



New Zealand Gazette

OF THURSDAY, 7 DECEMBER 1995

WELLINGTON: TUESDAY, 12 DECEMBER 1995 — ISSUE NO. 146

NAMES OF TAX EVADERS

INTRODUCTION

As Commissioner of Inland Revenue I am obliged under section 223 of the Tax Administration Act 1994 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 1995. 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 12th day of December 1995.

H. G. HOLLAND, Commissioner of Inland Revenue.

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SUMMARY OF SUCCESSFUL PROSECUTION ACTION

	Code	No. of cases	Amount tax evaded/ included in offence	Amount of penal tax imposed
False Returns:				
Tax Administration Act 1994	Ai	14	\$109,228	\$138,210
Goods & Services Tax Act 1985	Ki	5	\$25,657	\$27,833
Failure to deduct or account for:				
PAYE	Ci	1	\$23,851	\$18,310
	Cii	10	\$137,612	\$47,183
Aiding abetting or inciting the making of false returns				
Goods & Services Tax Act 1985	Kv	2		
Aiding, abetting or inciting the failure to deduct/account for:				
PAYE	Ciii	1	\$6,048	3,930

Summary of penal action

Prosecution action		33	\$302,396	\$235,466
Penal tax - other than prosecution		217	\$3,394,773	\$3,297,699
Voluntary disclosures		5	\$64,251	\$6,787
TOTALS		255	\$3,761,420	\$3,539,952

NORTHLAND

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Anderson, Nils Sheldon	Wellsford	Bulk fertiliser store operator	Bi	1987-1992	27,376	27,000
Frear, Gladys Ngaire	Totara North	Shop manageress	Bi	1991-1993	813	810
Hannah, Christine Mary (in partnership with Kim Francis Arthur Hannah)	Whangarei	Security service operator	Dii	1994,1995	47,076	5,685
Hannah, Kim Francis Arthur (in partnership with Christine Mary Hannah)	Whangarei	Security service operator	Dii	1994,1995	47,076	5,685
Jones, Heather Joy (in relation to Catama Sawmilling Limited)	Kaitaia	Company director	Dii	1995	18,605	2,230
Jones, Terrence Richard (in relation to Catama Sawmilling Limited)	Kaitaia	Company director	Dii	1995	18,605	2,230
Lens Pies (1982) Limited	Kaikohe	Bakery	Dii	1992, 1994, 1995	45,138	6,745
Mataitaua Training and Employment Trust	Horeke	Training and employment co-ordination	Dii	1995	14,940	3,600
Nancarrow, Leslie Noel	Dargaville	Baker	Dii	1995	1,420	340
Preferential Holdings Limited (trading as Aleete Engineering)	Kamo, Whangarei	Engineers	Lii	3/Mar92, Sep92	6,507	9,700
Sutherland, Anne Marie	Kaikohe	Teacher/beneficiary (former cafe proprietress)	Dii	1994	2,271	3,395

AUCKLAND

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
626 Limited	Otahuhu	Grocery retailing	Dii	1994,1995	15,952	7,970
Trustees in the Adam Family Trust	Milford	Takeaway food outlet	Dii	1995	3,740	375
Alpha Logging Limited	Wellsford	Logging contractor	Dii	1995	15,696	3,915
Auckland Electroplating Company Limited (in liquidation)	Epsom (formerly New Lynn)	Electroplating	Dii	1995	30,288	7,500
Autagavaia, Elizabeth	Mount Albert	Taxi driver	Dii	1994,1995	1,563	770
Beck, Ewan Alexander	Drury	Company director forklift parts	Dii	1994,1995	5,153	1,920
Bird, Marshall	Auckland	Barrister/Solicitor	Dii	1995	14,069	1,400
Body Gold Limited	Auckland	Gym facilities	Dii	1995	1,084	270
Charisma Group Limited	Auckland	Digital pre-press	Dii	1995	18,386	18,385
Climate Technology Limited	Eden Terrace	Airconditioning installation & service	Li	2/Nov86-Mar91	328,531	492,770
Climate Technology Limited	Eden Terrace	Airconditioning installation & service	Bi	1986-1990	1,338,857	2,008,200
Club Warehams (Pakuranga) Limited	Pakuranga	Fitness centre	Dii	1995	5,619	1,400

* 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

AUCKLAND—continued

Name	Address	Occupation, Description, or Taxable Activity	Name of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Club Warehams (The Terrace) Limited	Takapuna	Fitness centre	Dii	1995	9,240	2,305
Constant Temperatures Limited	Glenfield	Air-conditioning	Dii	1994,1995	10,833	1,085
Cummins, Richard Harold (in relation to Soltec (NZ) Limited (in liquidation))	Forrest Hill	Retailer of blinds	Dii	1994,1995	1,210	295
Forklift Parts (NZ) Limited	Drury	Forklift parts	Dii	1994,1995	6,257	2,195
Frenzy Body Fashions Limited	Whangaparaoa	Lingerie manufacturer	Dii	1994	2,828	700
Gray, John Victor	Pakatoa Island	Resort hotel operator	Dii	1994	16,778	4,190
B. Gribble Cabinets Limited	Glen Eden	Cabinetmaker	Dii	1993	1,731	1,300
Gribble, Brian Norman (in connection with B. Gribble Cabinets Limited)	Glen Eden	Company director cabinetmaker	Dii	1993	1,731	1,300
Grove, Jillian Lorraine	Takanini	Clothing manufacturer	Dii	1994	3,122	778
Harding, Ian Rodger	Browns Bay	Upholsterer	Dii	1995	9,174	2,275
Henricksen, Judith Joan (in connection with the partnership of J.J. & S.J.P. Henricksen)	Paparimu	Horse breeder	Dii	1992–1994	7,931	5,880
Henricksen, Sylvester John Peter (in connection with the partnership of J.J. & S.J.P. Henricksen)	Paparimu	Horse breeder	Dii	1992–1994	7,931	5,880
Heta, Annette Mary	Papakura	Hairdresser	Dii	1993,1994	2,042	3,050
Hodder, Tony Vincent	Henderson	Electrical contractor	Dii	1995	1,934	475
Inflatable Boat Repair Services Limited	Takapuna	Repairing inflatable boats	Dii	1994,1995	4,801	1,190
Kaituu, Vineta Clark	Mangere	Beneficiary	Bi	1992	451	450
P. Kung Auto Electrical Limited	Penrose	Auto electrical	Cii	1994	2,240	1,110
Kung, Peter (in relation to P. Kung Auto Electrical Limited)	Mangere Bridge	Company director	Cii	1994	2,240	1,110
Le Van, Bao	Otahuhu (formerly Papatoetoe)	Baker	Dii	1992–1994	6,110	1,510
M.D.M. Construction Limited (in liquidation)	Blockhouse Bay	House construction	Dii	1993,1994	74,674	18,705
Mangere Te Kohanga Reo	Mangere	Child care and Maori language centre	Dii	1994	14,680	9,600
Manilal, Dharmendra (in relation to 626 Limited)	Otahuhu	Grocer	Dii	1994,1995	15,952	7,970
Manilal, Yogesh (in relation to 626 Limited)	Otahuhu	Grocer	Dii	1994,1995	15,952	7,970
Manning Holdings Limited	Mangere	General freight carriage	Dii	1993,1994	28,395	42,570
Marston, Warren (in relation to M.D.M. Construction Limited (in liquidation))	Blockhouse Bay	Company director	Dii	1993,1994	74,679	18,705
McNeill, David	Stanmore Bay (formerly Ponsonby)	Computer technician	Dii	1994,1995	18,488	4,620
Moala, Suita (in relation to New Generation Cleaning Services Limited (in liquidation))	Kelston	Company director	Dii	1993,1994	1,104	825
New Cleaning Generation Limited (in liquidation)	Onehunga	Cleaning contractor	Dii	1993,1994	1,104	830

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					\$	\$
New Zealand College of Mortuary Science Limited (in liquidation)	Auckland	Funeral Directors	Dii	1993	8,553	2,110
New Zealand Language Institute Limited	Auckland	Language school	Dii	1994	1,839	2,760
Nu Form Plastics Limited	Papatoetoe	Plastic product manufacturing	Dii	1995	1,333	335
O-Jay Seafoods Limited (in liquidation)	New Lynn	Seafood exporter & wholesaler	Dii	1993	6,047	9,070
Patea, Rodney Anthony	Glen Eden	Electrician	Lii	2/May91-Jul93	11,572	2,900
Paul, Jacob (in relation to Te Aturama Trust)	Weymouth	Therapist	Dii	1994,1995	13,250	1,650
Paul, Te Orohi Teeni (in relation to Te Aturama Trust)	Weymouth	Therapist	Dii	1994,1995	13,250	1,650
Petaia, Margaret	Otara	Waitress	Ai	1992	171	340
Peter Arnet Limited	Birkenhead	Earthmoving	Dii	1994	7,603	1,910
Pettel Trading Limited (in liquidation)	Warkworth	Auto electrician	Dii	1993	1,120	1,680
Pizazz Beauty Centre Limited	Takapuna	Beauty salon	Dii	1994	4,094	1,015
Potato Factory Limited	Grey Lynn	Potato distribution	Dii	1994	7,210	1,805
Powell, Tony Frederick Alexander	Papakura	Tree felling	Dii	1993,1994	8,593	2,150
The Print Station Limited	Glenfield	Printing	Dii	1994	4,878	1,215
Promotion Catering Limited (in liquidation)	Kelston	Catering	Dii	1994	3,693	925
Pugh, Michael Edward (in relation to Miyo Holdings Limited)	Remuera	Company director	Dii	1995	5,472	1,368
Pugh, Yolande Marie (in relation to Miyo Holdings Limited)	Remuera	Company director	Dii	1995	5,472	1,368
Riki, Terangiataahua Teraumoa Balneavis	West Harbour	Security officer	Dii	1994	1,870	2,805
Roache, John Ernest	Otahuhu	Auto mechanic	Dii	1994	1,268	1,900
Robins, Michael William (bankrupt)	Onehunga	Florist	Dii	1994 1993	7,124 3,909	10,660 3,860
Robinson, Brett Anthony	Three Kings	Bricklayer	Lii	3/Mar91, Mar92- Mar94	5,275	1,305
Rupin Cafe Limited	Auckland	Restaurant	Dii	1995	2,887	2,165
Salanoa, Faamanatu	Massey	Fruit picker	Ai	1990-1993	14,251	21,100
Schofield, David Mark (in relation to Vesuvio Restaurant Limited)	Grafton (formerly Mount Albert)	Restaurateur	Dii	1994	17,060	6,370
Seve, Tifa	Mangere East	Butcher	Bi	1992	1,790	2,685
Siena Holdings Limited	Manukau (formerly Glendowie)	Restaurant	Dii	1992	5,881	8,820
Silverdale Marine Limited	Silverdale	Marine equipment retailing	Li	2/Jun94	6,287	1,000
Simpson, Norman Arthur	Whangaparaoa	Retired plumber	Bi	1985-1993	14,566	21,830
Skiffington, Rachel Claire	Ellerslie	Food bar proprietor	Dii	1994	5,882	1,465
Smethurst, Susan Elsie	Manukau (formerly Patumahoe)	Office manager	Bi	1992	8,609	12,910
Smith, Wayne Alfred (in relation to Audio Visual Systems Limited (in liquidation))	Milford	Company director	Dii	1994	14,103	3,525
Southside Investments Limited	Papatoetoe	Property developing	Li	1/Jan93- Jul93	751	550

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					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Street & Speed Limited	Mount Roskill	Automotive repairing	Dii	1993,1994	3,382	810
Tasman Chemical Group Limited	Glenfield	Chemical supplying	Dii	1995	22,938	5,730
Te Rore, Hughie Iehu	Mangere	Cleaner & debt collector	Ai	1992,1993	5,531	8,290
Telea, Julia	Avondale	Nurse aid	Ai	1988–1991	11,066	16,585
The Picturedrome Theatre Limited	Balmoral	Cinematographic distributor	Dii	1995	11,256	2,810
Thorogood, Tanya	Glen Eden	Hospitality staffing	Dii	1995	1,840	460
Too, Lisa Siafoi	Ranui	Unemployed data entry operator	Ai	1987–1991	16,540	33,050
Tracy, Murray Reed	Papatoetoe	Chartered accountant	Dii	1994,1995	33,343	8,305
Tuigamala, Fofoga	Kelston	Outworker	Ai	1988,1989	2,236	3,355
Tukuafu, Joan	Waterview	Packer & cleaner	Bi	1989–1992	4,333	6,500
Tutuila, Asipiesio Haileni	Northcote	Nurse aid	Bi	1990–1992	8,206	12,310
Twiss, Stephen James	Auckland	Rental agent	Dii	1994	3,742	920
Vesuvio Restaurant Limited	Auckland	Restaurant	Dii	1994	17,060	6,370
Waiheke Land Developers Limited	Palm Beach, Waiheke Island	Earthmoving	Dii	1994,1995	18,261	4,540
H. & W. Wallace Limited (in liquidation)	Albany	Cartage contracting	Li	2/Mar88- Jul90	78,669	112,140
Wallace Projects Limited (in liquidation)	Albany	Tip operating	Li	3/Dec90	22,915	34,370
Wallace, Wayne Andrew (in relation to H. & W. Wallace Limited (in liquidation) and Wallace Projects Limited (in liquidation))	Albany	Company director	Kv	2/Mar88- Jul90	–	–
Wayne, Peter	Manurewa	Unemployed (former forkhoist operator)	Bi	1990–1993	14,892	22,330
Wilson, Alastair James	Auckland	Building custodian	Bi	1990–1993	4,374	6,520
Wireless Recording Limited	Auckland	Radio and TV commercial recording	Li	3/Sep93	2,822	2,100

TAUPO

Locality includes: Rotorua, Taupo

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Hausman, Elizabeth Wendy (in partnership with Steven Craig Hausman)	Tokoroa	Painter & decorator	Dii	1994	2,596	323
Hausman, Steven Craig (in partnership with Elizabeth Wendy Hausman)	Tokoroa	Painter & decorator	Dii	1994	2,596	323
New, George Robert (in partnership with Margaret Helen New)	Reporoa	Sharemilker	Dii	1994	5,584	276
New, Margaret Helen (in partnership with George Robert New)	Reporoa	Sharemilker	Dii	1994	5,584	276

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TAUPO—continued

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					\$	\$
Warmington Welldrilling Limited	Taupo	Welldrilling	Dii	1994	902	225

BAY OF PLENTY

Locality includes: Tauranga, Whakatane, Opotiki

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Blaymires, Maryann Constance	Te Puke	Secretarial services proprietor	Dii	1995	1,169	290
Ellis, Grant Trevor and Korina Ann (in partnership)	Papamoa	Plasterers	Li	2/Nov93-May94	2,348	1,160
Excel Corporation Limited (formerly Action Personnel (New Zealand) Limited)	Tauranga	Employment services	Dii	1995	9,715	2,430
Francks, Clive Bruce	Tauranga	Nursery proprietor	Dii	1995	1,239	305
Hall, Lynette Mereana (in relation to Loafers Paradise Limited)	Tauranga	Company director	Dii	1995	4,980	1,250
La Kiwi Restaurant Limited	Whakatane	Restaurant	Dii	1995	2,665	665
Loafers Paradise Limited	Papamoa	Bakery	Dii	1995	4,980	1,250
Poingdestre, Cheryl Mary	Mount Maunganui	Warehouse assistant	Ai	1990-1992	15,577	5,300
Textor, Frederick August and Linda Marie (in partnership)	Tauranga	Motorcycle retailers	Liii	2/Nov93	2,110	350
Vincent, Paula Michele	Mount Maunganui	Florist	Dii	1994,1995	618	310

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 (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Ashdown, William George (in relation to Concrete Innovations Limited)	Queenwood (formerly Ngahinepouri)	Company director	Dii	1994,1995	8,170	2,020
Bell, Rory Shaun	Frankton	Electronics researcher	Dii	1994,1995	28,649	7,140
Blues Contracting Limited	Whatawhata	Building site preparing	Dii	1995	5,765	4,310
Byles, David (in partnership with Diane Pamela Byles)	Whitianga	Restaurateur	Dii	1995	546	245
Byles, Diane Pamela (in partnership with David Byles)	Whitianga	Restaurateur	Dii	1995	546	245
Carpenter, Terence Alfred	Te Awamutu	Television retail & repair proprietor	Dii	1995	1,647	390
Christian, Robyn Gay (in partnership with Kenneth James Christian)	Forest Lake	Hairdresser	Dii	1995	2,717	2,040

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WAIKATO—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Concrete Innovations Limited	Queenwood (formerly Ngahinepouri)	Concrete laying & services	Dii	1994,1995	8,170	2,020
Copeland, Ian Michael	Te Awamutu	Commercial cleaner	Li	2/Feb90, Jun90- Oct90, Apr91- Aug91, Feb93- Aug93	5,042	6,750
			Ki	2/Dec89, Apr90, Dec90, Feb91, Oct91- Dec92	13,915	19,200
			Bi	1990	67	100
			Ai	1991,1992	15,424	22,000
Dewar, Peter Mitchell (in partnership with Dale Kathryn Larsen trading as Eastside Bakery)	Whangamata	Bakery proprietor	Dii	1995	1,724	430
Evans International Limited	Frankton	Timber processing	Dii	1995	2,785	690
Hagenson, Donald Anders	Ngaruawahia	Cartage contractor	Dii	1995	4,211	1,040
Hogg, David Andrew	Queenwood	Labourer (former chef)	Bi	1993	835	400
Johnson, Miles Finley	Te Awamutu	Engineer	Dii	1995	859	210
King Country Mining Limited	Taumarunui	Engineering	Dii	1995	4,941	1,220
King, George William Stanley	Frankton	Courier	Dii	1995	5,890	1,460
Larsen, Dale Kathryn (in partnership with Peter Mitchell Dewar trading as Eastside Bakery)	Whangamata	Bakery proprietor	Dii	1995	1,724	430
Lawrence's Home Appliance Centre Limited	Hamilton East	Home appliance retail & repairs	Dii	1995	2,901	710
Livestock Haulage Limited	Te Kuiti	Road freight transporting	Dii	1995	2,142	510
Parker, Jack	Claudlands	Printer	Bi	1992,1993	6,124	610
Parton, Colin	Melville	Landlord/farmer	Bi	1991	5,133	10,265
Partridge, Errol Clifton	Rukuhia	Courier	Dii	1995	3,477	2,590
Payne, Collin Lindsay	Ngaruawahia	Painter & decorator	Dii	1994,1995	6,068	1,480
Red Rooster Restaurant Limited	Whangamata	Coffee lounge	Dii	1995	1,178	415
W.B. & B.J. Rogers Limited	Oparau	Service station & vehicle repairing	Dii	1995	4,584	1,130
Smith, Thomas Tomairangi	Matamata	Refuse disposal operator	Dii	1995	786	170
Spice Haven Limited	Hillcrest	Restaurant	Dii	1995	2,018	490
Sullivan, Rhys Aaron (in partnership with Aaron Newton Wheeler trading as Healthlands Gym & Fitness Centre)	Rukuhia	Gymnasium operator	Dii	1995	3,595	440
Vallis, Kerry Michael	Frankton	Car painter	Dii	1995	19,485	4,930
Webb, Margaret Anne	Cambridge	Horticultural employee (former freezing worker)	Bi	1993	1,224	600
Wheeler, Aaron Newton (in partnership with Rhys Aaron Sullivan trading as Healthlands Gym & Fitness Centre)	Hillcrest	Gymnasium operator	Dii	1995	3,595	440

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GISBORNE

Locality includes: Waiapu, Waikohu, Cook

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					\$	\$
Clarke, Megan Jaye	Gisborne	Road passenger service proprietor	Dii	1994	3,362	840
				1994	3,059	2,295
Ichiban Marine Products Limited	Gisborne	Fish buying & retailing	Dii	1994	3,404	360

NAPIER

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Arthur, Raymond George	Napier	Sheep & cattle farmer/agricultural contractor	Dii	1992-1995	7,708	4,235
Gartner, Adelaide	Hastings	Orchard worker	Bi	1993	640	320
Sutherland, Kerry Malcolm	Napier	Hairdresser	Ai	1991,1992	3,678	1,750

TARANAKI

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Agate, Loraine Rita (in partnership with Terence Raymond Agate trading as Veale Road Nurseries)	New Plymouth	Nursery proprietor	Dii	1995	956	235
Andresen, Ray Andrew (trading as Andy Andresen Panelbeaters)	New Plymouth	Engine rebuildier/reconditioner	Li	3/Dec89- Dec91	3,008	4,400
			Ki	3/Jun88, Dec88	1,161	1,700
			Ai	1988,1990- 1992	5,729	8,550
			Bi	1989	430	600
Ashtech Industries Limited	New Plymouth	Timber milling/sales	Dii	1995	5,323	1,325
Car Haulage (NZ) Limited	New Plymouth	Car haulage	Dii	1995	1,557	385
Graham, Gary Donald and Leslie Mary (in partnership)	Okato	Dairy farmers	Liii	3/Apr88	5,115	5,115
Johnson, Mark Reginald (in relation to Stratford Decor Centre Limited)	Stratford	Managing director	Dii	1994,1995	3,861	950
Jones, Maurice James	Eltham	Agricultural contractor	Dii	1993,1994	3,759	925
			Cii	1993,1994	15,556	3,870
Jury, David Campbell (in relation to Crown & Rose Limited)	New Plymouth	Managing director	Dii	1995	2,933	730
Kumeroa, Frederick Terawha (in partnership with Leila Raewyn Kumeroa trading as Fred Kumeroa Roothing Contractor)	Normanby	Roothing & earthwork contractor	Dii	1995	1,691	775
				1994,1995	4,014	985

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TARANAKI—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Leaf, Jean Myra (in partnership with Stewart Leslie Leaf)	Bell Block	Roofing contractor	Dii	1995 1994,1995	1,579 836	375 195
Leaf, Stewart Leslie (in partnership with Jean Myra Leaf)	Bell Block	Roofing contractor	Dii	1994,1995	836	195
Stonnell, Anna Corinne (in partnership with Lou Bernhard Mendl Stonnell trading as C Tours)	New Plymouth	Tour operator	Dii	1994,1995	1,348	335
Taylor Dental Practice Limited	New Plymouth	Dental surgery	Cii	1994	4,627	3,465
Whittle, Greville David (in relation to Stratford Hotel Limited)	Stratford	Hotel proprietor	Dii	1995	2,367	590

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 (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Ax, Brian Malcolm Keith (in relation to Motor Machinists Limited)	Palmerston North	Company Director	Kv	2/May90, Sep90	-	-
Motor Machinists Limited	Palmerston North	Engine reconditioner	Ki	2/May90, Sep90	6,666	3,333
Tyson, Brian Winsley James	Palmerston North	Insurance agent	Ai Ki	1987-1990 3/Jul91- Jul92	12,468 3,650	12,300 3,600
Williams, Ian David (in partnership with Margaret Mary Williams)	Levin	Caterer	Dii	1994,1995	3,839	960
Withers, Andrew Edward (trading as A.E.W. Machinery)	Palmerston North	Machinery Leasing	Dii	1993,1994	5,160	1,250

WAIRARAPA

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Cornwall Shellfish Products Limited	Masterton	Food processing	Dii	1994	1,377	338
George, Peter John Laurence (in relation to Peter John Laurence and Veronica George partnership)	Carterton	Pool manufacturer	Ciii	1993,1994	6,048	3,930
Motorcycle Centre Masterton Limited	Masterton	Motorcycle sales and service	Dii	1994	4,381	1,080
Waldman, Louise Tira	Pahiatua	Bankteller/Bar tender	Ai	1991-1993	2,010	1,000

* 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

WELLINGTON

Locality includes: Wellington City

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Black Hawk Corporation Limited	Wellington	Cleaning	Dii	1991-1994	22,319	5,560
Ewart, Warren James Robert	Houghton Bay	Motor vehicle wrecker	Dii	1992,1993	3,447	800
Graham, Michael James Douglas	Paremata	Builder	Dii	1990-1993	40,997	10,130
Gurney, Grant Douglas	Naenae	Taxi owner/Driver	Dii	1992,1993	3,225	760
Hire Lease Limited	Wellington	Domestic Appliance Retailing	Dii	1994,1995	14,876	3,720

NELSON

Locality includes: Golden Bay, Waimea

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Kiwi Villas Limited	Nelson	Cafe	Dii	1995	3,223	805

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 (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Boreham, David Mark (in relation to Peter John and David Mark Boreham Partnership)	Sumner, Christchurch	Carrier	Di	1994, 1995	3,006	374
Boreham, Peter John (in relation to Peter John and David Mark Boreham Partnership)	Sumner, Christchurch	Carrier	Di	1994, 1995	3,006	374
Lacey, Thomas (in relation to Thomas Lacey and Robert David Kerr Partnership)	Kaiapoi	Manufacturer	Dii	1994	4,258	440
Smail, Barbara Ann (in relation to Barbara Ann and Simon Mansfield Smail Partnership)	Lytelton	Wine bar proprietress	Dii	1995	839	105
Smail, Simon Mansfield (in relation to Barbara Ann and Simon Mansfield Smail Partnership)	Lytelton	Wine bar proprietor	Dii	1995	839	105

* 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.

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WESTLAND

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Burt, Rodger	Haast	Sawmiller	Dii	1994,1995	1,370	1,140
Dando, Bruce William (in relation to Kokatahi Helicopters Limited)	Kokatahi	Helicopter pilot	Dii	1994	24,377	10,330
Kokatahi Helicopters Limited	Kokatahi	Air transport	Cii	1994	24,377	10,330
Lacey, Frances Patrick	Greymouth	Carpenter	Bi	1991-1993	9,850	9,830
Pattinson, Alan Barry	Greymouth	Carpenter	Bi	1991-1993	14,607	10,940
Smith, Owen John	Dunollie	Machine operator	Ai	1993,1994	667	1,690
Westland Repiling Limited	Greymouth	Repiling	Ci	1991-1993	23,851	18,310

SOUTH CANTERBURY

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
A.M. Streeter Limited	Timaru	Painters & Decorators	Dii	1994,1995	16,143	1,000
Wright, Desmond Robert	Timaru	Secondhand Dealer	Bi	1989,1990	1,244	620

OTAGO

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Ashby, Neil Edward	Dunedin Central	Architect/Building design	Dii	1994,1995	1,781	430
Bredon House Limited	Queenstown	Apparel retailers	Dii	1994	854	190
Brosnan, Burnet Dylan	Dunedin Central	Retailer	Dii	1994	1,037	210
Dahm, Robert Murray	Palmerston	Hairdresser	Li	2/Dec93	3,750	930
Ferris, Paul Robert (in partnership with Patricia Ann Ferris trading as Waterloo Hotel)	South Dunedin	Hotelier	Ai Ki	1989-1991 2/Sep90, Jan91	3,880 265	2,900 -
Ferris, Paul Robert and Patricia Ann trading as Waterloo Hotel	South Dunedin	Hoteliers	Li	2/May88- Mar91	20,100	4,950
Ingle, Bryce Cleave	Concord, Dunedin	Security patrol contractor	Dii	1994	774	1,140
Kai-Rau Products Limited	Dunedin Central	Fertiliser manufacturer	Dii	1994	1,846	450
Myers, Colin David (in partnership with Barney Rutene Pitman trading as Micro Reprographics)	Dunedin	Micro filmer	Dii	1994	566	65
Petcetera Enterprises Limited	Dunedin Central	Pet supplies shop	Dii	1993,1994	734	360
Pitman, Barney Rutene (in partnership with Colin David Myers trading as Micro Reprographics)	Dunedin	Micro filmer	Dii	1994	566	65

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

i.e. 1 = 1 month
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OTAGO—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Ralph Green Home Maintenance and Renovations Limited	South Dunedin	Home maintenance and renovations	Dii	1994	13,227	3,310
Table Tops Limited	Dunedin Central	China, glass kitchenware retail	Dii	1994	231	340
J.S. Thorn Limited	Dunedin	Consultancy work	Dii	1994	3,937	960
Unique Cuisine Limited	Dunedin Central	Restaurant	Dii	1994	368	170
Vilagrad (Queenstown) Limited	Queenstown	Night club	Dii	1994	795	190

SOUTHLAND, FIORDLAND

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Birse, Dawn Lucille	Invercargill	Childcare centre	Dii	1994,1995	2,409	880
Bruce Steenjes Joinery and Building Supplies Company Limited	Otautau	Joinery/Building supplies	Cii	1993,1994	5,100	1,683
Central Western Air 1992 Limited	Invercargill	Airport operations	Dii	1993,1994	6,372	1,593
Clyma, Susan Judith	Invercargill	Sphagnum moss harvester	Dii	1995	2,322	580
David Rance House Of Travel Limited	Gore	Travel agent	Dii	1995	12,807	3,202
J.L. & R.M. Dennison	Arrowtown	Restaurateurs	Cii	1993,1994	4,357	6,778
G.P. & L.M. Devery	Tuatapere	Logging contractor	Dii	1994,1995	6,181	2,489
P. & A.L. Gulliver	Invercargill	Takeaway proprietors	Dii	1995	7,069	1,767
Kennard, John Stewart	Invercargill	Engineer	Dii	1992-1994	9,570	2,940
Laing Heli-Tech Limited	Te Anau	Helicopter maintenance	Dii	1994,1995	5,645	1,411
Mataura Marae Society	Mataura	Cultural Society	Dii	1994,1995	11,452	2,863
McCracken, Ian Hugh	Riverton	Fisherman	Dii	1994,1995	12,125	3,031
Muir, Alan Ernest	Gore	Grocer	Dii	1994,1995	2,407	602
R.J. & L.K. Nimmo	Tuatapere	Logging contractors	Dii	1994,1995	5,325	1,331
Nuon Zenon Limited	Queenstown	Restaurant	Dii	1994,1995	4,188	1,047
Owen, Paul George	Invercargill	Jeweller	Dii	1995	2,168	542
Pownceby, Lyall David	Invercargill	Upholsterer	Dii	1993,1994	2,717	769
Raspin Holdings Limited	Invercargill	Restaurant	Cii	1994	48,023	8,577
M.J. & J.A. Richardson	Gore	Panelbeater	Dii	1994,1995	7,280	1,820
Saratov Holdings Limited	Riverton	Fishing	Dii	1994,1995	2,634	655
W.M. & R.G. Smith	Wanaka	Building contractor	Dii	1994,1995	970	970
Spains Luggage & Leather Goods Limited	Invercargill	Retail store	Dii	1990-1994	4,818	1,164
Steentjes, Bruce Alister	Otautau	Joiner	Cii	1993,1994	5,100	1,683
Wells, Kathleen	Riverton	Hairdresser	Dii	1994,1995	4,723	1,180
Winder, Bruce	Invercargill	Restaurateur	Cii	1994	25,992	8,577

APPENDIX

Nature of Offences

INCOME TAX

- (A) **Persons convicted**
under section 199 (1) (b) of the Tax Administration Act 1994 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 199 (1) (g) of:
 - (iv) aiding, abetting, or inciting any other person to commit an offence against section 199 (1) (b) of the Tax Administration Act 1994;
AND charged penal tax (if any) under section 186 of the Tax Administration Act 1994.
- (B) **Persons, other than those who have been convicted as listed under paragraph (A), who have been charged with penal tax**
under section 186 of the Tax Administration Act 1994 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 206 (1) (a) of the Tax Administration Act 1994 of:
- (i) failing to make tax deductions from source deduction payments;
OR section 206 (1) (b) of the Tax Administration Act 1994 of:
 - (ii) having made such deductions, have failed to account for them to the Commissioner of Inland Revenue;
OR section 199 (1) (g) of:
 - (iii) aiding, abetting or inciting another person to commit an offence against the aforementioned section;
AND charged penal tax (if any) under section 194 of the Tax Administration Act 1994.
- (D) **Persons, other than those who have been convicted as listed under paragraph (C), who have been charged with penal tax**
under section 194 of the Tax Administration Act 1994 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.

