Wainoni, Christchurch	Furniture retailer	1991	4,710	1,175
Saunderson, Steven Brent (in relation to Cane Furniture Manufacturers Limited)	Papanui, Christchurch	Company director	1992	4,408	2,200
Shangri La Restaurant Limited	Christchurch	Restaurant	1991	17,825	8,900

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
				\$	\$
Sim, Andrew Poh (in relation to Shangri La Restaurant Limited)	Christchurch	Manager	1991	17,825	8,900
Szentivangi, Jenő Nicholas	Redwood, Christchurch	Panelbeater	1991, 1992	2,071	1,550
Tanner Security Limited	Hillmorton, Christchurch	Security	1992	9,444	2,340
Tenants Protection Association Christchurch Incorporated	Christchurch	Social agency	1992	1,830	225
Watson, Bruce Peter (in partnership with Stephanie Lynette Watson)	Westmoreland, Christchurch	Clothing manufacturer	1992	1,150	145
Watson, Stephanie Lynette (in partnership with Bruce Peter Watson)	Westmoreland, Christchurch	Clothing manufacturer	1992	1,150	145
Woods Custom Gun Limited	Sydenham, Christchurch	Gunsmith	1992	1,875	932
Woods, Rodney Maxwell (in relation to Woods Custom Gun Limited)	Yaldhurst, Christchurch	Company director	1992	1,875	932
<i>Greymouth</i>					
Millar, William Roderick	Greymouth	Service station manager	1992	18,572	4,590
<i>Invercargill</i>					
McCallum, Hamish Logan	Invercargill	Fruit retailer	1992	2,837	706
<i>Nelson</i>					
Blakeborough, Gilbert	Nelson	Motorcycle mechanic	1991, 1992	1,259	318
Wilson, Ross William	Nelson	Car groomer	1991, 1992	1,910	480
<i>Oamaru</i>					
Pitches & Whyte Limited	Oamaru	Painters & decorators	1992	3,454	850
<i>Timaru</i>					
McLennan, Malcolm Richard	Waimate	Food retailer	1992	284	75
Saver, William John	Timaru	Gymnasium operator	1992	1,162	290
Temuka Home Bakery Limited	Temuka	Bakery	1992	9,239	1,560

†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 30th day of June 1992. 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 9th day of October 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
					\$	\$
Central Region						
<i>Masterton</i>						
Henson, David and Fiona Janet	Masterton	Farmers	A	May 1988	1,026	500
<i>Palmerston North</i>						
Harris, Keith Edmund (in partnership with Jocelyn Gladys Harris)	Sanson	Dairy farmer	A	Aug 1990	1,143	1,140

*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 1 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
					\$	\$
Northern Region						
<i>Manukau</i>						
G.W. Keane Limited	Clevedon	Farriery	A	Feb 1987–Feb 1991	4,428	4,420
Ley, Stephen John	Kohimarama	Car painter	B	Mar 1990–Jan 1991	2,162	3,240
Liddle, John David	Torbay	Carpenter	A	May 1990, Sep 1990	1,041	1,560
MacKenzie, Wayne Lloyd	Papatoetoe	Fire extinguisher salesman	B	Feb 1992	103	300
Manilal, Shantilal	Mangere	Fruit retailer	B	Oct 1989–Jun 1990	146,170	146,160
Moa Publications (1985) Limited	Epsom	Book publishing	A	Sep 1990, Jan 1991	882	1,330
Mount Royal Vineyards Limited	Ponsonby	Winemaking	A	Mar 1991	2,875	2,875
<i>Otahuhu</i>						
Beckett, Bernard Anthony	Glenfield	Upholsterer	A	Jun 1989–Dec 1990	13,665	15,475
Bleakhouse Holdings Limited	Howick	Building	A	Nov 1990, Jan 1991	48,880	48,880
Carney Developers Limited	Takanini	Property developing	A	Feb 1991, Mar 1991	21,886	21,800
Chandrakant and Kusum Limited	Otahuhu	Clothing retailing	A	Jan 1991	991	1,486
Creeklund Properties Limited	Blockhouse Bay	Property developing	A	Nov 1990	51,600	51,600
<i>Takapuna</i>						
Sea-Tow Limited	Auckland	Operating tugs & supplying sand	A	Nov 1988, Jan 1989	2,561	3,825
Season Products Limited	Glenfield	Clothing, hat & cap manufacturing	A	Jan 1991	1,385	2,075
Shelton, Toby Lea	Takapuna	Furniture maker	A	Jan 1990	1,950	1,950
Thomas, Barbara Marie	Devonport	Secretary	A	Dec 1990	2,340	3,510
<i>Whangarei</i>						
Exclusive Cottages Limited (formerly Osborne Construction Limited)	Whangarei	Building construction	A	Jul 1988	6,004	9,000
Sparksman, Dennis Logan	Mangonui	Road transport operator	A	Mar 1987, Nov 1987, Jun 1988	3,660	5,491
Waikato Region						
<i>Hamilton</i>						
Modern Painters Limited	Hamilton	Painting contracting	A	Feb 1989–Jul 1989	790	1,200
Schollum, Graeme Andrew	Melville (formerly Beerescourt)	Car salesperson	B	Sep 1989–Jan 1990,	3,016	4,500
<i>Tauranga</i>						
Nicholas, Gary Ross	Mount Maunganui	Paving contractor	A	Dec 1991	436	650
Central Region						
<i>Lower Hutt</i>						
Hi Rise Plumbing & Roofing Limited	Miramar	Plumbing & roofing	A	Jun 1990–Feb 1991	8,598	2,150
Howard, Gregory Brian (trading as In-Exterior Lighting)	Roseneath	Lighting consultant	A	Jan 1990–Mar 1991	3,368	840
Lambert, Gerard Gordon (trading as Grime Fighter)	Wellington	Window cleaning contractor	B	Aug 1990–Apr 1991	3,722	5,580
<i>Wellington</i>						
Daley, John Joseph	Mornington	Carpenter	A	Jun 1989–Nov 1990	4,073	4,050

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
					\$	\$
Southern Region						
<i>Nelson</i>						
Kenneth J. & Natalie R.W. White	Opouri Valley	Dairy Farmers	B	Sep 1990, Oct 1990	4,042	1,610

*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.

