



New Zealand Gazette

OF THURSDAY, 26 MAY 1994

WELLINGTON: FRIDAY, 27 MAY 1994 — ISSUE NO. 51

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 31 December 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. 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 23rd day of May 1994.

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	25	560,889	590,547
—Goods and Services Tax 1985	Ki	6	67,015	53,550
Failure to Deduct or Account for:				
—PAYE	Cii	99	1,027,523	519,665
Aiding, Abetting or Inciting the Making of False Returns:				
Income Tax Act 1976	Aiv	3	0	0
Goods and Services Tax Act 1985	Kv	2	0	0
Aiding, Abetting or Inciting the Failure to Deduct/Account for:				
—PAYE	Ciii	7	35,450	770
Misleading the Commissioner:				
—Income Tax 1976	Aiii	1	1,684	2,525
—Goods and Services Tax 1985	Kiv	1	927	1,385
Other Prosecutions		1	0	0
Total		145	1,693,488	1,168,442

SUMMARY OF PENALTY ACTION

Prosecution cases		145	1,693,488	1,168,442
Penal tax—other than prosecution cases		465	3,091,323	1,362,985
Voluntary Disclosure cases		19	404,650	81,357
TOTALS		629	5,189,461	2,612,784

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
					\$	\$
Andrews, Sandra Rae	Kerikeri	Hairdresser/ restaurateur	Dii	1994	409	615
Bates, John Warren (in relation to Econ Holdings Limited)	Whangarei	Electrical contractor	Dii	1993	778	1,165
Bayswater Inn Limited (trading as Bistro 40)	Paihia	Restaurant proprietors	Dii	1993	4,916	7,375
Blackwood, Michael Robert and Jillian Mary	Pouto	Beef farmers/ orchadists	Li	2/Oct92	2,322	1,150
Boss Furniture (Northland) Limited	Whangarei	Furniture manufacturers	Dii	1993	1,616	1,210
Cawood Number 2 Trust	Kaitaia	Clothing manufacturer	Dii	1993	8,957	1,125
Corker, Robert Bruce	Kaiwaka	Nursery proprietor/ landscape gardener	Dii	1993	2,316	570
Credit Union Northwide	Moerewa	Credit union	Dii	1993,1994	4,184	4,100
Davis, John Taite	Pipiwai	Administrator	Dii	1990,1991	9,621	2,370
Edwards, Peter John	Opuia	Fisherman	Li	3/Oct91	281	420
Evans, Richard Arthur (bankrupt)	Maungatapere	Service station attendant (formerly driving instructor)	Dii	1991,1992	1,633	2,445
Flood, Peter Thomas	Ruawai	Farmer	Li	3/Jun92	3,333	5,000
Ford, Roberta Hineapounamu	Whangarei	Home bakery proprietress	Cii	1993	3,069	4,595
W. Geard and Son Limited (in liquidation)	Kaitaia	Funeral directors	Li	1/Aug87, Nov- Dec87, Apr88, Jul-Aug88, Nov88- Apr89, Jul-Dec89, May90- Mar91	11,700	11,665
W. Geard and Son Limited (in liquidation)	Kaitaia	Funeral directors	Bi	1988-1991	34,731	34,725
A. & T. Gibbs Enterprises Limited (trading as Strong Brothers)	Whangarei	Garage proprietors	Dii	1993,1994	1,230	915
Gibbs, Terence Ian (in relation to A. & T. Gibbs Enterprises Limited)	Whangarei	Mechanic/ company director	Dii	1993,1994	1,230	915
Global Fish Processing Company Limited	Whangarei	Fish processing/ exporting	Dii	1994	2,532	630
Goodwin, John (in relation to the Cawood Number 2 Trust)	Kaitaia	Administrator	Dii	1993	8,957	1,125
Guthrie, Benjamin John	Whangarei (formerly Massey, Auckland)	Builder/developer	Li	2/Dec87, Oct88	34,975	52,465

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i.e. 1 = 1 month
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NORTHLAND—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
					\$	\$
McNally, Steven Rae & Julie Annette	Ohaeawai	Valuers	Li	1/Oct91– Aug92	5,560	4,150
Manihera, Tanya Anne (in relation to Te Kakano O Te Whanau O Whangarei)	Whangarei	Administrator	Dii	1993	2,616	660
Marshall, Elizabeth Bernadette	Kaihu (formerly Auckland)	Clothing manufacturer	Cii	1992	6,140	9,210
Martinovich, Ivan (in relation to Northline Freights Limited)	Ruawai	Freight carrier	Dii	1993	10,292	7,720
Master David Bakeries Limited	Pacific Bay (formerly Whangarei)	Bakery/tearooms	Dii	1992,1993	5,246	1,290
Nilsson, John James and Desley Jean	Turiwiri	Farmers/ horticulturists	Li	3/Jun92	11,955	8,960
Pakaraka Holdings Limited (in liquidation)	Pakaraka	Orchard proprietors	Dii	1993	10,432	2,610
Pat Te Whata & Sons Limited	Kaikohe	Farming	Dii	1993	4,075	1,015
Pol, Bernardus Johannes	Kamo, Whangarei	Carpenter	Bi	1987,1988	186	280
Preferential Holdings Limited (trading as Aleete Engineering)	Kamo, Whangarei	Engineers	Dii	1993,1994	1,588	2,380
Radich, Peter Michael and Gillian Kathleen	Maungatapere	Orchardists	Li	3/Sep92	121	200
Ross, Elaine Audrey (in relation to Boss Furniture (Northland) Limited)	Whangarei	Clerk	Dii	1993	1,616	1,210
Slatter, Deborah (in partnership with Graham Bruce Slatter)	Maungaturoto	Clerk	Dii	1993	522	390
Slatter, Graham Bruce (in partnership with Deborah Slatter)	Maungaturoto	Plumber	Dii	1993	522	390
Vesey, Clarence Kelvin	Cable Bay	Farmer/property developer	Li	2/Jul92	7,075	5,300
Wainoni Fishing Company Limited	Houhora	Fishing/ horticulture	Li	2/Dec92	32,397	40,500
Wikaira, Wayne John	Kaikohe	Panelbeater	Dii	1993,1994	1,282	315
Young, Cecil Rex (in relation to Albion Club Hotel Limited (in liquidation))	Whangarei	Company director	Dii	1993	18,560	16,215

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 Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
A.J.M. Holdings Limited	Kingsland	Lyrca clothing specialists	Dii	1994	8,746	2,185

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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
					\$	\$
Abbots New Zealand Limited	Papatoetoe	Passenger services	Dii	1994	2,876	720
Abby Metal Polishers Limited	New Lynn	Metal polishing	Dii	1994	1,788	450
Accelerate Marine Services Limited	Avondale	Ferry boat construction	Dii	1993,1994	6,181	1,530
Ace Ceilings Limited	Herald Island	Ceiling installers	Cii	1992,1993	33,535	25,130
Advanced Control Systems Limited	Newmarket	Selling & installing security systems	Dii	1993	6,526	1,520
Advanzon Bakeries Limited	Otahuhu	Bakery	Dii	1993	3,755	1,355
Airport Panelbeaters Limited	Mangere	Panelbeating	Dii Cii	1993,1994 1993	4,920 4,050	1,230 1,010
Alfa Pool & Spa Services Limited	Remuera	Pool and spa retailer	Dii	1994	1,013	250
Allan-Rae, Mark (trading as 101 Salon)	Auckland	Hairdresser	Dii	1994	1,224	305
Allen Investments Limited	Papatoetoe	Hotel	Dii	1993	2,830	710
Alliance Network Insurances Limited	Auckland	Insurance	Dii	1993,1994	3,146	795
Almac Printing Company (1989) Limited	Onehunga	Printing	Cii Dii	1992 1992	1,931 383	— 575
Alvin Clothing Manufacturer Company Limited	Grey Lynn	Clothing manufacturing	Cii	1993	7,106	—
Auckland Bearing Distributors Limited	Glenfield	Importer	Bi	1992	2,993	4,490
Auckland Building Services Limited	Forrest Hill	Building	Dii	1993	915	225
Auckland Southern Plumbing Associates Limited	Manurewa	Plumbing	Dii Dii	1993,1994 1994	1,759 1,374	525 690
Audio-Visual Systems Limited	Glenfield	Installing of close circuit t.v. & security monitoring equipment	Dii Dii	1993 1993,1994	12,216 8,837	3,055 4,420
Autagavaia, Elizabeth	Mount Albert	Taxi proprietor	Dii	1993	1,315	330
Autocraft Panelbeaters Limited	Te Atatu North	Panelbeating	Dii	1993,1994	2,457	615
Bachop (née McGinley), Tracey Louise (in partnership with Anthony Joseph Bachop trading as Femme Fatale/Wellesley West Holdings)	Auckland	Massage parlour operator	Dii	1993	494	370
Bachop, Anthony Joseph (in partnership with Tracey Louise Bachop (née McGinley) trading as Femme Fatale/Wellesley West Holdings)	Auckland	Massage parlour operator	Dii	1993	494	370
Bench, Conrad William (trading as Flair Panelbeaters)	Newmarket	Panelbeater	Dii	1993,1994	4,047	1,010
Bennett, Michael Conway	Mount Albert	Restaurateur	Dii	1993	3,059	1,530
Bias Construction Limited	Grey Lynn	Property consultants/ management/ construction	Dii	1993	1,318	330

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AUCKLAND—continued

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					\$	\$
Blackler Security Limited	Mount Eden	Security services	Cii	1993	11,480	8,610
Blackler, Michael Leonidas (in relation to Blackler Security Limited)	Northcote	Company director	Cii	1993	11,480	8,610
Blue Crystal Limited	Kumeu	Nursey - flowers	Dii	1992	23,431	5,770
Boat Restoration Company Limited	Hobsonville	Restoring and building boats	Dii	1993	1,774	445
			Dii	1993	6,567	985
Bonney, Patricia Bell & David Ross & Moore, Lisa (in partnership)	Saint Heliers	Property development	Liii	2/Oct91	10,338	15,500
Brickwall Enterprises Limited (in liquidation) (formerly Pier 21 Tavern Limited)	Auckland	Tavern	Dii	1993	76,040	67,040
Cabusao, Jesus Robert	Grey Lynn	Clerk	Bi	1991	142	210
Callander, Owen Ralph	Bombay	Painter & decorator	Cii	1992,1993	7,798	3,890
Camwell, Steven Fredrick (in relation to Camwoods Kitchen & Marine Cabinet Makers Limited)	Stanmore Bay	Joinery/ Cabinetmaking	Dii	1993	2,604	1,950
Camwoods Kitchen And Marine Cabinet Makers Limited	Whangaparaoa	Joinery/ Cabinetmaking	Dii	1993	2,604	1,955
Case Fisher Limited	Mount Roskill	Kitchen retailer	Dii	1993	5,235	840
Cassavan Holdings Limited	Avondale	Cabinetmaking	Dii	1994	11,914	2,975
			Dii	1993	21,585	3,420
Catmull, John Leonard	Hillsborough	Teacher & musician	Aiii Kiv	1988-1991 3/Apr89- Oct90	1,684 927	2,525 1,385
Clarke Photography Limited	Howick	Photography	Dii	1994	1,965	490
Cliffin, Edwin John	Avondale	Painter	Ai	1991	960	1,440
Construction Products Limited	Penrose	Steel merchants	Dii	1993	5,681	1,415
			Dii	1993	3,496	4,365
Contract Caterers Limited	Murrays Bay	Contract catering	Dii	1993,1994	4,404	1,100
Conway, Kenneth Frederick	Otahuhu	Car upholstery	Cii	1992,1993	3,272	-
Cossey, Lloyd John Sidney	Blockhouse Bay	Shop assistant	Bi	1989,1990	11,894	11,890
Coultsman Industries Limited	Mount Albert	Delicatessen	Dii	1993,1994	7,432	1,850
Country Manor Foods Limited	Wellsford	Frozen foods	Dii	1993,1994	16,207	4,045
Coutts Bros. Builders Limited	Papakura	Building	Dii	1993,1994	4,018	1,000
Craig, Phillip Louis	Manurewa	Plumber	Cii	1992	5,796	-
Cunningham, Peter John (in partnership with Sharyn Anne Cunningham)	Whenuapai	Nursery proprietor	Cii	1993	10,518	2,630
Cunningham, Sharyn Anne (in partnership with Peter John Cunningham)	Whenuapai	Nursery proprietor	Cii	1993	10,518	2,630
Curnow, Colin Gordon	Takanini	Horse trainer	Dii	1993	5,540	8,300
Curtice, Gerald William	Remuera	Landscape gardener	Dii	1993	1,701	430
Dale, Ben	Remuera	Accountant/ national superannuitant	Bi	1988,1989	6,020	7,525
Dalrymple Customs Services Limited	Mangere	Customs agency	Dii	1993	1,126	275

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					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Darlene Manufacturing Limited (in liquidation)	Auckland Central (formerly Grey Lynn)	Clothing manufacturer	Dii	1991,1992	6,501	3,560
Diamond Cleaning Services Partnership	Mount Albert	Cleaning services	Lii	3/Ju89–Jun90	2,136	3,195
Dickie, Phillip Arthur	Manurewa	Timber carrier	Dii	1993	1,059	2,110
Dight, William John (in relation to Ace Ceilings Limited)	Herald Island	Company director	Cii	1992,1993	33,535	25,130
Dinghy Developments (NZ) Limited (Struck Off)	Auckland Central (formerly East Tamaki)	Ship building/repairing	Dii	1992	2,498	615
E.M. & E.N. Typesetters Limited	Auckland	Printing industry servicing	Dii	1993,1994	5,329	1,320
Eden Green Limited	Epsom	Boarding house proprietors	Dii	1992–1994	2,789	650
Elkington, Emron Charles (with one other partner in the Russell John Gordon and Emron Charles Elkington Partnership)	Henderson	Chocolate manufacturer	Dii	1993	4,038	995
Embassy Construction (1988) Limited (Struck Off)	Auckland Central (formerly Ponsonby)	Building construction	Dii	1991	9,027	2,230
Erceg, Gary John (in relation to Gary Erceg Limited)	Mairangi Bay	Company director	Dii	1993	17,276	12,940
Eyre, Dorothy Brian	Glenfield	Cafeteria owner (formerly receptionist/telephonist)	Bi	1989	634	950
Faamausili, Mauga (aka Mauga Nofoa or Mauga Faamu)	Blockhouse Bay (formerly Eden Terrace)	Factory worker/cafeteria assistant	Ai	1981, 1982, 1984–1986	7,383	2,870
Faavae, Fiafia	Mount Wellington	Unemployed (formerly labourer)	Bi	1990	1,148	1,720
Farrant Grant & Associates Limited	Auckland Central	Architecture	Dii	1993	2,286	560
Fine Music Radio Limited	Takapuna	Radio station	Dii	1993, 1994	21,863	5,460
Fitzpatrick, Graham Campbell	Mount Wellington	Telecommunications engineer	Dii	1993,1994	4,064	6,085
Fowler, Stephen	Waitakere City	Cleaning contractor	Dii	1993	157	230
Franklin, Albert	Waimauku	Market gardener	Dii	1993,1994	3,884	950
Frost Vehicle Electrix Limited	Glenfield	Auto electrician	Dii	1993,1994	25,591	4,115
Fruean, George Selu (in relation to Darlene Manufacturing Limited (in liquidation))	Mount Roskill	Company director	Dii	1991,1992	6,501	3,560
Fuapepe, Inivale	East Tamaki	Rest home assistant	Ai	1991	1,551	775
S.N. Funnell Limited	Gulf Harbour	Contract building	Dii	1993,1994	5,013	1,230

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					\$	\$
Fyre Con Servics limited	Royal Heights	Fire safety consulting	Dii	1993	9,590	2,380
G.S.M. Insurance Services Limited (in liquidation)	Newmarket	Insurance services	Dii	1993	1,232	305
Gary Erceg Limited	Henderson	Panel beating	Dii	1993	17,276	12,940
Generation Three Systems Limited	Epsom	Retailing	Dii	1992,1993	45,677	11,410
Gibbs, Craig William	Mount Eden	Fisherman	Dii	1994	17,694	4,415
Goodhue Electrical Limited (in liquidation)	Otahuhu	Electrical contracting	Dii	1991,1992	9,567	2,380
Gordon Reilly Limited	Auckland	Restaurant proprietor	Dii	1990,1991	21,088	5,255
Gordon, Gary Lawrence	Grey Lynn	Painter	Li	2/May91–Mar92	4,491	4,460
Gordon, Russell John (with one other partner in the Russell John Gordon and Emron Charles Elkington Partnership)	Henderson	Chocolate manufacturer	Dii	1993	4,038	995
Gormac Engineering Limited	Onehunga	Maintenance engineering	Dii	1991	2,167	3,240
Green, Shiree Anne	Birkenhead	Totalisator agency board agent	Dii	1993	3,954	975
Haig Robinson Real Estate Limited (in liquidation)	Howick	Real estate agency	Dii	1993	25,097	18,180
Hamlin, Steven Paul	Grey Lynn	Electrical contractor	Dii	1993	2,167	535
Hannah Louise & Company Limited	Manukau	Financial servicing	Cii	1993	153	150
Hardman, Patricia Eileen	Milford	Superannuitant/tea attendant	Bi	1986–1989	5,938	7,400
Harts Printing Company Limited	Mount Eden	Printing	Li	2/Oct90	670	1,000
Haslam, Michael George (bankrupt) (in relation to Profab Engineering Limited)	Albany	Engineer	Dii	1992	18,920	14,175
Heeney, Mary Evadne	Taupaki	Courier driver	Bi	1990	2,412	3,610
Heke, Victor	Mangere	Owner driver	Dii	1993	1,080	1,615
Hernon, Stefanie Jennifer Mary	Remuera	Housewife/company director	Bi	1989	3,917	320
Herron, Arnold Bruce	Milford	Insurance broker	Bi	1987–1989	2,750	2,750
G.J. & D.M. Hill Limited	Auckland Central	Tour operator	Dii	1993	2,294	560
Hills Electrical Services Limited	Otahuhu (formerly East Tamaki)	Electricity contracting and maintenance	Dii	1991	3,365	830
Honora Enterprises Limited (in liquidation)	Newton	Dining in service	Dii	1993	5,906	4,420
Horizon Importers Limited (in liquidation)	Auckland Central (formerly Manukau City)	Television retailing	Dii	1993	15,630	3,900

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					\$	\$
Hoskins and Associates Limited	Devonport	Travel agents	Liii	1/Feb91– Jun91	458	680
Hospitality Brokers (N.Z.) Limited	Newmarket	Real estate selling	Dii	1990,1991	4,084	1,000
Howard, Patrick Edward (in relation to Bilguard Securities Limited)	Swanson	Managing director	Dii	1992	5,613	2,805
Hudson Concrete and Construction Limited	Whenuapai	Concreting	Dii	1991,1992	9,538	2,370
Hurstmere Financial Services (Auckland) Limited (Struck Off)	Auckland Central (Formerly Penrose)	Insurance/ superannuation services	Dii	1992	2,023	500
Innovative Tanneries Limited	Onehunga	Sheepskin retailing	Cii	1993	6,352	1,605
S.I. Ioane & Co Limited	Auckland	Consultancy and translation services	Cii	1993	814	210
J. H. Boyd & Company Limited	Panmure	Clothing manufacturer	Dii	1993	1,513	380
Jack International Fasteners Limited	Onehunga	Manufacturing engineering	Cii	1993	30,672	7,670
Jael Corporation Limited	Parnell (formerly Epsom)	Hairdressing	Cii	1993,1994	305	290
C. & D. James Limited	Swanson	Timber transporting	Cii	1993,1994	14,275	21,430
Jet Cleaning Services Limited	Ponsonby	Cleaning services	Cii	1993	4,853	1,200
Jicadee Fashions Limited	Morningside	Clothing manufacturing and retailing	Cii	1993	6,637	1,660
John Gibbons Electrical Wholesale Limited	Otahuhu	Electrical wholesaling	Cii	1993	743	185
Johnston, Shane Murray	Pakuranga	Signwriter	Cii	1992–1994	4,451	1,130
Joyce, David Claude (in relation to Pentagon Distributors (1986) Limited)	Kaukapakapa	Clerk (formerly company director)	Dii	1991	13,198	5,610
Kats, Rudi	Papakura (formerly Meadowbank)	Car salesman	Ai	1992	1,378	2,070
Kelly, Edward (bankrupt)	Orakei, Auckland (formerly Te Kopuru)	Forestry contractor	Li	2/May91– Sep92	34,229	51,290
Kelly, Russell Lance	Papatoetoe	Car wrecker	Cii	1993	284	425
Kerry, Alan Maurice	Wellsford	Security service	Cii	1993	942	890
Krukziener, Andrew Mark (in relation to Honora Enterprises Limited)	Glendowie	Company director	Dii	1993	5,906	4,420
P. Kung Auto Electrical Limited	Penrose	Auto electrical servicing	Cii	1992,1993	10,740	16,085
Lamp Replacements Limited	Manukau	Light installing	Cii	1993	4,074	1,040
Landon, Christopher Colin	Otara (formerly Pukekohe)	Retailer (formerly builder)	Ai	1990,1991	5,011	2,510

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					\$	\$
Lapire Restaurant Limited	Ponsonby (formerly Titirangi)	Restaurant	Cii	1993	3,145	785
Lass, Simi Kefu	Otahuhu (formerly Ellerslie)	Labourer	Ai	1991	1,171	1,760
Le Kar Holdings Limited	Mangere East	Car valet	Cii	1993	6,393	1,600
Leroy Promotions Limited	Panmure	Health clinic	Ki	3/Oct91, Apr92	6,523	9,780
Lineal Services Limited	Te Atatu (formerly Grey Lynn)	Car dealing	Cii	1993	1,909	480
Livapulu, Linda Helen	Westmere (formerly Point Chevalier)	Taxi proprietress	Cii Cii	1993,1994 1994	375 49	445 140
Livapulu, Tanley Etoa	Westmere (formerly Point Chevalier)	Taxi proprietor	Cii Cii	1994 1993,1994	49 375	140 445
Los Indios Company Limited	Pakuranga	Restaurant	Cii	1994	1,290	320
Luffman, Coralie Diane (née Poole)	Torbay	Delicatessen manageress	Bi	1989	1,748	2,620
MacKenzie, David John	Waiau Pa	Builder	Cii	1993	946	235
MacKenzie, Donald	Remuera	Tiler	Cii	1993	388	200
R.T. & A.M. McDonald Limited	Browns Bay	Takeaway bar	Cii	1993,1994	280	270
McKoy, Carol Isabel (in partnership with Christopher and Ainsley Perry)	Awhitu	Flower producer	Cii	1993	1,785	445
MacDonald, Allan Charles (in relation to Almac Printing Company (1989) Limited)	Te Atatu	Company director	Cii	1992	1,931	—
Mace, Jeremy	Devonport (formerly Glen Innes)	Accountant	Cii	1993	3,133	780
Maea, Liu	Mangere	Cleaner	Ai	1990	1,175	1,765
Maharaj, Sunil Lata	Mount Roskill	Sales representative	Ai	1989	1,059	1,590
Ian Malcolm Limited	Papakura	Poultry farming	Cii	1993	8,256	2,065
Mangere Te Kohanga Reo	Mangere	Child care and maori language centre	Cii	1993,1994	6,887	1,720
Manning, Graham John	Glendowie (formerly Saint Heliers)	Milk vendor	Cii	1993	226	240
Manukau Company Security Limited	Totara Heights	Security	Cii	1993	4,722	2,360
Manukau Gardenbags Limited	Howick	Garden refuse collecting	Cii	1993	287	200
Manumua, Vika	Mangere (formerly Otara)	Beneficiary	Ai	1990	1,021	1,535
Marginson, Kevin John	Pakuranga	Supermarket proprietor	Ai	1987–1989	9,254	9,200

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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
					\$	\$
Marginson, Sheree Joy	Howick (formerly Pakuranga)	Supermarket proprietress	Ai	1987-1989	8,739	8,725
Markcom Printing Limited	Manukau	Printing	Cii	1992,1993	100,016	24,985
Martin & Hood Limited	Auckland	Advertising agency	Cii	1993	947	240
Martyn, Paul	Newton (formerly Ponsonby)	Parachute manufacturer	Cii	1993,1994	2,048	515
Maynard, Leslie	Massey	Builder	Cii	1993	731	1,105
G. Mayo & Son Limited	Papatoetoe	Cleaning	Cii	1993	684	175
McCall Taxis (1991) Limited	Pukekohe	Taxi operating	Cii	1993,1994	6,718	1,685
McNamara, Joanne Claire (in partnership with one other partner in the Harris, Desmond Allan and McNamara, Joanne Claire partnership)	New Lynn	Car transporter	Dii	1993,1994	5,966	1,480
Menzies, Karen Maree (in partnership with Christian Meyer and Gregory Russell Wills)	Torbay	Furniture manufacturer and retailer	Cii	1993	532	790
Merryvale Farmlands Limited	Maramarua	Dairy farming	Cii	1993	1,507	360
Metro Concrete Pumps Limited	West Harbour	Concrete laying	Cii	1993	1,886	470
Meyer, Christian (in partnership with Karen Maree Menzies and Gregory Russell Wills)	Browns Bay	Furniture manufacturer and retailer	Cii	1993	532	790
Mission Bay Builders Limited	Saint Heliers	Building	Cii	1993,1994	2,159	2,160
Mobile Auto Glass Limited	Takanini	Automotive glazing	Cii	1990,1991	4,811	1,010
Morrice, Judith Anne	Pukekohe (formerly Papatoetoe)	Office assistant	Ai	1989-1992	10,530	5,000
Morris & Watson Limited	Penrose	Precious metal refining	Ki Ai	1/Mar90 1981-1990	2,315 228,471	2,895 285,600
Morris, Lewis (in relation to Morris & Watson Limited)	Onehunga	Company director	Ai	1981-1990	151,018	188,785
Motu Exports Limited	Henderson	Kitset house selling	Cii	1994	1,657	415
Naylor Soft Furnishing Company Limited	New Lynn	Soft furnishings manufacturing	Dii	1991	5,594	1,400
New Zealand Contracting Tileland Limited (in liquidation)	Penrose	Tile distribution and installation	Dii	1993	125,634	73,345
Norrie, Mark Hector (in partnership with Carol Joanna Norrie, trading as Cucina Management Services)	Mount Roskill	Kitchen retailer	Dii	1993	897	225
Norrie, Mark Hector (in relation to Case Fisher Limited)	Howick	Company director	Dii	1993	5,235	835
Norris, Gillian Elsie	Titirangi	Housewife/ investor	Bi	1989	528	790
Norris, Keith	Titirangi	Company director	Bi	1989	786	1,175

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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
					\$	\$
North Harbour Plastics Limited (in liquidation)	Auckland	Plastic manufacturing	Dii	1990,1991	15,076	11,295
Northern Citicabs Transport Services Limited (in liquidation)	Grey Lynn	Passenger transporting	Dii	1993	3,279	2,460
Nova Inks & Chemicals Limited	Glen Innes	Printing materials importing	Dii	1993	15,569	3,890
O'Callaghan, Patrick Roy	Henderson	Sign writer	Li	2/Mar91, May91	9,371	27,900
O-Jay Seafoods Limited	New Lynn	Seafood wholesalers and exporters	Dii	1992,1993	23,657	5,910
Oosterman, John	Ramarama	Horticulturist	Dii Dii	1993 1993	6,375 1,925	8,200 480
Other Parts Limited (in liquidation) (previously known as Ace Dismantlers Limited)	Otahuhu	Motor vehicle wreckers and parts sales	Bi	1985-1988	20,874	31,280
Overseas Terminal Coffee Lounge Limited	Takapuna	Coffee Lounge	Dii Dii	1992 1993	359 192	540 290
Paki, Mac Steven (in relation to Hammond Glass Limited (in liquidation))	Remuera	Company director	Dii	1990,1991	33,137	5,315
Papillon Holdings Limited	One Tree Hill	Bakery/Cafe	Dii	1990	13,155	3,290
Paraha, Peter David	Mount Wellington	Cleaning contractor	Dii	1992	859	210
K. R. Patterson Builders Limited	Greenhithe	Building contracting	Dii Dii Dii	1993 1992 1993	1,226 2,007 294	1,470 505 440
Paul Chapman Limited	Howick	Panelbeating	Dii	1993	10,803	16,205
Paulmen Seals Limited	Henderson	Engineering	Dii	1993	2,622	655
Penrose Associates Limited	Birkenhead	Photo printing	Dii	1992,1993	2,027	3,035
Penrose Earthworks Limited	Penrose	Earthworks contracting	Dii	1991-1993	88,925	11,105
Penrose Glass (1988) Limited	Penrose	Glazing	Dii	1991,1992	9,587	2,390
Perry, Ainsley (in partnership with Christopher Perry and Carol Isobel McKoy)	Awhitu	Flower producer	Cii	1993	1,786	445
Perry, Christopher (in partnership with Ainsley Perry and Carol Isobel McKoy)	Awhitu	Flower producer	Cii	1993	1,783	445
M. A. Petry Limited	Mangere	Customs agency	Dii	1992	2,465	925
Pettel Trading Limited	Warkworth	Auto electricians	Dii	1993	4,631	925
Phil Williams Enterprises Limited	Takanini	Screen printing	Dii	1993	1,931	480
Photographers World Limited	New Lynn	Camera retailing	Dii	1992,1993	9,904	8,800
Pietrovanni Holdings Limited	Newton	Night club	Dii	1993	12,779	3,200
Pinkney, Marilyn Anne (in partnership with Peter John Sammons)	Campbells Bay	Management trainer	Dii	1992,1993	2,960	370
Pioneer Printing Company Limited	Henderson	Printing	Dii	1992,1993	9,153	13,720
Power Strip Industries Limited	Mount Wellington	Substation maintaining	Dii	1992,1993	2,258	565

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AUCKLAND—continued

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					\$	\$
Prescott Enterprises Limited	Laingholm	Building contracting	Dii	1992	3,479	870
Pylades Production Limited (in liquidation)	Mount Eden	Computer services	Dii	1993	4,386	1,095
Rawson, Maurice Leith	Pakuranga	Clothing manufacturer	Cii	1992	38,652	—
Rays Studios (1985) Limited (in liquidation)	Avondale	Photographic studio	Dii	1992	914	690
Renzenbrink, Guert Hans (in partnership with Zena Rachel Renzenbrink)	Otahuhu	Hairdresser	Dii	1992	2,274	570
Renzenbrink, Zena Rachel (in partnership with Guert Hans Renzenbrink)	Otahuhu	Hairdresser	Dii	1992	2,274	570
Rhodes, Aslin Gayl (in partnership with Michael Andrew Rhodes)	Torbay	Housewife	Dii	1992,1993	3,292	405
Rhodes, Michael Andrew (in partnership with Aslin Gayl Rhodes)	Torbay	Commercial fisherman	Dii	1992,1993	3,292	405
Richard A. Skinner Group Limited (in liquidation)	Onehunga	Food broking	Dii	1993	3,191	2,415
Richardson Road Surgery Limited	Mount Albert	Medical surgery	Dii Dii	1993 1993	5,602 4,538	1,130 1,130
Riga Developments Limited (in liquidation)	Henderson	Pet products and wooden articles manufacturing	Dii	1991,1992	23,414	26,400
Rima International Imports Limited	Papatoetoe	Takeaway bar	Dii	1993	1,057	265
Rio Grande Limited (in liquidation)	Newton	Restaurant	Dii	1993	3,640	910
Roberts, Robert & Marita	Mangere	Building contractors	Li	2/Mar92, Jul92– Jan93	328	490
Robinson, Joseph (trading as Dirty Laundry)	Papatoetoe	Laundromat proprietor	Dii Dii	1992 1991,1992	824 2,819	1,235 2,950
Russell Spence Panel & Paint Limited	Pakuranga	Panelbeating	Dii	1993	1,494	370
Salt, Cheryl Anne (with one other partner in the Hubbard M and Salt C partnership)	Mount Eden	Lunch bar proprietor	Dii	1993,1994	2,148	520
Sammons, Peter John (in partnership with Marilyn Anne Pinkney)	Northcote	Management trainer	Dii	1992,1993	2,960	370
Skinner, Richard Anthony (in relation to Richard A. Skinner Group Limited (in liquidation))	Auckland	Company director	Dii	1993	3,191	2,410
Skipp, Uinise (in relation to Alvin Clothing Manufacturer Company Limited)	Mount Roskill	Company director	Cii	1993	7,106	—
Swaby, Donald Garfield (in relation to Gemelli Holdings Limited (in liquidation))	Henderson	Company director	Cii	1988–1990	137,520	103,060

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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
					\$	\$
Swaby, Rose Annelie (in relation to Gemelli Holdings Limited (in liquidation))	Henderson	Housewife (formerly company director)	Cii	1988-1990	137,520	103,060
Taylor, Craig George Rudling (in relation to Rays Studios (1985) Limited (in liquidation))	Point Chevalier	Company director	Dii	1992	690	690
The Bus Drivers Social Club Incorporated	Onehunga	Club	Li	3/Mar92	1,057	1,585
Walker, Wayne Herbert (in relation to Penrose Glass (1988) Limited)	Penrose	Company director	Dii	1992,1993	3,589	3,295
Wills, Gregory Russell (in partnership with Karen Maree Menzies and Christian Meyer)	Torbay	Furniture manufacturer and retailer	Cii	1993	532	790
Wyatt, John Joseph (in relation to Airport Panelbeaters Limited)	Mangere	Company director	Cii	1993	4,050	—
Wyatt, John Joseph (in relation to Airport Panelbeaters Limited)	Mangere	Company director	Dii	1993,1994	4,920	1,230

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
					\$	\$
Admetus Promotions Limited	Huntly	Video hire	Dii	1993	3,602	430
Bennett Contracting Company Limited	Paeroa	Heavy machinery contracting	Dii	1993	1,675	830
Bennett, Ronald James (in relation to Bennett Contracting Company Limited)	Paeroa	Contractor	Dii	1993	1,675	410
Buckland, Jeanette Helen (in partnership with Terry Shane Buckland, trading as Topline Kitchens)	Chartwell	Kitchen manufacturer	Dii	1993	1,535	750
Buckland, Terry Shane (in partnership with Jeanette Helen Buckland, trading as Topline Kitchens)	Chartwell	Kitchen manufacturer	Dii	1993	2,687	1,320
Burney, Peter Desmond	Hamilton West	Company director (formerly cafe proprietor)	Dii	1986	12,603	1,240
Cann, Harold William (in relation to Huntly Recycling Centre Limited)	Huntly	Company director	Dii Dii	1994 1993	2,075 6,115	1,020 720

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					\$	\$
Catalyst Corporation Limited	Claudlands	Marketing/ management consulting	Dii	1993	35,161	3,490
Centraq Promotions Limited	Hamilton	Marketing	Dii	1993	1,081	270
Charan, Ramend Prasad (in relation to No 1 Autohaus Limited)	Hillcrest	Company director	Dii	1993	1,258	300
			Dii	1993	2,462	1,210
Christian, Robyn Gay (in partnership with Kenneth James Christian, trading as Impressions Hairdesign)	Nawton	Hairdresser	Dii	1993	1,995	2,980
Clare, Denis Anthony	Chartwell	Furniture manufacturer	Bi	1990	2,142	1,100
Claudlands Car Court Limited	Claudlands	Car sales	Dii	1992	2,107	520
Clouston, Graham William (in relation to Avalon Technical Services Limited)	Fitzroy	Company director	Cii	1992,1993	9,655	2,350
Comins, Clyde Bruce	Ngaruawahia	Restaurateur	Dii	1992	4,720	1,160
Cowper, Hamish Linn	Whitianga	Commercial fisherman	Dii	1989-1993	9,644	2,375
Crown Bartech (NZ) Limited	Te Rapa	Boat trailer winch manufacturing	Dii	1993	2,505	250
David Kane Pharmacy Limited	Hamilton East	Pharmacy	Dii	1993	2,788	1,370
Davis, Michael Ernest	Taumarunui	Furniture manufacturer	Dii	1993	2,549	230
Dhanapala, Dr Ran Patabendige Irvi	Huntly	Medical practitioner	Dii	1993	8,706	2,170
Dinsdale Tours Limited	Dinsdale	Car renting/tour operations	Dii	1992,1993	4,522	2,230
Dominion Technical Services Limited	Frankton	Photocopier sales & servicing	Dii	1993	3,415	830
Ellis Street Auto Wreckers Limited	Frankton	Auto wrecking	Li	3/Jun89- Apr91	840	800
			Bi	1987-1990	3,754	1,750
Findlay Enterprises Limited	Hamilton East	Valuations	Dii	1993	1,175	290
Ford, John William	Dinsdale	Bank officer	Bi	1989,1990	466	450
Goile, Murray Ross	Nawton	Auto wrecker	Dii	1992	1,280	300
			Bi	1990	499	500
Groganic Enterprises Limited	Matamata	Cleaning services	Dii	1993	7,993	760
Hazeldine, Susan Ithona	Coromandel	Fish retailer	Dii	1992,1993	30,542	3,010
Hopham Investments Limited	Nawton	Furniture retailing	Dii	1993,1994	2,713	260
House Removal Company Limited	Tamahere	House relocating	Dii	1993	24,224	6,030
Huntly Recycling Centre Limited	Huntly	Recycling	Dii	1994	2,075	1,020
			Dii	1993	6,115	720
Intercool & Cold Storage Limited	Tamahere	Refrigeration storage	Dii	1993	6,357	1,570
Jones, Fredrick Ernest (in relation to Plaza Motors Limited)	Hillcrest	Company director	Dii	1992,1993	1,522	2,260
Kane, David William (in relation to David Kane Pharmacy Limited)	Hamilton North	Pharmacist	Dii	1993	2,788	670

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					\$	\$
Kewene, Albert Manahi	Melville	Dentist	Dii	1993	706	520
Knight's Clothing Company Limited (in liquidation)	Forest Lake	Clothing manufacturing	Dii	1993	21,410	4,260
Lacent Enterprises Limited	Te Rapa	Home haulage	Cii	1993	21,407	3,190
Mead, Mervyn John	Cambridge	Engineer	Dii	1993	9,331	2,280
Millen, Peter Terence	Morrinsville (formerly Pukekohe)	Building contractor	Ai	1988,1989	3,453	5,180
Moughan, Michael Francis (in relation to Avalon Technical Services Limited)	Chartwell	Company director	Cii	1992,1993	9,655	4,710
Ngaruawahia Discount Centre Limited	Ngaruawahia	Bakery	Dii	1993	1,730	260
No 1 Autohaus Limited	Frankton	Auto accessories retailing	Dii Dii	1993 1993	1,258 2,462	300 590
Osborne, Graham Leslie (trading as Harwoods Restaurant)	Pukete	Restaurateur	Dii	1991,1992	15,988	1,560
Parkinson, Owen John (in relation to Admetus Promotions Limited)	Huntly	Company director	Dii	1993	3,602	430
Paterson Kitchens Limited	Matamata	Kitchen manufacturing	Dii	1994	2,506	1,240
Paterson, Gwyn Denise (in relation to Paterson Kitchens Limited)	Matamata	Company director	Dii	1994	2,506	620
Pine Processors Limited	Whangamata	Timber mill	Dii Dii	1991 1993	5,672 1,544	1,405 765
Plaza Motors Limited	Frankton	Car sales	Dii	1992,1993	1,522	2,260
Precis Holdings Limited	Hamilton	Ten pin bowling	Dii	1993	14,471	1,800
Proud Investments Limited	Matamata	Licensed hotel	Dii	1992	24,007	3,560
Proud, Stephen Roland (in relation to Proud & Inglis Limited)	Matamata	Company director	Dii	1992	59,370	7,350
Proud, Stephen Roland (in relation to Proud Investments Limited)	Matamata	Company director	Dii	1992	24,007	2,370
Pugh, John Desmond Alfred	Huntly	Engineer	Dii	1993	1,237	300
Pye, Oliver Gordon	Whitianga	Farmer/land developer	Ki	3/Jun89– Jun91	19,924	19,000
Quantum Joinery Limited (in liquidation)	Frankton	Joinery manufacturing	Dii	1992	22,680	5,600
Ramsay, Murray Paul	Thames	Passenger service operator	Dii	1993	721	160
Reed, David Allen	Hamilton East	Plasterer	Dii	1993	6,166	3,020
Richardson, Colin Cecil	Tamahere	Chartered accountant	Dii	1992	2,809	670
Roberts, Dianna Gaye (in partnership with Graham John Roberts)	Melville	Picture framer	Dii	1993,1994	840	400
Roberts, Graham John (in partnership with Dianna Gaye Roberts)	Melville	Picture framer	Dii	1993,1994	840	400
Sanderson, Gayleen Ann (in relation to Pine Processors Limited)	Whangamata	Company director	Dii Dii	1993 1991	1,544 5,672	765 1,405

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					\$	\$
Singh, Bhupendra Bir	Hamilton	Clothing manufacturer	Dii	1992	7,749	11,520
Tainui, Yvonne Margaret	Te Awamutu	Hairdresser	Dii	1993	1,613	300
Taituma, Martin & Jillian (in partnership)	National Park	Storekeepers	Li	2/Mar87–Jan92	5,103	2,510
Taxi Freight & Removals Limited	Te Rapa	Contract carrying	Dii	1993	6,258	3,110
			Dii	1994	2,212	1,090
Te Ruruku, Rangi Tahuri (in relation to Taxi Freight & Removals Limited)	Pukete	Company director	Dii	1993	6,258	1,550
			Dii	1994	2,212	1,090
Thomas, Brian Ross	Thames	Crane operator	Dii	1993	1,447	350
Thrupp, Neil Edmond Thomas	Matamata	Police officer (formerly traffic officer)	Ai	1989, 1991, 1992	2,942	4,400
Troy, Patrick James	Te Awamutu	Mechanic	Dii	1993	1,237	290
Ultrasonic Enterprises Limited	Hamilton	Cafe operating	Bi	1987–1989	3,000	1,500
Venn, Stafford Ronald	Hamilton (formerly of Tairua)	Fisherman	Dii	1992, 1993	2,732	645
Wall, John Winston (trading as Wall's Transport)	Melville	Transport operator	Dii	1993	1,779	1,760
			Dii	1993, 1994	1,619	1,610
Warren, George	Hamilton West	Hairdresser	Dii	1993	1,894	450
Whanau Hou Precast Limited (in receivership)	Paeroa	Concrete products manufacturing	Dii	1993	3,252	810
Work Helicopters Limited	Raglan	Aviation spraying	Dii	1993	3,181	790

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 Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Fuller, Joseph Philip	Rotorua	Motor vehicle repairer	Ai	1987, 1988	15,662	23,490
Howard, Pamela Jane	Rotorua (formerly Porirua)	Donut house proprietor	Dii	1992, 1993	3,633	910
Lake Sea Line Transport Limited	Taupo	Road transport	Dii	1993	3,241	815
Monk, Catherine Ann (bankrupt) (in partnership with Graeme Charles Monk trading as Ocean Sea Foods)	Rotorua	Fast food retailer	Cii	1992, 1993	2,761	–
Monk, Graeme Charles (bankrupt) (in partnership with Catherine Ann Monk trading as Ocean Sea Foods)	Rotorua	Fast food retailer	Cii	1992, 1993	2,761	–

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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
					\$	\$
Nitschke, Heather Anne (in partnership with Robin Neville Nitschke trading as Overdene Piggery).	Taupo	Pig farmer/bungy jump operator	Dii	1992,1993	11,936	3,430
Nitschke, Robin Neville (in partnership with Heather Anne Nitschke trading as Overdene Piggery)	Taupo	Pig farmer/bungy jump operator	Dii	1992,1993	11,936	3,430
Sims, Merepeka Raukawa (also known as Mary Gayle Sims trading as Emery's Store and Hinehopu Developments)	Lake Rotoiti	Shop proprietress	Cii	1992,1993	12,379	—

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 Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Creiff Holdings Limited	Matata	General cartage	Dii	1993	2,773	690
Edwards, Peter John	Papamoa	Road transport operator	Dii	1993	2,366	2,355
Giacon, Julian Francis	Tauranga	Landscape gardener	Dii	1991,1992	16,642	4,110
McKenzie, Mark Roderick (in relation to Creiff Holdings Limited)	Whakatane	Company director	Dii	1993	2,773	690
Neilson, Campbell Brett	Tauranga	Laundromat proprietor	Dii	1993	772	380
Pew Holdings Limited	Tauranga	Service station	Dii	1993,1994	4,840	1,165
Ray Watkins Mount Maunganui Limited	Mount Maunganui	Furniture manufacturing	Dii	1990,1991	10,570	1,045
Rickard, Adrian James (in partnership with Robyn Jeanette Rickard trading as Edgehill 86 Joinery)	Te Puke	Cabinetmaker	Dii	1993	1,090	270
Rickard, Robyn Jeanette (in partnership with Adrian James Rickard trading as Edgehill 86 Joinery)	Te Puke	Cabinetmaker	Dii	1993	1,090	270
Thomas, Ian Crawford	Waihi Beach	Fencer/agricultural contractor	Dii	1992,1993	1,524	740

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GISBORNE

Locality includes: Waiapu, 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
					\$	\$
Hyland, Anthony David (in partnership with Raewyn Mary Hyland)	Gisborne	Agricultural contractor	Dii	1994	483	120
Hyland, Raewyn Mary (in partnership with Anthony David Hyland)	Gisborne	Agricultural contractor	Dii	1994	483	120
Lloyd, Richard Walter	Gisborne	Blocklayer	Bi	1992	1,008	250
Murphy, Peter Forbes	Motu	General storekeeper	Dii	1993,1994	3,783	1,880
Ocean Queen (New Zealand) Company Limited	Gisborne	Kina processing & exporting	Dii	1993,1994	4,235	4,240
Robin Poole Limited	Tolaga Bay	Retail grocery	Dii	1993	1,324	1,320
Sandown Park Limited	Gisborne	Hotel	Dii	1993	68,226	17,055
Wikotu, Sonya Molly	Gisborne	Security services proprietress	Dii	1993	795	1,195
Wikotu, Sonya Molly	Gisborne	Security services proprietress	Dii	1993	692	1,380

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
					\$	\$
Chiera, Sally	Napier	Florist	Dii	1993	1,485	370
Dee's Sewing Centre Limited	Hastings	Retail sewing supplies	Dii	1993	1,525	2,280
Gordon Walker (1982) Limited	Hastings	Auctioneering	Dii	1993	2,232	555
Johnson, Chris William	Napier	Employment agent	Dii	1993	1,754	435
Lawrence, Raewyn Irene (in partnership with Richard De Val Lawrence)	Napier	Florist	Dii	1993	1,292	645
Lawrence, Richard De Val (in partnership with Raewyn Irene Lawrence)	Napier	Florist	Dii	1993	1,293	645
Parkinson, Errol Dudley (in partnership with Glenda Patricia Parkinson)	Napier	Trucking operator	Dii	1992	460	230
Parkinson, Glenda Patricia (in partnership with Errol Dudley Parkinson)	Napier	Trucking operator	Dii	1992	460	230
Tong, Dudley Herbert Edward (in partnership with Naomi Anastasia Tong trading as Fat Alberts)	Hastings	Take-away food bar proprietor	Dii	1992,1993	1,700	415

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3 - 6 months

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
Tong, Naomi Anastasia (in partnership with Dudley Herbert Edward Tong trading as Fat Alberts)	Hastings	Take-away food bar proprietor	Dii	1992,1993	\$ 1,700	\$ 415

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
Fitzroy Car Sales Limited	New Plymouth	Motor vehicle retailing	Bi	1991	\$ 660	\$ 330
Patterson, Bryan Stanley	New Plymouth	Retired dairy proprietor	Bi	1989–1991	3,709	980
Patterson, Margaret Joan	New Plymouth	Secretary (formerly dairy proprietress)	Bi	1989–1991	7,175	1,780
Puttick, Christopher David (formerly in partnership with Patricia Ann Puttick trading as Snappy Service Trenching)	New Plymouth	Contractor (formerly trenching contractor)	Dii	1993	933	220
Puttick, Patricia Ann (formerly in partnership with Christopher David Puttick trading as Snappy Service Trenching)	New Plymouth	Shop assistant (formerly trenching contractor)	Dii	1993	933	220
Quinstar Holdings Limited (in receivership)	New Plymouth	Sewing machine retailing	Dii	1993	1,128	1,685
Read, James John	New Plymouth	Automotive repairer	Dii	1993	2,503	620
Riddick, Carol Dawn (formerly in partnership with Robert Neil Riddick trading as Neil Riddick Motors)	Stratford	Bus driver (formerly motor vehicle repairer)	Dii	1993	2,179	520
Riddick, Robert Neil (formerly in partnership with Carol Dawn Riddick trading as Neil Riddick Motors)	Stratford	Mechanical engineer (formerly motor vehicle repairer)	Dii	1993	2,179	520

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WANGANUI, TAIHAPE

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

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
					\$	\$
Gudsell, Margaret Frances Majella (in partnership with Paul Bernard Gudsell)	Wanganui	Milk vendor	Bi	1991	400	500
Gudsell, Paul Bernard (in partnership with Margaret Frances Majella Gudsell)	Wanganui	Milk vendor	Bi	1991	560	500
Jones, David Leslie (in relation to River City Motors Limited)	Wanganui	Company director	Kv	2/Oct86- Aug89	-	-
			Aiv	1985-1989	-	-
Jones, Robyn Margaret (in relation to River City Motors Limited)	Wanganui	Company director	Aiv	1985-1989	-	-
			Kv	2/Oct86- Aug89	-	-
Maremare, Kahu Ngareipa River City Motors Limited	Wanganui Wanganui	Teacher Licensed motor vehicle dealing	Bi Ai Ki	1990 1985-1989 2/Oct86- Aug89	957 28,541 1,575	400 7,100 435
Smith, Alec	Wanganui	Night club proprietor and landlord	Cii	1991,1992	1,983	3,965

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
					\$	\$
Airport Services Palmerston North Limited	Palmerston North	Security services	Dii	1993	9,603	2,400
Beale, Graeme Ronald	Woodville	Insurance agent	Dii	1993	1,055	260
Bird, Carol Anne	Palmerston North	Sheetmetal worker, motelier and cosmetics representative	Bi	1989-1991	9,209	9,100
Bird, Peter Kenneth	Palmerston North	Sheetmetal worker and motelier	Bi	1990,1991	5,563	5,500
Bird, Peter Kenneth & Carol Anne	Palmerston North	Sheetmetal workers and moteliers	Li	2/Jun89- Apr91	4,994	4,940
Erin Ryder (1983) Limited	Palmerston North	Clothing manufacturing	Dii	1992-1994	5,225	3,680
Feetham, David Richard (in partnership with Kui Pirikahu, trading as Markirikiri Gardens)	Dannevirke	Market gardener	Dii	1993	1,162	570
Hill, Colin Bruce	Palmerston North	Car radio installer	Dii Dii	1993 1993	2,025 1,676	1,015 2,500
Jarratt Sandes & Company Limited (in receivership)	Palmerston North	Custom agent and transport	Dii	1993	117,613	11,500

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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
					\$	\$
Jayasinha, Bellanavidanelage Elmo Stanley	Shannon	Doctor	Dii	1992,1993	2,781	4,170
Laretal Limited	Palmerston North	Computer software developing	Dii	1993	6,796	1,650
Malcolm's Automotive Surgery Limited	Palmerston North	Automotive electrical repairing	Dii	1993	2,049	510
Powell, George Morgan	Martin (formerly Whitby)	Gift shop proprietor	Ai	1988,1989	6,803	10,100
Praat & Moore Limited (trading as Smiths Steel (1981))	Levin	Steel fabricating	Ai	1989	8,692	-
Praat, Adriaan Johan (in relation to Praat & Moore Limited)	Levin	Engineer	Aiv	1989	-	-
Quadraflex Plastics Limited	Palmerston North	Plastic products manufacturing	Dii	1993	12,148	2,900
Sayer, Christopher Kenneth Wayne	Foxton	Gib stopper	Li	2/Sep92	396	400
Sherma Resources Limited (trading as Country Ford)	Feilding	Motor vehicle sales and repairs	Dii	1991,1992	10,484	2,620
Sidewalk Services Limited	Levin	Street cleaning	Dii	1992,1993	16,144	4,035
United Aviation Limited	Palmerston North	Aviation services	Dii	1993	3,565	890
Walker, Ross George	Shannon	Potato grower	Dii	1993	525	780

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
					\$	\$
Aplin, Alan Maxwell	Masterton	Transport operator	Dii	1993	1,081	530
Greytown Joinery (1974) Limited	Greytown	Joinery manufacturing	Dii	1993	31,760	7,800
Hooper, Colin Murray (in partnership with Ruth Mary Hooper)	Carterton	Fertiliser processor	Dii	1993	544	270
			Dii	1993	334	106
Hooper, Ruth Mary (in partnership with Colin Murray Hooper)	Carterton	Fertiliser processor	Dii	1993	544	270
			Dii	1993	334	106
O'Kane, Janet Alison (in partnership with Robert Geoffrey O'Kane)	Masterton	Clothing retailer	Dii	1993, 1994	524	130
O'Kane, Robert Geoffrey (in partnership with Janet Alison O'Kane)	Masterton	Clothing retailer	Dii	1993, 1994	524	130
Pahiatua Services & Citizens Club Incorporated	Pahiatua	Service club	Dii	1991-1993	4,779	1,050

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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	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Alices Restaurant Limited	Petone	Management services	Cii	1990	3,544	5,290
Athfield Architects Limited	Khandallah	Architecture	Dii	1993	9,360	2,330
			Dii	1993	6,257	1,550
Beach Bakery Limited	Lower Hutt	Bakery	Dii	1992	4,377	1,080
			Dii	1992,1993	1,360	2,030
Billiards Limited (in liquidation)	Petone	Billiard table manufacturing	Dii	1993	14,089	3,490
Bob Jones Transport Limited	Grenada North	Road transport	Cii	1991,1992	7,431	-
Cabaret Caters Limited	Lower Hutt	Catering	Dii	1992	2,555	600
Capital City Provendores Limited	Lower Hutt	Wholesale fruit, flowers and vegetable supply	Dii	1993	4,795	1,190
Carden Meats Limited	Newtown	Butchery	Dii	1993	1,928	2,880
Cat Productions Limited	Wellington	Commercial art	Cii	1991,1992	2,092	3,120
Chattanooga Fashions Limited	Makara	Clothing retail	Dii	1993	1,450	350
Dent, Andrea Elsie (in partnership with Keith Thomas Dent)	Paraparaumu	Hairdresser	Dii	1993	6,241	1,540
Dent, Keith Thomas (in partnership with Andrea Elsie Dent)	Paraparaumu	Mechanic	Dii	1993	6,241	1,540
Devon Investment Brokers Limited	Wellington	Investment broking	Dii	1992	7,886	1,960
			Dii	1993	2,403	3,600
Dunfield Design Co Limited (in liquidation)	Waikanae	Kitchen design	Dii	1992	11,473	2,830
Duo Glaze (1987) Limited	Wellington	Glazing	Dii	1992	5,118	1,270
Dynathene Plastics Limited (in receivership and in liquidation)	Wellington	Plastic manufacture	Dii	1991,1992	3,237	4,820
Exchequer Cabarets Limited (in liquidation)	Wellington	Entertainment	Dii	1992	15,131	3,760
Fandkamp Properties Limited (in liquidation)	Petone	Paint coating	Dii	1993	5,489	1,350
Fargher and Howard Limited	Upper Hutt	Real estate agency	Dii	1993,1994	3,986	970
Goldman, Alan (bankrupt)	Wellington	Chartered accountant	Cii	1991	29,417	44,110
Stephen Henderson Plumbing Limited	Raumati South	Plumbing	Dii	1993	1,006	830
C. & L. Hewitt Limited	Upper Hutt	Butchery	Dii	1992,1993	2,424	3,630
Hillson, Kay Evelyn	Petone	Hairdresser	Dii	1992,1993	826	1,240
Holmwood, Michael Ian	Avalon	Painter	Cii	1992	40,179	0
Horua, Mohi Turei	Porirua	Taxi driver	Dii	1993	960	240
Image Health Limited	Upper Hutt	Fitness centre	Dii	1993	791	200
Jeffhill Holdings Limited	Lower Hutt	Hair salon	Dii	1992,1993	3,480	870
Kooge Holdings Limited	Wellington	Art gallery	Dii	1992,1993	1,488	1,480
Mahuika, David	Wainuiomata	Line haul carrier	Dii	1992,1993	1,900	475
Mahuika, Hine	Wainuiomata	Line haul carrier	Dii	1992,1993	1,900	475
Maza Industries Limited	Wellington	Restaurant	Dii	1993	2,810	2,810

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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
					\$	\$
McDowell, Grant Frederick	Linden	Takeaway bar proprietor	Dii	1992,1993	2,540	640
Mclean, Mark Glen	Upper Hutt	Baker	Dii	1992	1,003	1,500
Neal, Lee	Kilbirnie	Taxi proprietor	Cii	1992,1993	4,724	4,730
Park, Malcolm James	Karori	Retired/investor	Bi	1988–1990	6,362	4,770
Pugh, Michael Edward	Eastbourne	Caterer	Dii	1992,1993	14,711	4,040
Roach, Damian Michael	Crofton Downs	Builder	Dii	1992,1993	4,215	3,170
Roach, Wendy Marie	Crofton Downs	Builder's administrator	Dii	1992,1993	4,215	3,170
Roberts, Murray David (in relation to Alices Restaurant Limited)	Naenae (formerly Stokes Valley)	Managing director	Ciii	1990	-	-
Roberts, Murray David (in relation to Continental Shelf Company (No 124) Limited(in receivership))	Naenae (formerly Stokes Valley)	Managing director	Ciii	1991	-	-
Rogers, Andrew Richard	Wainuiomata	Electrician	Ai	1988,1989	2,846	2,800
Saint Davids Church Study Group	Petone	Education	Dii	1993	3,058	1,520
Sever, Adrienne	Newtown	Landscape gardener	Dii	1993	4,173	1,020
Srikanthan, Mercy Ariamani	Newlands	Embassy employee	Dii	1993	384	90
Swarbrick, David Ian	Melrose	Computer programmer	Bi	1992	1,117	1,100
Tauvao, Mapunui	Stokes Valley	ACC beneficiary	Ai	1989–1991	17,384	4,300
Te Ata Hou Ki Porirua	Porirua	Work training scheme	Dii	1993	3,648	900
The Metro Limited	Wellington	Nightclub	Dii	1993	1,740	430
Williamson Catering Consultants Limited	Paekakariki	Catering	Dii	1993	6,495	3,200
Wylie, Robert Thomas	Paraparaumu Beach	Taxi proprietor	Dii	1993	1,450	340
G.F. Young Construction Limited (in liquidation)	Naenae	Building construction	Dii	1993	1,390	2,080
			Dii	1993	3,347	2,410

MARLBOROUGH

Locality includes: Marlborough Sounds, Marlborough, Blenheim, Kaikoura

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
					\$	\$
King, Murray Wayne	Blenheim	Farmer	Ki	2/Mar91, Sep91	19,750	19,750

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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
					\$	\$
R.L. & L.J. Barrett Limited.	Motueka	Appliance retailer	Cii	1993	1,832	1,830
Barrett, Michael Clifford	Richmond	Builder	Lii	3/Sep90- Mar92	10,415	1,300
Brown, James A. (Deceased) & Donald F. (trading as Browns Truck and Tractor Services)	Wakefield	Garage/Cartage contractors	Li	2/Feb89- Jun89, Oct89	5,847	2,805
Burk, Gary Richard	Motueka	Fisherman	Dii	1991, 1992, 1993	22,672	4,506
Continental Shelf Company (No 124) Limited (in receivership)	Nelson (formerly Lower Hutt)	Restaurant	Cii	1991	19,952	29,900
Davies, Christine Ellen	Nelson	Library assistant	Bi	1992	654	325
Ewers, Mark Roger	Mapua	Farmer	Li	2/Nov91	6,627	1,655
Ewers, Mark Roger (trading as Neudorf Logging)	Mapua	Logging contractor	Li	2/Sep91, Mar92- May92	8,392	4,196
Haycock Holdings Limited	Motueka	Beekeeping/ Electrical/ Building/ Garden Care/ Firewood	Li	2/Oct90- Dec90, Jun91- Aug91, Dec91- Feb91, Aug92, Dec92	6,171	2,975
Overview Holdings No 22 Limited	Nelson	Fabric retailer	Li	2/Jun92	12,426	3,100
Proud & Inglis Limited	Motueka	Licensed hotel	Dii	1992	59,370	7,350
Stringer, Colin Ross	Nelson	Boatbuilder	Bi	1991	1,807	450
Tasker, Kevin Victor	Upper Moutere	Farmer	Bi	1991	1,016	254
Thompson, Philip Charles	Wakefield	Silverculture contractor	Li	2/Jul92- Jan93	5,076	1,470
Whitehead, Keith	Nelson	Property investor	Dii	1993,1994	9,255	1,156
Whitehead, Margaret Karen	Nelson	Restaurater	Dii	1993,1994	9,255	1,156
B.B. & C.A. Wilson Limited	Nelson	Ice cream vendor	Cii	1993	4,131	410

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
					\$	\$
Achiever Corporation Limited	Christchurch	Training services	Dii	1992,1993	1,954	974
Anderson, Nicholas Dene	Christchurch, (formerly Westport)	Farmer	Dii	1993	1,335	270

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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
					\$	\$
Bachop, Anthony Joseph (in relation to Anthony Joseph and Tracey Louise Bachop Partnership)	Christchurch	Manager	Dii	1993	4,175	525
Bachop, Tracey Louise (in relation to Anthony Joseph and Tracey Louise Bachop Partnership)	Christchurch	Manageress	Dii	1993	4,175	525
Butel, Eileen Joy	St Albans, Christchurch	Cafe proprietor	Dii	1993	4,359	1,090
Chapman Engineering Limited	Christchurch	Sandblasting and structural steel manufacturer	Dii	1993,1994	9,122	2,290
Christchurch Insurance Centre Limited	Christchurch	Insurance sales	Dii	1993	1,425	350
Double, Thomas Cockburn (trading as Hungry Jacks)	Bryndwr, Christchurch	Takeaway foodbar operator	Cii	1993	433	—
E T Fishing Limited	Woolston, Christchurch	Fish processing	Dii	1993	1,142	280
Edge, Alan	Christchurch	Demolition contractor	Dii	1992	3,187	790
Egden, John (in relation to Little Tackers Limited)	Christchurch	Company director	Dii	1993	2,070	520
Forgie, Roger Andrew	Huntsbury, Christchurch	Quantity surveyor	Dii	1993	3,781	945
French, Gary Angus	Spreydon, Christchurch	Builder	Dii	1992,1993	7,769	1,940
Giddens, Rex Wilson	Christchurch	Car groomer	Dii	1993	1,893	465
Hart, Alan Roger (in relation to Hart Systems Limited)	Sydenham, Christchurch	Company director	Cii	1991,1992	8,488	4,265
Hayes, William Birdwood (in relation to Hayes Joinery Limited)	Riccarton, Christchurch	Company director	Cii	1993	22,429	—
Health-A-Mania Centre Limited	Christchurch	Fitness and health centre	Dii	1992	4,229	530
Hopping, William David	Sydenham, Christchurch	Spraypainter	Dii	1993	1,630	200
Iosefa, Leuatea Peseta	Christchurch	Solicitor	Dii	1993	842	205
Jackson, John Francis	Burnside, Christchurch	Insurance agent	Ai	1987–1991	15,432	15,432
Kzakos, Constantine	North New Brighton, Christchurch	Fish and chip shop proprietor	Dii	1992	4,062	1,005
Little Tackers Limited	Christchurch	Dry cleaner	Dii	1993	2,070	520
Maya Corporation Limited	Methven	Country club	Dii	1992,1993	17,219	2,147
McIlroy, Michael Patrick	Addington, Christchurch	Clothing distributor	Dii	1993	4,085	2,050
Mears, Margaret Ann (in relation to Barry Mears Carrier Limited)	Avonhead, Christchurch	Company director	Dii	1993	3,023	770
Noble-Wright, Phillippa (trading as Simply Red)	New Brighton, Christchurch	Hairdresser	Dii	1993	2,998	745

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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
					\$	\$
Reese, Neville Howard	Redwood, Christchurch	Builder	Dii	1992,1993	3,940	985
Reid, Casey Waverley	Burwood, Christchurch	Horticulturalist	Dii	1992	1,663	414
Scott Dickson Limited	Fendalton, Christchurch	Builder	Dii	1993	1,554	390
Shangri La Restaurant Limited	Christchurch	Restaurant	Cii	1992	9,261	2,310
Shearer, Malcolm (in relation to Shearer Truck Sales Limited)	Templeton, Christchurch	Company director	Dii	1993	2,083	1,560
Sim, Andrew Poh (in relation to Shangri La Restaurant Limited)	Christchurch	Manager	Cii	1992	9,261	2,310
Sturgeon, Peter Arthur (trading as Southern Building Supplies)	Sockburn, Christchurch	Truss manufacturer	Dii	1993	15,321	1,530
The Wholesale Plant Nursery Limited	Spreydon, Christchurch	Plant nursery	Dii	1991,1992	3,095	1,544
Tom's Garage Limited	Papanui, Christchurch	Motor vehicle repairs	Dii	1992	1,889	235

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
					\$	\$
Bradey, Robin John	Kumara Junction	Moss Processor	Cii	1993	905	-
Dunn, Glenys Norma	Greymouth	Cleaner	Cii	1993	4,201	1,040
Export Moss Limited	Greymouth	Moss processor	Cii	1993	7,935	1,980
Galo Engineering Limited	Greymouth	Engineering	Cii	1993,1994	13,516	3,370
Johnstone, Ewan Melton	Springs Junction	Motellier	Ciii	1993	13,268	-
			Ciii	1993	9,747	-
Kilgours Holdings Limited	Greymouth	Bookshop	Dii	1994	1,313	320
Lightfoot, Bruce Gordon	Dobson	Engineer/ Fisherman	Cii	1993	5,401	-
McCann, Ian William	Greymouth	Director	Ciii	1993	3,120	770
McDermott, Brian	Greymouth	Driver	Ciii	1993	2,696	-
Millar, William Roderick	Greymouth	Driver	Ciii	1993	6,619	-
Ngairata Holdings Limited	Greymouth	Hotelier	Dii	1993	7,361	1,840
Springs Tourist Village Limited	Springs Junction	Motellier	Cii	1993	9,747	-
			Cii	1993	13,268	-
Tai Poutini Maori Development Authority Incorporated	Arahura	Incorporated society	Cii	1993	9,652	-
Waimo Enterprises Limited	Greymouth	Service station	Cii	1993	6,619	-

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SOUTH CANTERBURY

Locality includes: Ashburton, Timaru, Stratholm, Mackenzie, Waimate

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
					\$	\$
Allenton Motors Limited	Ashburton	Car sales	Dii	1993	2,860	690
Barker, Barry Wallace (in partnership with Helen Dial)	Timaru	Fast food proprietor	Dii	1993	1,359	340
Bisdee Farms Limited	Timaru	Squash growers	Dii	1992,1993	9,862	2,460
Gilmour Electrical (Tu) Limited	Timaru	Electrical contracting	Dii	1993	10,484	2,625
Leabourn, Dean Arthur (in partnership with Sandra Leabourn)	Waimate	Nurseryman	Dii	1992	3,121	290
Saver, William John	Timaru	Gymnasium operator	Li	2/Oct90– Feb92	1,558	2,330
			Cii	1993	1,377	–
Scannell, John William	Washdyke	Farm machinery manufacturer	Dii	1992	16,483	4,105
Voice Forklift Services Timaru Limited	Washdyke	Forklift services	Dii	1993	1,588	390

OTAGO

Locality includes: Dunedin, Oamaru, Waitaki, Lake, Vincent, Maniototo, Waihero, 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
					\$	\$
Active Furnishers (1989) Limited	Dunedin Central	Retailer	Dii	1992	9,314	2,300
Bayne, John Robert (in partnership with Joseph Anthony Downie)	Caversham	Electrical services	Dii	1991,1992	1,522	370
Christie Garden Products Limited	Kaikorai Valley	Manufacturer	Dii	1993	1,170	290
Downie, Joseph Anthony (in partnership with John Robert Bayne)	Caversham	Electrical services	Dii	1991,1992	1,522	370
Gamble, Howard John	South Dunedin	Electronic servicing	Dii	1992,1993	499	490
Hall, Peter	Alexandra	Solicitor	Dii	1992	2,296	560
Ingram, Ian Robert	South Dunedin	Upholsterer	Dii	1992,1993	703	690
Insulated Plaster Construction Limited	Dunedin	Plasterers	Li	2/Jan91– Jul92	10,664	2,640
Massetti, Paul Saverio	Musselburgh	Restaurant proprietor	Dii	1992,1993	1,972	970
McAtamney, Keiran James	Middlemarch	Agricultural contractor	Dii	1992	1,215	290
Ngawari Kohanga Reo	Balclutha	Maori pre-school training centre	Dii	1992	2,300	560
Phase Twentyone Limited	Tainui	Building	Dii	1993	1,729	410
Queenstown Helicopter Services Limited	Queenstown	Helicopter services	Dii	1992	1,960	470

* 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
					\$	\$
Richardson Electric Limited	Dunedin Central	Electrical contracting	Dii	1993	519	770
Simpson, Stephen John	Andersons Bay	Sales manager	Ai	1989,1990	1,203	1,200
Stewart, Brian	Dunedin North	Restaurateur/ Publican	Dii	1992	24,549	6,110
Sudanair Capital Trust	Caversham	Building	Li	2/Jun91, Sep91, Jan92	7,168	3,580

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
					\$	\$
Atkinson, Graeme James	Wallacetown	Builder	Ki	2/May87- Jun89, Sep89- Nov90	16,928	1,690
			Ai	1988-1990	29,210	2,920

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.

