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# New Zealand Gazette

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OF THURSDAY, 18 NOVEMBER 1993

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WELLINGTON: MONDAY, 22 NOVEMBER 1993 — ISSUE NO. 170

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## NAMES OF TAX EVADERS

## INTRODUCTION

As Commissioner of Inland Revenue I am obliged under section 427 of the Income Tax Act 1976 and section 74 of the Goods and Services Tax Act 1985 to publish the names of all persons (including companies) who have been convicted or charged with penal tax in respect of certain offences relating to taxation.

This *Gazette of Tax Evaders* is a list of all persons (including companies) who have been convicted of certain offences and/or charged penal tax for the six months ended 30 June 1993. Also included in the list are names of persons (including companies) who have been convicted of certain offences and/or charged penal tax for an earlier period but have not been included in an earlier *Gazette* notice.

For ease of reading, the *Gazette* is divided into major geographical localities. This is changed from the previous format of revenue based Gazetting.

Each locality is defined and contains the following details concerning the taxpayer:

- Name
- Address
- Occupation, description or taxable activity of the business
- Nature of the offence
- Year/s or period/s in which the offence/s occurred
- Amount or estimated amount of tax evaded or involved in the offence
- Amount of penal tax imposed

A statistical summary is also provided.

At the back of the *Gazette* there are details relating to the different types of offences for which a taxpayer is to be included in the *Gazette*. The code number beside each taxpayer in the column "Nature of Offence" refers to those details.

Dated at Wellington this 17th day of November 1993.

D. R. HENRY, Commissioner of Inland Revenue.

## SUMMARY OF SUCCESSFUL PROSECUTION ACTION

	Code	No. of Cases	Amount Tax Evaded/ Included in Offence	Amount of Penal Tax Imposed
False Returns:				
—Income Tax Act 1976	Ai	11	413,696	349,058
—Goods and Services Tax 1985	Ki	4	22,309	10,967
Failure to Deduct or Account for:				
—PAYE	Cii	30	209,578	106,582
Aiding, Abetting or Inciting the Making of False Returns				
Income Tax Act 1976	Aiv	8	27,769	7,635
Goods and Services Tax Act 1985	Kv	5	0	0
Aiding, Abetting or Inciting the Failure to Deduct/Account for:				
—PAYE	Ciii	2	14,098	0
Other Prosecutions		3	0	0
Total		63	687,450	474,242

## SUMMARY OF PENALTY ACTION

Prosecution cases		63	687,450	474,242
Penal tax—other than prosecution cases		535	3,371,957	1,560,510
Voluntary Disclosure cases		14	315,722	71,545
TOTALS		612	4,375,129	2,106,297

## NORTHLAND

Locality includes: Kaitaia, Kaikohe, Mangonui, Whangaroa, Hokianga, Bay of Islands, Whangarei, Hobson, Otamatea

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Andrew, Mervyl Joy	Whangarei	Retailer	Dii	1993	1,813	450
Breckon, Cherry	Kamo, Whangarei	Clerk	Dii	1993	870	215
Crawford, Gillian Margaret	Whangarei	Childcare centre proprietress	Dii	1992, 1993	2,626	655
Credit Union Northwide (formerly Bay of Islands Credit Union)	Moerewa	Credit union	Dii	1993	1,503	375
Denize, Brian John & Theresa Virginia	Mangawhai	Dairy farmers/ property developers	Li	*2/Nov91, Jan92	5,923	8,880
Diamond Ridge Limited (trading as Pheonix Manufacturing)	Whangarei	Clothing manufacturer	Dii	1992, 1993	23,109	5,760
Edwards, Stephen Leslie (bankrupt) (in relation to Kerikeri Marine and Mechanical Engineering Limited (in liquidation))	Kerikeri	Engineer	Cii	1991	12,525	9,390
Ford, Roberta Hineapounamu	Whangarei	Bakery/lunch bar proprietress	Dii	1993	2,647	2,395
Frear, Colin Leslie	Totara North	Fisherman/ cartage contractor	Li	*2/Dec90- Apr92	2,659	3,975
A. & T. Gibbs Enterprises Limited (trading as Strong Brothers)	Whangarei	Garage proprietors	Dii	1993	1,371	340
Hannah, Kim Francis Arthur (in relation to Northland Hide Limited)	Whangarei	Hide and skin merchant	Dii	1993	1,585	390
Jones, James Michael and Judith Fay	Waipapakauri	Farmers/ horticulturists	Li	*2/Feb92	13,750	10,300
Kamo Print Limited (trading as Bay Of Islands Colour Print)	Opuā	Commercial printing	Dii	1993	4,605	1,140
Kohenui Farms Limited	Parua Bay	Farming/ contracting	Li	*3/Sept92	388	580
McLean, Douglas Edward (bankrupt)	Whangarei	Auto painter	Dii	1993	2,669	4,000
Moore, Roger Christopher	Kerikeri	Tax consultant	Dii	1993	1,174	1,760
Noakes, Marc Lyndon	Whangarei	Commercial fisherman	Dii	1992	2,473	620
Northline Freights Limited	Dargaville (formerly Ruawai)	Freight carrier	Dii	1993	10,292	7,720
Preferential Holdings Limited (trading as Elite Engineering)	Kamo, Whangarei	Engineers	Dii	1993	1,184	295
Slatter, Deborah (in partnership with Graham Bruce Slatter)	Maungaturoto	Clerk	Dii	1992, 1993	2,216	275
Slatter, Graham Bruce (in partnership with Deborah Slatter)	Maungaturoto	Plumber	Dii	1992, 1993	2,216	275
Waddell, Ross Douglas	Whangarei	Industrial cleaning contractor	Dii	1993	15,199	3,785
Young, Kevin Arthur	Whangarei	Publisher	Dii	1992, 1993	13,258	3,300

\* Goods and Services Tax Act 1985 requires that the taxable period/s in which the offence/s or evasion occurred be specified. The number at the front of the month denotes the taxable period covered by the return.

i.e. 1 = 1 month  
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## AUCKLAND

Locality includes: Rodney, Auckland, Franklin, Great Barrier Island

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
<b>Agramant Holdings Limited</b>	Takapuna	Travel agency	Dii	1993	1,852	460
<b>Airport Panelbeaters Limited</b>	Auckland	Panelbeating	Dii	1993	3,500	5,250
<b>All Areas Midland Glass Limited</b>	Ponsonby	Glaziers	Dii	1993	2,845	715
<b>Allen, Brian Rex</b>	Takapuna	Fleet car salesman	Bi	1990, 1991	3,435	5,140
<b>R.L. Allison Plumbing Limited</b>	Auckland	Plumbing	Liv	*3/Dec86– Jun88	1,414	1,400
			Bi	1980–1988	20,909	20,930
<b>Allison, Roger Lindsey</b>	Auckland	Company director	Bi	1982–1988	11,368	11,320
<b>Allright Health and Fitness Centre Limited</b>	Mount Wellington	Gymnasium	Dii	1993	2,795	700
			Dii	1993	2,886	1,745
<b>Almac Printing Company (1989) Limited</b>	Onehunga	Printing	Dii	1992	2,322	3,430
<b>Alpha Image Setting Limited (in liquidation)</b>	East Tamaki	Typesetting	Di	1992, 1993	5,243	1,310
<b>Alvin Clothing Manufacturer Company Limited</b>	Grey Lynn	Clothing manufacturing	Dii	1992, 1993	9,485	14,220
<b>Anthony, Ceri Roy</b>	Birkenhead	Optometrist	Dii	1993	1,008	505
<b>Armadillo Video Limited</b>	Ponsonby	Television and video producing	Dii	1992	29,843	7,455
<b>Astley, Patricia Helen Mary (in relation to Luno Developments Limited)</b>	Massey	Company director	Di	1993	2,259	2,255
<b>Bachop (née McGinley), Tracey Louise (in partnership with Anthony Joseph Bachop)</b>	Auckland	Massage parlour operator	Dii	1993	1,523	380
<b>Bachop, Anthony Joseph (in partnership with Tracey Louise Bachop (née McGinley))</b>	Auckland	Massage parlour operator	Dii	1993	1,523	380
<b>Banks, Geoffrey Clifford (in relation to Hollbank Enterprises Limited)</b>	Herne Bay (formerly Saint Mary's Bay)	Managing director	Dii	1991	504	375
<b>Banks, Julie Margaret</b>	Takapuna	Proof reader	Bi	1988–1992	3,700	3,680
<b>Baranyai, George (in relation to Cukraszda Limited)</b>	Auckland	Company director	Dii	1993	19,338	2,417
<b>Baranyi, Susan Therezia (also known as Sussan Therese) (in relation to Cukraszda Limited)</b>	Auckland	Company director	Dii	1993	19,338	2,418
<b>Baxter, David Glen (in partnership with Trevor Futter)</b>	Devonport	Sales agent	Dii	1992	3,847	475
<b>Bench, Conrad William (trading as Flair Panelbeaters)</b>	Newmarket	Panelbeater	Dii	1993	1,482	370
<b>Bennett, Michael Conway</b>	Auckland	Restaurateur	Dii	1993	3,188	790
<b>Bosnyak, Anthony John (in relation to First Union Financial Corporation Limited)</b>	Mairangi Bay	Governing director	Dii	1990	5,500	680

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## AUCKLAND—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Bosnyak, Anthony John</b> (in relation to Horncastle Holdings Limited)	Mairangi Bay	Governing director	Dii	1989, 1990	17,787	2,205
<b>Bourbon Holdings Limited</b>	Auckland	Lunch bar	Dii	1992, 1993	3,168	790
<b>Breen, David Anthony</b>	Sandringham	Cafe proprietor	Dii	1993	1,540	385
<b>Brickwall Enterprises Limited</b> (formerly Pier 21 Tavern Limited)	Auckland	Tavern and grill	Dii	1992	18,135	4,535
<b>Brookes, Denis Ian</b> (in relation to The Bucket Tree Restaurant Limited (in liquidation))	Greenlane (formerly Tawa)	Managing director	Ciii	1991, 1992	—	—
<b>Brown, Timothy Robert</b> (in relation to Addington Marketing Limited (in liquidation))	Greenhithe (formerly Albany)	Company director	Cii	1991	5,507	4,105
<b>Cammick, Murray Ernest</b> (in relation to Rip It Up Publishing Company Limited)	Grey Lynn	Publisher	Dii	1992	6,919	4,355
<b>Carran, Lynette Jean</b> (in relation to Riddell Investments (Rotorua) Limited)	Greenlane	Company director	Dii	1992	21,849	21,850
<b>S. Carter Panelbeaters &amp; Spray Painters Limited</b>	New Lynn	Automotive refinishing	Dii	1993	2,359	1,180
<b>Casey, Michael Trevor</b> (in relation to Escrow Holdings Forty Limited (struck off))	Pukekohe	Company director	Dii	1991	3,329	2,485
<b>Chanesman &amp; Associates Limited</b>	Parnell	Consulting	Liv	*2/Apr92	463	695
<b>Chef Bake Limited</b>	Glenfield	Wholesale bakery	Dii	1993	10,296	2,570
<b>Choose Clothing Company Limited</b>	Auckland	Clothing retailing	Dii	1993	6,343	1,585
<b>Chris Yates Holdings Limited</b>	Auckland	Hotel	Dii	1991, 1992	1,442	360
<b>City Road Restaurants Limited</b> (in receivership)	Auckland	Restaurant	Dii	1991, 1992	75,501	7,555
<b>Cocker, William David Garrick</b> (in partnership with five other partners, trading as Diamond Cleaning Services Partnership)	Mount Albert	Contract cleaner	Dii	1992	9,182	2,285
<b>Combined Rigging Limited</b>	Te Atatu	Rigging	Dii	1992, 1993	7,465	11,195
<b>Condor Printing Services Limited</b>	Auckland	Printing	Dii	1993	14,788	3,695
<b>Cukraszda Limited</b>	Auckland	Bakery/Cafe	Dii	1993	19,338	4,835
<b>Dedece Joinery Limited</b>	Mount Roskill	Joinery	Dii	1992, 1993	1,234	295
<b>Dedece Limited</b>	Parnell	Furniture and lighting design	Dii	1993	8,003	1,990
<b>Derek Ladd Industries Limited</b>	Newmarket (formerly Panmure)	Silk screen fabric printing	Dii	1991	4,226	1,040
<b>Earles, Colin Clifford</b> (in relation to Hawley Productions (1991) Limited (struck off))	Sandringham	Company director	Dii	1992	1,479	1,100
<b>Earles, Colin Clifford</b> (in relation to Hawley Productions (1984) Limited (in receivership))	Sandringham	Company director	Dii	1991, 1992	6,845	5,125

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					\$	\$
<b>Einarsson, Sigurd</b>	Mount Eden	National superannuitant (former dockyard fitter)	Bi	1988–1990	19,360	29,005
<b>European Panel and Paint Limited</b>	Parnell	Automotive panel beating and spray painting	Dii	1992	30,196	7,530
<b>Evans, Michael Pierre David</b>	Glenfield	Proof reader	Bi	1991, 1992	5,463	5,450
<b>Evans, Phillip</b>	Browns Bay	General wholesaler	Li	*3/Dec91	1,233	1,840
<b>Faafo, Alofa</b> (in partnership with Leofisa Faafo)	Pakuranga	Barber/ greengrocer	Dii	1992	1,050	105
<b>Faafo, Leofisa</b> (in partnership with Alofa Faafo)	Pakuranga	Barber/ greengrocer	Dii	1992	1,050	105
<b>Ferguson, Stewart Athol</b>	Saint Johns (formerly Remuera)	Trade director	Bi	1988, 1989	1,452	2,170
<b>First Union Financial Corporation Limited</b>	Northcote (formerly Devonport)	Financial brokerage	Dii	1990	5,500	680
<b>Flavell, Kelly</b>	Eastern Beach	Barrister and solicitor	Dii	1992, 1993	2,412	585
<b>Flora Concepts Limited</b>	Epsom	Trade/ accommoda- tion (formerly floristry)	Dii	1992	2,206	535
<b>Fournier, Marcel Clarence</b>	Waimauku	Barrister and solicitor	Cii Dii	1991 1992	6,591 5,417	9,880 8,115
<b>Franvec Enterprises Limited</b>	Ponsonby	Information processing/ marketing	Dii	1992, 1993	1,940	475
<b>Frazer, Wendy Susan</b> (in partnership with Mark Frazer)	Papatoetoe	Hairdresser	Dii	1992, 1993	1,899	465
<b>Futter, Trevor</b> (in partnership with David Glen Baxter)	Herne Bay (formerly Ellerslie)	Sales agent	Dii	1992	3,847	475
<b>Garage Equipment Specialties (1985) Limited</b>	New Lynn	Automotive equipment testing	Cii	1992	3,336	2,495
<b>Geary, Peter William</b> (in partnership with Terrence Godfrey Sherson)	Glenfield (formerly Mairangi Bay)	Boatbuilder	Dii	1992, 1993	5,586	735
<b>Gentry, Benjamin James</b>	Papakura	Concrete contractor	Dii	1991	2,122	520
<b>Giles, Robin Paul</b> (in partnership with Sheila Stevenson Giles)	New Lynn (formerly Kelston)	Cleaner	Dii	1992, 1993	50,508	10,825
<b>Gojac Holdings Limited</b> (in liquidation)	Auckland Central (formerly Manurewa)	Manufacturing clothing	Dii	1992	5,019	1,250

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					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
<b>Gokula Trading Company Limited</b>	Glen Eden (formerly Eden Terrace)	Clothing manufacturing and retailing	Dii	1992	648	480
<b>Gokula, Lloyd</b> (in relation to Gokula Trading Company Limited)	Glen Eden	Company director	Dii	1992	648	480
<b>Gopals Pharmacy Limited</b>	Grey Lynn	Pharmacy	Dii	1992	3,675	915
<b>B. Gribble Cabinets Limited</b>	Glen Eden	Cabinetmaking	Dii	1992	2,340	580
<b>Hadley Plastics Limited</b> (in liquidation)	Auckland Central (formerly Howick)	Plastics manufacturing	Bi	1990-1992	4,596	6,880
<b>Haig Robinson Real Estate Limited</b>	Howick (formerly Papatotoe)	Real estate agency	Li	*2/Mar91	1,446	2,160
<b>Handyside, David Allan</b>	Pukekohe	Car groomer	Dii	1993	952	230
<b>R.G. Harris Limited</b>	Glendene	Sheetmetal engineering	Dii	1992	4,875	1,210
<b>Harris, Desmond Allan</b> (in partnership with Joanne Claire McNamara)	New Lynn	Car transporter	Dii	1992	2,137	255
<b>Harris, Owen William</b>	Mairangi Bay	Architectural designer	Li	*3/Oct91	1,551	2,320
<b>Hatfields Enterprises Limited</b>	Newmarket	Foodbar	Dii	1992	14,043	3,505
<b>Hawley Productions (1984) Limited</b> (in receivership)	Henderson	Production engineering	Dii	1991	10,871	2,715
<b>Hawley Productions (1991) Limited</b> (struck off)	Formerly of Henderson	Metal fastener production	Dii	1992	1,479	1,100
<b>Hellesoe, Apikaila</b>	Birkdale	Machinist	Bi	1987-1989	3,308	4,940
<b>Hennessy &amp; Chong Limited</b>	Grey Lynn	Instrument manufacturing	Dii	1993	20,403	5,090
<b>Henricksen, Judith Joan</b> (in partnership with Sylvester John Peter Henricksen)	Papakura (formerly Pukekohe)	Thoroughbred stud farmer	Dii	1992, 1993	5,542	680
<b>Henricksen, Sylvester John Peter</b> (in partnership with Judith Joan Henricksen)	Papakura (formerly Pukekohe)	Thoroughbred stud farmer	Dii	1992, 1993	5,542	680
<b>Heta, Annette Mary</b>	Papakura	Hairdresser	Dii	1993	1,042	1,555
<b>High Pressure Equipment Limited</b>	Glenfield	Engineering	Dii	1993	1,515	370
<b>Hill, Nigel Anthony</b>	Whitford	Electroplater	Dii	1993	3,131	765
<b>Hobin, Terry John</b>	Northcote	Journalist (formerly publisher)	Dii	1991, 1992	14,890	3,700
<b>Hockey, Russell Garland &amp; Rita</b>	Mount Wellington (formerly Remuera)	Landlords- Commercial Rental	Li	*3/Jan91	39,375	59,060
<b>Hollbank Enterprises Limited</b>	Ponsonby (formerly Newmarket)	Art gallery	Dii	1991	504	375

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					\$	\$
<b>Homestead Chicken Avondale Limited</b>	Avondale	Restaurant	Dii	1993	2,289	565
<b>Horncastle Holdings Limited</b>	Northcote (formerly Epsom)	Rest home operation	Dii	1989, 1990	17,787	2,205
<b>Huynh, Bahn</b>	Otahuhu (formerly Glenfield)	Restaurateur	Dii	1992, 1993	2,692	660
<b>Huynh, Banh</b> (in partnership with Huynh Lien)	Otahuhu (formerly Glenfield)	Clothing manufacturer	Dii	1992	4,853	1,205
<b>Interset Type NZ Limited</b>	Panmure	Bookshop/Lotto outlet	Di Di	1993 1993	2,776 3,918	3,015 990
<b>Ireland, Robert Farquhar</b>	Pakuranga	Builder	Bi	1987–1990	19,373	19,360
<b>Jade Swallows Limited</b>	Orewa	Restaurant	Di	1992, 1993	4,013	1,000
<b>C. &amp; D. James Limited</b>	Swanson	Freight transportation	Di	1993	13,013	3,260
<b>Jay Dee Fashions Limited</b> (in liquidation)	Te Atatu North	Clothing manufacturing	Di	1991, 1992	80,912	20,230
<b>Jeanette Johnson Limited</b> (in liquidation)	Auckland (formerly East Tamaki)	Clothing manufacturing	Di	1992	26,525	39,740
<b>Jones, Bruce Leslie</b>	Orere Point (formerly Ponsonby)	Retired sales manager	Bi	1988	1,532	1,500
<b>Joss, Lyall</b>	Meremere	Builder	Lii	*2/Jan91	2,650	2,650
<b>Jules Video Parade Limited</b>	Howick	Video Hiring	Di	1992	4,823	4,820
<b>Kan, Mabel Maureen</b>	Newmarket	Restaurateur	Di	1993	612	150
<b>Kan, Pauline Suk</b>	Newmarket	Restaurateur	Di	1993	612	150
<b>Kan, Za Ming</b>	Newmarket	Restaurateur	Di	1993	612	150
<b>Kearns, Darren Andrew</b>	Mangere	Labour only contractor	Lii	*3/Mar91	421	630
<b>Kempster, Michelle Louise</b>	Massey	Caterer	Di	1991	723	190
<b>Kepa, Tangiwai Mary Appleton</b>	Remuera	School Teacher	Bi	1988–1990	4,533	4,530
<b>Kerler Electroplaters Limited</b>	Glen Eden	Copper and brass dipping/ repairing	Di	1993	1,228	310
<b>Kerry, Alan Maurice</b>	Wellsford	Security patroller	Di	1993	2,146	520
<b>Kleena Pool Services Limited</b> (in liquidation)	Titirangi	Pool cleaning	Bi	1990, 1991	1,887	2,820
<b>Krukziener, Andrew Mark</b> (in relation to Honora Enterprises Limited)	Glendowie	Company director	Dii	1992, 1993	21,683	16,245
<b>Kuruan Limited</b> (in liquidation)	Pakuranga (formerly Auckland)	Road transporting	Dii	1992	3,166	3,955
<b>Lawry, James Ernest Allen</b>	Bucklands Beach	Commission agent	Lii	*2/Jan92	875	1,750

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					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Leaming, Jan Andree	Wiri	Lawyer	Li	*3/Sep89– Mar91	2,586	3,890
Lear, Brad William	Ponsonby	Restaurateur	Di	1991, 1992	9,008	4,510
Leman, Norman	Glendowie	Driver	Lii	*2/Apr91– Aug92	3,330	4,995
Limo Limousine Co Limited	Manurewa	Limousine service	Di	1993	4,673	1,170
Linnell, George Malcolm	Herne Bay	Farming	Di	1993	1,630	400
Eddie & Limasene Lio	Mangere	Taxi proprietors	Li	*2/Feb92	1,497	2,240
Living Resources Limited	Mount Wellington	Furniture manufacturing	Di	1993	11,322	5,660
Loveridge, Jillian Dorothy (bankrupt)	Mairangi Bay	Secretary/ Receptionist	Bi	1988	555	830
Luno Developments Limited	Massey	Rest home	Di	1993	2,259	2,255
Lynch, Bernard Ernest	Ranui	Caterer	Di	1992, 1993	3,226	1,610
Lynch, Michael James	Ranui	Caterer	Di	1992, 1993	3,226	1,610
McKay, Sarah Jayne (in partnership with Stephen P. McKay, Kenneth F. and Margaret L. Buchanan trading as Victoria Station Restaurant)	Orakei (formerly Paraparaumu)	Travel agent	Dii	1993	1,313	325
McKay, Stephen Paul (in partnership with Sarah J. McKay, Kenneth F. and Margaret L. Buchanan trading as Victoria)	Orakei (formerly Paraparaumu)	Restaurant proprietor	Dii	1993	1,313	325
MacGibbon, Sandra Jane	Henderson	Housewife	Bi	1991	1,207	1,210
Mack, David Charles	Birkenhead	Salesman	Lii	*2/Sep92, Nov92	827	2,480
Madden, Carol Lesley	Manurewa	Graphic designer	Di	1993	63	60
Madden, Neville William	Manurewa	Graphic designer	Di	1993	63	60
Manilal, Shantilal	Mangere	Fruit retailer	Di	1990, 1991	21,778	5,440
Manukau Reconditioners Limited	Pukekohe	Engine reconditioning	Di	1992	2,696	700
Mason, Thomas Dean	Penrose	Signwriter	Bi	1988–1991	3,995	5,990
Maynard, Leslie Stephen	Massey	Building contractor	Di	1993	709	170
McGregor, Sandra Frances (in relation to Garage Equipment Specialties (1985) Limited)	Avondale	Company director	Cii	1992	3,336	2,495
McNamara, Joanne Claire (in partnership with Desmond Allan Harris)	New Lynn	Car transporter	Dii	1992	2,137	255
Metalite Industries (1988) Limited	East Tamaki (formerly Drury)	Engineering	Di	1992	10,174	15,260
Millen, Susan Gay	Tuakau	Leather goods manufacturer	Di	1993	262	130

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					\$	\$
<b>Millen, William John</b>	Tuakau	Leather goods manufacturer	Di	1993	262	130
<b>Miller, Tony</b>	Mount Eden	Clerk	Bi	1991	987	1,480
<b>Mills, David</b> (in relation to Manukau Reconditioners Limited)	Pukekohe	Company director	Di	1992	5,393	1,370
<b>Mills, Irene</b> (in relation to Manukau Reconditioners Limited)	Pukekohe	Company director	Di	1992	5,393	1,370
<b>Milne, Jonathan Ralph</b>	Howick (formerly Pakuranga)	Builder	Di	1992, 1993	1,683	170
<b>Mission Bay Builders Limited</b>	Saint Heliers	Building	Di	1993	7,250	1,810
<b>Moller, Neville John Carl</b>	Ponsonby	Company director	Dii	1991-1992	7,394	2,760
<b>Mullen, Vincent Te Puni</b>	Orakei	Fencing and shearing contractor	Lii	*2/Dec90- Feb92	4,870	7,290
<b>Natural Pastry Limited</b> (in receivership)	Mairangi Bay	Baking	Dii	1991, 1992	7,652	3,060
<b>Nausbaum, Denis John</b> (in partnership with Dinesh Dahyabhai Patel trading as South City Industrial Laundry)	Epsom	Commercial laundry proprietor	Dii Dii	1992 1992	2,253 3,352	1,126 1,685
<b>Naylor Booth Associates Limited</b>	New Lynn	Interior designing	Dii	1990	2,117	530
<b>Neill, James Gerard</b>	Point Chevalier	Watersider	Bi	1985-1989	3,208	1,600
<b>New Zealand College of Mortuary Science Limited</b> (in liquidation)	Pakuranga	Funeral services	Bi	1990	25,206	25,200
<b>New Zealand Pasta Company Limited</b> (in liquidation)	Auckland	Food manufacturing	Dii	1992	2,308	570
<b>Northern Citicabs Transport Services Limited</b>	Grey Lynn	Passenger transporting	Dii	1991, 1992	12,404	3,105
<b>Northern City Publications Limited</b>	Manukau	Publishing	Dii	1991	3,964	990
<b>Oosterman, John</b>	Ramarama	Horticulturist	Dii	1992	4,497	1,125
<b>Parkinson, Selwyn Bruce</b>	Auckland	Insurance broker	Dii	1992	293	500
<b>Patel, Dinesh Dahyabhai</b> (in partnership with Denis John Nausbaum trading as South City Industrial Laundry)	Westmere	Commercial laundry proprietor	Dii Dii	1992 1992	2,253 3,352	1,126 1,685
<b>Patel, Vallabhbhai Narsi</b>	Otahuhu	Fitter and turner	Bi	1990	961	1,440
<b>Paul Butcher Building Limited</b>	Pukekohe	Building contracting	Dii	1992	4,055	6,070
<b>Paul Butcher Trading Limited</b>	Pukekohe	Timber and hardware merchandising	Dii	1992	2,070	3,100
<b>Pavlovich, Luka Ned</b> (in partnership with Mary Ivy Pavlovich trading as Pavlovich Engineering)	Avondale	Engineer	Dii	1992	6,502	735

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## AUCKLAND—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Pavlovich, Mary Ivy</b> (in partnership with Luka Ned Pavlovich trading as Pavlovich Engineering)	Avondale	Engineer	Dii	1992	6,502	735
<b>Penrose Glass (1988) Limited</b>	Penrose	Window repairing	Dii	1991	7,967	1,995
<b>Pepper, Richard Lindsay</b>	Epsom	Storeman	Bi	1986–1989	15,074	15,025
<b>Permark Industries Limited</b>	Mount Wellington	Label manufacturing	Dii	1993	20,198	5,050
<b>M. A. Petry Limited</b>	Mangere	Customs agency	Dii Dii	1991, 1992 1992	2,314 1,595	345 395
<b>Photographers World Limited</b>	New Lynn	Camera Retailing	Dii	1992	5,834	1,460
<b>Pivac, Jagoda</b> (in partnership with Mark Alfred Pivac trading as Bilbos of Bag End)	Mount Eden	Takeaway bar proprietress	Dii	1992	1,452	1,100
<b>Pivac, Mark Alfred</b> (in partnership with Jagoda Pivac trading as Bilbos of Bag End)	Mount Eden	Takeaway bar proprietor	Dii	1992	1,452	1,100
<b>Poa, Monty</b>	Otara	Unemployed	Bi	1988	290	435
<b>Polpero Investments Limited</b>	Glenfield	Building	Dii	1992, 1993	1,728	340
<b>Pompadour Holdings Limited</b> (in liquidation)	Penrose	Freight	Dii	1991	2,863	715
<b>Prescott Enterprises Limited</b>	Avondale	Gas fitting	Dii	1992	6,257	1,545
<b>A. C. Pritchard &amp; Sons Limited</b> (in liquidation)	Papatoetoe	Flooring consulting	Dii	1991, 1992	9,857	2,465
<b>Promo Marketing International Limited</b>	Auckland	Promoting	Dii	1992, 1993	17,700	4,420
<b>Quality Smash Repairs Limited</b>	Waiuku	Panelbeating	Dii	1992, 1993	11,321	2,830
<b>Quedley, Stephen James</b>	Massey	Painter and decorator	Dii	1991, 1992	9,371	1,160
<b>Radford, Charles Edgar</b>	Otahuhu	Plumber	Li	*3/Aug91	425	530
<b>Red Knight Inflatables Limited</b> (in liquidation)	Auckland	Manufacturing inflatable boats	Dii	1992, 1993	21,285	10,635
<b>Redman, Carol</b> (in partnership with Gregory Redman)	Mount Roskill	Fabric cutter	Dii	1991–1993	13,624	9,695
<b>Redman, Gregory</b> (in partnership with Carol Redman)	Mount Roskill	Fabric cutter	Dii	1991–1993	13,624	9,695
<b>Regeling, Dovey Erana</b>	Glendene	Resthome proprietress	Dii	1992	6,677	7,860
<b>Regional Distributors Limited</b>	Browns Bay	Souvenir manufacturing	Dii	1992	926	230
<b>Ribbons &amp; Rags Family Hair Salon Limited</b>	Pukekohe	Hairdressing	Dii Li	1991, 1992 *2/Oct88, Dec88, Oct89	1,147 2,273	285 3,409
			Dii	1992	975	730
<b>Richard A. Skinner Group Limited</b> (in liquidation)	Onehunga	Food broking	Dii	1992	5,007	1,250
<b>Riddell Investments (Rotorua) Limited</b> (in liquidation)	Auckland	Property developing	Dii Dii	1992 1991, 1992	21,849 44,745	21,850 39,990

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## AUCKLAND—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Ritchie, Colin James</b>	Ranui	Truck operator	Bi	1987	681	680
<b>Roache, John</b> (trading as Roache Motors)	Otahuhu	Auto mechanic	Dii Dii	1992 1993	4,464 2,966	1,115 2,190
<b>Robert J. Kiro &amp; Susan I. Norris</b>	Mount Roskill	Taxi proprietors	Li	*3/Aug91	2,111	3,160
<b>Robert Lilford Limited</b>	Manukau	Restaurant	Dii	1992	2,656	665
<b>Roberts Enterprises Limited</b> (formerly Gold Star Panelbeaters Limited)	Newmarket	Automotive panelbeating and spraypainting	Dii	1992	40,764	31,045
<b>Robinson, Jillian Diane</b>	Herne Bay	Company director	Dii	1991, 1992	7,394	2,760
<b>Rogers, Dudley</b> (in relation to Red Knight Inflatables Limited)	Massey	Company director	Dii	1992, 1993	21,285	10,635
<b>Roskilly, Christopher Jan Nigel</b>	Kingsland	Car dealer and repairer	Cii	1991, 1992	4,572	9,135
<b>Sauni, Rea</b>	Mangere	Process worker	Bi	1990	900	1,350
<b>Saywell, Barry Alexander</b>	Freemans Bay	Real estate agent	Dii	1993	7,914	1,975
<b>Scarrott Lisa Cicely &amp; Bicknell Jill Cicely</b>	Howick	Building	Li	*1/Oct91	25,784	32,230
<b>Scott, Alan</b>	Howick	Fitter	Bi	1986–1989	4,523	4,510
<b>Seagar Brett Ingleby</b>	Bayswater	Builder	Dii	1993	1,623	400
<b>Shannon, Edward Martin</b> (in relation to Shan-Tran Limited)	Howick (formerly Bucklands Beach)	Company director	Dii	1991	13,039	7,505
<b>Shayer-Mcleod Corporation Limited</b>	Mount Wellington	Video renting	Dii	1992, 1993	1,030	245
<b>Shearman, Franz Martin</b>	Herne Bay	Electrical contractor	Dii	1993	1,200	745
<b>Shearman, Suzanne Clare</b>	Herne Bay	Office administrator	Dii	1993	1,200	745
<b>Sherson, Terrence Godfrey</b> (in partnership with Peter William Geary)	Forrest Hill	Boatbuilder	Dii	1992, 1993	5,586	735
<b>Shiels, Tapaeru Ariki</b>	Morningside	Factory worker	Bi	1990	1,091	1,635
<b>Skinner Pamela May</b>	Beachlands	Fibreglass laminator	Dii	1993	3,877	965
<b>Smorgys Restaurant Limited</b>	Manukau	Restaurant	Dii	1993	12,354	3,085
<b>Soo Choon, Tavita</b> (formerly of Papakura)	Avondale	Machine operator	Bi	1990	641	960
<b>Spur Development &amp; Construction Limited</b> (in liquidation)	Northcote	Property developing	Dii	1992, 1993	33,283	8,305
<b>Streat, Lorna Ann</b>	Laingholm	Hairdresser	Dii Dii	1993 1992	436 1,534	1,300 565
<b>Sullivan, Frances</b>	Manukau	Omnibus driver	Bi	1990	2,105	3,155
<b>Sunset Coast Contractors Limited</b>	Waiuku	Concrete contracting	Dii	1993	3,454	690
<b>Surrey Crescent Real Estate Limited</b>	Grey Lynn	Real estate selling	Dii	1991	6,539	4,900

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## AUCKLAND—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of	Amount of Penal Tax Imposed
					Estimated	Tax	
					\$	\$	
<b>Sutherland, Edwin Charles</b>	Massey	Painter and decorator	Dii	1991, 1992	9,371	1,160	
				1991, 1992	22,475	5,595	
<b>Swan George Ernest</b>	Tuakau	Farmer	Bi	1986–1988	7,506	11,260	
<b>Taimalelagi's Travel Limited</b>	Papatoetoe	Travel agency	Cii	1990, 1991	1,368	1,580	
<b>Tee Kay Cabinets Limited</b>	Grey Lynn	Cabinetmaking and shopfitting	Dii	1992, 1993	8,527	2,125	
<b>Templeman, David John &amp; Susan Jennifer</b>	Mairangi Bay	Property developers	Li	*3/May91	10,459	7,850	
<b>Terekia, Tangiia</b>	Mangere	Battery reconditioner	Bi	1989	1,805	2,710	
<b>Thai Trading Co Limited</b>	Mount Albert	Retailing	Dii	1992, 1993	6,273	1,550	
<b>The Ultimate Motor Company (North Shore) Limited</b>	Takapuna	Vehicle retailing	Dii	1992, 1993	6,537	1,600	
<b>Tito Donna Liane</b>	Papatoetoe	Cleaner	Dii	1991, 1992	6,946	835	
<b>Tito Torrance (Jnr)</b>	Papatoetoe	Cleaner	Dii	1991, 1992	6,946	835	
<b>Tobin, Patrick Hurae</b>	Glen Eden	Fish retailer	Dii	1992	1,567	385	
<b>Tom Drewet Contractors Limited</b>	Ranui	Earthmoving	Dii	1991, 1992	20,980	5,235	
<b>Top Automotive Electrical Services Limited</b>	Otahuhu	Auto electrical servicing	Dii	1992, 1993	3,505	855	
<b>Top Drawer Number Thirty Three Limited (in Liquidation)</b>	Auckland	Restaurant	Dii	1991	10,177	2,530	
<b>Track Consultants Limited</b>	Auckland	Motor track managing	Dii	1993	920	230	
<b>Trackers Communications Limited</b>	Birkenhead	Telecommuni- cations	Dii	1992	12,622	3,150	
<b>Tran Seng Yiang</b>	Manurewa	Clothing manufacturer	Dii	1992, 1993	2,565	625	
<b>Trussmakers &amp; Fabricators (1987) Limited</b>	Helensville	Timber trussmaking and fabricating	Dii	1991, 1992	5,183	7,760	
				1992	1,479	2,210	
<b>Turley Warren Graeme</b>	Remuera	Company director	Bi	1991	1,764	2,640	
<b>Tyre Services Mt Wellington Limited</b>	Papatoetoe	Servicing and selling tyres	Dii	1992	1,169	280	
<b>Vesuvio Restaurant Limited</b>	Onehunga	Restaurant	Dii	1993	5,899	1,465	
<b>Video Highland Limited</b>	Pakuranga	Video hiring	Dii	1993	1,030	245	
<b>Viking Ironcraft 1978 Limited</b>	Avondale	Sheetmetal product manufacturing	Dii	1992	13,269	3,315	
<b>Walker, Mark Andrew</b>	Mount Albert	Silkscreen printer	Dii	1992, 1993	2,419	595	
<b>Walker, Ross Anthony (in relation to Walkers Car Painting Limited)</b>	Henderson	Managing director	Dii	1990, 1991	1,613	380	
<b>Wallace, Marvis Elma</b>	Howick	Lunch bar operator	Bi	1987–1989	3,785	5,675	
<b>Walters Tracy Moana</b>	Manukau (formerly Point Chevalier)	Office junior	Bi	1990	883	1,325	
<b>Water Safety Magazine Limited</b>	Forrest Hill	Publishing	Dii	1992, 1993	1,531	375	

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					\$	\$
Way, Shane Stanley	Papatoetoe	Road transport contractor	Dii	1992, 1993	28,613	7,140
J. Weir & Company Limited	Ponsonby	Funeral directing	Dii	1991, 1992	7,394	5,520
White, David	Browns Bay	Cabinetmaker	Dii	1993	4,767	1,185
Wild, Ronald William	Howick	General manager	Bi	1986–1988	4,890	7,325
Wilkins Asphalt Limited	Howick	Contract asphaltting	Dii	1991, 1992	7,664	9,675
Wilson Murray Charles	Taupaki	Builder	Li	*3/Feb91, Aug91	2,821	4,230
Wilson, Ross Neil	Titirangi	Builder	Bi	1987, 1988	950	1,424
Wix, Avril Sara	Epsom	Rest home proprietress	Di	1991, 1992	53,939	13,500
Wood, Mervyn Reginald	Mount Roskill (formerly Henderson)	Real estate agent	Dii	1991	6,539	4,900
Wright, Sandra Ngaire & Sean Robert	Mount Albert	Budget advisors	Li	*3/Jun91, Dec91, Jun92	2,427	3,635
Wright, Sean Robert	Ta Atatu South	Taxation and financial advisor	Dii	1992, 1993	2,062	510
Yong, Siew Eng	Pt Chevalier	Auditor	Bi	1989	738	270
Young, Gregory Raymond	Freemans Bay	Customs officer	Bi	1985–1989	11,761	11,760
Zentrum Holdings Limited	Waiwera	Outdoor entertaining	Dii	1991	11,671	2,905

## WAIKATO

Locality includes: Hamilton, Te Aroha, Paeroa, Te Awamutu, Raglan, Waikato, Hauraki Plains, Piako, Matamata, Waipa, Otorohanga, Waitomo, Taumarunui, Thames, Coromandel, Ohinewai

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Atkinson, Barry James	Ngaruawahia	Road transport operator	Di	1992	16,031	3,940
Beverland, Allan (in relation to Taupiri Service Station Limited (in liquidation))	Huntly	Mechanic (former managing director)	Dii	1992, 1993	6,225	1,510
Beverland, Patricia Gail (in relation to Taupiri Service Station Limited (in liquidation))	Huntly	Unemployed (former managing director)	Dii	1992, 1993	6,225	1,510
Blue Lord Trading Company Limited	Nawton	Photolithography	Dii	1992, 1993	16,502	1,620

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					\$	\$
<b>D.K. Booker Limited</b>	Ohinewai	Dairy farming	Li	*2/May91– Nov91, Mar92	1,892	1,870
<b>Bourke, Sally Maree</b>	Dinsdale	Clothing and footwear retailer	Dii	1993	1,429	330
<b>Buckland, Jeanette Helen</b> (in partnership with Terry Shane Buckland, trading as Topline Kitchens)	Cambridge (formerly Chartwell)	Sales person	Dii	1992, 1993	3,305	790
<b>Buckland, Terry Shane</b> (in partnership with Jeanette Helen Buckland, trading as Topline Kitchens)	Chartwell	Kitchen manufacturer	Dii	1992, 1993	3,305	790
<b>Cambridge Transport Limited</b>	Cambridge	General carrying	Dii	1993	32,784	3,260
<b>Christian, Robyn Gay</b> (in partnership with Kenneth James Christian, trading as Impressions Hair Design)	Nawton	Hairdresser	Dii	1993	1,263	1,890
<b>Coronation Food Centre Limited</b>	Morrinsville	Dairy/grocery	Ki	*2/Apr88, Jun88, Oct88– Feb90	4,764	4,700
			Ai	1988–1990	10,383	10,300
<b>Curtain Textiles Limited</b>	Hamilton	Fabric and soft furnishing retailing	Dii	1993	4,230	1,050
<b>David Kane Pharmacy Limited</b>	Hamilton East	Pharmaceutical retailing	Dii	1993	1,697	400
<b>Doyle, Marc James</b>	Matangi	Landscape gardener	Bi	1987, 1988	898	900
<b>Fernland Mineral Water Limited</b> (in receivership)	Te Rapa	Soft drink manufacturing	Dii	1993	11,791	1,450
<b>Gabler Enterprises Limited</b> (trading as Trendz)	Hamilton	Lunch bar/ restaurant	Dii	1993	12,253	1,520
<b>Hansen, Nicholas William</b> (in relation to Gabler Enterprises Limited, trading as Trendz)	Hamilton	Company director	Dii	1993	12,253	1,520
<b>Hart, Lawrence Bruce</b> (trading as Eastside Energy and Testing Centre)	Hamilton East	Engineer	Dii	1992, 1993	1,968	470
<b>Hetet, Te Paea Alma</b>	Te Kuiti	Restaurateur	Dii	1993	823	200
<b>Huiding, Willem</b>	Chartwell	Company director	Bi	1989	19,998	1,300
<b>Hunt, Robert Duncan</b> (in relation to Robert Hunt Meats Limited)	Cambridge	Company director	Dii	1993	1,017	250
<b>Lacent Enterprises Limited</b>	Te Rapa	Home haulage	Dii	1993	24,433	36,630
<b>Lala, Dr Ramesh Parbhu</b>	Hamilton East	Medical practitioner	Dii	1991, 1992	4,205	1,000
<b>MacDonald, Raymond John</b> (trading as Anglesea Auto Trim)	Hamilton	Auto trimmer	Dii	1993	2,269	540

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					\$	\$
<b>McGinness, Steven John</b>	Whangarei (formerly Frankton)	Curtain installer	Dii	1993	1,580	380
<b>McGregor, Duncan Eugene</b>	Whangamata	Fisherman	Dii	1991–1993	6,462	1,565
<b>McKelvy, Miles John</b> (in relation to Redford Holdings Limited)	Flagstaff	Company director and secretary	Dii	1992, 1993	32,289	8,020
<b>McNae, Steven Robert</b> (in relation to Blue Lord Trading Company Limited)	Dinsdale	Accountant	Dii	1992, 1993	16,502	1,620
<b>Nationwide Stockcrates (Te Kauwhata) Limited</b>	Te Kauwhata	Stock crate transporting	Dii	1993	2,423	590
<b>Neilson, George Albert</b>	Te Rapa	Clothing retailer	Li Bi	*1/Feb91 1991	4,796 3,144	500 500
<b>Paterson Kitchens Limited</b>	Matamata	Kitchen manufacturing	Dii Dii	1991, 1992 1992, 1993	12,887 11,186	1,270 2,760
<b>Redford Holdings Limited</b>	Hamilton	Truck painting	Dii	1992, 1993	32,289	8,020
<b>Reed, David Allen</b>	Hamilton East	Plasterer	Dii	1991, 1992	4,235	1,030
<b>Richardson, Colin Cecil</b>	Tamahere	Chartered accountant	Dii	1993	649	900
<b>Roberts, Diana Gaye</b> (in partnership with Graham John Roberts)	Melville	Picture framer	Dii	1993	633	900
<b>Roberts, Graham John</b> (in partnership with Diana Gaye Roberts)	Melville	Picture framer	Dii	1993	633	900
<b>Rowe, Alexander Kenneth and Jennifer Lynne</b> (in partnership)	Karakariki	Dairy farmers	Li	*3/May91– May92	2,398	1,180
<b>Stevens, Simon Robert</b> (in relation to Blue Lord Trading Company Limited)	Pukete	Company director	Dii	1992, 1993	16,502	1,620
<b>Swarbrick, Peter Murray</b>	Rukuhia	Chartered accountant	Dii	1992, 1993	1,288	310
<b>Swarbrick, Peter Murray</b> (in partnership with Barbara Eugenie Swarbrick)	Rukuhia	Chartered accountant	Dii	1992, 1993	561	130
<b>Taranaki, Ronald Douglas</b>	Melville	Bus driver	Dii	1993	1,392	330
<b>Taverner, Debra Jane</b>	Frankton	Passenger transport operator	Dii	1993	6,188	1,530
<b>The Power Tool Shop (1990) Limited</b>	Frankton	Power tools and accessories retailing	Dii	1993	5,383	530
<b>Thomsen, Brian Noel</b> (trading as Hairoes Hair Studio)	Cambridge	Hairdresser	Dii	1992, 1993	5,019	1,240
<b>Tregidga, John Percival</b> (as Trustee for the Te Reo Irirangi O Pare Hauraki Trust)	Paeroa	Stationery retailer	Dii	1993	8,904	880
<b>Truewood Furniture Limited</b>	Hamilton East	Furniture manufacturing and retailing	Dii	1993	10,621	2,630

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					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
<b>Vern Wilson Hunting &amp; Shooting Consultants Limited</b>	Rukuhia	Firearm retailing	Dii	1993	1,671	400
<b>Whalley, Don Vincent and Annemaree Elizabeth (in partnership)</b>	Te Awamutu	Plasterers and takeaway bar proprietors	Li	*3/Jul91, Jan92	934	460
<b>Willies Washers (Hamilton) Limited</b>	Rototuna	Sale and repair of second hand washing machines	Bi	1989	20,000	1,300
<b>Willies Washers (Hamilton) Limited</b>	Rototuna	Sale and repair of second hand washing machines	Li	*1/Apr88– Mar89	20,000	900
<b>Worsley Motors Limited</b>	Frankton	Car sales	Dii	1993	1,629	400
<b>Young, Alan Alexander (in partnership with Annette Jose Young, trading as Young's Fruit and Veg)</b>	Hamilton East	Fruit and vegetable retailer	Dii	1992, 1993	458	105
<b>Young, Annette Jose (in partnership with Alan Alexander Young, trading as Young's Fruit and Veg)</b>	Hamilton East	Fruit and vegetable retailer	Dii	1992, 1993	458	105

## TAUPO

Locality includes: Rotorua, Taupo

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
<b>Commins, Philip Neil and Janet Margaret (in partnership)</b>	Mamaku	Drystock farmers	Li	*2/Mar92	2,091	1,045
<b>Hotel Management Services (Rotorua) Limited (trading as Four Canoes)</b>	Rotorua	Hotel	Dii	1992	12,837	3,200
<b>King, Darcy Linton (in relation to Post &amp; Poles Rotorua Limited)</b>	Rotorua	Company director	Dii	1992	14,926	7,460
<b>Louie, Lisa Goon (also known as Eva Lee and Ng Goon) (in relation to Stan Louie Limited trading as Hoo Wah Restaurant)</b>	Rotorua	Company director	Aiv Kv	1982–1988 *2/Apr88– Feb89	– –	– –
<b>Louie, Sui Hung (also known as Stanley Hung Louie) (in relation to Stan Louie Limited trading as Hoo Wah Restaurant)</b>	Rotorua	Company director	Kv Aiv	*2/Apr88– Feb89 1982–1988	– –	– –

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## TAUPO—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Maindonald, Sydney Clifford</b> (in partnership with Deborah Raewyn Turner, trading as Portables of Taupo)	Taupo	Computer programmer	Dii	1992	2,571	319
<b>McDermott, John Charles Gordon</b> (in relation to the partnership of Michael John and Christine Anne Phillips)	Taupo	Builder	Kv	*2/Feb91, Apr91	-	-
<b>Mikaere, Laurel Francis Puangaiterangi</b>	Rotorua	Maori cultural concert party organiser	Dii	1992	1,200	295
<b>Morris, Douglas Robert George</b> (trading as Fairbank Orchard)	Rotorua	Orchardist	Dii	1991, 1992	1,461	376
<b>Nitschke, Heather Anne</b> (in partnership with Robin Neville Nitschke, trading as Overdene Piggery)	Taupo	Pig farmer	Dii	1991, 1992	19,794	2,430
<b>Nitschke, Robin Neville</b> (in partnership with Heather Anne Nitschke, trading as Overdene Piggery)	Taupo	Pig farmer	Dii	1991, 1992	19,794	2,430
<b>Robinson, Ross John</b> (in partnership with Valerie Robinson, trading as Autogas Rotorua)	Rotorua	Alternative fuel installer	Dii	1992	2,550	300
<b>Robinson Valerie</b> (in partnership with Ross John Robinson, trading as Autogas Rotorua)	Rotorua	Housewife	Dii	1992	2,550	300
<b>Rotorua Freight Lines Limited</b>	Rotorua	Transport operator	Li	*2/Oct92	2,777	2,080
<b>Stan Louie Limited</b> (trading as Hoo Wah Restaurant)	Rotorua	Restaurant	Ai Ki	1982-1988 *2/Apr88- Feb89	295,318 4,370	295,314 4,367
<b>Turner, Deborah Raewyn</b> (in partnership with Sydney Clifford Maindonald, trading as Portables of Taupo)	Taupo	Clothing retailer	Dii	1992	2,571	319
<b>Vogt, Birgitte Marie</b>	Taupo	Retired	Bi	1990, 1991	2,399	600
<b>White, Erin Theresa</b> (in partnership with Kenneth George White)	Rotorua	Housewife	Dii	1992	6,190	618
<b>White, Kenneth George</b> (in partnership with Erin Theresa White)	Rotorua	Bush contractor	Dii	1992	6,190	618
<b>Wilson, Vicky Maria</b>	Rotorua	Company director	Bi	1987-1991	3,661	5,200

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## BAY OF PLENTY

Locality includes: Tauranga, Whakatane, Opotiki

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
<b>Ainsley, Robert Rotohiko</b> (as Trustee for the Te Reo Irirangi O Pare Hauraki Trust)	Waihi	Disc jockey	Dii	1993	8,904	880
<b>Bell, Judith Kay</b> (in partnership with Nelson Matthew Bell, trading as Bell Gas Cylinders)	Mount Maunganui	Gas cylinder manufacturer	Cii	1992, 1993	3,497	-
<b>Bell, Nelson Matthew</b> (in partnership with Judith Kay Bell, trading as Bell Gas Cylinders)	Mount Maunganui	Gas cylinder manufacturer	Cii	1992, 1993	3,497	-
<b>Carter, Mary-Ann</b> (in partnership with Barry John Carter)	Whakatane	Dry Stock and Dairy Farmer	Bi	1990	911	680
<b>Dream Creations (NZ) Limited</b>	Tauranga	Bridal boutique	Dii	1992, 1993	2,799	695
<b>Edwards, Peter John</b>	Papamoa	Road transport operator	Dii	1993	954	475
<b>Hall, Graham John</b> (in relation to Dream Creations (NZ) Limited)	Tauranga	Manager	Dii	1992, 1993	2,799	695
<b>J. and G. Holdings Limited</b> (trading as Mannequins Nite Club)	Tauranga	Night club	Dii	1993	2,236	550
<b>Jones, Bridget Mary</b> (in partnership with Desmond Thomas Jones and Margaret Anne Jones, trading as Whakatane Green World)	Whakatane	Garden centre proprietor	Dii	1993	819	200
<b>Jones, Desmond Thomas</b> (in partnership with Margaret Anne Jones and Bridget Mary Jones, trading as Whakatane Green World)	Whakatane	Garden centre proprietor	Dii	1993	819	200
<b>Jones, Margaret Anne</b> (in partnership with Desmond Thomas Jones and Bridget Mary Jones, trading as Whakatane Green World)	Whakatane	Garden centre proprietor	Dii	1993	819	200
<b>Mudaliar, Saha Dewan</b>	Tauranga	Supermarket operator	Bi	1991	1,262	1,890
<b>Otway, Helen Shirley</b> (bankrupt)	Mount Maunganui	Hairdresser	Dii	1993	653	975
<b>Poutu, Eria</b>	Tauranga	Retired/investor	Aiv	1988-1990	5,093	7,635
<b>Schofield, Catherine Joan</b> (in partnership with Quentin Eion Schofield, trading as Black Stump Orchard)	Te Puke	Orchardist	Dii	1992, 1993	2,862	700
<b>Schofield, Quentin Eion</b> (in partnership with Catherine Joan Schofield, trading as Black Stump Orchard)	Te Puke	Orchardist	Dii	1992, 1993	2,862	700
<b>Shaw, Noel Martin</b> (in partnership with Sheryl Jean Shaw, trading as NuLook Aluminium Te Puke)	Te Puke	Aluminium joiner	Dii	1993	1,149	285

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## BAY OF PLENTY—continued

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Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Am. Estim. Amount Tax Involved	
<b>Shaw, Sheryl Jean</b> (in partnership with Noel Martin Shaw, trading as NuLook Aluminium Te Puke)	Te Puke	Aluminium joiner	Dii	1993	\$ 1,149	285

## GISBORNE

Locality includes: Waipapu, Waikohu, Cook

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
<b>Mackey, Wattie</b> (bankrupt)	Gisborne	Former barrister and solicitor	Cii	1992	\$ 1,810	\$ -
<b>Murphy, Peter Forbes</b>	Motu	General storekeeper	Dii	1993	1,374	345
<b>Ocean Queen (New Zealand) Company Limited</b>	Gisborne	Kina processing and exporting	Dii	1993	2,530	1,265
<b>Reedy &amp; Associates Limited</b>	Gisborne	Accountancy and consultancy	Dii	1993	908	450
<b>Robin Poole Limited</b>	Tolaga Bay	Retail grocery	Dii	1993	433	650
<b>Taima Fisheries (1991) Limited</b>	Gisborne	Retail grocery	Dii	1993	480	240
<b>Taima Fisheries (1991) Limited</b>	Gisborne	Seafood processing and exporting	Dii	1993	9,016	2,265
<b>Wikotu, Sonya Molly</b>	Gisborne	Security services proprietress	Dii	1993	714	710

## NAPIER

Locality includes: Hastings, Wairoa, Hawke's Bay, Waipawa, Waipukurau

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
<b>Adams Bros Limited</b>	Napier	Hotel	Dii	1993	\$ 1,243	\$ 305
<b>Apple Holdings Limited</b>	Napier	Motel operation	Dii	1992, 1993	3,242	805
<b>Assembly of God Napier</b>	Napier	Church	Dii	1993	1,821	450
<b>Eastbridge Industries Limited</b>	Napier	Structural engineering	Dii	1991, 1992	138,361	13,830
<b>Raffles Shelf (No 11) Limited</b>	Napier	Seafood retailing	Dii	1993	587	290
			Dii	1993	790	200
<b>Stoneman, Peter Auro</b>	Napier	Motor vehicle trimmer	Dii	1993	4,838	4,835

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## NAPIER—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Te Awa Supermarket Limited</b>	Napier	Supermarket	Dii	1992, 1993	2,470	610
<b>Te Kohanga Reo Management Committee</b>	Porangahau	Early childhood centre	Dii	1993	2,088	520
<b>The New Zealand Freezing and Related Industries Clerical Officers Industrial Union of Workers</b>	Hastings	Workers union	Dii	1992, 1993	5,181	7,665

## TARANAKI

Locality includes: New Plymouth, Clifton, Taranaki, Inglewood, Egmont, Stratford, Waimate West, Eltham, Hawera

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Adams Autocourt Limited</b>	Stratford	Automotive repairs and car sales	Dii	1993	2,791	690
<b>Cole, Paula Ann</b>	Waitara	Teacher/ haberdashery retailer	Dii	1993	1,120	665
<b>Davison, Brian Colin (trading as Video City)</b>	New Plymouth	Video hirer	Dii	1993	1,349	2,015
			Dii	1993	451	330
			Dii	1991	264	395
			Dii	1992, 1993	495	740
<b>Pennington, Lynette Margaret (bankrupt)</b>	New Plymouth	Food manufacturer and distributor	Cii	1991, 1992	11,803	17,675
<b>Quinstar Holdings Limited (in receivership)</b>	New Plymouth	Sewing machine retailing	Dii	1993	1,328	1,990
<b>Taranaki Trace Limited (formerly New Plymouth Drainage Company Limited)</b>	New Plymouth	Drainage/ excavation contracting	Dii	1991, 1992	4,202	1,010
<b>Waylyn Holdings Limited (trading as Blagdon Fruit Supplies)</b>	New Plymouth	Fruit and vegetable retailing	Dii	1991	2,163	2,150

## WANGANUI, TAIHAPE

Locality includes: Patea, Waitotara, Wanganui, Waimarino, Rangitikai

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Bruce Millar Motors Limited</b>	Marton	Motor vehicle sales	Li	*2/Dec91– Apr92	3,715	1,850

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## WANGANUI, TAIHAPE—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Kamms Seafood Limited</b> (in receivership)	Wanganui	Seafood and fastfood retailing	Dii	1992	1,159	865
<b>G.J. Lambert Limited</b>	Wanganui	Fruit and vegetable retailing	Dii	1992	1,238	1,240
<b>Price, Janice Kim</b>	Wanganui	Restaurant and takeaway proprietress	Dii	1993	1,701	1,700
<b>Sykes, Andrew Michael</b>	Wanganui	Concrete placer	Dii	1992	522	390
<b>Wanganui Exhaust Centre Limited</b> (in liquidation)	Wanganui	Exhaust repairs and installations	Dii	1991	1,674	3,755

## MANAWATU

Locality includes: Palmerston North, Feilding, Levin, KIWITEA, Pohangina, Dannevirke, Woodville, Oroua, Manawatu, Kairanga, Horowhenua

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Avenell, Martin David</b>	Levin	Screen printer	Dii	1991	5,140	1,290
<b>Barker, Brian</b>	Palmerston North	Landlord	Bi	1990	1,159	1,700
<b>Climo, Alan William</b>	Palmerston North	Painter and decorator	Dii	1992, 1993	5,706	8,500
<b>Comerford, Richard</b>	Sanson	Silviculturist	Cii	1992	21,109	—
<b>Gregory, Anne</b>	Levin	Power account deliverer	Bi	1984–1989	3,098	3,070
<b>Harkness, Peter Dickson</b> (in partnership with Darrin Trevor Woodd)	Palmerston North	Painting contractor	Dii	1993	1,623	400
<b>Harold Pierard Limited</b>	Palmerston North	Plumbing merchants	Ki	*2/Jan87, Jan88–Jul88, Nov88,	1,918	1,900
			Ai	1987–1989	8,023	8,000
<b>Hehir, James Patrick</b> (in partnership with Marlene Ann Hehir, trading as The Loft)	Foxton	Restaurant and coffee lounge proprietor	Dii	1993	1,246	310
<b>Houwers, Antoinetta Frederika Rosalia</b>	Levin	Power account deliverer	Bi	1985–1988	2,859	2,830
<b>Jayasinha, Bellanavidanelage Elmo Stanley</b>	Shannon	Doctor	Dii	1991, 1992	2,308	3,460
<b>Jones, William Ernest</b> (in partnership with Maama Mae Jones trading as Mabel Caterers)	Palmerston North	Caterer	Ai	1986–1988	6,234	9,200

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## MANAWATU—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved		Amount of Penal Tax Imposed
					\$	\$	
Phillips, Betty Louisa	Pahiatua	Retired/home executive	Bi	1988, 1989	1,568	2,300	
Pierard, Anthony George	Palmerston North	Company director	Ai	1986-1989	1,095	1,080	
Pierard, Anthony George (in relation to Harold Pierard Limited)	Palmerston North	Company director	Aiv Kv	1987-1989 *2/Jan87, Jan88- Jul88, Nov88	- -	- -	
Smyth's Flooring Limited	Palmerston North	Carpet laying	Dii	1992	2,994	750	
Trainor, Allan Kevin (bankrupt)	Levin	Painter and decorator	Lii	*2/Jun89, Aug89, Dec89- Apr90	5,447	640	
			Bi	1990	7,038	700	
Whiley, Alexia Dorothy (in partnership with Victor Whiley)	Palmerston North	Rest home proprietor	Cii	1989, 1990	2,990	2,980	
Williamson, Nicholas Edward	Levin	Clothing manufacturer	Dii	1993	3,792	950	
Woodd, Darrin Trevor (in partnership with Peter Dickson Harkness)	Palmerston North	Painting contractor	Dii	1993	1,623	400	
Yarrall Construction Limited (in liquidation)	Palmerston North	Building construction	Dii	1991, 1992	1,710	410	

## WAIRARAPA

Locality includes: Pahiatua, Eketahuna, Masterton, Wairarapa South, Featherston

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved		Amount of Penal Tax Imposed
					\$	\$	
Adam, Desiree Margaret (in partnership with Warren Mark Adam)	Masterton	Transport operator	Dii	1993	658	329	
Adam, Warren Mark (in partnership with Desiree Margaret Adam)	Masterton	Transport operator	Dii	1993	658	329	
Aplin, Alan Maxwell	Masterton	Transport operator	Dii	1993	1,101	768	
Corsair Industries Limited	Masterton	Engineering	Dii	1993	8,198	2,045	
George, Peter John Laurence (in partnership with Veronica George)	Carterton	Pool manufacturer	Dii	1993	2,288	1,143	

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## WAIRARAPA—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>George, Veronica</b> (in partnership with Peter John Laurence George)	Carterton	Pool manufacturer	Dii	1993	2,288	1,143
<b>Greytown Joinery (1974) Limited</b>	Greytown	Joinery manufacturing	Dii	1992	9,605	4,802
<b>Jensen, Virginia Georgia</b> (bankrupt)	Masterton	Clothing manufacturer	Dii	1992, 1993	297	594
<b>Kerim Automotive (1983) Limited</b>	Masterton	Used car parts sales	Dii	1992	2,726	2,644

## WELLINGTON

Locality includes: Wellington City

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Allen, Gary Wordsworth</b>	Kilbirnie	Motor mechanic	Li	*3/Mar91–Mar92	2,643	1,300
<b>Bailey, Susan</b>	Wellington	Mother/investor	Bi	1988–1991	7,990	7,800
<b>Boulevard Cafe (1990) Limited</b>	Wellington	Coffee bar	Cii	1992	5,387	8,070
<b>Buchanan, Kenneth Frederic</b> (in partnership with Margaret L. Buchanan, Sarah J. and Stephen P. McKay trading as Victoria Restaurant)	Paraparaumu	Restaurant proprietor	Dii	1993	1,313	325
<b>Buchanan, Margaret Leslie</b> (in partnership with Margaret L. Buchanan, Sarah J. and Stephen P. McKay trading as Victoria Restaurant)	Paraparaumu	Teacher	Dii	1993	1,313	325
<b>Carden Meats Limited</b>	Newtown	Butchery	Dii	1993	1,987	490
<b>Creser, Richard Fredrick</b>	Mount Victoria	Retired	Bi	1982–1989	11,439	8,550
<b>Nelson Dorizac &amp; Son Limited</b>	Johnsonville	Piano sales and services	Dii	1991, 1992	1,320	330
<b>Esera Koon Wai You, Eti</b> (formerly Koon Wai You, Eti)	Elsdon	Cleaner	Ai	1988–1990	6,034	610
<b>Fiveash, John David</b>	Wainuiomata	Courier	Bi	1988–1991	7,479	3,720
<b>Food Directions Limited</b> (in liquidation)	Paekakariki	Cheesecake manufacturing	Dii	1993	2,733	670
<b>Cosmos &amp; Helen George Partnership</b>	Kilbirnie	Bakery	Li	*2/Oct86–Jun88	11,171	3,290
<b>Goh, Allen Binsin</b>	Mount Victoria	Proprietor	Li	*3/Mar91–Mar92	9,723	4,850
<b>Griffin, Robin Reynolds</b>	Wellington	Accountant	Dii	1992, 1993	1,232	1,840
<b>Grubjesic, Branko</b>	Lower Hutt	Vehicle repairer	Dii	1993	1,336	640
<b>Gubbins, George Henry</b>	Raumati Beach	Retired	Bi	1987–1991	13,423	3,340

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## WELLINGTON—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved		Amount of Penal Tax Imposed
					\$	\$	
Harbour City Laminating Supplies Ltd	Ngauranga Gorge	Printing and laminating	Dii	1992	3,930	980	
Stephen Henderson Plumbing Limited	Raumati South	Plumbing	Dii	1992	1,906	460	
C. & L. Hewitt Limited	Upper Hutt	Butchery	Dii	1991	630	630	
Holmwood, Michael Alan	Lower Hutt	Painter	Cii	1989	4,130	4,110	
Jagan, Dhani Ram	Churton Park	Painter and paperhanger	Bi Li	1987-1991 *3/Oct86- Mar91	20,191 4,966	30,260 7,400	
Janis, Mark Steven	Khandallah	Driver (former transport manager)	Bi	1989, 1990	6,670	10,005	
Johnstone Electrical Limited	Stokes Valley	Electrical contracting	Dii	1990, 1991	2,440	610	
Kooge Holdings Limited	Wellington	Picture framing	Dii	1991, 1992	1,940	485	
Kusy, Josefa	Newtown	Dietician assistant	Bi	1986-1991	9,538	14,100	
Lees, Monika Mary (trading as Antenna Hair Design)	Brooklyn	Hairdresser	Dii	1991	840	210	
Luella Plimmer Limited (trading as Luellas' Sewknit and Craft Centre)	Porirua	Sewknit and crafts centre	Dii	1991	2,480	620	
Maraeroa Kokiri Access Scheme	Waitangirua	Education service	Dii	1992	4,589	1,150	
Mason, Joy Anne	Newtown	Florist	Dii	1992	666	1,000	
Maza Industries Limited	Wellington	Restaurant	Dii	1991, 1992	3,400	850	
McLean, Mark Glen	Upper Hutt (formerly Elsdon)	Baker	Dii	1992	913	230	
D. & K. Mitchell Limited	Upper Hutt	Coffee shop	Bi	1986-1990	3,009	3,900	
Neal, Lee	Kilbirnie	Limousine operator	Dii	1992	1,734	2,600	
Ngaio Te Kohanga Reo Pre School Committee	Ngaio	Pre-school services	Dii	1992	3,090	770	
Pokoati, Tauu	Waitangirua	Painter and paperhanger	Dii	1992	4,945	1,240	
Potaka, Helen Miria	Manor Park	Solicitor	Bi	1988-1990	2,173	3,250	
Pugh, Michael Edward	Eastbourne	Caterer	Dii	1991, 1992	13,924	3,220	
Romanos, Richard Francis	Mount Victoria (formerly Karori)	Boarding house proprietor	Bi	1984, 1986, 1987	3,074	1,950	
Ross, Kaye Annette	Petone	Manicurist	Cii	1990-1992	5,502	-	
Saint Davids Church Study Group	Petone	Education service	Dii	1993	4,269	1,050	
Saltram Holdings Limited (in liquidation)	Lower Hutt	Laundrette	Dii Dii	1993 1992, 1993	2,037 3,170	1,000 770	
Shir & Mac Limited (formerly Epsom)	Lower Hutt	Moteliers	Li	*2/Sep91	7,000	10,500	
Taranaki Street Computers Limited	Ngauranga	Computer systems	Dii	1992	6,908	1,720	

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## WELLINGTON—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Tim Webster Limited</b>	Johnsonville	Automotive electrical services	Dii	1993	1,712	420

## NELSON

Locality includes: Golden Bay, Waimea

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Auction Centre (Nelson) Limited</b> (in liquidation)	Nelson	Auctioneers	Cii	1993	3,217	402
<b>Barber, Andrew Phillip</b> (in relation to Nelson Motorcycle Wreckers Limited)	Nelson	Motorcycle mechanic	Cii	1991–1993	2,742	1,231
<b>R.L. &amp; L.J. Barrett Limited</b>	Motueka	Appliance retailer	Cii	1993	790	592
<b>J.A. &amp; R.M. Foster-Barham Limited</b>	Nelson	Courier services	Cii	1992, 1993	11,371	–
<b>Orchard, Grant</b> (in relation to Auction Centre (Nelson) Limited (in liquidation))	Nelson	Auctioneer	Cii	1993	3,217	402

## NORTH CANTERBURY

Locality includes: Christchurch, Amuri, Cheviot, Hurunui, Rangiora, Oxford, Eyre, Waimairi, Heathcote, Mt Herbert, Akaroa, Wairewa, Halswell, Paparua, Ellesmere, Melvern, Chatham Islands

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Ability Services Limited</b>	Amberley	Contract plastering	Ai Ki	1988, 1989 *2/May87, Sep87– Jul88	60,489 11,257	– –
<b>Bailey, Denis Samuel William</b> (in relation to Ability Services Limited)	Ohoka	Company director	Kv Aiv	*2/May87, Sep87– Jul88 1988, 1989	– –	– –
<b>Blackburn, Richard</b> (trading as Trailblazers)	Christchurch	Information and travel centre	Dii Dii	1991–1993 1993	13,901 562	3,465 140
<b>Bush Inn Pharmacy (Riccarton) Limited</b>	Riccarton, Christchurch	Pharmacy	Li	*2/Apr89	2,000	2,000

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3 = 6 months

## NORTH CANTERBURY—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Butler, Bernard Seddon Junior</b> (in relation to B. S. Butler & Sons (1970) Limited)	Oxford	Chicken farmer	Cii	1992	43,694	4,350
<b>Caigou, Ian Greig</b> (in relation to Ian Greig & Noeleen Florence Caigou Partnership)	Christchurch	Herb retailer	Dii	1992	241	240
<b>Coalgate Motors Limited</b>	Coalgate	Service station	Dii	1992	1,210	149
<b>Delahunty, Murray</b> (in relation to Mainland Furniture Movers Limited)	Burnham	Manager	Dii	1993	13,682	3,420
<b>Duncan Grey Limited</b>	Riccarton, Christchurch	Concrete contractor	Dii	1991, 1992	13,484	3,370
<b>Dynamic Impact Limited</b>	Upper Riccarton, Christchurch	Restaurant	Dii	1992, 1993	7,673	3,810
<b>Genco Filter Services Limited</b>	Woolston, Christchurch	Filter sales and service	Dii	1991, 1992	1,248	775
<b>Gill, Stuart Graham</b>	Wainoni, Christchurch	Second hand dealer	Cii	1993	715	-
<b>Hardie, Glenda Raeleen</b> (in relation to Wayne Alexander & Glenda Raeleen Hardie Partnership)	Hornby, Christchurch	Panelbeater	Dii	1992, 1993	7,319	2,730
<b>Hardie, Wayne Alexander</b> (in relation to Wayne Alexander & Glenda Raeleen Partnership)	Hornby, Christchurch	Panelbeater	Dii	1992, 1993	7,319	2,730
<b>Harkerss, Gail Dawn</b> (in relation to Harkerss Brothers Limited)	Southbridge	Administration officer	Dii	1992	5,359	670
<b>Heating &amp; Ventilation Product Sales Limited</b>	Linwood, Christchurch	Air conditioning manufacturing	Dii	1992	11,186	1,110
<b>Howes, Christopher Thomas</b>	Christchurch	Dentist	Dii Dii	1993 1993	1,391 428	275 214
<b>Impressive Aluminium Limited</b>	Redwood, Christchurch	Metal fixtures manufacturer	Dii	1993	2,009	1,010
<b>Kennard, Denis George</b> (in relation to Maya Corporation Limited)	Methven	Managing director	Dii	1992, 1993	17,222	2,147
<b>Lewis, Samuel Herbert</b>	Redwood, Christchurch	Retired farmer	Bi	1987-1990	48,365	7,240
<b>McAsey, Mostyn Peter</b>	Linwood, Christchurch	Commercial cleaner	Dii	1993	1,978	490
<b>Palmer, Judith Anne</b> (also known as Judith Faye Anne McCall & Judith Faye Ann McKenzie)	St Albans, Christchurch	Beneficiary	Ai	1985-1987, 198	5,533	-
<b>Parfitt, Glenda Elizabeth</b>	Hillmorton, Christchurch	Hairdresser	Dii	1992	1,594	395
<b>Potential Planning Limited</b>	Christchurch	Motivational aids	Dii	1992, 1993	8,225	897
<b>Sandrey, Gerald Leslie</b>	Rangiora	Orchardist	Li	*2/Mar91	4,751	1,425
<b>Shearer Truck Sales Limited</b>	Hillmorton, Christchurch	Truck sales	Dii	1993	2,143	555
<b>Summerfield, Thomas William</b> (in relation to Classique Auto Groom)	Upper Riccarton, Christchurch	Car groomer	Dii	1991, 1992	3,815	940

\* Goods and Services Tax Act 1985 requires that the taxable period/s in which the offence/s or evasion occurred be specified. The number at the front of the month denotes the taxable period covered by the return.

i.e. 1 - 1 month  
2 - 2 months  
3 - 6 months

## NORTH CANTERBURY—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>The Truck &amp; Forklift Shop Limited</b>	Sydenham, Christchurch	Vehicle repair and servicing	Dii	1991	5,333	645
<b>Village Bread &amp; Donuts Limited</b>	Christchurch	Bakery	Dii	1992	7,996	1,945
<b>Walters, Paul Leslie</b> (in relation to Tanner Security Limited)	Hillmorton, Christchurch	Managing director	Cii	1992, 1993	7,718	7,718
<b>Williamson, Kenneth Allan</b> (in relation to Bee & Jay Panelbeaters Limited)	Christchurch	Panelbeater	Cii	1992	3,946	1,972

## WESTLAND

Locality includes: Greymouth, Westport, Buller, Inangahua, Grey, Westland

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Blue Ice Cafe Limited</b>	Franz Josef	Restauranteur	Dii	1993	1,633	390
<b>Devlin, Brian Charles</b>	Greymouth	Chartered accountant	Li	*2/Jul91– Jul92	1,359	2,010
<b>Galo Engineering Limited</b>	Greymouth	Engineering	Cii	1992	11,407	2,730
<b>Hotel Westland (1992) Limited</b>	Hokitika	Hotelier	Dii	1993	3,158	770
<b>Johnstone, Ewan Melton</b>	Springs Junction	Motellier	Ciii	1992, 1993	14,098	–
<b>Keown, Wayne Robert</b>	Greymouth	Moss processor	Dii	1992, 1993	3,730	910
<b>Kokatahi Moss Limited</b>	Kokatahi	Moss processor	Dii	1993	4,921	1,220
<b>McCallum, Leslie Stanfield</b>	Hokitika	Moss processor	Cii	1993	3,815	–
<b>Springs Tourist Village Limited</b>	Springs Junction	Motellier	Cii	1992, 1993	14,098	3,510
<b>Standard Sixty Two Limited</b>	Greymouth	Moss processor	Dii	1993	5,892	1,460
<b>Williams, Derek Alan</b>	Franz Josef	Restauranteur	Cii	1993	1,388	2,770
			Cii	1992, 1993	4,500	8,990

## OTAGO

Locality includes: Dunedin, Oamaru, Waitaki, Lake, Vincent, Maniototo, Waihemo, Silverpeaks, Tuapeka, Bruce, Clutha

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Active Pakprint Limited</b>	Alexandra	Printing and packaging	Dii	1990, 1991	2,017	2,990
<b>Bousie, John</b> (in relation to Carpet Shop Limited)	Dunedin Central	Company director	Aiv	1990	–	–
<b>Bradford, David Craig</b>	St.Kilda	Carpet cleaner	Dii	1991	1,821	440

\* Goods and Services Tax Act 1985 requires that the taxable period/s in which the offence/s or evasion occurred be specified. The number at the front of the month denotes the taxable period covered by the return.

i.e. 1 = 1 month  
2 = 2 months  
3 = 6 months

## OTAGO—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Burrows, Peter John	Woodhaugh	Security consultant	Li	*3/Sep90– Mar92	430	420
Carpet Shop Limited	Dunedin Central	Carpet sales	Ai	1990	1,879	2,364
Central Timber Treatment Limited	Lake Hawea	Timber treatment	Dii	1992	1,336	330
Insulated Plaster Construction Limited	Wakari	Plaster construction	Dii	1992	12,089	2,710
Kan, Donald Harry	Dunedin	Fish shop proprietor	Li	*3/Mar88	1,090	300
Kan, Donald Harry	Dunedin	Fish shop proprietor	Bi	1988	4,742	1,500
Lucas, Robert David	Dunedin Central	Typesetter/Disc jockey	Bi	1988–1992	2,327	2,300
Matheson, Evan Thomas	Dunedin West	Engineering technician	Ai	1989, 1990	1,250	1,240
Perry, Keith	Oamaru	Builder	Dii	1993	2,163	530
Petcetera Enterprises Limited	Dunedin Central	Pet shop	Dii	1992	1,090	260
Pope, Lawrence Kelway	Corstorphine	Postal worker	Bi	1989–1991	2,121	3,170
Ronith Investments Limited	South Dunedin	Service station/ Garage	Dii	1992	850	210
Shaw, Richard Neville (in partnership with Tina Maree Shaw)	Woodhaugh	Takeaway bar proprietor	Dii	1992	1,166	870
Shaw, Tina Maree (in partnership with Richard Neville Shaw)	Woodhaugh	Takeaway bar proprietress	Dii	1992	1,166	870
Tabletops Limited	Dunedin Central	Retailer	Dii	1992	1,228	300
B. L. Umbers Limited	Dunedin Central	Service station	Li	*2/Mar89	2,388	590

## SOUTHLAND, FIORDLAND

Locality includes: Invercargill, Southland, Wallace, Fiord, Stewart Island

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Cameron, William Gordon	Invercargill	Dairy farmer	Dii	1991–1993	20,565	5,141
Manson, Trevor Alan	Invercargill	Company director	Aiv	1986–1989	11,644	–
Parker, George William	Invercargill	Company director	Aiv	1986–1989	11,032	–
Sheet Metalcraft (1978) Limited	Invercargill	Engineering	Ai	1986–1989	17,457	20,950

## APPENDIX

## Nature of Offences

## INCOME TAX

- (A) **Persons convicted**  
*under section 416 (1) (b) of the Income Tax Act 1976 of:*
- (i) wilfully making false returns of income or fringe benefits; or
  - (ii) giving false information; or
  - (iii) misleading or attempting to mislead the Commissioner;  
*OR section 416 (1) (e) of:*
  - (iv) aiding, abetting, or inciting any other person to commit an offence against section 416 (1) (b) of the Income Tax Act 1976;  
*AND charged penal tax (if any) under section 420 of the Income Tax Act 1976.*
- (B) **Persons, other than those who have been convicted as listed under paragraph (A), who have been charged with penal tax**  
*under section 420 of the Income Tax Act 1976 for:*
- (i) 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.

## PAYE

- (C) **Persons convicted**  
*under section 368 (1) (a) of the Income Tax Act 1976 of:*
- (i) failing to make tax deductions from source deduction payments;  
*OR section 368 (1) (b) of:*
  - (ii) having made such deductions, have failed to account for them to the Commissioner of Inland Revenue;  
*OR section 416 (1) (e) of:*
  - (iii) aiding, abetting or inciting another person to commit an offence against the aforementioned section;  
*AND charged penal tax (if any) under section 369 of the Income Tax Act 1976.*
- (D) **Persons, other than those who have been convicted as listed under paragraph (C), who have been charged with penal tax**  
*under section 369 of the Income Tax Act 1976 for:*
- (i) failing to make tax deductions from source deduction payments; or
  - (ii) having made such deductions, have failed to account for them to the Commissioner of Inland Revenue.

## GOODS AND SERVICES TAX

- (K) **Persons convicted**  
*under section 62 (1) (d) of the Goods and Services Tax Act 1985 for:*
- (i) making false returns of goods and services tax, or making false statements or false declarations; or
  - (ii) giving false information knowing it to be false; or
  - (iii) being reckless as to whether it was false; or
  - (iv) misleading or attempting to mislead the Commissioner;  
*OR section 62 (1) (p) for:*
  - (v) aiding, abetting, inciting or conspiring with any other person to commit an offence against the aforementioned section;  
*AND charged penal tax (if any) under section 67 of the Goods and Services Tax Act 1985.*
- (L) **Persons, other than those who have been convicted as listed under paragraph (K), who have been charged with penal tax**  
*under section 67 of the Goods and Services Tax Act 1985 for:*

- (i) evading or attempting to evade the payment of goods and services tax; or
- (ii) 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
- (iii) causing or attempting to cause a refund of an amount of goods and services tax in excess of that properly refundable; or
- (iv) making default in the performance of any duty imposed by that Act with intent to cause a refund of goods and services tax in excess of that properly refundable.

