



LAW &amp; ORDER OFFICE

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## **NAMES OF TAX EVADERS**

**Erratum**

The Commissioner of Inland Revenue wishes to acknowledge that in the *New Zealand Gazette*, published on 23 October 1992 (issue No. 171) the following details were published in error:

**Schedule II****Northern Region***Henderson*

Dawkins, Trevor Allan            Birkdale

The Commissioner regrets this error and wishes to extend his sincere apologies to Mr Dawkins, his friends and family.

**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 31st day of December 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 23rd day of March 1993.

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
					\$	\$
<b>Waikato Region</b>						
<i>Hamilton</i>						
Bennett, John Roger	Morrinsville	Builder	A	1987	36,645	19,000
<i>Rotorua</i>						
Jermy, Keith	Tauranga (formerly Reporoa)	Farmer	A	1978, 1982, 1985, 1986	15,123	14,500
<b>Central Region</b>						
<i>Palmerston North</i>						
Campbell, William Neil	Palmerston North	Retired manager	A	1986-1990	4,068	3,900
Goldingham, Francis Quinn	Palmerston North	Company manager	E	1984-1986	-	-
Joy, Carolyn Anne	Levin	Shorthand typist	A	1985-1991	9,820	2,460
Karantonis, John Steven	Wellington (previously Feilding)	Painter and wallpaper hanger	A	1990	2,891	570
McRae, Owen Alrick	Pongaroa	Commercial fisherman	A	1978-1982	103,632	103,260
Viscount Electronics (1982) Limited (in receivership)	Palmerston North	Electronics retailer	A	1984-1986	4,787	4,600
<b>Southern Region</b>						
<i>Christchurch</i>						
Collingwood, Gordon David	Parklands, Christchurch	Superannuation plan administrator	A	1984-1989	12,918	6,445
O'Loughlin, Michael William	North New Brighton, Christchurch	Plumber	A	1986, 1987	23,134	19,380
O'Loughlin, Peta Dorothy May	North New Brighton, Christchurch	Housewife	E	1986, 1987	-	-
Sara, Harvey William	Westport	Clerk	A	1980, 1982, 1986	2,179	2,140
<i>Dunedin</i>						
Moodie, Raymond John	Port Chalmers	Sales representative	A	1986-1989	3,796	3,780
<i>Greymouth</i>						
Clemett, Alexis Maree	Hokitika	Solo parent	E	1993	-	-
Mann, Richard John	Hokitika	Unemployed	BDE	1993	-	-

## Schedule I—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
Richardson, Shaun Phillip	Hokitika	Moss picker	BD	1993	\$ -	\$ -

\*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.

“D” Wilfully misleading the Commissioner.

“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) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Ono, Fumiko	United States of America	Tour co-ordinator	A	1987-1989	10,232	9,210
Patrick, Ann Pauline	Maraetai	Nurse	A	1987, 1988	4,165	5,195
Patrick, John	Maraetai	Engineer	A	1987-1990	7,947	9,160
Pirie, Katharina Violet Anna	Northcote	Accounts clerk	A	1988, 1989	2,145	2,145
Prasad, Rosalyn	Auckland	Bank officer	A	1990, 1991	2,324	1,155
Ranchhod, Kamau	Papatoetoe	Forecourt attendant	A	1985-1987	1,867	930
Ranchhod, Raman Vallabh	Papatoetoe	Service station proprietor	A	1985-1987	2,664	1,330
Randle, Stephen David Paul	Grey Lynn	Chef	A	1987-1989	6,318	7,570
Richardson, Graeme James	Epsom	Accountant	A	1988, 1989	18,723	28,090
Riley, Brett Richard	Bucklands Beach	Engineer	A	1990	413	620
<i>Henderson</i>						
Davies, Joyce Madeline	Murrays Bay	Superannuant/part time salesperson	A	1986-1990	8,760	13,120
Dean, Louis Stephen	Glendene (formerly Glen Eden)	Orchardist	A	1987-1989	2,903	2,890
Delamere, Karen Anne	Epsom	Company director	A	1986-1989	1,151	1,730
Deloni, Nicholas Charles	Pakuranga	Water serviceman	A	1986-1990	2,956	4,420
Devine, Terrence Malcolm	Kohimarama	Business finance and investment manager	A	1987-1990	25,380	38,060
Dorrington, Brian Braithwaite	Mairangi Bay	Registered valuer	A	1988	298	440
Dorrington, Lynette	Mairangi Bay	Staff nurse	A	1988	320	400
Douglas, Graeme Bruce	Te Atatu	Flooring contractor	A	1987-1989	12,783	12,760
Edmonds, Robyn Virginia	Papatoetoe	Cafeteria assistant	A	1990	1,252	1,875
Faeteete, Alofagia	Mangere	Steelworker	A	1989	802	1,200
Fairhurst, Robert James	Pakuranga	Sales manager	A	1989	1,062	1,590
Felts, Betty Judith	New Lynn	Insurance clerk	A	1981-1989	4,515	5,620
Foster, Lucian Margaret	Weymouth	Counsellor	A	1989	621	930
Freebairn, Josephine Frances (deceased)	Formerly Grey Lynn	Retired cleaner	A	1982-1990	50,967	50,930
Gedye, Grant Henry	Epsom	General manager	A	1989, 1990	642	950
Gimblett, Kevin John	Glendowie	Company director/sports co-ordinator	A	1988, 1989	23,136	17,345
Gordon, Ian McCaul	Pakuranga (formerly Howick)	Manager	A	1987-1990	3,190	4,770
Grima, Christopher John	Murrays Bay	Company director	A	1987-1989	4,254	6,380
Handley, Darryl Alexander	Silverdale (formerly Orewa)	Linesman	A	1987, 1989	637	950
Holland, Graham Harold	Mangere Central	Factory worker	A	1989	798	1,190
Hopp, Martina Bernarda Antje	Mount Roskill	Fish shop proprietor	A	1979-1983	6,189	6,170
Horn, Geoffrey Lewis	Hikurangi (formerly Panmure)	Company manager	A	1988	5,071	5,000
Nolan Agencies Limited	Newton	Importing toys and stationery	A	1982, 1984-1987	46,773	50,670
<i>Manukau</i>						
Ioane, Ivoga	Mangere	Process worker	A	1990	1,091	1,630
Jennings, Stephen	Kawakawa Bay (previously Royal Oak)	Contracts manager	A	1988	2,870	4,300
Johnson, Richard Ian	Glenfield	Assistant manager	A	1990	884	1,320
Jordan, Peter Francis	Kohimarama	Engineering consultant	A	1989, 1990	7,184	10,770
Joseph, Joseph	Glen Eden	Security officer	A	1989	2,779	1,390
Kaipo, Samuel Vincent	Glendene	Unemployed/contractor	A	1990	1,801	900
Karaua, Sharon	Weymouth	Secretary	A	1990, 1991	2,422	3,630
Karika, Ramea	Takanini	Prison officer	A	1990	1,137	1,705
Lee, Houston Darren	Otara (previously Papatoetoe)	Labourer	A	1990	1,924	1,920
Leulau, Roseta	Mangere	Nurse	A	1989	800	1,200
Mahe, Falakiko Manukianga	Papatoetoe	Supervisor	A	1989	1,312	1,310
McDonald, Devon Ellis	Beachlands	Solicitor	A	1988, 1989	1,356	2,030
Milner, Gail Pamela	Papakura	Factory manageress	A	1989-1991	5,961	8,950

## 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>Otago</i>						
Alsweiler, Mary Catherine	Mangere Bridge	School teacher	A	1986–1989	2,334	2,333
Avega, Fanuatama	Auckland	Unemployed	A	1988	1,439	2,158
Ball, Michal Peter Huriwaka	Weymouth	Retailer	A	1988–1991	18,263	18,265
Barrett, Clive	Manurewa	Driver/yardman	A	1988	704	704
Bennett, Graham Arthur	Birkdale	Sales manager	A	1988	1,474	1,470
Bryant, David Phillip	Howick	General manager	A	1989	1,468	2,202
Bryant, Gillian Tessa	Howick	Relieving teacher	A	1989	335	502
Bucholz, Anne Elizabeth	Devonport	Librarian	A	1987	1,490	1,490
Burdett, Lee Anne	Howick	Postwoman	A	1987–1989	2,588	2,387
Chandra, Praveena	Howick	Bank officer	A	1989	1,630	2,445
Crawley, Lesley Anne	Torbay	Telephonist/insurance representative	A	1988	1,728	1,728
<i>Takapuna</i>						
Sititi, Toravei	Onehunga	Storeman	A	1990	1,091	1,630
Sweetman, Thomas Henry	Green Bay	Company director (previously factory worker)	A	1984–1988	24,872	37,290
Takaa, Rangipari	Saint Johns (formerly Grey Lynn)	Computer operator	A	1987–1990	11,722	17,570
Taufa, Anna	Ponsonby	Kitchenhand	A	1988	1,770	2,655
Tongia, Andy	Mangere	Foundry worker	A	1990	769	1,150
Wemyss, Arlene Marie	Papakura	General contractor	A	1990	4,299	6,450
<b>Waikato Region</b>						
<i>New Plymouth</i>						
Cunningham, Patricia Beryl	Oakura	Company director/school teacher	A	1987–1989	5,460	4,085
Sheehan, Alexander John (also known as Alick)	New Plymouth	Part-time insurance broker	A	1989	3,331	4,997
<i>Rotorua</i>						
Whitley, Bryan Owen Wyn	Rotorua	Company director/bricklayer	A	1987, 1989	2,834	570
<i>Tauranga</i>						
Jensen, Raymond	Tauranga	Retired	A	1989–1991	1,586	2,375
Shea, Gary Ernest	Tauranga	Builder	B	1990	2,590	3,885
<b>Central Region</b>						
<i>Lower Hutt</i>						
Loughnan, Marie Therese	Mount Cook	Teacher	A	1989	2,472	1,850
Murch, Brian Lawrence	Wainuiomata	Builder	A	1986–1988	3,585	5,380
<i>Palmerston North</i>						
McRae, Owen Alrick	Pongaroa	Commercial fisherman	A	1977	9,087	9,080
<i>Porirua</i>						
Allied Airconditioning and Refridgeration Limited	Lower Hutt	Airconditioning contracting	A	1987, 1988	7,785	11,677
Ashe, David Arnold (in partnership with Justine C.B. Ashe)	Lower Hutt	Retired	A	1989	982	980
Bojanowski, Bronislaw	Lower Hutt	Retired	A	1987–1989	29,241	31,900
Bojanowski, Daniela	Lower Hutt	Retired	A	1988, 1989	6,252	3,100
Capital City Rentals (1983) Limited	Lyall Bay	Television and video rental, sales and repairs	A	1987	9,431	14,140
Geddes, Zita Doreen	Johnsonville	Housewife	A	1988	2,458	2,450
<i>Wellington</i>						
Webster, Shane Robert	Raumati	Builder	A	1991	519	770
<b>Southern Region</b>						
<i>Dunedin</i>						
Keogh, Ciaran Maurice	Dunedin North	Student	A	1989, 1990	1,787	2,670
<i>Timaru</i>						
Muir, Robert William	Ashburton	Carpenter	A	1990	1,390	1,040

## 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
Peattie, Albert Michael	Temuka	Freezer hand	A	1989, 1990	1,702	850

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

“A” Furnishing false returns of income.

“B” Failing to furnish 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>Northern Region</b>					
<i>Henderson</i>					
Eastman, Stuart James (in relation to S.J. Eastman Holdings Limited (in liquidation))	Remuera	Company director	1990, 1991	59,998	-
Furniture Makers (NZ) Limited (in receivership)	Auckland (formerly Penrose)	Wholesale and retail furniture supplies	1987, 1988	359,777	179,855
<i>Otago</i>					
Beldham, Julie Theresa	Avondale	Car valet	1992	4,246	-
<b>Waikato Region</b>					
<i>Hamilton</i>					
Green, Janette Elaine	Huntly	Clothing manufacturer	1992	1,531	2,280
Rink, Trevor Robert	Taumarunui	Plumber and drainlayer	1992	5,693	-
<i>Napier</i>					
Haerewa, Robert John	Napier	Transport operator	1991, 1992	5,860	-
<i>Rotorua</i>					
Savage, Christopher Patrick Jerram (bankrupt) (in relation to Samtrams Transport Limited (in liquidation))	Rotorua	Company director	1991, 1992	43,348	-
<b>Central Region</b>					
<i>Lower Hutt</i>					
Park, Grant Richard	Pukerua Bay	Panelbeater and parts retailer	1990, 1991	37,628	-
<i>Palmerston North</i>					
Jayasinha, Bellanavidanelage Elmo Stanley	Shannon	Doctor	1992	1,428	2,140
Winterburn, Lenore Jane (in partnership with Graham Winterburn)	Foxton	Baker	1991, 1992	1,380	2,065
Wood, Roger Allan	Kimbolton	Farmer	1992	1,531	2,200
<i>Porirua</i>					
Hunt, Michael John (in relation to Brooks Aluminium Joinery Limited (in liquidation))	Eastbourne	Managing director	1991, 1992	-	-
McCarty, Warren Kerry (in relation to Ace Cleaning Services Limited (in liquidation))	Silverstream	Managing director	1991, 1992	-	-
<b>Southern Region</b>					
<i>Blenheim</i>					
Jobberns, Mary Josephine (in relation to Murray D. & Mary J. Jobberns Partnership)	Blenheim	Milkbar operator	1990	3,916	970
Jobberns, Murray David (in relation to Murray D. & Mary J. Jobberns Partnership)	Blenheim	Milkbar operator	1990	3,916	970
<i>Christchurch</i>					
Pence, Ben Anthony	Redwood, Christchurch	Hairdresser	1991, 1992	7,849	-
Schulz, Brent Nicholas (in relation to Mr Schruhs Limited)	Prebbleton	Nurseryman	1991, 1992	6,849	10,276
Schulz, Brent Nicholas (in partnership with Christine Shearer)	Prebbleton	Nurseryman	1991, 1992	4,228	7,095
Woods Custom Gun Limited	Sydenham, Christchurch	Gunsmith	1992	627	620
Woods, Rodney Maxwell (in relation to Woods Custom Gun Limited)	West Eyreton	Company director	1992	627	620
<i>Greymouth</i>					
Reihana, Wallace	Cobden	Fish unloader	1992, 1993	4,277	-

## 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
Ryall, Henry Boyd	Greymouth (formerly Westport)	Hotelier	1991-1993	\$ 22,455	\$ -
<i>Nelson</i>					
Hall, James Edward	Takaka	Restaurateur	1992, 1993	3,015	750
Nelson Shuttle & Taxi Services Limited	Nelson	Shuttle service	1992, 1993	1,388	345
B.B. & C.A. Wilson Holdings Limited	Nelson	Ice cream vendor	1992, 1993	10,023	1,000

†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) 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
				\$	\$
<b>Northern Region</b>					
<i>Auckland</i>					
Clive Lawrence Neary (in partnership with Ian Ronald Neary)	Beachlands	Fibrous plasterer	1991	1,312	200
Naylor Booth Associates Limited	New Lynn	Interior designing	1991	4,302	4,450
Naylor Soft Furnishing Company Limited	New Lynn	Soft furnishings manufacturing	1991	18,185	4,530
New Image Airfreight Limited	Manurewa	Freighting	1992	1,329	330
Newmarket Painting Limited (in liquidation)	Newmarket	Painters	1992	3,353	835
Newth, Robert Wayne	Manukau	Spray painter	1991	4,691	1,170
Nicholls, Sonny Ron	Whangaparaoa	Commercial cleaner	1991, 1992	13,333	15,425
North Harbour Radio Services Limited	Glenfield	Taxi services	1992	17,129	4,285
Northern Citicabs Transport Services Limited	Auckland	Passenger transporting	1992	9,436	11,715
Northline Freights Limited	Ruawai	Cartage contractors	1991, 1992	7,750	8,395
Online Business Management Limited	Auckland	Computer services	1992	44,262	11,065
Ooi, Charles Hin Lai (in partnership with Thomas George Roff)	Parnell	Produce delivery	1991	1,800	455
Overseas Terminal Coffee Lounge Limited	Takapuna	Coffee lounge	1992	2,957	3,700
Page Makers Limited	Parnell	Desktop publishing	1992	1,139	1,140
Palmer Properties Limited	Ponsonby	Night club	1992	9,193	2,295
Palmer, Emile Hugo	Grey Lynn	Swimming instructor	1992	1,541	380
Paraha, Paul Thomas	Manurewa	Window cleaner	1992	1,586	395
Pemgram Computer Services Limited	Manukau	Computer software designing	1991	4,373	1,085
Pennington, Dale George	Henderson	Boat painter	1990, 1991	10,219	2,560
Pennington, Dale George	Henderson	Boat painter	1992	1,599	2,395
Pennington, Dale George	Henderson	Boat painter	1991, 1992	1,780	2,670
Phillips, Thomas	Avondale	Retired carpenter	1984-1990	3,960	3,950
Phoenix Industries Limited	Morrinsville	Structural engineering	1991, 1992	141,012	35,260
Petrovanni Holdings Limited	Auckland	Night club	1991, 1992	10,330	2,580
Profab Engineering Limited (in liquidation)	Glenfield	Engineering	1991	27,638	6,910
Prouse, Glenn Douglas (in partnership with Kenneth George Prouse and Joyce Marie Prouse)	Glen Eden	Tile retailer and contractor	1992	1,512	380
Rawson, Maurice Leith	Pakuranga	Clothing manufacturer	1991	84,534	21,135
Rays Studio (1985) Limited (in liquidation)	Mount Albert	Photographic studio	1991, 1992	5,755	1,435
Regeling, Dovey Erana	Henderson	Rest home proprietor	1991, 1992	6,871	1,720
Richard A Skinner Group Limited (in liquidation)	Onehunga	Food broking	1991, 1992	12,376	3,100
Riddell Investments (Rotorua) Limited (in liquidation)	Newmarket	Property developing	1991	14,159	3,540
Rip It Up Publishing Company Limited	Grey Lynn	Publishing	1991, 1992	15,049	22,575
Rix New Zealand Limited	East Tamaki	Gas compressor manufacturing	1992	15,582	3,895
Robert Lilford Limited	Manukau	Restaurant	1992	1,141	280
Robinson, Joel Zulman	United States of America	Lawyer	1991, 1992	6,003	8,975
Rocks Marketing Services Limited (in liquidation)	Newmarket	Magazine distributors	1990, 1991	45,030	40,595
Roff, Thomas George (in partnership with Charles Hin Lai Ooi)	Parnell	Produce delivery	1991	1,800	455
Rohan Importing Company Limited (in receivership)	Freemans Bay	Importing	1992	15,370	3,845
<i>Henderson</i>					
Dickie, Phillip Arthur	Manurewa	Timber carrier	1991, 1992	1,676	1,835
Domestic and Industrial Plumbers Limited	Penrose	Plumbing and drainlaying	1992	27,229	6,800
Duromark Industries (1985) Limited (in liquidation)	Auckland (formerly East Tamaki)	Printing	1990, 1991	6,378	4,780
Earwaker, Lloyd Russell	Albany	Horticulturalist	1991	146	210

## 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
				\$	\$
Eastmure, Barbara Alma (in relation to The Ribshack Limited (formerly Eastmure and Associates Limited))	Bayswater	Company director	1991, 1992	24,498	14,010
Fairview Restaurant Limited	Auckland	Restaurant	1992	6,373	1,590
Flair for Cakes Limited	Forrest Hill	Bakery	1991	7,241	10,850
R & N Fletcher Limited	Henderson	Soft furnishing manufacturing	1991	3,974	990
R & N Fletcher Limited	Henderson	Soft furnishing manufacturing	1992	10,314	2,570
Foggin, Anthony Middleton (in partnership with Stacey Jill Foggin)	Manurewa	Baker	1991	14,825	3,695
Ford, Alexander Francis	Papakura	Plastics processor	1991, 1992	3,853	950
Fortress Holdings Limited	Torbay	Painting contracting	1991, 1992	8,589	3,695
Fowler, Stephen Murray	Glen Eden	Cleaning contractor	1991, 1992	1,415	310
Furmage Auto Electrical Limited	Manurewa	Automotive electrical servicing	1992	1,584	390
Galvin, David Noel	Howick	Freight contractor	1991	6,514	1,615
Gary Erceg Limited	Henderson	Panelbeating and painting	1992	5,211	1,295
Gestro, Colin Stanley	Oratia	Equipment and machinery rental/boat builder	1991	7,873	1,965
Glenmore Holdings Limited (in liquidation)	Auckland (formerly Ellerslie)	Waterbed sales and installation	1991	30,986	15,470
Graham, John Francis	Ohura (formerly Herne Bay)	Former accountant and company director	1987, 1988	359,777	179,855
Greens Management Consultants Limited	Greenlane	Employment agency/management consulting	1991	2,947	735
Haig Robinson Real Estate Limited	Papatoetoe	Real estate agency	1991, 1992	36,448	9,090
Heta, Annette Mary	Papakura	Hairdresser	1992	1,610	380
Hire Fair Limited	Browns Bay	Equipment and video hire	1992	2,236	1,675
Holly Investments Limited (in liquidation)	Ponsonby	Computer sales and servicing	1990, 1991	45,643	34,220
Holman, Peter Andrew (in partnership with Robert John McLachlan, trading as Glendene Painters and Decorators)	Glendene	Painter and decorator	1991	1,548	190
Joyce, David Claud (in relation to Holly Investments Limited (in liquidation))	Kaukapakapa	Company director	1990, 1991	45,643	34,220
McLachlan, Robert John (in partnership with Peter Andrew Holman, trading as Glendene Painters and Decorators)	Henderson	Painter and decorator	1991	1,548	190
Padfield, Michael Keith (bankrupt)(in relation to Glenmore Holdings Limited (in liquidation))	Highland Park	Company director	1991	30,986	15,470
The Ribshack Limited (formerly Eastmure and Associates Limited)	Takapuna (formerly Bayswater)	Restaurant	1991, 1992	24,498	15,450
Taylor, Marilyn Grace (in relation to Hire Fair Limited)	Browns Bay	Company director	1992	2,236	1,675
Williams, Warren Frederick (bankrupt)(in relation to Duromark Industries (1985) Limited (in liquidation))	Howick	Company director	1990, 1991	6,378	4,780
<b>Manukau</b>					
Ivey, Edward Alexander	Glen Eden	Mechanic	1991	855	1,280
Jas Dentith & Son Limited	Te Papapa	Engineering and patternmaking	1991	2,164	1,080
John Gibson (1979) Limited	Papatoetoe (previously Pukekohe)	Bakery	1991, 1992	30,008	9,530
Kelly, Russell Lance	Papatoetoe	Mechanic	1992	300	80
Kevin Young Enterprises Limited	Onehunga (previously Papatoetoe)	Coffee lounge/catering	1991, 1992	54,751	13,740
Knight, Philip Ernest	Blockhouse Bay	Land surveyor	1991, 1992	8,007	12,960
Laminated Pressings Limited	Glenfield	Manufacturing of vanity tops	1992	3,554	890
Leuschke, Arthur Garry	Manurewa	Farmer	1991, 1992	1,760	880
Leuschke, Arthur Garry	Manurewa	Farmer	1991	6,860	1,730
Luno Developments Limited	Massey	Residential home	1992	4,255	1,070
Mainbro Holdings Limited	Laingholm	Leisure gear manufacturing	1993	488	120
Mairangi Bay Systems Limited	Glenfield	Cash register retailing	1992	57,877	86,835
Mairangi Bay Systems Limited	Glenfield	Cash register retailing	1991	37,985	9,490
Manderson, Brian James	Otahuhu	Spray painter	1990, 1991	4,839	7,260
Mangawhai Properties Limited (in liquidation)	Auckland (previously New Lynn)	Bakery	1992	2,140	2,675

## 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
				\$	\$
Manning Holdings Limited	Mangere	Freight carrying	1992	4,012	1,000
Marsh, Morgan	Huapai	Concrete layer	1992	1,173	290
McGuire, Terrence Michael	Tuakau	Market gardener	1993	1,750	430
Monsoon Enterprises Limited	Auckland	Clothing manufacturing and retailing	1991	3,251	3,250
Morris Catering Limited	Henderson	Catering	1992	65,432	16,350
<i>Otahuhu</i>					
A.W.M. Shopfitters Limited	Parnell	Cabinetmaking	1993	8,871	13,305
Action Trucking & Earthmoving Limited	Albany	Organic waste recycling	1993	12,592	3,145
Ainuu, Max Malis (in partnership with Sara Valesi Ainuu and Mervyn Reginald Wood)	Westmere	Baker	1990	317	475
Ainuu, Max Malis (in partnership with Sara Valesi Ainuu and Mervyn Reginald Wood)	Westmere	Baker	1990	452	747
Ainuu, Sara Valesi (in partnership with Max Malis Ainuu and Mervyn Reginald Wood)	Westmere	Baker	1990	452	747
Ainuu, Sara Valesi (in partnership with Max Malis Ainuu and Mervyn Reginald Wood)	Westmere	Baker	1990	317	475
Allied Appliances (1972) Limited	Herne Bay	Rest home	1992	2,665	2,360
Allied Workshops (NZ) Limited	Waiuku	General engineering	1991, 1992	150,895	179,010
Altaken Holdings (New Zealand) Limited	Auckland	Cafe/restaurant	1993	4,670	1,165
Anstiss & Froud Limited	Takapuna	Motor engineering	1992, 1993	8,712	2,175
Apanui, Dianne May (in partnership with Sydney Apanui)	Te Atatu	Commercial painter/cleaner	1992	1,471	365
Apanui, Sydney (in partnership with Dianne May Apanui)	Te Atatu	Commercial painter/cleaner	1992	1,471	370
Apirana Kitchens & Joinery Limited	Auckland	Kitchen installation and joinery	1992	2,823	705
Apirana Kitchens & Joinery Limited	Auckland	Kitchen installation and joinery	1993	7,613	1,915
Auto Treads Limited	Mount Roskill	Tyre retreading and retailing	1992	5,423	6,090
Autotelic Systems Limited (in liquidation)	Mangere	Car rentals	1991, 1992	52,163	10,491
Banks, Glenys Karen	Whitford	Horse breeder	1991, 1992	816	205
Biddle Construction Company Limited	Manurewa	Building construction	1992	4,259	4,565
Blackler Security Limited	Mount Eden	Security	1991, 1992	12,566	11,160
Blakey, David Joseph (bankrupt)	Henderson	Clothing manufacturer	1990, 1991	4,167	5,780
Blance, Colin Allan (in partnership with Betty Melba Blance)	Whenuapai	Gardener	1990	836	420
Bourbon Holdings Limited	Auckland	Lunch bar	1991, 1992	6,691	1,670
Bourbon Holdings Limited	Auckland	Lunch bar	1992	4,152	6,230
Brent Distributors Limited	Grafton	Speaker manufacturing	1991	5,817	8,725
Brighstone Enterprises Limited	Auckland	Building	1992, 1993	4,614	1,155
Buxton, John Terence Hutton	Kohimarama	Solicitor	1993	1,729	435
Buxton, John Terence Hutton	Newmarket	Solicitor	1991	1,726	430
Camwood Kitchen & Marine Cabinet Makers Limited	Whangaparaoa	Kitchen and marine cabinetmakers	1992, 1993	1,517	380
Carss, Wayne Stephen (in partnership with Diane Carss, trading as Classic Panel and Paint)	Massey	Panelbeater and spraypainter	1992, 1993	2,172	3,255
Cashell Investments Limited	Parnell	Night club	1992	10,067	2,515
Castle Computers (NZ) Limited (in liquidation)	Takapuna	Computer software suppliers	1992	3,618	915
Castle Computers (NZ) Limited (in liquidation)	Takapuna	Computer software suppliers	1992	6,257	1,565
Cathay Herbal Laboratories Limited (in receivership)	Auckland	Mail ordering	1991, 1992	3,745	2,720
Corporate Design Associates Limited	Auckland	Interior design	1993	23,558	5,890
Craig, Phillip Louis	Manurewa	Plumber	1991	1,933	2,899
Craig, Phillip Louis	Manurewa	Plumber	1990	2,758	4,136
Cryns, Jules Joseph	Henderson	BUILDER	1991, 1992	4,058	1,010
Curnow, Colin Gordon	Takanini	Horse trainer	1990	2,463	3,696
Eady, Bruce Robert (in relation to Brent Distributors Limited)	Mission Bay	Company director	1992	5,817	
Wood, Mervyn Reginald (in partnership with Max Malis Ainuu and Sara Valesi Ainuu)	Henderson	Baker	1990	452	747

## 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
				\$	\$
Wood, Mervyn Reginald (in partnership with Max Malis Ainuu and Sara Valesi Ainuu)	Henderson	Baker	1990	317	475
<i>Takapuna</i>					
Eames, Terence Godward (in relation to Voice Management Systems Limited (in Liquidation))	Herne Bay	Company director	1991	56,539	16,605
Laloli, Patrick James	Manurewa	Camera equipment retailer	1992, 1993	5,171	500
Scott, Douglas Alan	Manurewa	Camera equipment retailer	1992, 1993	5,171	500
Searle Signs Limited	Point Chevalier	Signwriting	1992	16,936	4,225
Shearman, Franz Martin	Herne Bay	Electrical contractor	1991–1993	3,745	435
Shearman, Suzanne Clare	Herne Bay	Office administrator	1991–1993	3,745	435
Shieling Laboratories Limited	Onehunga	Pharmaceutical manufacturing	1992	23,621	35,430
Signum Contracts Limited (in liquidation)	Auckland (formerly New Lynn)	Building	1992	5,363	1,335
Spinimo Holdings Limited	Howick	Desk top publishing	1992, 1993	3,024	750
Stable Furniture Co Limited	Glenfield	Furniture manufacturing	1990, 1991	11,533	14,350
Stephens Ellwood Limited	Parnell	Insurance broking	1992, 1993	2,451	605
Te Ao, Benjamin Te Aroha	Papakura	Aluminium joiner	1992	2,659	1,440
Te Ao, Mary	Papakura	Aluminium joiner	1992	2,659	1,440
Transformation Shopfitting & Furniture Manufacturers Limited	Henderson	Shopfitting and furniture	1992	25,654	28,780
Trotter, Graham Ritchie	Orewa	Saw doctor	1992	4,314	6,460
Voice Management Systems Limited (in liquidation)	Auckland (formerly Newmarket)	Selling and installing automated telephone systems	1991	56,539	33,310
Walker Ventilation Products Limited	Panmure	Ventilation product manufacturing	1992	3,870	855
W.H. Walker Limited	Mount Eden	Importing and selling welding machinery	1992	822	1,230
Webb, Alan	Woodhill	Panelbeater	1992	981	2,935
Wendon Holdings Limited	Browns Bay	Plastic retailing	1992	1,001	250
Wouides, Patricia Ann	Murrays Bay	Restaurateur	1992	11,897	2,965
Young, Donald Stanley	Saint Johns	Mechanic	1992	1,341	325
<i>Whangarei</i>					
Bates, John Waren (in relation to Econ Holdings Limited)	Whangarei	Electrical contractor	1992, 1993	6,455	4,835
Boss Furniture (Northland) Limited	Whangarei	Furniture manufacturing	1992, 1993	2,990	745
Cawood Clothing Limited	Kaitaia	Clothing manufacturing	1992	35,715	8,920
Cherrington, Danielle Margaret	Whangarei	Commercial cleaner	1992	3,403	5,000
Econ Holding Limited	Whangarei	Electrical contracting	1992, 1993	6,455	4,835
Holland, Kevin Basil	Kaero	Butcher	1992, 1993	2,494	1,225
Kemphorne, Christopher John (in relation to Orams Marine (1985) Limited (in liquidation))	Remuera, Auckland (formerly Whangarei)	Boat builder	1992	19,763	29,640
McLeod, Peter John	Ruakaka	Drainlayer	1992	895	220
Northern Life Limited	Whangarei	Insurance brokering	1991	543	815
Pakaraka Farms Limited	Pakaraka	Farming	1992, 1993	3,610	1,770
Pouto Topu A Trust	Motutara	Access training provider	1992	3,131	650
Risk, Glen Angus	Waimamaku	Weaving mill proprietor	1992	388	580
Roff, Lynne Marie (in partnership with Martin Charles Roff)	Whakapirau	Oyster farmer	1992	1,435	180
Roff, Martin Charles (in partnership with Lynne Marie Roff)	Whakapirau	Oyster farmer	1992	1,435	180
Scotland, Richard John	Waipu	Plumber/drainlayer	1992	1,781	450
Slade, Ngaire	Te Kao	Forestry contractor	1992	1,774	2,610
Subritzky, Selwyn	Kaitaia	Panelbeater	1992	3,824	3,800
Tennett, Alan Robert	Dargaville	Tyre shop proprietor	1993	636	160
Wikaira, Denise Angela	Kaikohe	Clerk	1992	1,350	335
<i>Waikato Region</i>					
<i>Gisborne</i>					
Andrew, Ross Carl	Gisborne	Painter and paperhanger	1992	953	240
Reedy and Associates Limited	Gisborne	Accountancy and consultancy	1992	1,904	475
Wikotu, Sonya	Gisborne	Security services proprietress	1992, 1993	1,090	270

## 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>Waikato</i>					
Bennett Contracting Company Limited	Paeroa	Excavation contracting	1993	1,667	400
Bennett, Ronald James (in relation to Bennett Contracting Company Limited)	Paeroa	Company director	1993	1,667	400
Beverland, Allan (in partnership with Patricia Gail Beverland, trading as Taupiri Motors)	Huntly	Service station proprietor	1992, 1993	3,876	450
Beverland, Patricia Gail (in partnership with Allan Beverland, trading as Taupiri Motors)	Huntly	Service station proprietor	1992, 1993	3,876	450
Brooking, Ian (in partnership with Kathleen Rose Brooking)	Claudelands	Video parlour proprietor	1992	7,761	3,860
Brooking, Kathleen Rose (in partnership with Ian Brooking)	Claudelands	Video parlour proprietress	1992	7,761	3,860
Brough, Ewart Murray (in partnership with Glen Lee Cowie, trading as Classic Money Group)	Hamilton	Financial consultant	1991, 1992	1,832	400
Brough, John Wallace (in partnership with Nancy Ranginui Ratana, trading as Solstice)	Raglan	Clothing retailer	1992	427	420
Charan, Ramend Prasad (in relation to Clausen South Pacific Limited)	Hillcrest	Company director	1991, 1992	17,941	3,520
Christian, Robyn Gay (in partnership with Kenneth James Christian, trading as Impressions Hair Design)	Nawton	Hairdresser	1992	3,852	940
Clarkin, William	Netherton	Scrap metal and wood dealer	1991, 1992	8,692	2,120
Cowie, Glen Lee (in partnership with Ewart Murray Brough, trading as Classic Money Group)	Claudelands	Financial consultant	1991, 1992	1,832	400
Cribb, Geoffrey Wayne	Frankton	Drum seller	1992	1,035	240
Cribb, Geoffrey Wayne	Frankton	Drum seller	1992, 1993	671	1,000
Dinsdale Travel Centre Limited	Temple View	Car rental	1992	2,979	730
L and J Dixon Limited	Frankton	Aluminium joinery manufacturing	1992	13,870	3,440
Edwards, Donald Richard (in relation to Waikato Auto Agencies Limited)	Frankton	Company director	1992	1,922	2,880
George's Automotive Repairs Limited	Te Rapa	Automotive repair	1992	1,294	300
Hamilton Taxation Services (1982) Limited	Hamilton	Taxation services	1992, 1993	1,480	1,110
Hamilton Taxation Services (1982) Limited	Hamilton	Taxation services	1991, 1992	3,538	870
Hart, Teena Barbara (in partnership with Carolyne Lynette Hart, trading as Tee Cee Fashions)	Claudelands	Clothing manufacturer	1992	2,209	540
Huiding, Glennis Marilyn (in relation to Xtasy Fashions Limited)	Maeroa	Company director	1993	28,348	3,520
Huiding, Willem (in relation to Willies Washers (Hamilton) Limited)	Chedworth	Company director	1991, 1992	7,463	910
Jones, Fredrick Ernest (in relation to Plaza Motors Limited)	Hillcrest	Company director	1991, 1992	9,676	2,330
Keiller Engineering Limited	Frankton	Engineering	1992	3,452	840
Keiller, Simon Harcourt (in relation to Keiller Engineering Limited)	Claudelands	Company director	1992	3,452	840
Knights Clothing Company Limited	Frankton	Clothing manufacturing	1992	7,836	1,950
Lacent Enterprises Limited	Te Rapa	Home haulage and renovating	1992	23,873	5,940
Leeson, Ian Edward (in partnership with Judith Kathleen Leeson)	Morrinsville	Dairy farmer	1992	3,615	3,610
Little, Jack McLeod (in relation to Hamilton Taxation Services (1982) Limited)	Hamilton West	Tax consultant	1991, 1992	3,538	870
Little, Jack McLeod (in relation to Hamilton Taxation Services (1982) Limited)	Hamilton West	Tax consultant	1992, 1993	1,480	1,110
Ludwig, Deborah Anne (in relation to George's Automotive Repairs Limited)	Tauwhare	Company director	1992	1,294	300
Ludwig, George Raymond (in relation to George's Automotive Repairs Limited)	Tauwhare	Company director	1992	1,294	300
McLuckie, Neil Murray	Huntly	Builder	1992	2,445	3,630

## 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
				\$	\$
Moore, Kevin John	Morrinsville	Wooden handle manufacturer	1993	1,059	250
Nisbet-Smith, Kay Frances (in partnership with Lloyd Nisbet-Smith)	Rukuhia	Typist	1992	3,277	770
Nisbet-Smith, Lloyd (in partnership with Kay Frances Nisbet-Smith)	Rukuhia	Security officer	1992	3,277	770
Paki, Jennifer Teatawhai (in partnership with Tuheitia Marciano Paki, trading as Huntly Freight and Haulage)	Huntly	Transport operator	1992	1,321	280
Paki, Tuheitia Marciano (in partnership with Jennifer Teatawhai Paki, trading as Huntly Freight and Haulage)	Huntly	Transport operator	1992	1,321	280
Parker, Bruce Linwood (in partnership with Janice Lillian Parker and Crismic Investments Limited, trading as Chelwood House)	Cambridge	Resthome proprietor	1991, 1992	21,923	2,150
Parker, Janice Lillian (in partnership with Bruce Linwood Parker and Crismic Investments Limited, trading as Chelwood House)	Cambridge	Resthome proprietor	1991, 1992	21,923	2,150
Parker, Janice Lillian (trading as Linwood House)	Cambridge	Resthome proprietor	1991, 1992	45,209	4,470
Plaza Motors Limited	Frankton	Car sales	1991, 1992	9,676	2,330
Raglan Service Station (1983) Limited	Raglan	Service station	1991, 1992	319	75
Ratana, Nancy Ranginui (in partnership with John Wallace Brough, trading as Solstice)	Raglan	Clothing retailer	1992	427	210
Sexton, Warren Noel	Ohaupo	Builder/orchardist	1991, 1992	1,784	880
Smith, Peter Charles	Claudlands	Home maintenance serviceman	1992	12,560	3,120
Stott, Fred Herbert Gregory	Otorohanga	Farmer	1992	1,088	250
Taumarunui Christian Fellowship Trust Board	Taumarunui	Religious organisation	1991, 1992	4,013	920
Taxi Freight and Removals Limited	Hamilton	General carrying	1991, 1992	3,653	900
Thames Valley Wholesale Distributors (1981) Limited	Thames	Fruit and vegetable wholesale distribution	1992	2,554	3,800
Tyler, Frank Edward	Matamata	Earthmoving contractor	1991, 1992	13,177	3,250
Van De Kerkhof, Sonia Theresa (in relation to Xtasy Fashions Limited)	Maeroa	Company director	1993	28,348	3,520
Waikato Auto Agencies Limited	Hamilton	Auto parts sales	1992	1,922	2,880
Wake, David Andrew (in relation to Thames Valley Wholesale Distributors (1981) Limited)	Thames	Company director	1992	2,554	610
Willies Washers (Hamilton) Limited	Chedworth	Appliance repairs	1991, 1992	12,397	1,510
Woolerton, Beverley Ann (in partnership with Robert Douglas Woolerton, trading as North South Cafe)	Glenview	Cafe proprietor	1992	892	410
Woolerton, Robert Douglas (in partnership with Beverley Ann Woolerton, trading as North South Cafe)	Glenview	Cafe proprietor	1992	892	410
<i>New Plymouth</i>					
Ashman's Roofing Services Limited	New Plymouth	Roofing contracting	1992, 1993	21,963	5,485
Ashman's Roofing Services Limited	New Plymouth	Roofing contracting	1992, 1993	6,301	1,570
Ashman's Roofing Services Limited	New Plymouth	Roofing contracting	1992	14,616	3,650
Ashman's Roofing Services Limited	New Plymouth	Roofing contracting	1992	6,241	1,555
Cole, Paula Ann	Waitara	Teacher/haberdashery retailer	1992	1,157	280
<i>Rotorua</i>					
Arps, Brian Diedrich (trading as Karps Petfood)	Rotorua	Tax consultant/pet food manufacturer	1992	3,631	365
Christie, Pamela Jane (in relation to Royton Distributors Limited (in liquidation))	Taupo	Company director	1991, 1992	41,508	2,207
Christie, Tony Francis (in relation to Royton Distributors Limited (in liquidation))	Taupo	Company director	1991, 1992	41,508	8,824
Curtis, Warwick Leslie	Mangakino	Shearing contractor and farmer	1990-1992	133,534	20,390
Kuru, Suzanne Ngaere	Tokoroa	Takeaway bar proprietress	1991, 1992	349	90

## 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
				\$	\$
Monk, Catherine Ann (in partnership with Graeme Charles Monk, trading as Fish N Chip Express)	Rotorua	Shop manageress and fast food retailer	1991, 1992	4,099	515
Monk, Catherine Ann (in partnership with Graeme Charles Monk, trading as Ocean Sea Foods)	Rotorua	Shop manageress and fast food retailer	1992	1,557	785
Monk, Graeme Charles (in partnership with Catherine Ann Monk, trading as Fish N Chip Express)	Rotorua	Sales representative/fast food retailer	1991, 1992	4,099	515
Monk, Graeme Charles (in partnership with Catherine Ann Monk, trading as Ocean Sea Foods)	Rotorua	Sales representative/fast food retailer	1992	1,557	785
Royton Distributors Limited (in liquidation)	Taupo	Clothing manufacturing	1991, 1992	41,508	11,031
Vuletic, Kresimer	Rotorua	Baker	1991, 1992	8,536	1,700
<i>Tauranga</i>					
Edwards, Peter John	Papamoa	Road transport operator	1993	1,760	430
Otway, Helen Shirley	Mount Maunganui	Hairdresser	1992, 1993	778	770
Ray Watkins Furniture Limited	Mount Maunganui	Furniture manufacturing	1992, 1993	23,573	5,855
Smith, Leon David	Mount Maunganui	Coffee lounge proprietor	1992	495	240
Watkins, Raymond Hubert (in relation to Ray Watkins Furniture Limited)	Mount Maunganui	Company director	1992, 1993	23,573	5,855
<b>Central Region</b>					
<i>Lower Hutt</i>					
Hazelwoods Quality Meats Limited	Tawa	Butcher	1990, 1991	2,658	650
Huriwai, Hilda Parehiapo	Porirua	Taxi driver	1992	1,677	410
Loveridge, Karen Bernadette (trading as Headwaves)	Whitby	Hairdresser	1992	3,630	2,130
Magenta Factors Limited	Wellington	Debt collection agency	1991, 1992	9,141	4,210
Mason, Joy Anne (trading as Russell's)	Newtown	Florist	1991, 1992	1,948	490
McLean, Mark Glen (trading as Crumbs Bakery)	Elsdon	Baker	1991, 1992	5,532	1,370
Neal, Lee	Kilbirnie	Limousine service	1992	1,902	470
Ngaio Te Kohanga Reo Incorporated	Ngaio	Pre school	1992	3,090	770
Ramad Enterprise Limited (trading as Piero's Il Cavallino)	Mount Victoria	Restaurant	1991	14,960	3,750
Roach, Damian Michael (in partnership with Wendy Marie Roach)	Crofton Downs	Builder	1991, 1992	1,958	2,940
Roach, Wendy Marie (in partnership with Damian Michael Roach)	Crofton Downs	Builder	1991, 1992	1,305	1,960
<i>Masterton</i>					
Adam, Desiree Margaret (in partnership with Warren Mark Adam)	Masterton	Transport operator	1992, 1993	2,412	143
Adam, Warren Mark (in partnership with Desiree Margaret Adam)	Masterton	Transport operator	1992, 1993	2,412	143
Cathy Davys Hair Design Limited	Wellington	Hairdressing	1992	303	200
George, Peter John (in partnership with Veronica George)	Carterton	Pool manufacturer	1992	7,517	1,876
George, Veronica (in partnership with Peter John George)	Carterton	Pool manufacturer	1992	7,517	1,876
W.L. Harrington Limited	Masterton	Plumbing	1992	9,405	2,351
Jensen, Virginia Georgia	Masterton	Clothing manufacturer	1992	275	550
McHattie, Brent Richard	Masterton	Insurance agent	1992	371	275
<i>Palmerston North</i>					
Avenell, Martin David (trading as Bullshirt Shop)	Levin	Screen printer	1992	2,646	640
Carroll, Alayne Margaret Isobel (in partnership with Thomas Michael Carroll)	Marton	Road transport operator	1992	6,492	1,620
Carroll, Thomas Michael (in partnership with Alayne Margaret Isobel Carroll)	Marton	Road transport operator	1992	6,492	1,620
Climo, Alan William	Palmerston North	Painter and decorator	1992	3,063	765
Exclusive Furniture Company Limited	Palmerston North	Furniture manufacturing	1992, 1993	12,951	3,100
Feetham, David (in partnership with Kui Pirikahu, trading as Makirikia Gardens)	Dannevirke	Market gardener	1992	915	225
Hestor Guy Foods Limited	Palmerston North	Food manufacturing	1992	27,235	6,700
Hill, Colin Bruce	Palmerston North	Car radio installer	1992, 1993	4,684	1,140

## 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
				\$	\$
Kerridge, Sandra Mary (trading as Siroyah Hair Care)	Levin	Hairdresser	1992	1,853	450
Kiwi Hot Bread Limited	Palmerston North	Bakery	1992, 1993	11,158	4,690
McGregor, Edward	Levin	Plumber	1992	1,292	260
McCarthy, Iona Anne (in partnership with Peter Brian McCarthy)	Feilding	Farmer	1991, 1992	2,419	700
McCarthy, Peter Brian (in partnership with Iona Anne McCarthy)	Feilding	Farmer	1991, 1992	2,419	700
McEwan, Kenneth Robert	Foxton	Security services	1992, 1993	10,515	2,625
McNabb, Christopher Paul (in partnership with Fiona Mary McNabb)	Palmerston North	Horse trainer	1993	745	185
McNabb, Fiona Mary (in partnership with Christopher Paul McNabb)	Palmerston North	Horse trainer	1993	745	185
Peta, Patricia Ruby	Foxton	Home help	1992, 1993	1,349	330
Riverbank Engineering Limited	Otaki	Engineering	1992	16,608	1,650
Simpson, William Wilson (in partnership with Linda Joy Simpson)	Palmerston North	Cleaning contractor	1992, 1993	2,718	675
Walding, Luke David (trading as Carlton Hotel)	Palmerston North	Hotelier	1992	23,814	5,960
Whitehead, Richard Allen	Woodville	Carrier	1992	1,453	360
Wood, Roger Allan	Kimbolton	Farmer	1991	1,760	2,640
Young, Percy (in partnership with Susan Young, trading as Youngs Fruit and Veges)	Foxton Beach	Fruit and vegetable retailer	1992	1,013	240
Young, Susan (in partnership with Percy Young, trading as Youngs Fruit and Veges)	Foxton Beach	Fruit and vegetable retailer	1992	1,013	240
<i>Porirua</i>					
Carrig, Ian James	Melrose	Waste disposal refuse collector	1992	1,732	420
Cat Productions Limited	Wellington	Commercial art	1992	930	2,780
Delaney, James Gordon	Waikanae	Landscape gardener	1992, 1993	1,367	300
Gibbs, Rachel Lois (in partnership with Raymond Leslie Gibbs)	Churton Park	Canvas manufacturer and repairer	1991, 1992	2,117	510
Gibbs, Raymond Leslie (in partnership with Rachel Lois Gibbs)	Churton Park	Canvas manufacturer and repairer	1991, 1992	2,117	510
Griffin, Robin Reynolds	Wellington	Chartered accountant	1992	3,025	730
<i>Wanganui</i>					
Annabell, Diane (in partnership with Michael Edwin Annabell)	Wanganui	Take-away bar proprietress	1992	162	155
Annabell, Michael Edwin (in partnership with Diane Annabell)	Wanganui	Take-away bar proprietor	1992	162	155
Aspek Joinery Limited	Wanganui	Joinery manufacturing	1992	10,160	5,090
English, Dean Stuart	Gisborne (formerly Wanganui)	Take-away bar proprietor	1991	1,047	525
Forester, Alan John	Waitotara	Agricultural spraying contractor	1991	2,465	1,230
Kaipō Te Kohanga Reo	Waverley	Educational service	1992	2,823	4,235
Kamms Seafood Limited (in receivership)	Wanganui	Seafood and fastfood retailing	1992	964	960
Reading, Colleen June (in partnership with Howard Keith Reading)	Mangaweka	Cafe proprietress	1992	184	355
Reading, Howard Keith (in partnership with Colleen June Reading)	Mangaweka	Cafe proprietor	1992	184	355
Sisson, Tony	Waverley	Auto electrician	1992	983	240
Sykes, Andrew Michael	Wanganui	Concrete placer	1992	269	200
Wanganui Armoured Security Services Limited	Wanganui	Security servicing	1991	1,441	360
Whale, Frances Leslie (in partnership with Keith Guildford Whale)	Wanganui	General carrier	1989–1992	17,884	4,450
Whale, Frances Leslie (in partnership with Keith Guildford Whale)	Wanganui	General carrier	1992, 1993	1,423	715
Whale, Keith Guildford (in partnership with Frances Leslie Whale)	Wanganui	General carrier	1992, 1993	1,423	715
Whale, Keith Guildford (in partnership with Frances Leslie Whale)	Wanganui	General carrier	1989–1992	17,884	4,450
<i>Wellington</i>					
Solid Fuel Heating (Upper Hutt) Limited	Thorndon	Heating installation	1992	214	40



## 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
				\$	\$
Steam & Sand Limited	Gracefield (formerly Petone)	Sandblasting and painting	1992	5,254	1,310
Stechman, Cedric	Island Bay	Taxi proprietor	1992	1,737	840
Straight Laced Limited	Te Aro	Shoe lace manufacturing	1992	16,545	4,100
Tawa Aquatics Limited	Tawa	Swimming instruction	1993	1,466	360
Tawa Samoan Assembly Of God	Tawa	Religious organisation	1992	806	190
Te Aro Health Centre	Te Aro	Health centre	1991, 1992	2,074	510
Te Awa Iti Kohanga Reo	Cannons Creek	Pre school education	1991, 1992	3,271	900
Te Hau Ora Tinana	Te Aro	Tutor/health service	1992	8,904	2,220
Thompson Motor Industries Limited	Paraparaumu	Motor vehicle assembling and retailing	1992	2,598	640
Thomson Motor Industries Limited	Paraparaumu	Motor vehicle assembling and retailing	1993	2,756	1,370
Tramoundanas, Kreonas	Miramar	Dentist	1992	4,037	970
Vada Developments Limited	Petone	Entertainment	1992	18,380	4,550
Wasteways Containers Systems Limited	Raumati	Waste disposal	1992	1,768	420
Williams Security Services Limited (trading as K-9 Security Services Limited)	Upper Hutt	Security services	1992	10,920	2,730
Wong, Barry (in partnership with Lydia Wong)	Miramar	Canteen operator	1992	108	25
Wong, Lydia (in partnership with Barry Wong)	Miramar	Canteen operator	1992	108	25
G.F. Young Construction Limited	Naenae	Building construction	1993	679	160
<b>Southern Region</b>					
<i>Christchurch</i>					
Andrews, Peter James	St Albans, Christchurch	Builder	1992	1,749	2,316
Avondale Furniture Group Limited	Wainoni, Christchurch	Furniture manufacturer	1992	35,080	12,922
Barker, Nicholas Alwyn Keith (trading as Nick Barker Panel and Paint)	Christchurch	Panelbeater	1992	1,869	467
Barry, John William Scholes	Hillmorton, Southshore, Christchurch	Graphics designer	1991	547	275
Burn, John Leslie	Woolston, Christchurch	Cabinetmaker	1992	921	455
Canterbury Filter Services Limited	Sydenham, Christchurch	Filters and filtration plants	1992	2,044	151
Cooper, Travis Lennard (in relation to New Brighton Auto Mart Limited)	North New Brighton, Christchurch	Garage proprietor	1992	2,000	1,000
Cooper, Travis Lennard (in relation to Redcliffs Auto Mart Limited)	Redcliffs, Christchurch	Garage proprietor	1992	2,252	1,100
Crosby, Simon Bruce Anakin (in relation to Avondale Furniture Group Limited)	Christchurch	Company secretary	1992	35,000	12,922
Drysdale, Paul William	Hornby, Christchurch	Painter and paperhanger	1992	2,019	500
Essgear Industries Limited	Christchurch	Sporting goods manufacturer and retailer	1992	1,424	490
Gardener, Gavin Desmond (in partnership with Robyn Kaye Gardener)	Spreydon, Christchurch	Builder	1992, 1993	7,045	877
Gardener, Robyn Kaye (in partnership with Gavin Desmond Gardener)	Spreydon, Christchurch	Draughtswomen	1992, 1993	7,045	877
Graham, Lynette Ruth (in relation to Rangiora Town and Country Club)	Rangiora	Secretary	1992	8,463	702
Gray, Gary Keith (in relation to Canterbury Filter Services Limited)	Sydenham, Christchurch	Company director	1992	2,044	151
Griffiths, Beverley Eva (in relation to Moviemans Limited)	Richmond, Christchurch	Company director	1992	9,133	1,120
Griffiths, Ross Evan (in relation to Moviemans Limited)	Richmond, Christchurch	Company director	1992	9,133	1,120
Hill, Gael Freda (in relation to Hillcrest Seafoods Limited)	Sumner, Christchurch	Company director	1992	5,586	2,790
Hillcrest Seafoods Limited	Sumner, Christchurch	Fishing and fish processing	1992	5,586	2,790
Hosking, Kathleen Joan (in relation to Hosking Bakery Limited)	Upper Riccarton	Company director	1992	2,461	305
Hosking, Lindsay (in relation to Hosking Bakery Limited)	Upper Riccarton, Christchurch	Company director	1992	2,461	305
Hunt, Walter William	Hornby, Christchurch	Engineering	1992	2,245	1,115
John Leeder Painting Contractor Limited	Halswell, Christchurch	Painting contractor	1992	9,139	2,277
Leeder, John Peter (in relation to John Leeder Painting Contractor Limited)	Halswell, Christchurch	Painter	1992	9,139	2,277
McIntyre, Donald Boyd	North New Brighton, Christchurch	Builder	1992	9,484	4,741
New Brighton Auto Mart Limited	North New Brighton, Christchurch	Service station	1992	2,000	1,000

## 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
				\$	\$
Port Hills Tavern Limited	Hillsborough, Christchurch	Tavern	1991, 1992	89,919	8,960
Searle, Martin Benjamin (in relation to Rangiora Town and Country Club)	Rangiora	Manager	1992	8,463	702
Smith, David Douglas (in relation to Industrial Maintenance Engineers and Sales New Zealand Limited)	Sydenham, Christchurch	Pneumatic services	1990, 1991	8,591	3,148
Sutton, Noeline Frances (in relation to Essgear Industries Limited)	Dallington, Christchurch	Manufacturer and retailer	1992	1,424	490
Sutton, Robert (in relation to Essgear Industries Limited)	Dallington, Christchurch	Manufacturer and retailer	1992	1,424	490
Swanson, John (in relation to John Swanson Engineering Limited)	Islington, Christchurch	Engineer	1992	2,709	674
Thompson, Robert Leslie (in relation to Camsys (New Zealand) Limited)	Addington, Christchurch	Company director	1992	3,084	771
Walters, Paul Leslie (in relation to Tanner Security Limited)	Hillmorton, Christchurch	Manager	1992	6,871	6,870
<i>Dunedin</i>					
Bekker, Peter	Wakari	Builder	1991	1,393	320
Black, Steven Robert (in partnership with Thelma Black, trading as Harlow Hair Group)	Central Dunedin	Hairdresser	1991	2,210	1,090
Cook, Geoffrey Alexander	Mosgiel	Chartered accountant	1991	244	360
Dunedin Waste Disposal Limited	South Dunedin	Refuse collection and disposal	1991	4,886	1,200
Gamble, Howard John	South Dunedin	Electronics	1991	424	210
Gose, Penelope Ellen (in partnership with Michael Jerome Gose, trading as Los Gatos)	Central Dunedin	Restaurant proprietress	1991	886	210
Grimwood, Len (in relation to Motorbody Scan (N.Z.) Limited)	Dunedin City	Company director	1991	3,439	1,715
Henry, Geoffrey Allan	Dunedin Central	Mechanic	1992	2,346	2,340
High Country Developments Limited	Kaikorai Valley	Chamois cloth makers	1991	433	640
Luggate Timber Limited	Wanaka	Timber treatment and retail	1991	1,258	310
Masseti, Paul Saverio	Musselburgh	Restaurateur	1991	2,093	510
Sayers, Marsalie	Brockville	Food takeaway proprietress	1992	435	1,280
Shaw, Richard Neville (in partnership with Tina Maree Shaw)	Woodhaugh	Food takeaway proprietor	1991	996	240
Shaw, Tina Maree (in partnership with Richard Neville Shaw)	Woodhaugh	Food takeaway proprietress	1991	996	240
Sinclair, Donald (in relation to Motorbody Scan (N.Z.) Limited)	Dunedin City	Company director	1991	3,439	1,715
Sutherland, Murray John	Caversham	Electrical contractor	1991, 1992	520	780
<i>Greymouth</i>					
Bradey, Robin John	Kumara Junction	Moss processor	1993	940	460
Sandrey, Clifford Roy	Greymouth	Milk vendor	1993	2,336	580
<i>Invercargill</i>					
Dennison, John Leslie	Arrowtown	Restaurateur	1991	1,810	1,810
Stainsbury Investments Limited	Wakatipu	Bus contractor	1992	14,043	3,510
<i>Oamaru</i>					
Perry, Keith	Oamaru	Builder	1992, 1993	2,312	565
Waitaki Te Kohanga Reo	Oamaru	Child care	1993	4,005	200
<i>Timaru</i>					
Aorangi Tavern Limited	Timaru	Licensed tavern	1992, 1993	2,065	520
Aorangi Tavern Limited	Timaru	Licensed tavern	1993	2,427	1,215
Butler, Barry Graeme	Hook	Farmer	1993	778	780
Saver, William John	Timaru	Gymnasium operator	1992	621	775
Saver, William John	Timaru	Gymnasium operator	1992	246	305
A.M. Streeter Limited	Timaru	Painting and decorating	1992	2,251	565

†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 Schedule is 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 1992. Also included in the following Schedule 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 23rd day of March 1993.

D. R. HENRY, Commissioner of Inland Revenue.

## 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) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Taxable Period(s) in Which Evasion Occurred†	(6) Amount or Estimated Amount of Tax Evaded‡	(7) Amount of Penal Tax Imposed
					\$	\$
<b>Northern Region</b>						
<i>Auckland</i>						
Orgias Consultants Limited	Auckland	Architecture	A	Nov 90–Nov 91	6,714	2,660
Pecos Farms Limited	Pukekohe	Farming	A	Aug 91	6,666	5,000
Richardson, Graeme James	Epsom	Accountant	A	Jan 88–Jun 89	2,022	3,033
<i>Henderson</i>						
Dalton, Terence Colin	Pakuranga	Fork hoist repairer	B	Nov 86–May 87, Sep 87–Sep 88	23,849	23,790
Drain Brain Limited	Birkdale	Drainlaying	A	Jul 87–Nov 87, Mar 88–Jan 89, Jun 89– Sep 90, Jan 91	42,283	63,040
Fino Valley Wines Limited	Henderson	Winemaking	A	Feb 91	1,050	1,575
Fountainhead Holdings Limited	Waiheke Island	Cattle and sheep farming	A	May 90	2,574	2,570
Fremlin Builders Limited	Papakura	Building	A	Oct 89	40,450	20,000
Gillett Holdings Limited	St Heliers	Property development consulting	A	Nov 88–Jan 89	19,000	19,000
Gregory Waite Antiques Limited	Newton	Second hand dealing	A	Apr 90–Aug 90	1,118	1,410
Gugich, Perry Wilfred	Papakura	Car painter	A	Oct 90	186	225
Helicarr Consolidated Limited	Ardmore	Helicopter spares, sales and training	A	Jul 91	15,500	23,250
<i>Manukau</i>						
Kaukau, David Tukoara	Manurewa	Welding contractor	B	Aug 91–Dec 91	2,567	3,850
Kleena Pool Services Limited	Titirangi	Pool cleaning	A	May 87–Jan 89	9,470	4,730
Kovacs, Penelope Jillian	Milford	Clothing retailer	A	Mar 91–Sep 91	221	330
L.C. Kyle Carriers Limited	Henderson (previously West Harbour)	Cartage	B	Dec 87–Jun 89, Oct 89	21,978	32,970
Lett, Andrew John and Angela Marie	Pakuranga (previously Swanson)	Pest controllers	A	May 91	492	740
Leuschke, Arthur and Rosalie	Manurewa	Farmers	A	Apr 90	2,875	4,310
Lyden, Daniel Francis	Massey	Concrete contractor	B	Jul 91–Jan 92	5,191	5,180
McDougall, Ian Eric and Merrielyn	Bucklands Beach	Trucking contractors	B	Mar 90–Sep 91	19,218	28,820
Middleton, Peter and Diane	Massey	Bakers	A	Jun 92	1,924	2,880
<i>Otahuhu</i>						
Adams, Robert William and Rhonda Fay	Hobsonville	Farming	A	Jul 91–Aug 91	13,374	20,000
Ball, Michal Peter Huriwaka	Weymouth	Retailer	A	Oct 87–Oct 91	9,112	9,110
Cherham Holdings Limited	Auckland	Property developing/building	A	Nov 90–Jul 91	33,617	50,400
Court, Russell	Penrose	Painter	B	Jul 88–Jan 90	6,135	9,210

## 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
					\$	\$
<i>Takapuna</i>						
Smith, Ian David and Sutton, Melvin Gordon (trading as Stirling Sports, Browns Bay)	Browns Bay	Retailing sports goods	A	Dec 90–Aug 91	11,071	16,600
Tour Link New Zealand Limited	Auckland	Tour operating	A	Jul 91–Oct 91, Jan 92–Apr 92	1,063	1,585
Video Attractions Limited	Howick	Video retailing	A	Dec 90	2,333	3,495
Williams, Henry	Mount Albert	Retailer	A	Sep 90–Mar 92	3,867	4,830
<i>Whangarei</i>						
Hayward, Ross Roderick and Beatrice Ann	Whangarei	Rest home proprietors	A	Jan 92	193	290
<b>Waikato Region</b>						
<i>Hamilton</i>						
Halsey, Louis Allan	Thames	Landlord/company director	A	Dec 90–Dec 91	2,251	1,000
<i>Tauranga</i>						
Brown, Gavin William	Tauranga	Concrete contractor	A	Oct 91	2,022	2,022
<b>Central Region</b>						
<i>Lower Hutt</i>						
Maidstone Computers Limited	Upper Hutt	Computer retailing	A	Oct 90–Feb 91	2,400	1,190
Photo Plus Limited	Johnsonville	Photo developing	A	Sep 91	494	740
<i>Porirua</i>						
The Art Walrus Limited	Wellington	Art printing wholesale and retail	A	Jun 91	353	1,060
Griffin, Robin Reynolds	Kelburn	Chartered accountant	A	Mar 90–Sep 90	6,837	4,780
<i>Wanganui</i>						
John Souter Photography Limited	Wanganui	Photography	A	Nov 91–Mar 92	701	350
Tutaramoana Te Kohanga Reo	Wanganui	Educational service	A	Feb 92	3,763	940
<i>Wellington</i>						
Wairau, Ben Daniel	Lower Hutt	Carpenter	A	Mar 92	1,554	2,330
<b>Southern Region</b>						
<i>Blenheim</i>						
Stevenson, Ian McCallum	Picton	Retailer	B	Mar 90–Mar 91	2,304	1,152
<i>Dunedin</i>						
Smith, Peter Gregory	Palmerston	Wool and skin buyer/landlord	A	Feb 91	11,083	2,770

\*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.

