



New Zealand Gazette

OF THURSDAY, 17 NOVEMBER 1994

WELLINGTON: TUESDAY, 22 NOVEMBER 1994 — ISSUE NO. 122

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 1994. 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 9th day of November 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	12	56,747	41,401
Goods and Services Tax 1985	Ki	1	3,697	4,700
Failure to Deduct or Account for: PAYE	Ci	3	18,838	5,410
	Cii	32	276,611	183,420
Making False Applications, etc for Family Support Credit of tax	Iii	2	34,768	8,600
Aiding, Abetting or Inciting the Making of False Returns: Income Tax Act 1976	Aiv	1	0	0
Aiding, abetting or inciting the failure to deduct/account for: PAYE	Ciii	3	57,625	0
Other Prosecutions		2	152,875	0

SUMMARY OF PENALTY ACTION

Prosecution action		56	601,161	243,531
Penal tax—other than prosecution		434	5,652,720	2,821,422
Voluntary disclosures		3	11,340	2,831
TOTALS		493	6,265,221	3,067,784

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	
					\$	\$
Bob Lee Construction Limited	Kerikeri	General engineering	Cii	1992-1994	9,974	14,950
Dickinson, Rosemarie	Taheke	Administrator	Dii	1992,1993	5,465	5,450
Dickson, Craig Bruce	Whangarei	Takeaway bar proprietor	Dii	1994	864	210
Edwards, Stephen Leslie (in relation to Bob Lee Construction Limited)	Kerikeri	Engineer	Cii	1992-1994	9,974	0
Giles, Stanley Roy Wilfred and Ruth Lynette	Whangarei	Horticulturists	Li	3/Dec92	396	600
Goodwin, John (in relation to Cawood Number Two Trust)	Kaitaia	Administrator	Dii	1993,1994	13,768	13,600
G H Hogg Limited (trading as the Central Hotel)	Dargaville	Hotel proprietors	Dii	1994	7,896	1,970
Housemovers Limited (trading as Highway Housemovers)	Whangarei	Building relocation and demolition	Dii	1994	8,967	2,235
Kaitaia Work Trust	Kaitaia	Training provider	Dii	1993,1994	6,443	1,560
McNabb, Lynn Josephine	Russell	Quarry and road transport operator	Dii	1993	14,253	8,890
Martinovich, Ivan (in relation to Northline Freights Limited)	Ruawai	Freight carrier	Dii	1993	2,970	4,455
Meurant, Kerry John	Dargaville	Earthmoving contractor	Dii	1994	7,845	1,890
Norcool Freight Limited	Whangarei	Road transport operator	Dii	1994	2,962	740
Norex Limited (trading as Northland Orchid Exports)	Whangarei	Flora culture	Dii	1994	5,269	1,320
Pakaraka Farms Limited (in liquidation)	Pakaraka	Farming	Dii Lii	1993 2/Feb92- Feb93	3,441 50,755	5,140 50,900
Primrose Products Limited (trading as Pumpernickle Bakery) (formerly Forbes Foods Limited)	Paihia	Bakery	Dii	1993,1994	22,068	5,460
Sutherland, Anne Marie	Kaikohe	Teacher/beneficiary (formerly cafe proprietress)	Dii	1993,1994	2,518	625
Te Manaia Kohanga Reo	Onerahi, Whangarei	Education facility	Dii	1994	1,379	335
Watkins, Sandra Rosemary	Kaiwaka	Sawmill/quarry operator	Dii	1993,1994	31,138	7,770

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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
					\$	\$
Addington Marketing Limited (in liquidation) (formerly The Hamilton Collection Limited)	Ponsonby	Mail order merchandising	Dii	1989-1990	6,479	1,615
Advanced Control Systems Limited (in liquidation)	Newmarket	Security systems sales and service	Dii	1993,1994	17,758	13,480
Anderson, Rosalind Marie	Onehunga	School teacher	Bi	1991,1992	5,223	7,800
Asia World Trading Limited	Onehunga	Manufacturing	Dii	1993	8,065	765
Auckland Institute of Studies Limited	Auckland	Education services/teaching	Dii	1994	76,459	7,640
Auckland Suit Hire Limited	Beachhaven	Clothing hire	Dii	1994	1,110	275
Baxford Holdings Limited	Parnell	Hi Fi stereo retailer	Dii	1994	3,902	970
Bevau Beaute Limited	Newmarket	Beauty therapist instructors	Dii	1994	5,216	1,305
Bhan, Marisa	Auckland	Food bar operator	Dii	1993	2,130	375
Blade Holdings Limited (in liquidation)	Ranui	Telecommunications	Dii	1993	3,532	2,650
Bliss & Reels (NZ) Limited	East Tamaki	Importing	Li	1/Feb91, Mar91, Jun91, Sep91, Dec91, Mar92	65,556	30,500
Bodman, Mitchell John	Pukekohe	Fish retailer	Bi	1988-1991	2,791	3,000
Bourbon Holdings Limited	Formerly of Auckland	Lunchbar	Dii	1993	10,297	15,450
Braefield Holdings Limited	Mount Eden	Convalescent home	Dii	1992-1994	74,998	18,740
Brookes, David Howard (trading as Collins House Restaurant)	Northcote	Restaurateur	Dii	1993,1994	12,272	3,065
			Dii	1994	7,790	3,020
Brown, Murray John (in relation to Auckland Pasta Company Limited (in liquidation))	Takapuna	Company director	Dii	1992-1994	83,783	20,835
Bruce Parsons	New Lynn	Painter	Dii	1993	1,963	490
Buxton, John Terence Hutton	Newmarket	Barrister/solicitor	Dii	1994	2,128	3,190
Carew Brothers Bedding Plants and Transplants Limited (in liquidation)	Papakura	Plant nursery	Dii	1993,1994	17,968	4,490
Carew, Mark (in relation to Carew Brothers Bedding Plants and Transplants Limited (in liquidation))	Papakura	Nurseryman	Dii	1994	\$27184	6,790
Cashflow Imports Limited (formerly Make Software Limited)	Morningside (formerly Northcote)	Software developing	Dii	1993	3,099	780
Charisma Group Limited	Parnell	Publishing	Dii	1994	32,983	3,295
Chef Bake Limited	Remuera	Bakery	Dii	1994	3,700	925
Chelmsford Hill Limited (formerly Ham and Mullaney Holdings Limited)	Remuera (formerly Ellerslie)	Motel proprietor	Dii	1991,1992	8,309	675
Cochrane, Elizabeth Eva	Papakura	Retired	Bi	1987-1990	6,976	3,487
B. R. Collins Limited	Mount Wellington	Welders	Dii	1994	4,074	1,025
Communications Services (1992) Limited (in liquidation)	Mount Wellington	Installation of communication equipment	Dii	1993,1994	15,539	3,880

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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
					\$	\$
Compston, George Arthur (in relation to Van Brook Manufacturers Limited)	Otahuhu (formerly Pakuranga)	Managing director	Dii	1992	28,125	21,075
Cooke, Ronald Noel	Mount Eden	Taxation consultant	Dii	1992–1994	5,434	1,365
Corric, James Warren	Glenfield	Stores supervisor	Bi	1991	5,411	2,705
Coultsman Industries Limited	Mount Albert	Delicatessan	Dii	1994	8,815	4,405
Coyle, Clifford J (in relation to Blade Holdings Limited (in liquidation))	Ranui	Company director	Dii	1993	3,532	2,650
Crusaders Cosmopolitan Club Incorporated (wound up)	Formerly of Avondale	Club	Dii	1994	2,860	715
Curnow, Colin Gordon (in partnership with Suzanne Maree Curnow)	Takanini	Horse trainer	Dii	1994	5,824	540
Curnow, Suzanne Maree (in partnership with Colin Gordon Curnow)	Takanini	Horse trainer	Dii	1994	5,824	540
Daley, Desmond John	Auckland (formerly Tauranga)	Debt collection agent	Lii	1/Jan93	2,271	2,270
Dave, Mana John	Ellerslie	Vehicle spray painter	Dii	1992	2,553	625
David Gordon Engineering (1987) Limited	Penrose	Engineering	Dii	1993	16,896	4,210
Delacey, Robert Douglas (in relation to Takanini Welding & Engineering Services Limited)	Wiri	Managing director	Dii	1992	15,420	1,920
Demac Metalworks Limited	Papatoetoe	Sheetmetal works	Dii	1992,1993	10,186	2,530
Dominion Furniture Limited	Waiheke Island	Restaurateur	Dii	1992–1994	21,793	5,530
Dossetter, Yvonne Theresa	Takapuna (formerly Birkenhead)	Hairdresser	Dii	1992	13,526	3,350
Draper, Michael Ronald James	Ponsonby (formerly Saint Mary's Bay)	Steel furniture manufacture	Dii	1991	3,836	3,320
Driver, John Edward	Auckland Central (formerly Glenfield)	Builder	Dii	1991,1992	9,944	2,455
Drupsteen, Otto Johan	Avondale	Motor repairs and petrol sales	Dii	1994	7,447	1,855
Duke Lord and Associates Limited	Massey	Publisher	Dii	1993,1994	2,686	650
Endeavour Electronics Limited	Northcote	Computer software developer	Dii	1993	936	230
Escrow Holdings Forty Limited	Auckland Central (formerly Saint Heliers)	Hoteliers	Dii	1991	3,329	2,485
Eurochem International Limited	East Tamaki	Chemical importing	Dii	1992,1993	7,179	1,785
Faasisila, Emma	Mangere (formerly Morningside and Wiri)	Unemployed machinist	Bi	1988,1989	1,674	2,500
Fabric Bindings Limited	Auckland Central	Manufacturing clothing	Dii	1992	20,476	5,095
Fast and Fantastic Printers Limited	Manurewa	Painting and decorating	Dii	1991	3,137	765

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					\$	\$
Field, Christopher John	Meadowbank (formerly Saint Heliers Bay)	Barrister and solicitor	Dii	1990,1991	80,863	20,160
Flavell, Kelly	Eastern Beach	Barrister and solicitor	Dii	1993,1994	2,452	2,445
Food Refrigeration Development Limited (in liquidation)	Te Atatu North	Refrigeration repairs	Dii	1991,1992	14,108	3,485
Fosita, Ana Sila	Mount Albert	Packer/part time cleaner	Bi	1989-1991	4,779	6,700
Franchise Consultants Limited	Ponsonby	Small business consultancy	Dii	1992,1993	6,979	2,265
S. N. Funnell Limited	Gulf Harbour	Contract building	Dii	1993,1994	5,013	1,230
Gemmell, John Samuel	Northcote	Company director	Bi	1986-1989	209,231	156,060
Gemmell, John Samuel & Smith, Geoffrey Stephen	Onehunga	Commercial renting	Li	3/Jul87- Mar89	56,922	42,450
General Tractor and Machinery Limited (in receivership)	Pukekohe	Tractor and machinery sales/maintenance	Dii	1991-1993	38,217	9,515
Gregory's Enterprises Limited	Te Atatu (formerly New Lynn)	Rental cars	Dii	1993	2,738	1,165
Gregory's Enterprises Limited	New Lynn	Car and truck hirage	Dii	1992,1993	5,388	1,315
Gregory, John Hamilton	TeAtatu (formerly Papatoetoe)	Company director	Dii	1992	995	740
S & F Griffiths Limited	Henderson	Lunchbar proprietors	Dii	1992	4,825	1,195
Guise, Anthony Garry (in relation to Number One Men Limited)	Hillcrest	Company director	Dii	1994	2,510	310
Gulfwest Corporation Ltd	Greenhithe	Building contractor	Dii	1994	2,774	680
Hammond Glass Limited (in liquidation)	Auckland (formerly New Lynn)	Glazing	Dii	1990,1991	33,137	8,280
Hammond, Allan Eric (in relation to Hammond Glass Limited (in liquidation))	Blockhouse Bay (formerly Avondale)	Company director	Dii	1990	23,745	2,970
Hansen, Nicholas William (in relation to Gabler Enterprises Limited, trading as Trendz Cafe)	Bucklands Beach (formerly Hamilton City)	Company director	Dii	1993,1994	10,658	2,640
Harvey Milton (NZ) Limited	Sandringham	Soap and gift manufacturing	Dii	1992	4,577	1,140
Hawley Productions (1984) Limited (in receivership)	Henderson	Construction engineering	Dii	1991,1992	6,845	5,125
Heke, Victor	Mangere	Freight contractor	Dii	1992,1993	2,176	535
Henry, Gregory Rex	Whangaparaoa	Automotive dismantler	Dii	1991,1992	488	240
Heremaia Sheetmetal Engineering Limited	Papatoetoe	Sheetmetal products manufacturing	Dii	1991,1992	1,322	970
Higgins, Tiapara Deborah	Mount Wellington (formerly Manukau)	Linehand and beneficiary	Bi	1990	1,442	2,160
G. J. & D. M. Hill Limited	Auckland Central	Tour operator	Dii	1993	2,294	560

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					\$	\$
Hire Fair Limited	Browns Bay	Equipment and video hire	Dii	1991,1992	7,203	3,595
A. J. M. Holdings Limited	Kingsland	Lycra clothing specialist	Dii	1994	5,996	599
Honora Enterprises Limited (in liquidation)	Newton	Restaurant proprietor	Dii	1992,1993	21,683	16,245
Hool, James Gilbert	Ellerslie	Florist	Dii	1991,1992	711	1,055
Hosking, Sarah (also known as Sarah Thomas)	Otara	Sickness beneficiary/ machinist	Ai	1987–1990	6,321	9,460
Howlett Builders Limited (struck off)	Glen Eden	Building	Dii	1991,1992	27,807	6,930
Howlett, Phillip Keith (in relation to Howlett Builders Limited (struck off))	Oratia (formerly Glen Eden)	Company director	Dii	1992	45,244	21,395
Hoyle, Brendan Stephen	Mount Albert	Foundry products manufacturer	Cii	1991–1993	3,561	8,625
Hutchison, Diane Alice	Kaukapakapa	Clothing manufacturer	Dii	1992	5,643	1,410
In Shoppe Limited	Parnell (formerly Kohimarama)	Fashion designing manufacturing and retailing	Dii	1994	3,871	960
International College of Applied Learning Limited	Auckland	Tutorial college	Dii	1992,1993	65,394	16,355
Janssen, Hans Johannes	Manurewa	Unemployed (formerly ceramic tiler)	Bi	1989,1991	16,281	24,410
Jenkins, Donald & Nola	Woodlands Park (formerly Kumeu)	Amway distributors	Li	3/Mar87- Mar91	3,234	1,630
Jenkins, Nola Beverley	Kumeu	Amway distributor	Li	2/Mar91- Jul92	4,828	4,830
Jeram, Praven (in relation to Metalite Industries (1988) Limited)	Saint Johns	Company director	Cii	1992,1993	38,436	19,270
Johansson, Raymond	Glen Innes (formerly Otahuhu)	Packer	Bi	1990,1993	1,296	3,880
Just Fishin' Limited	Newmarket	Sportsfishing retailing	Dii	1994	1,193	300
Kaiiau, Ngamata	Otara	Printer	Bi	1991,1992	3,554	3,560
Kane, Maria	Mount Wellington	Housewife	Bi	1992,1993	1,455	2,175
Kelly, William Hugh	Otahuhu	Painter and panelbeater	Dii	1994	3,487	870
Knight, Philip Ernest	Blockhouse Bay	Land surveyor	Cii	1993	2,057	4,200
Knox Centre Trust	Parnell	Community recreation centre	Dii	1994	1,742	435
Lepupa, Pofa	Otara	Process worker	Ai	1988,1989	4,962	7,430
Leungwai, Savelio Aniseko	Papatoetoe	Senior technician	Bi	1992	659	985
Lewis, Catherine	Henderson	Hairdresser	Li	2/Apr90- Jun92	11,819	17,740
Marinich, Ned	Glen Eden	Restaurateur	Dii	1994	431	220
Merlo, Robert Laurie (in relation to South Pacific Clothing Limited (in liquidation))	Bucklands Beach	Accountant	Dii	1993	21,355	2,650

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					\$	\$
Metalite Industries (1988) Limited	East Tamaki (formerly Drury)	Engineering	Cii	1992,1993	38,436	19,270
Muir, Daryl Lindsay (in relation to Rosebank Automotive Electrics Limited (in liquidation))	Titirangi	Company director	Dii	1993	7,743	970
Mullaney, Gerald Patrick (in relation to Chelmsford Hill Limited (struck off))	Dunedin (formerly Remuera)	Former company director	Dii	1991,1992	8,309	675
Mullaney, Paulette Lorraine (in relation to Chelmsford Hill Limited (struck off))	Dunedin (formerly Remuera)	Former company director	Dii	1991,1992	8,309	675
Munns, Peter David (in relation to Orris Productions Limited (in liquidation))	Titirangi	Company director	Dii	1993	615	305
New Lynn Laundry Limited	New Lynn	Laundry and linen hire	Dii	1994	3,146	785
New Zealand Contracting Tileland Limited (in liquidation)	Penrose	Tile distribution and installation	Dii	1993	95,473	23,865
New Zealand Language Institute Limited	Auckland	Language school	Dii	1992,1993	22,762	5,665
Nguyen, Thum Thi	Henderson (formerly Mangere)	Baker	Dii	1992	3,825	1,900
Nicholls, Sonny Ron	Mangere	Commercial cleaner	Dii	1992,1993	4,784	7,170
Nilpat Holdings Limited	Manukau	Health & fitness centres	Dii Dii	1994 1993	11,099 5,912	2,705 2,885
Norbury Shoes Limited	Onehunga	Footwear retailer	Dii Dii	1994 1992,1993	4,954 25,119	7,430 6,270
Number One Men Limited	Newmarket	Mens apparel	Dii	1994	2,510	310
O'Brien, David Edward James (in relation to Valley Furniture Company Limited (in liquidation))	Massey	Company director	Dii	1991,1992	62,288	46,690
Orris Productions Limited (in liquidation)	Birkenhead	Video library	Dii	1993	615	310
Otahuhu Altham Auto Electrical Limited	Otahuhu	Battery service	Dii	1994	1,821	455
Page Makers Limited	Parnell	Publishing	Dii	1991	1,489	1,485
Palace Print Limited	Papatoetoe	Printers	Dii	1992,1993	4,387	1,085
Pantek Systems Limited (struck off)	Northcote	Electrical repairs	Dii	1991,1992	5,664	1,415
Parker, Michael Donal	Devonport	Drycleaner & laundry	Dii	1993	1,394	345
Patel, Dipak (in relation to Metalite Industries (1988) Limited)	Howick	Company director	Cii	1992,1993	38,436	19,270
C. & M. Pearce Construction Limited	Manukau	Building	Dii Dii	1992,1993 1993	8,696 2,726	2,165 4,085
Penrose Associates Limited	Birkenhead	Photo printing	Dii Dii	1993 1994	852 421	1,270 630
Penrose Earthworks Limited	Penrose	Earthworks	Dii	1994	16,661	2,075
Percival Publishing Company Limited	Kingsland	Publishers	Dii	Dii	31,707	7,930
Pharaoh, John Christian (in relation to Sportskid Apparel Limited)	Parnell (formerly Ponsonby)	Company director	Dii	1991,1992	3,238	9,705
Pheonix Floorings (1991) limited	Ellerslie	Carpet repairs	Dii	1994	1,050	260

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					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Phil Williams Enterprises Limited	Takanini	Screen printers	Dii	1994	1,697	425
Pohatu, Benjamin Hurimoana (in relation to Warrior Holdings Limited (in liquidation))	Clevedon	Company director	Dii	1992,1993	3,585	3,560
			Cii	1992	3,568	3,570
	Papakura	Bankrupt (formerly dairy proprietor)	Dii	1993	2,404	4,800
Ponsonby District Rugby Football Club Incorporated	Ponsonby	Sports club	Dii	1994	2,049	510
Port Dredging Limited	Remuera	Dredging	Dii	1994	11,872	2,970
Power Strip Industries Limited	Mount Wellington	Electrical component servicing	Dii	1993	10,460	14,240
Preview Fashions Limited	Glenfield	Clothing manufacturer	Dii	1993	2,546	610
Pro-Timber (New Zealand) Limited	East Tamaki	Timber planing and preservation	Dii	1994	1,848	445
Proffitt, Philip Douglas	Mount Wellington	Cabinet maker	Dii	1994	1,375	350
Propaganda Distributors Limited	Ponsonby	Publishers	Dii	1993	7,099	1,720
Queens Apparel Limited	Auckland	Garment manufacturing	Dii	1994	26,776	6,680
			Dii	1993,1994	19,105	4,770
Rakz Trading Limited	North Shore	Bicycle rack manufacturing	Dii	1992	4,131	1,030
RDS Limited	Grey Lynn	Servicing office machinery	Dii	1994	1,369	340
Redman, Carol (in partnership with Gregory Redman)	Mount Roskill	Fabric cutter	Dii	1990,1991	6,011	750
Redman, Gregory (in partnership with Carol Redman)	Mount Roskill	Fabric cutter	Dii	1990,1991	6,011	752
Reinholds, Maris Valerijis	Nothcote	Used car salesperson and car painter	Li	3/Jun91	1,111	1,110
			Bi	1991	2,488	2,480
Reliance Engineering (Auckland) Limited (in liquidation)	Papatotetoe	Engineers	Dii	1993,1994	39,719	9,915
			Dii	1993	20,027	5,000
Riki, Terangiataahua Teraumoa Balne	West Harbour	Security guard	Dii	1993,1994	2,399	600
Roache, John Ernest	Mangere	Auto mechanic	Dii	1993	1,683	2,530
Roberts Enterprises Limited (formerly Goldstar Panel Beaters Limited)	Newmarket	Panelbeating	Dii	1991,1992	24,299	6,055
Rosebank Automotive Electrics Limited (in liquidation)	Avondale	Automotive electrics	Dii	1993	7,743	970
Roskilly, Christopher Jan Nigel	Kingsland	Car dealer and repairer	Cii	1992,1993	4,777	9,515
Royal Tongan Airlines Limited	Auckland	Air transport	Dii	1993	6,858	1,710
Rumac Holdings Limited	Henderson	Garage	Dii	1994	4,637	770
Rupin Cafe Limited	Auckland	Cafeteria	Dii	1994	3,249	815
Sandbrook Management Limited	Manukau	Management	Li	3/Mar87- Mar90	178,328	177,000
Sanders, Michael Brent	Glenfield	Video & television sales and service person	Cii	1992	2,383	3,565
			Dii	1992	805	1,200
Sandford Travel Limited	Auckland	Travel agency	Dii	1992,1993	6,449	1,605

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					\$	\$
Sartor Industries Limited	Otahuhu	Importer & retailer of children's clothing	Dii	1992,1993	7,032	1,750
Saunderson Packaging Limited	Penrose	Packaging & stationery supplying	Dii	1993	21,637	4,320
F. Savory Limited	Penrose	Road transport contracting	Dii	1993,1994	10,898	2,710
School Canteen Distributors Limited	Takapuna	Wholesaling & retailing	Dii	1994	5,685	1,415
Searle Signs Limited	Point Chevalier	Signwriting	Dii	1993	38,199	28,635
Searle, Martin Richard (in relation to Searle Signs Limited)	Point Chevalier	Director	Dii	1993	38,199	28,635
Shallard, Paul Kenneth Harrington	Freemans Bay	Storage systems manufacturer & retailer	Dii	1993	3,632	5,445
Sharp, Stuart Anthony	Newton (formerly Takapuna)	Decorator	Dii	1992,1993	1,780	435
Shearman, Suzanne Clare	Herne Bay	Office administrator	Dii	1993	1,059	1,585
Shieling Laboratories Limited	Onehunga	Pharmaceutical manufacturing	Dii	1992,1993	25,567	38,345
Sigversten, Douglas William & Linda Diane	Waiuku	Property investors	Li	2/Nov90	14,222	21,330
Silver Electronics Limited	Greenlane	Electronics servicing	Dii	1993,1994	2,446	595
Simmons, Neil Henry	Howick	Architect	Dii	1992,1993	2,807	4,200
Skinner, Pamela May	Beachlands	Fibreglass laminator	Dii	1993,1994	3,920	5,875
Skipper, John	Papatoetoe	Taxation consultant	Cii Dii	1992 1992,1993	3,622 4,197	10,850 12,570
Slurry Pavers (NZ) Limited	Glendene	Roading contracting	Dii	1993,1994	13,774	3,425
Smith, Geoffrey Stephen	Remuera	Company director	Bi	1986–1989	205,743	152,065
Smith, Sharron Louise	Milford	Health & fitness centre proprietor	Dii Dii	1994 1993,1994	1,395 2,039	1,695 595
Society Hair & Fashion Limited	Parnell	Hairdressing	Dii	1993	3,538	880
Sommer Professional Automotive Services Limited	Remuera	Automotive servicing	Dii	1994	5,621	1,395
South Auckland Service Centre Limited	Manurewa	Auto repairing	Dii	1992,1993	4,294	1,065
South Pacific Clothing Limited (in liquidation)	East Tamaki	Clothing manufacturing	Dii	1993	21,355	2,650
Southcom Holdings Limited (in liquidation)	Parnell	Ski hiring	Dii	1993	5,994	1,485
Southend Produce Limited	Mangere	Fruit and vegetable retailing	Dii	1992,1993	12,770	3,175
Southern Fashions Limited	Manurewa	Clothing manufacturing and retailing	Dii	1993	30,242	7,550
Spice Island Limited	Newmarket	Restaurant	Dii Dii	1994 1992,1993	985 32,926	1,470 8,210

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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
					\$	\$
Spick & Span Bakery Limited	Avondale	Bakery	Dii	1991–1993	29,387	7,290
			Dii	1993,1994	3,460	5,000
Sportskid Apparel Limited	Mt Eden	Clothing retailing & manufacturing	Dii	1991,1992	3,238	9,705
			Bi	1990	1,483	2,220
Strawberry Fields Golf Course Limited	New Lynn	Golf shop & driving range	Li	2/May91, Jul91, Sep91	6,036	9,000
Streat, Lorna Ann	Laingholm	Hairdresser	Dii	1994	1,496	4,465
			Dii	1993	837	2,500
Streifler, Dietrich Max	Browns Bay	Restaurateur	Dii	1993	2,891	660
Stringer Engineering Limited	East Tamaki	Engineering	Dii	1992	5,064	1,260
Stronglite Industries (1987) Limited	Otahuhu	Cabinet making	Dii	1993,1994	27,493	6,860
Sturmon Shelf (No17) Limited	Manukau	Restaurant	Dii	1993	16,389	4,090
Sutherland, Edwin Charles	Massey	Painter & decorator	Dii	1992,1993	12,189	8,910
Sutherland, Kennedy Churchill (in relation to The Crazy Wholesale Paint Shop Limited (in liquidation))	Western Springs	Company director	Dii	1994	2,788	690
Swan, Railley & Associates Limited	Auckland	Architectural servicing	Dii	1992,1993	5,762	1,435
Swanson Caravan Park Limited	Ranui	Caravan Park	Dii	1992,1993	11,156	2,765
Swinburne, Evelyn Jessie Ellin	New Lynn	Clerk	Bi	1987–1990	4,218	4,210
Tairi, Jim Timi	Mangere	Roading contractor	Dii	1992,1993	3,730	925
Taliauli, Poulikaeua	Mount Eden (formerly Mount Roskill)	Laundress	Bi	1990	749	1,120
Tamaki Ki Raro Trust	Mangere Bridge	Charitable trust	Dii	1993	19,286	4,815
Tautau, Mutaaga	Kelston	Housewife (former outworker)	Ai	1988–1990	4,777	7,155
Thai Trading Co Limited	Mount Albert	Retailing/Restaurant	Dii	1993	2,210	1,730
The Charcoal Spit Limited	Mairangi Bay	Food/Takeaway	Dii	1994	1,338	335
The Crazy Wholesale Paint Shop Limited (in liquidation)	Mount Roskill	Painting contractors and retail paint shop	Dii	1994	5,737	935
The International Shirt Company Limited	Northcote	Clothing manufacturing	Dii	1993	9,387	2,330
The Spa & Pool Factory Limited	Pakuranga	Plastic product manufacturing	Dii	1993,1994	13,165	10,885
			Dii	1993	21,749	5,430
Thomas, Anthony Ross	Remuera	Solicitor	Dii	1994	4,759	1,180
Thompson, Richard Tiki O Te Rangī (in relation to Oraeroa Trustees Committee Trust)	Papakura	Trustee	Dii	1992,1993	3,256	405
Thompson, Sarah Ellen Hine (in relation to Oraeroa Trustees Committee trust)	Papakura	Trustee	Dii	1992,1993	3,256	405
Timbersales Limited	Helensville	Timber milling	Di	1993,1994	1,322	2,025
Tocker, Maree Alison	Mount Albert	Secretary	Bi	1991	800	1,200
Todson Holdings Limited (formerly Niue Airlines Limited)	Auckland	Commercial airline	Dii	1992,1993	6,906	1,725
Tooltech Industries Limited	Avondale	Tool making	Dii	1994	8,703	2,170
Trans-Iamaco Limited	East Tamaki	Freight transporting	Dii	1993,1994	5,876	1,455
Transcom Engineering Limited	Mount Wellington	Fabricating & engineering	Dii	1994	1,648	410

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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
					\$	\$
Transformation Shopfitting & Furniture Manufacturing Limited	Henderson	Furniture manufacturing	Dii	1993	11,642	17,455
Trappitt, Stephen Ross	Pukekohe	Commercial cleaner	Dii	1992,1993	3,715	4,940
Trotter, Graham Ritchie	Birkdale	Saw doctor	Dii	1990,1991	13,416	19,650
Tu, Hoa Ngoc	Henderson (formerly Mangere)	Baker	Dii	1992	3,825	1,900
Tyre Corp Enterprises Limited	Takapuna	Service station	Dii	1993,1994	33,030	8,235
Ula, Melevavahe'a Vaisiliva	Grey Lynn	Unemployed enrolled nurse	Bi	1990,1991	5,556	8,330
Uncle McGintys Lodge Limited	Onetangi Waiheke Island	Hotel & guest house	Dii	1993	3,488	865
United Roofing Limited (in liquidation)	Glendene	Contract roofing	Dii	1992,1993	3,317	3,930
Unsworth Carriers Limited	Manukau	Cartage contracting	Dii	1993	9,348	2,320
Uptown Holdings Limited	Auckland	Massage parlour	Dii	1993	1,930	470
Urban Civil Engineering Limited	Auckland	Civil engineering	Dii	1993	16,322	4,070
Valley Furniture Company Limited (in liquidation)	Henderson	Furniture manufacturing	Dii	1991,1992	62,288	46,690
Van Brook Manufacturers Limited	Otahuhu	Clothing manufacturing	Dii	1992	28,125	21,075
Vergis, Johnson Koshi	Hillsborough	Restaurateur	Dii	1993	933	2,255
			Dii	1992,1993	3,300	4,935
Vilikai, Molly	Mangere	Cleaner	Bi	1992	839	1,250
Waiheke Aluminium Co Limited	Ostend Waiheke Island	Aluminium joinery manufacturing	Dii	1993,1994	12,380	2,815
Waiheke Motors and Tyre Services Limited	Oneroa Waiheke Island	Petrol retailing	Dii	1992,1993	3,190	775
Wales, Duncan Holmes Currie	Te Atatu South	Vehicle inspector	Bi	1989,1990	9,363	2,752
W. H. Walker Limited	Mount Eden	Machinery importing and sales	Dii	1993	837	2,505
Walker, Mark Andrew	Mount Albert	Screen printer	Dii	1993,1994	10,177	2,525
Wallen, Winston Stanley	Howick	Cartage contractor	Bi	1988-1990	13,819	20,725
Waller, Louise Rachelle	Milford	Nurse	Bi	1991,1992	5,865	5,865
Waller, Susan Lindsey	Milford	Landlord	Bi	1991,1992	2,690	2,690
Warehams Health Centre (Browns Bay) Limited	Takapuna	Health & fitness centre	Dii	1993,1994	6,629	1,590
Warrior Holdings Limited (in liquidation)	Clevedon	Dairy/takeaway bar	Cii	1992	3,568	3,570
			Dii	1992,1993	3,585	3,560
Water Cooler Rentals NZ Limited	Mount Roskill	Water cooler renting	Dii	1993,1994	7,597	1,865
Watson, Murray Bruce	Mt Albert	Accountant	Bi	1981-1990	136,068	170,090
Webb, Alan	Helensville	Panelbeater	Dii	1993	283	840
			Dii	1993	693	2,070
Webers Gastronomie Limited	St. Heliers	Restaurant	Dii	1993	9,578	1,900
West Auckland Aluminium Limited	New Lynn	Metal joinery manufacturing	Dii	1992,1993	21,611	5,385
			Dii	1993,1994	20,394	28,015
Whapham, Adrian John (in relation to Orris Productions Limited (in liquidation))	Birkenhead	Company director	Dii	1993	615	305

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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
					\$	\$
Wheeler Electronics Servicing Co Limited	Mount Roskill	Electronics servicing	Dii	1992,1993	6,949	8,920
Wholesale Imports Limited	Glen Innes	Retailing	Dii	1992	988	240
L. D. Wiki Clothing Cutters Limited	Green Bay	Clothing cutting	Cii	1992	12,237	12,220
Wiki, Logan David (in relation to L. D. Wiki Clothing Cutters Limited)	Green Bay	Clothing cutter	Cii	1992	12,237	12,220
Wilkins Asphalt Limited	East Tamaki	Asphalt contracting	Dii	1994	12,952	3,230
Wilson, James Ross	Drury	Fencing contractor	Dii	1992,1993	2,424	3,635
Wing, Raymond	Pakuranga	Accountant	Dii	1993	4,624	1,150
Wouldes, Patricia	Murrays Bay	Restaurateur	Dii	1993	16,270	12,200
Wright, Sandra Ngaire	TeAtatu	Financial adviser	Dii	1993,1994	2,922	2,180
Wright, Sean Robert	TeAtatu	Financial adviser	Dii	1993,1994	2,922	2,180
Ye Old English Tile Company Limited	Birkenhead	Tile installing	Dii	1993	1,412	335
Young, Robert William	Onehunga	Plant manager	Bi	1989–1991	3,019	4,525

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
					\$	\$
Howard, Pamela Jane	Rotorua	Food retailer	Dii	1993	1,621	400
Jenner, Robert John	Murupara	Silviculturist	Dii	1993,1994	3,254	813
Mary Lees Limited (trading as Mangakino Hotel)	Mangakino	Hotel	Dii	1993	4,210	1,050
Ross White Panel & Paint Limited	Taupo	Automotive panel beating & painting	Bi Li	1991 2/May90, May91	629 239	630 239
Whitehead, Kevin Kaye	Rotorua	Butcher/company director	Bi	1985–1989	5,599	3,050
Whitehead, Sharron Anne	Rotorua	Company director	Bi	1985–1989	3,671	2,084

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
					\$	\$
Allerby, Russell	Whakatane	Spray painter	Dii	1994	944	230
Hone, Christine Joy	Tauranga	Clerk	Bi	1993	756	750
Sandison, James William	Tauranga	Saddler	Dii	1994	4,972	1,240

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WAIKATO

Locality includes: Hamilton, Te Aroha, Paeroa, Te Awamutu, Raglan, 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
					\$	\$
Boddie, Bevan John	Te Kuiti	Farmer	Bi	1991	1,997	2,990
			Li	2/Nov90	1,998	2,990
Boddie, Frances Kathleen	Te Kuiti	Farmer	Bi	1991	1,997	2,990
David Kane Pharmacy Limited	Hamilton East	Pharmacy	Dii	1994	1,369	680
Fryer-Raisher & Associates Limited	Morrinsville	Printing	Dii	1994	1,451	360
Gamble, William James	Whangamata (formerly Matamata)	Hotel proprietor (formerly farmer)	Lii	3/Nov92	45,270	4,520
Groganic Enterprises Limited	Matamata	Cleaning services	Dii	1994	6,485	790
Hoyes, Robert James (in relation to Triad Manufacturing Limited (in liquidation))	Te Awamutu	Company director	Dii	1994	66,346	6,590
Hudson, Aaron Boyd (bankrupt)	Hamilton (formerly Palmerston North)	Vacuum cleaner retailer	Dii	1993	7,566	730
Internal Lining Services Limited (in liquidation)	Te Rapa	Plastering	Dii	1993,1994	35,216	4,360
Jeffries, Russell Sutherland (in relation to Groganic Enterprises Limited)	Matamata	Company director	Dii	1994	6,485	790
Kirton, Paul Gregory	Hamilton	Dairy farmer	Dii	1994	830	200
Loot Limited	Frankton	Printing and publishing	Dii	1994	11,946	2,960
Partridge, Errol Clifton (in relation to Taylor Couriers Limited)	Hillcrest	Company director	Dii	1993,1994	33,597	5,340
Redgate, Kelvin Ernest	Te Awamutu	Farmer	Bi	1990	2,602	2,602
Reed, David Allen (in relation to Internal Lining Services Limited (in liquidation))	Hamilton East	Company director	Dii	1993,1994	35,216	4,360
Roberts, Dianna Gay (in partnership with Graham John Roberts)	Melville	Picture framer	Dii	1994	585	570
Roberts, Graham John (in partnership with Dianna Gay Roberts)	Melville	Picture framer	Dii	1994	585	570
Santos Developments Limited	Te Rapa	Property developing	Li	2/Sept91	85,197	10,000
Secure Doors (Auckland) Limited	Te Rapa (formerly Auckland Central)	Security lock installing	Dii	1993	3,358	370
Slatepave Limited	Cambridge	Concrete products manufacturing	Di	1993,1994	1,916	450
Tadema, Ian Norman and Linare Katherine (in partnership)	Te Kuiti	Fur dryers	Li	1/Jan91	4,375	1,090
Taylor Couriers Limited	Te Rapa	Courier	Dii	1993,1994	33,597	5,340
Van Der Drift, Paul Gerald (trading as Van Der Drift Motors)	Pukete	Motor mechanic	Ki	2/Sep89-Jan92	3,697	4,700
			Ai	1990,1991	6,034	7,500
Vernall, Wayne Neville	Taupiri	Farmer/contractor	Dii	1989-1994	29,049	2,800
R. M. Webb Limited	Cambridge	General engineering	Dii	1993	51,934	25,930

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WAIKATO—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
					\$	\$
Wong, Felicity Jane (in relation to Lacent Enterprises Limited)	Hamilton	Company director	Dii	1993	21,407	3,190

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
					\$	\$
Charles Street Store Limited (trading as Albion Tavern)	Napier (formerly Shannon)	Hotel	Dii	1993,1994	1,483	370
Dee's Sewing Centre Limited	Hastings	Retail sewing supplies	Dii	1992,1993	1,591	375
Field Equipment Limited (trading as Tourist Engineering)	Hastings	Agricultural machinery dealing	Dii Dii	1992 1992	15,055 8,254	3,700 2,050
Gordon Walker (1982) Limited	Hastings	Auctioneering	Dii	1993,1994	2,327	580
Hallam, Clinton Duane (in partnership with Daphne Marie Hallam)	Napier	Delivery service operator	Dii	1992	1,655	410
Hallam, Daphne Marie (in partnership with Clinton Dudley Hallam)	Napier	Delivery service operator	Dii	1992	1,655	410
Implement & Tractor Limited	Hastings	Agricultural machinery dealing	Dii	1992	8,634	2,100
Ireland Joinery Limited	Hastings	Joinery manufacturing	Dii	1992	8,257	2,070
McNab, Christopher Paul (in partnership with Fiona Mary McNab)	Hastings (formerly Palmerston North)	Horse trainer	Dii	1993	2,860	4,270
Mclachlan, Meldon William	Napier	Clerk	Ai	1988-1992	1,431	690
Neilson, Stuart Grant	Havelock North	Agricultural contractor	Dii	1992,1993	9,178	2,295
Read, Erwin Howell	Hastings	Nurseryman	Dii	1992	2,018	3,055
Stoneman, Peter Auro	Napier	Motor vehicle trimmer	Dii Cii Lii	1989-1992 1989-1992 3/Mar87- Mar89, Jun89, Mar90- Sept91	16,444 7,974 36,917	4,080 1,990 9,500
Takiwa, Ronald Joseph	Hastings	Unemployed	Ai	1987, 1989-1992	6,150	
Te Kohanga Reo Management Committee	Porangahau	Pre-school centre	Dii	1993,1994	3,620	895
Kenneth Nigel & Kerren Withington (trading as Choice Videos)	Hastings	Mobile video hire operators	Li	2/Feb91	2,741	2,741
Withington, Kenneth Nigel (in partnership with Kerren Louise Withington)	Hastings	Mobile video hire operator	Bi	1989-1991	3,411	3,411

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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
					\$	\$
Withington, Kerren Louise (in partnership with Kenneth Nigel Withington)	Hastings	Mobile video hire operator	Bi	1989-1991	3,314	3,314
Yee, Fung How Chie (in partnership with Samson Yee)	Napier	Restaurateur	Bi	1985-1990	6,886	3,420
Yee, Samson (in partnership with Fung How Chie Yee)	Napier	Restaurateur	Bi	1985-1990	5,566	2,770

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
					\$	\$
Lewis, Morgan John	New Plymouth	Restaurateur	Dii	1993,1994	1,506	725
The Auto Stable Limited	New Plymouth	Secondhand car sales	Ci Cii	1992,1993 1992,1993	2,150 612	1,605 445
West, David Martin	Stratford	Sickness beneficiary (formerly timber worker/security guard)	Bi	1987-1991	12,538	3,125
Willcox, Roy Thomas	Hawera	Horticulturist/ electrician	Bi	1990,1991	1,012	490

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
Carrolls Transport Limited (in liquidation)	Marton	Road transport operating	Dii	1992	10,504	2,625
Forthwright Motors Limited	Wanganui	Garage/motor vehicle dealing	Dii	1993,1994	2,304	570

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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
					\$	\$
Anderson, Kevin	Foxton	Funeral director	Bi	1987, 1989-1992	12,602	6,290
Avenell, Martin David (trading as Bullshirt Shop)	Levin	Screen printer	Cii	1993	1,535	1,910
Beale, Graeme Ronald	Palmerston North	Insurance salesman	Dii	1993	1,640	2,450
Coppen, Matthew David	Feilding (formerly New Plymouth)	Disc jockey/salesperson	Bi	1992	924	920
Hehir, James Patrick (in partnership with Marlene Ann Hehir trading as The Loft)	Foxton	Restaurant and coffee lounge proprietor	Dii	1993	926	450
Kerridge, Sandra Mary (trading as Siroyah Hair Care)	Levin	Hairdresser	Dii Cii	1994 1993	3,182 3,123	4,800 3,140
Lowe, Hugh Robin (in partnership with Keitha Jeanette Lowe)	Waikanae	Farmer/timber merchant	Dii	1993,1994	12,412	3,100
Lowe, Keitha Jeanette (in partnership with Hugh Robin Lowe)	Waikanae	Farmer/timber merchant	Dii	1993,1994	12,412	3,100
McCull, Timothy Patrick	Kimbolton	Agricultural contractor	Dii	1992-1994	8,252	2,010
McNab, Fiona Mary (in partnership with Christopher Paul McNab)	Palmerston North	Horse trainer	Dii	1993	644	960
Murdoch, John Anthony (in partnership with Margaret Joan Murdoch)	Palmerston North	Orchardist	Dii	1993	9,936	2,240
Murdoch, Margaret Joan (in partnership with John Anthony Murdoch)	Palmerston North	Orchardist	Dii	1993	9,936	2,240
O'Neill, Denis Alfred	Levin	Company manager	Ai	1987,1988	1,766	0
O'Neill, Denis Alfred (in relation to Denis O'Neill Motors Limited (in liquidation))	Levin	Company manager	Aiv	1986-1989, 1991	0	0
Oderings Nurseries N P Limited	Palmerston North	Plant nursery	Dii	1992,1993	5,979	1,495
Qwoon Jia Limited (in liquidation)	Palmerston North	Restaurant	Dii	1992,1993	8,304	2,070
Shute Investments Limited (trading as Mac's Confectionery)	Palmerston North	Confectionery manufacturing	Dii	1992	1,085	270
Steeffort Engineering Co Limited	Palmerston North	Manufacturing	Bi	1991	655,724	393,000
The Cosy Coffee Shop Limited	Dannevirke	Coffee shop/tearooms	Dii	1993,1994	911	200
Walker, Ross George	Shannon	Potato grower	Dii	1992	2,937	740

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
					\$	\$
Batty, Peter	Wairarapa South	Company director	Ciii	1992	19,999	
Corsair Industries Limited	Masterton	Engineering	Dii	1993	19,096	8,530

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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
					\$	\$
King & Henry (1980) Limited	Masterton	Gunsmith/Sporting goods retail	Dii	1993	2,473	610

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
					\$	\$
Adams, Hector	Trentham	Plasterer	Li	3/Sep90-Mar92	24,155	12,000
Assignments Limited	Wellington	Employment agency	Dii	1994	38,892	9,690
Babbitt Development Management Limited	Wellington	Property development	Dii	1993,1994	13,365	3,280
Baker, Joy Anne	Newtown	Florist	Cii	1994	1,918	0
Billiards Limited (in liquidation)	Wellington	Manufacture and repair billiard tables	Dii	1993,1994	11,905	5,920
Chan, Teck Chee Richard	Miramar (formally Kilbirnie)	Painter	Bi	1990	1,227	1,220
Classic Paint Company Limited (struck off)	Wellington	Painting	Cii	1992	5,112	7,600
Continental Shelf Company (No 46) Limited	Wellington	Amusement park	Dii	1994	1,039	250
Design Electrical Limited	Johnsonville	Electrical	Dii	1994	11,099	2,770
Eden, Neville Richard	Whitby	Printer	Dii	1991,1992	13,206	3,290
Giessegi Cyclewear Limited	Paraparaumu	Manufacture and distribution sportswear	Dii	1994	11,510	2,860
Gratton Industrial Chemicals & Coatings Limited	Grenada village	Importing and distributing industrial chemicals	Dii	1993,1994	4,526	1,100
Luella Plimmer Limited	Porirua	Clothing and sewing machine retailer	Dii	1993,1994	6,260	3,130
Overland Taxis Limited	Linden	Taxi company	Dii	1994	2,402	610
Pratt, Robert James (in relation to Giessegi Cyclewear Limited)	Raumati beach	Managing director	Dii	1994	11,510	2,860
Soli, Maria	Porirua	Bindery Assistant	Bi	1992	3,028	3,020
Sprinkler Installations Limited	Wainuiomata (formally Lower Hutt)	Installing and servicing fire service sprinklers	Ai	1989	6,665	1,528
Tauvao, Mapunui	Stokes Valley	ACC beneficiary	Iii	1989-1991	17,384	4,300
Wala, Edward John	Johnsonville	Takeaway proprietor	Dii	1989, 1990, 1992, 1993	643	1,890

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2 = 2 months
3 = 6 months

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
					\$	\$
Coatsworth, Louis	Blenheim	Beneficiary/ Plumber	Ai	1992	6,342	2,500
Lewis, John David (in partnership with Audrey Jean Lewis)	Blenheim (formerly Dunedin)	Rest home proprietor	Dii	1993	2,568	630

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
					\$	\$
Boskett, Michael Graham	Nelson	Desk top publisher	Cii	1994	2,143	514
Cooper, Carlton	Nelson	Clothing retailer	Dii	1993	392	390
Hage, Eugene Henri	Nelson	Builder	Lii Bi	2/Jun87- Feb88	1,137 5,804	1,137 2,902
Norriss, Shirley Pamela	Nelson	Restaurateur	Cii	1993,1994	4,950	1,232
Roach, Donald Peter	Hope	Fisherman	Cii	1992-1994	10,420	2,317
Smith, Karen Louise	Nelson	Restaurateur	Cii	1993,1994	4,950	1,232
Walker Farr Limited	Nelson	Couriers	Cii	1993,1994	7,510	1,875
Walker, Kevin William	Nelson	Company director	Cii	1993,1994	7,510	1,875
Whitehead, Keith	Nelson	Property investor	Dii	1993,1994	9,255	1,156
Young, Kevin William	Tasman	Storekeeper	Bi	1988-1990	3,174	790

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
					\$	\$
Alarm-A-Thief Limited	Christchurch	Security	Dii	1994	1,688	405
Christchurch Insurance Centre Limited	Christchurch	Insurance sales	Dii	1994	1,772	875
Drysdale, Paul William	Hornby, Christchurch	Painter and decorator	Cii	1993,1994	4,506	1,115
Fairmont Storage & Warehousing Company Limited	Hornby, Christchurch	Storage/ Warehousing	Dii	1994	4,037	1,010
Flat Seekers Limited	Christchurch	Real estate agent	Dii	1994	2,085	515
Griffiths, Ross Evan (in relation to The Movie Man Limited)	Richmond, Christchurch	Company director	Dii	1993,1994	5,648	2,810

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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
					\$	\$
Hampton, David John (in relation to David John & Therese Ann Hampton Partnership trading as Chesterfields)	Christchurch	Child care and play centre proprietor	Dii	1993	2,330	1,160
Harris, Ewart John	Christchurch	Builder	Dii	1991–1994	7,522	760
Ian Milne Limited	Burwood, Christchurch	Building contractor	Di	1994	2,745	685
Ngairata Holdings Limited	Kaiapoi	Hotel operator	Dii	1993,1994	5,449	540
Nicholls, Sheryl (in relation to Sheryl Nicholls Limited)	Christchurch	Investment advisor	Dii	1993,1994	2,408	295
Noble-Wright, Phillipa	Christchurch	Hairdresser	Dii	1993,1994	5,203	1,300
Sheryl Nicholls Limited	Christchurch	Investment consultancy	Dii	1993,1994	2,408	295
Te Ahuru, William (in relation to Geoffrey Webb & William Te Ahuru Partnership)	North New Brighton, Christchurch	Silvicultural contractor	Dii	1993,1994	14,862	1,840
The Shelving Company Limited	Bromley, Christchurch	Retail shelving	Dii	1994	420	420
Webb, Geoffrey (in relation to Geoffrey Webb & William Te Ahuru Partnership)	North New Brighton, Christchurch	Silvicultural contractor	Dii	1993,1994	14,862	1,840
Woolley, Keith Graeme	Rangiora	Freezing worker	Ai	1988–1990	4,034	2,010

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
					\$	\$
Bonzai Bakery and Pizzeria Limited	Greymouth	Restaurant	Ci	1993	1,425	0
Johnstone, Ewan Melton	Springs Junction	Motellier	Ciii	1994	17,627	0
Lambert, Josephine Mary	Hokitika	Hairdresser	Dii	1994	1,109	270
Springs Tourist Village Limited	Springs Junction	Motellier	Cii	1994	17,627	0
Williams, Derek Alan	Franz Josef	Restaurateur	Dii	1994	8,232	16,450
			Cii	1994	7,020	14,020
World Heritage Hotel Haast Limited	Haast	Hotelier	Ci	1992,1993	15,263	3,805

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
					\$	\$
Collett, Ashley	Temuka	Logging contractor	Dii	1991–1993	11,611	5,810
Kelly, Graham Clifford	Timaru	Service station proprietor	Dii	1991–1993	1,040	1,040

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SOUTH 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
					\$	\$
Maude Street Enterprises Limited	Temuka	Supermarket	Dii	1993	2,496	615
Voice Forklift Services Limited	Washdyke	Forklift repair services	Dii	1993	796	200

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
					\$	\$
Bowling Green Hotel (1993) Limited	Dunedin	Hotel	Dii	1993	11,449	2,850
Gamble, Howard John	South Dunedin	Electronic servicing	Dii	1993	335	990
Henare, Fiona Lee Talei	Dunedin	Hairdresser	Dii	1993	1,988	470
W and I Humer Limited	Kaikorai Valley	Smallgoods	Dii	1993	4,786	1,180
Keenan, Mary Josephine	Wanaka	Hairdresser	Dii	1993	1,289	300
W A & A A McCutcheon & C McCull	Oamaru	Restaurant & caterers	Cii	1993	364	110
Patterson, Jan Patricia (in relation to Spartan Chamois Limited)	Dunedin	Company director	Dii	1993	1,170	295
Phillips, Allen George	Oamaru	Butcher	Cii	1994	959	240
Rodgers, David	Wanaka	Cafe proprietor	Dii	1993	7,500	1,820
Southern Repossession and Debt Collection Limited	Dunedin Central	Repossession and debt collection	Dii	1992,1993	4,622	1,070
Tomkins, Lorna Frances (in relation to Spartan Chamois Limited)	Dunedin	Company director	Dii	1993	1,170	295
Trail-Blazes Limited	Dunedin	Firewood and coal retailer	Dii	1992	2,397	540

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
					\$	\$
Bruce Steentjes Joinery & Building Supplies Limited	Otautau	Joiners	Bi	1992,1993	1,737	1,736
Flack, David Ernest	Invercargill	Nurseryman	Dii	1993,1994	2,471	486
Lewis, Donald James	Wallacetown	Butcher	Ai	1986–1990	1,600	1,600
Whaitiri, John Lenin	Bluff	Fisherman	Li	2/Nov90, Jul91	1,303	320

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.

FAMILY SUPPORT CREDIT OF TAX

- (I) **Persons convicted**
under section 374N (d) of the Income Tax Act 1976 of:
- (i) obtaining or attempting to obtain a false refund of family support credit of tax;
- OR section 374N (g) of:*
- (ii) making a false application or declaration for a certificate of entitlement or credit of tax; or
 - (iii) giving false information; or
 - (iv) misleading or attempting to mislead the Commissioner;
- OR section 374N (k) of:*
- (v) aiding, abetting or inciting another person to commit an offence against the aforementioned section;
- AND charged penal tax (if any) under section 374O or section 420 of the Income Tax Act 1976.*

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.

