



New Zealand Gazette

OF THURSDAY, 18 MAY 1995

WELLINGTON: WEDNESDAY, 24 MAY 1995 — ISSUE NO. 49

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 31 December 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 22nd day of May 1995.

H. G. HOLLAND, Commissioner of Inland Revenue.

This is a public document and you are legally entitled to publish detail from it. You may publish any name which appears in the *Gazette*, and any or all of the details which appear against the name. Do not, however, otherwise edit the content in any way and be sure to reproduce it accurately.

Erratum

The Commissioner of Inland Revenue wishes to acknowledge that in the *New Zealand Gazette*, published on 17 November 1994 (issue No. 122) the following details were published in error:

Auckland

Field, Christopher John Meadowbank

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

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 Goods and Services Tax 1985 | Ai | 13 | 213,758 | 99,707 |
| | Ki | 3 | 128,228 | 36,550 |
| Failure to Deduct or Account for: PAYE | Ci | 1 | 1,831 | 1,100 |
| | Cii | 24 | 193,263 | 80,958 |
| Aiding, Abetting or Inciting the Making of False Returns: Tax Administration Act 1994 | Aiv | 1 | | |
| False Information: Tax Administration Act 1994 | Aii | 1 | 7,864 | 4,955 |

SUMMARY OF PENALTY ACTION

| | | | | |
|----------------------------------|--|------------|------------------|------------------|
| Prosecution action | | 43 | 544,944 | 233,270 |
| Penal tax—other than prosecution | | 260 | 2,330,196 | 1,374,794 |
| Voluntary disclosures | | 9 | 277,591 | 77,526 |
| TOTALS | | 312 | 3,152,731 | 1,675,590 |

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 | Amount of |
|---|-----------------|--|-------------------|--|----------------------------------|-------------------|
| | | | | | Estimated Amount of Tax Involved | Penal Tax Imposed |
| | | | | | \$ | \$ |
| Blitvic, Karen Marie | Kaitaia | Clerk | Dii | 1994 | 2,854 | 705 |
| Carman, Malcolm Kenneth | Whangarei | Chartered accountant | Dii | 1994, 1995 | 8,397 | 4,045 |
| Catama Sawmilling Limited (in liquidation) | Kaingaroa | Sawmill operators | Dii | 1994 | 14,106 | 3,525 |
| Lodge, Jennifer Frances (in partnership with Paul Brian Lodge) | Paihia | Greengrocer | Dii | 1994 | 2,235 | 275 |
| Lodge, Paul Brian (in partnership Jennifer Frances Lodge) | Paihia | Greengrocer | Dii | 1994 | 2,235 | 275 |
| Newson, Lex Zoe (in relation to Newson's Butchery Limited) | Paihia | Company director | Dii | 1994 | 2,760 | 340 |
| Newson, Michael Dudley (in relation to Newson's Butchery Limited) | Paihia | Butcher | Dii | 1994 | 2,760 | 340 |
| Park, George William | Kaikohe | Forestry contractor | Dii | 1994 | 6,820 | 1,645 |
| Thomson, Barry David | Kamo, Whangarei | Lunchbar proprietor/caterer | Dii | 1993-1995 | 5,718 | 1,385 |
| Vink, Christina Naomi (in partnership with Peter Joseph Vink, trading as Schnappa Rock Cafe) | Tutukaka | Cafe proprietress | Dii | 1994, 1995 | 3,152 | 380 |
| Vink, Peter Joseph (in partnership with Christina Naomi Vink, trading as Schnappa Rock Cafe) | Tutukaka | Cafe proprietor | Dii | 1994, 1995 | 3,152 | 380 |

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 |
| | | | | | \$ | \$ |
| Ace Ceilings Limited | Herald Island | Ceiling Contractor | Dii | 1995 | 7,631 | 1,905 |
| Ace Towing Company (Auckland) Limited | Auckland | Towing services | Cii | 1991, 1992 | 15,984 | 31,965 |
| Afaese, Sinapapa | Massey (formerly Northcote) | Tax return preparer | Aii | 1991, 1992 | 7,864 | 4,955 |
| Agramant Holdings Limited | Takapuna | Travel Agency | Dii | 1994, 1995 | 947 | 455 |
| Aifric Developments Limited | Newton | Property developer | Li | 1/Jun93 | 11,944 | 9,000 |
| Air Conditioning Refrigeration Specialties Limited | Otahuhu | Air conditioning | Dii | 1993, 1994 | 14,455 | 3,610 |
| Allied Appliances (1972) Limited | Herne Bay | Rest home | Cii | 1993 | 7,974 | |
| Alpha Logging Limited | Wellsford | Logging contractor | Dii | 1994 | 9,594 | 2,397 |
| Apex Trade Pressers Limited | Avondale | Clothing pressing | Dii | 1994, 1995 | 5,302 | 1,288 |
| Aquapro New Zealand Limited | Glenfield | Inflatable boat manufacturer | Dii | 1994, 1995 | 18,960 | 4,500 |
| Auckland After Hours Medical Services Limited | Mount Albert | After hours medical services | Dii | 1993 | 1,572 | 390 |
| Auto Treads Limited | Mount Roskill | Tyre Retreading & Retailing | Cii | 1993 | 4,252 | |

* 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 | Nature of Offence | Year/s in Which Offence/s Evasion Occurred | Amount or Estimated Amount of Tax Involved | Amount of Penal Tax Imposed |
|--|---------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Back To The Sea (1991) Limited | Auckland | Restaurateur | Dii | 1992, 1993 | 43,928 | 9,140 |
| Baillie, Keith Cameron | Howick | Fencer | Dii | 1994, 1995 | 3,429 | 1,720 |
| Bate, Richard Jefferson (in relation to Bourbon Holdings Limited) | Takapuna | Company director | Cii | 1993, 1994 | 3,322 | 4,985 |
| Bellingham, Graeme John | Massey | Fibreglass manufacturer | Dii | 1994, 1995 | 4,166 | 1,037 |
| Bourbon Holdings Limited | Auckland | Lunch Bar | Cii | 1993, 1994 | 3,322 | |
| Bowles, Ivon Kenneth | Mount Roskill | Sock Retailer | Li | 2/May92-Sep93 | 5,522 | 8,270 |
| Bradburn, Kerry Elizabeth (in relation to Wild Poppies Limited) | Ponsonby | Florist | Dii | 1994 | 13,483 | 10,110 |
| Breed & Laing Limited | Newmarket | Computer software production & sales | Dii | 1993 | 89,630 | 112,000 |
| Trustees in the Brendon Trust | Auckland | Land owners | ki | 2/May92 | 15,377 | 5,000 |
| Brewmasters Corporation Limited | Henderson | Bar & Restaurant | Dii | 1993 | 19,460 | 4,855 |
| Bromyard Investments Limited | Avondale | Clothing retailer | Dii | 1994 | 1,424 | 2,136 |
| Brown, Glenda Ruth (in partnership with Nigel Craig Brown) | New Lynn | Water garden specialist | Dii | 1995 | 3,144 | 385 |
| Brown, Nigel Craig (in partnership with Glenda Ruth Brown) | New Lynn | Water garden specialist | Dii | 1995 | 3,144 | 385 |
| Bruce, Keith Llewellyn | Auckland | Motor Vehicle Trader | Bi | 1987-1990 | 74,668 | 22,285 |
| Bryan E. Williams Marketing Limited | Takapuna | Sports goods manufacturing | Dii | 1991 | 6,442 | 1,605 |
| Butcher, Paul Coulthard (in relation to Paul Butcher Trading Limited) | Clarks Beach | Company Director | Cii | 1993 | 1,519 | 1,265 |
| | | | Cii | 1993 | 2,460 | 2,050 |
| Butcher, Bonita Jean (in relation to Paul Butcher Building Limited) | Clarks Beach | Company Director | Cii | 1993 | 2,460 | 2,050 |
| | | | Cii | 1993 | 1,519 | 1,265 |
| Centillion Chemicals Limited | East Tamaki | Chemical manufacturer | Dii | 1994 | 8,481 | 2,120 |
| Charisma Group Limited | Parnell | Publishing | Dii | 1994, 1995 | 12,060 | 7,792 |
| Chef Extraordinaire Limited | Bayswater | Catering | Dii | 1994 | 1,185 | 283 |
| Chevron International Management Limited (in liquidation) | Royal Heights | Commodity dealing | Cii | 1991, 1992 | 2,339 | |
| Clarke Photography Limited | Howick | Photographer | Dii | 1994, 1995 | 2,721 | 1,315 |
| Commercial Graphics Limited | Newmarket | Toy retailing | Dii | 1992, 1993 | 2,864 | 4,285 |
| Compston, George Arthur (in relation to Van Brook Manufacturers Limited (in liquidation)) | Otahuu | Managing director | Dii | 1993, 1994 | 24,742 | 18,525 |
| Courtenay Atwool Assessors Limited | Auckland | Insurance assessors | Dii | 1992, 1993 | 21,269 | 5,310 |
| Cox, Richard (in relation to An International Limited (in liquidation)) | Kohimarama | Hairdresser | Dii | 1991-1993 | 39,648 | 9,911 |
| Curnow, Colin Gordon | Takanini | Horse trainer | Cii | 1991, 1992 | 19,318 | 14,510 |
| De Jong, David Charles (in connection with Allied Appliances (1972) Limited) | Herne Bay | Company director | Cii | 1993 | 7,974 | |
| Demchy, Jillian Carol | Grafton | Company director | Dii | 1993, 1994 | 7,197 | 10,790 |
| Diversified Developments Limited | Newton | Builders | Dii | 1994 | 1,325 | 330 |
| Dowie and Dowie Limited | Mangere | Painters | Dii | 1994, 1995 | 6,126 | 1,515 |
| Duncan, John Haywood | Otahuu | Food technologist | Bi | 1989-1992 | 11,290 | 8,465 |

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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 |
|---|---------------------------------|---|-------------------|--|--|-----------------------------|
| | | | | | \$ | \$ |
| Econobuilt Systems Limited | Papakura | Building Contractor | Dii | 1994 | 8,173 | 2,040 |
| Elliott Upton and Associates Limited | Auckland Central | Management consultants | Dii | 1994 | 19,256 | 4,805 |
| European Panel and Paint Limited | Parnell | Panelbeater and painter | Dii | 1993, 1994 | 23,374 | 17,525 |
| Faateete, Toauli | Mangere | Unemployed | Bi | 1990 | 1,693 | 2,540 |
| Fast Forward Moulding Limited | East Tamaki | Plastic products manufacturer | Dii | 1994 | 4,130 | 2,045 |
| Finesse Kitchens Limited | Onehunga | Kitchen manufacturer | Dii | 1994 | 7,139 | 5,335 |
| First Print Finishers Limited | Auckland | Motion picture and radio advertising production | Dii | 1994 | 20,004 | 4,990 |
| Ford, Alexander Francis (in connection with Fast Forward Moulding Limited) | Papakura | Company director | Dii | 1994 | 4,130 | 2,045 |
| Francis Transport Limited | East Tamaki | Transport operator | Dii | 1993 | 8,923 | 6,685 |
| Francis, Frank Robert (in connection with Francis Transport Limited) | Papakura | Company director | Dii | 1993 | 8,923 | 6,685 |
| Frost Vehicle Electrix Limited | Glenfield | Retailer of motor vehicle parts and accessories | Dii | 1994 | 14,139 | 10,595 |
| Frost, Wayne Kenneth (in connection with Frost Vehicle Electrix Limited) | Glenfield | Company director | Dii | 1994 | 14,139 | 10,595 |
| Giulietta Holdings Limited | Papatoetoe | Furniture manufacturing | Dii | 1992–1994 | 43,445 | 10,815 |
| Green, Pamela Alice Margaret | Mount Albert | Public servant | Ai | 1987–1990 | 5,610 | 8,360 |
| Green, Shiree Anne | Glenfield | TAB agent | Dii | 1993 | 924 | 225 |
| Grouting Services Limited | Swanson | Building contractor | Dii | 1993, 1994 | 27,380 | 6,805 |
| Hagenson, Raymond Joseph (in connection with Allied Workshops N.Z. Limited) | Waiuku | Company director | Cii | 1992, 1993 | 37,540 | |
| Harris, Desmond Allan (in connection with the Harris and McNamara Partnership) | New Lynn | Transport operator | Dii | 1994 | 3,952 | 2,682 |
| Harris, Kenneth Stuart (in relation to All Trades Limited) | Hillsborough | Painting and decorating | Dii | 1994 | 33,412 | 8,351 |
| Hei Hei, Papa Mana | Pukekohe | Rubbish contractor/Truck operator | Dii | 1994 | 1,472 | 360 |
| Hilhorst, Luke William Stephen | Ranui | Car salesperson | Bi | 1991 | 3,359 | 5,030 |
| Hodgson, Patrick Charles (in connection with European Panel and Paint Limited) | Parnell | Company director | Dii | 1993, 1994 | 23,374 | 17,525 |
| A. J. M. Holdings Limited | Kingsland | Erobics & swimwear manufacturer | Dii | 1995 | 4,719 | 1,145 |
| Hwang, Ho Jin (in relation to Sunlife Travel (NZ) Limited) | Mairangi Bay (formerly Rotorua) | Company director | Dii | 1994 | 2,002 | 250 |
| Hwang, Mee Young (in relation to Sunlife Travel (NZ) Limited) | Mairangi Bay (formerly Rotorua) | Company director | Dii | 1994 | 2,002 | 250 |

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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 |
|---|------------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Ilich, Andrew | Mount Eden | Plumber | Dii | 1993, 1994 | 1,896 | 480 |
| S. I. Ioane & Company Limited | Blockhouse Bay | Translation and immigration service | Dii | 1994 | 281 | 270 |
| | | | Dii | 1993, 1994 | 256 | 265 |
| Ioane, Sefulu Isaia (in relation to S. I. Ioane & Company Limited) | Blockhouse Bay | Company director | Dii | 1994 | 281 | 270 |
| Jade Swallows Limited | Orewa | Restaurant | Dii | 1993, 1994 | 983 | 1,475 |
| Jicadee Fashions Limited | Morningside | Clothing manufacturing and retailing | Dii | 1993, 1994 | 14,396 | 21,590 |
| Jones, Michael Alexander | Howick | Rubbish collector | Dii | 1994 | 3,701 | 920 |
| Jones, Robyn Ellen | Takapuna | Landlady | Bi | 1991 | 2,319 | 3,480 |
| Kosher Holdings Limited | Eden Terrace | Credit managing | Dii | 1993 | 3,782 | 940 |
| Lavulo, John Loholoho | Mangere | Process worker | Bi | 1992 | 433 | 645 |
| Lekk Restaurant Limited | Auckland | Restaurant | Dii | 1993 | 4,380 | 1,100 |
| Leungwai, Sapati Jacobi | Otara | Storeman | Bi | 1992 | 500 | 750 |
| Living Resources Limited | Mount Wellington | Furniture manufacturing | Dii | 1994 | 17,141 | 15,420 |
| Lousi, Uili | Avondale | Car park attendant | Bi | 1992 | 436 | 650 |
| Manilal, Dharmendra (in relation to Southend Produce Limited) | Otahuhu | Fruit & vegetable retailer | Dii | 1993–1995 | 20,051 | 9,995 |
| Manilal, Yogesh (in relation to Southend Produce Limited) | Otahuhu | Fruit & vegetable retailer | Dii | 1993–1995 | 20,051 | 9,995 |
| Marinovich, Steven | Auckland | Hairdresser | Dii | 1994 | 1,113 | 280 |
| Marsom, Carolyn Gay (in connection with Finesse Kitchens Limited) | St Heliers | Company Director | Dii | 1994 | 7,139 | 2,660 |
| Marsom, David Howard (in connection with Finesse Kitchens Limited) | St Heliers | Company director | Dii | 1994 | 7,139 | 2,660 |
| Matchmarc Holdings Limited | Wiri | Charter bus operating | Dii | 1994 | 1,957 | 490 |
| Matheson, Gavin Bruce | Warkworth | Deckhand | Bi | 1992 | 3,265 | 1,600 |
| McNamara, Joanne Claire (in connection with the Harris and McNamara Partnership) | New Lynn | Transport operator | Dii | 1994 | 3,952 | 2,682 |
| Mercury Systems Limited | Manukau | Printing | Dii | 1993, 1994 | 19,116 | 27,670 |
| Moros, Patrick | Manurewa | Cleaner | Dii | 1994 | 589 | 730 |
| Murray Holt Builders Limited | Epsom | Building | Dii | 1992 | 5,821 | 1,450 |
| Murtagh, Bruce | New Lynn | Patent maker | Bi | 1992 | 1,343 | 2,015 |
| Northern Citicabs Transport Services Limited (in liquidation) | Auckland | Transport services | Dii | 1993, 1994 | 6,593 | 6,355 |
| O'Neill, Gary Francis (in relation to Apex Trade Pressers Limited) | Avondale | Managing director | Dii | 1994, 1995 | 5,302 | 1,288 |
| Pauga, Aso Sapeti | Mangere | Food process worker | Bi | 1989 | 2,004 | 3,005 |
| Paul Butcher Building Limited | Pukekohe | Building contractors | Cii | 1993 | 2,460 | 2,050 |
| | | | Cii | 1993 | 1,519 | 1,270 |
| Pharaoh, John Christian (in relation to Sportskid Apparel Limited (struck off)) | Herne Bay | Company director | Dii | 1992 | 3,482 | 5,210 |
| Pohahau, Api | Mount Roskill | Nurse Aid | Bi | 1992 | 333 | 500 |
| Potter Swan Resources Limited | Auckland | Engineering | Dii | 1992 | 10,199 | 10,200 |

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|---|---|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| K. S. G. Products Limited | Penrose | Manufacturing of electrical products | Dii | 1994 | 1,988 | 295 |
| Quality Glass (1993) Limited | Henderson | Glazing | Dii | 1994 | 3,086 | 385 |
| Rakich, Ivan (in relation to School Canteen Distributors Limited) | Bayswater | Company director | Dii | 1994 | 9,708 | 7,275 |
| Rama, Natverlal | Otahuhu | Dental surgeon | Dii | 1994 | 952 | 235 |
| Roebuck, Guy Francis & Rachel Ena | Epsom | Network marketing | Li | 3/Mar93 | 901 | 900 |
| Rumac Holdings Limited | Henderson | Service Station | Dii | 1994 | 6,445 | 1,610 |
| School Canteen Distributors Limited | Takapuna | Food wholesaling | Dii | 1994 | 9,708 | 7,275 |
| Shallard, Paul Kenneth Harrington | Northcote (formerly Freemans Bay) | Storage system manufacturer/ retailer | Dii | 1991–1993 | 12,271 | 3,045 |
| Silverstone, Catherine Hinewai (in relation to Kosher Holdings Limited) | Eden Terrace | Company director | Dii | 1993 | 3,782 | 940 |
| Simpson, Peter Frederick | Ponsonby | Manufacturer | Dii | 1994 | 2,047 | 500 |
| Slurry Pavers (NZ) Limited | Te Atatu | Tarmac surfacing | Dii | 1994 | 4,333 | 6,495 |
| Smith, Michael John | Pakuranga | Courier | Dii | 1994, 1995 | 1,487 | 360 |
| Smith, Peter James | Glendowie | Automotive repairer | Dii | 1992, 1993 | 3,327 | 655 |
| Smyth, Allen Travers | Howick | Colour & copy business operator | Bi | 1993 | 818 | 400 |
| Smyth, James Ivan | Waiuku | Sharemilker | Dii | 1993, 1994 | 2,057 | 220 |
| Smyth, Shelley-Kay | Howick | Colour & copy business operator | Bi | 1993 | 1,662 | 800 |
| Smyth, Trudy Michelle | Waiuku | Sharemilker | Dii | 1993, 1994 | 2,057 | 220 |
| Southend Produce Limited | Mangere | Fruit & vegetable retailing | Dii | 1993–1995 | 20,051 | 9,995 |
| Sportskid Apparel Limited (struck off) | Auckland | Clothing retailing | Dii | 1992 | 3,482 | 5,210 |
| Staysail Developments Limited | Albany | Motor vehicle dealing | Dii | 1994 | 9,911 | 2,460 |
| Stewart, Joseph Collett | Avondale | Retired seaman | Bi | 1987–1990 | 7,320 | 10,975 |
| Strachan, Stephen | Glenfield | Builder | Li | 2/Mar87- Mar91 | 70,298 | 70,285 |
| | | | Bi | 1982–1987, 1989 | 173,915 | 173,895 |
| Sweeping Services Limited | Mount Albert | Industrial cleaning | Dii | 1994 | 6,542 | 1,620 |
| Ten-Plus Marketing Limited (in liquidation) | Milford | Publishing | Li | 2/Dec91 | 14,339 | 10,750 |
| T. J. & M. C. Yates Limited (in liquidation) | Greenhithe | Bakery | Dii | 1994 | 4,660 | 1,155 |
| Tom Drewet Contractors Limited (in liquidation) | Ranui | Road contracting | Dii | 1993, 1994 | 13,888 | 20,812 |
| Tomes, Raymond John | Birkenhead | Philosopher (former statistical researcher) | Bi | 1989 | 22,822 | 19,000 |
| Too, Faavae (bankrupt) | Ranui | Export clerk | Ai | 1987–1991 | 14,328 | 28,650 |
| Top Gun Spraypainters Limited | Orewa | Spray painting | Di | 1993, 1994 | 753 | 1,105 |
| Total Laundry Services Limited | Onehunga | Dry cleaning | Dii | 1994 | 7,331 | 1,815 |
| Trans-Iamaco Limited (in liquidation) | Manukau | Freight transporting | Dii | 1994 | 2,982 | 1,235 |
| Trotter, Graham Ritchie | Glenfield | Saw doctor | Cii | 1993, 1994 | 8,515 | 12,755 |

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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 |
|--|---|--|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Tukia Travel International Limited | Auckland | Travel agency | Dii | 1994 | 1,537 | 375 |
| Ulumoto, Kilita | Onehunga | Beneficiary | Bi | 1992 | 670 | 1,000 |
| Unsworth Carriers Limited | Manukau | Cartage contracting | Dii | 1994 | 10,420 | 2,585 |
| Van Brook Manufacturers Limited (in liquidation) | Otahuhu | Clothing manufacturing | Dii | 1993, 1994 | 24,742 | 18,525 |
| Van Tuyl, Simon David | Torbay | Builder | Dii | 1994 | 4,953 | 1,235 |
| Vos, Robin Harold | Mount Roskill | Car groomer | Dii | 1993, 1994 | 7,920 | 11,875 |
| Wade, Brian Douglas | Karaka | Painter & decorator | Dii | 1994 | 3,564 | 875 |
| Waiheke Aluminium Co Limited | Ostend, Waiheke Island | Fabricating & installing aluminium products | Dii | 1994 | 1,562 | 1,080 |
| Waiheke Aluminium Products Limited | Ostend, Waiheke Island | Fabricating & installing aluminium products | Dii | 1994 | 2,900 | 4,330 |
| H. and W. Wallace Limited (in liquidation) | Redvale | Road transport contracting | Dii | 1991, 1992 | 31,182 | 23,370 |
| Wallace, Wayne Andrew (in relation to H. and W. Wallace Limited (in liquidation)) | Milford | Company director | Dii | 1991, 1992 | 31,182 | 7,775 |
| Waller, Arthur | Milford | Plasterer | Li | 3/Sep88- Mar92 | 14,418 | 14,100 |
| | | | Bi | 1989-1992 | 63,725 | 63,500 |
| Wallis, Jason William (in relation to Quality Glass (1993) Limited) | Henderson | Company director | Dii | 1994 | 3,086 | 385 |
| Warehams Health Centre (Takapuna) Limited | Takapuna | Health & fitness studio | Dii | 1993, 1994 | 42,355 | 10,580 |
| Wheeler Electronics Servicing Co Limited (in liquidation) | Mount Roskill | Electronic repairing | Dii | 1994 | 4,641 | 2,310 |
| Wheeler, Robin Stanley (in relation to Wheeler Electronics Servicing Co Limited (in liquidation)) | East Tamaki | Company director | Dii | 1994 | 4,641 | 2,310 |
| Wild Poppies Limited | Newmarket | Florist | Dii | 1994 | 13,483 | 10,110 |
| | | | Dii | 1993, 1994 | 28,506 | 21,355 |
| Wilson, John Joseph (in relation to Wheeler Electronics Servicing Co Limited (in liquidation)) | Mount Roskill (formerly Mount Wellington) | Manager | Dii | 1994 | 4,641 | 2,310 |
| Zimmerman, David Edwin Lyall | Ponsonby | Dentist | Dii | 1994 | 2,794 | 690 |

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 |
|--|--|--|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Douds, Jonathan (in relation to Hillcliffe Holdings Limited) | Rotorua (formerly of New Plymouth) | Shopping mall manager (former real estate agent) | Aiv | 1990 | | |

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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 |
|--------------------------------------|---------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Stace McKarleigh Investments Limited | Rotorua | Property developing & investing | Li | 3/Sep90 | 66,666 | 100,000 |
| Sunlife Travel (NZ) Limited. | Rotorua | Restaurant | Dii | 1994 | 2,002 | 490 |

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 |
|--|-----------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Ayres, Donald William and Maureen (in partnership) | Tauranga | Orchardists | Liii | 2/May92, May93 | 5,188 | 700 |
| Lory, Derek John | Mount Maunganui | Property maintenance person | Dii | 1994 | 2,084 | 950 |
| McGovern, Daniel Patrick | Mount Maunganui | Plumber | Dii | 1994 | 2,194 | 530 |

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 |
|--|---------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Alexander Grain Limited | Te Rapa | General freight carrying | Dii | 1994 | 8,006 | 1,990 |
| Ashdown, Marcia Margaret (in relation to Concrete Innovations Limited) | Ohaupo | Company director | Dii | 1994 | 2,584 | 630 |
| Ashdown, William George (in relation to Concrete Innovations Limited) | Ohaupo | Company director | Dii | 1994 | 2,584 | 610 |
| Blues Contracting Limited | Dinsdale | Heavy machinery contracting | Dii | 1994 | 8,003 | 1,990 |
| Brownlee, Edward Walter | Ohinewai | Labour only subcontractor | Dii | 1994 | 3,528 | 850 |
| City Freight Limited | Te Rapa | Freight carrying | Dii | 1994 | 12,317 | 3,060 |
| Concrete Innovations Limited | Ohaupo | Concrete laying | Dii | 1994 | 2,584 | 630 |
| Davis, Michael Ernest | Taumarunui | Furniture manufacturer | Dii | 1994 | 730 | 180 |
| Findlay Enterprises Limited | Hamilton | Farm advising | Dii | 1994, 1995 | 1,648 | 1,600 |
| Findlay, Helen Elizabeth (in relation to Findlay Enterprises Limited) | Hamilton East | Company director | Dii | 1994, 1995 | 1,648 | 400 |
| Findlay, James Thomas (in relation to Findlay Enterprises Limited) | Hamilton East | Company director | Dii | 1994, 1995 | 1,648 | 400 |
| Hamilton Electroplaters 1973 Limited | Hamilton | Electroplating | Dii | 1994 | 2,014 | 500 |

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3 = 6 months

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 |
|---|--------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Harris and Thomson Limited | Glen Afton | Coal mining | Dii | 1994 | 2,840 | 700 |
| Hughes, Bevan David | Te Aroha | Mechanic | Ai | 1992, 1993 | 1,559 | 2,335 |
| Hughes, Debra Maree | Te Aroha | Records clerk | Ai | 1992, 1993 | 1,541 | 2,310 |
| Hughes, Ngaire Bernadette | Te Aroha | Clerk | Ai | 1992 | 285 | 570 |
| Jolly Green Panel Shop Limited | Frankton | Panelbeating | Dii | 1994 | 1,741 | 430 |
| Kruger, Michael James | Beerescourt | Landscaper | Dii | 1994 | 776 | 194 |
| Leslie Coaches Limited | Gordonton | School bus contracting | Dii | 1994 | 7,375 | 1,820 |
| Lochhead, Graeme Peter | Ohinewai | Farmer | Dii | 1994 | 4,837 | 1,180 |
| Loot Limited | Frankton | Printing | Dii | 1994 | 8,840 | 8,830 |
| Manohan Aluminium & Glass (NZ) Limited | Te Rapa | Aluminium joinery | Dii | 1994 | 12,466 | 3,030 |
| | | | Dii | 1995 | 11,453 | 2,830 |
| Noice, Gregory Charles | Cambridge | Insurance sales person | Dii | 1994 | 420 | 100 |
| Partridge, Errol Clifton | Rukuhia | Newspaper delivery agent | Dii | 1994, 1995 | 2,239 | 550 |
| Paterson Kitchens Limited | Matamata | Kitchen manufacturing | Dii | 1994 | 2,330 | 1,740 |
| Paterson, Gwyn Denise (in relation to Paterson Kitchens Limited) | Matamata | Company director | Dii | 1994 | 2,330 | 1,740 |
| Peck, Gregory James | Te Awamutu | Mechanic | Dii | 1994 | 3,082 | 760 |
| Pickford, Patricia Beryl (in relation to Loot Limited) | Frankton | Company director | Dii | 1994 | 8,840 | 2,190 |
| Roddis Construction Limited | Morrinsville | General contracting | Dii | 1994 | 1,430 | 350 |
| Russell, Michelle Christine | Te Aroha | Beneficiary | Ai | 1992 | 870 | 1,305 |
| Schrader, Stephan Paul (in relation to Loot Limited) | Frankton | Company director | Dii | 1994 | 8,840 | 2,190 |
| Stone, Grant Malin (in partnership with Sheryl Ann Stone) | Hamilton | Business management tutor | Dii | 1994 | 1,300 | 150 |
| Stone, Sheryl Ann (in partnership with Grant Malin Stone) | Hamilton | Business management tutor | Dii | 1994 | 1,300 | 150 |
| Sullivan, Rhys Aaron (in partnership with Aaron Newton Wheeler trading as Golds Gym) | Frankton | Health and fitness centre operator | Dii | 1994 | 958 | 220 |
| Te Awamutu Freight Services Limited | Te Awamutu | General freight carrying | Dii | 1994 | 16,236 | 4,050 |
| Wheeler, Aaron Newton (in partnership with Rhys Aaron Sullivan trading as Golds Gym) | Hillcrest | Health and fitness centre operator | Dii | 1994 | 958 | 220 |

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 |
|---------------------------|----------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Clarke, Megan Jaye | Gisborne | Passenger/courier services operator | Dii | 1994 | 3,462 | 865 |

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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 | Amount of |
|------------------------------|----------|---|----------------------|---|--|----------------------|
| | | | | | Estimated Amount of Tax Involved | Penal Tax Imposed |
| | | | | | \$ | \$ |
| Gordon Walker (1982) Limited | Hastings | Auctioneering | Dii | 1994 | 2,245 | 1,650 |
| Te Roopu A Iwi Trust | Napier | Charitable Trust | Dii | 1993, 1994 | 2,597 | 647 |
| Wilson, Robert Clyde | Hastings | Coffee lounge proprietor | Dii | 1994 | 1,055 | 255 |

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 | Amount of |
|---|--------------|---|----------------------|---|--|----------------------|
| | | | | | Estimated Amount of Tax Involved | Penal Tax Imposed |
| | | | | | \$ | \$ |
| Hearn Holdings Limited (in liquidation) | New Plymouth | Accommodation bureau | Dii | 1992 | 899 | 220 |
| | | | | 1992, 1993 | 1,805 | 2,690 |
| Hillcliffe Holdings Limited | New Plymouth | Property trading | Ai | 1990 | 17,736 | 26,600 |
| Patel, Pravin (in partnership with Savita Patel trading as Patels Foodmarket) | New Plymouth | Fruiterer | Ai Bi | 1988, 1989 | 2,942 | 1,465 |
| | | | | 1990, 1991 | 1,867 | 930 |
| Patel, Savita (in partnership with Pravin Patel trading as Patels Foodmarket) | New Plymouth | Fruiterer | Ai Bi | 1988, 1989 | 2,942 | 1,465 |
| | | | | 1990, 1991 | 1,867 | 930 |
| Stratford Hotel Limited | Stratford | Licensed tavern | Dii | 1994 | 15,133 | 3,770 |
| Taranaki Indoor Racing Centre Limited (in liquidation) | New Plymouth | Indoor motor racing | Dii | 1992 | 1,487 | 365 |
| Taranaki Trace Limited (formerly New Plymouth Drainage Company Limited) | New Plymouth | Drainage/ excavation contracting | Dii | 1992 | 1,324 | 1,320 |
| Taylor Dental Practice Limited | New Plymouth | Dental surgery | Dii | 1992 | 648 | 160 |
| Trigger, Valerie Eileen | New Plymouth | Meat processor | Bi | 1990 | 266 | 200 |

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 | Amount of |
|-------------------------------|----------|---|----------------------|---|--|----------------------|
| | | | | | Estimated Amount of Tax Involved | Penal Tax Imposed |
| | | | | | \$ | \$ |
| McGrath, Martin Francis | Raetihi | Managing director | Dii | 1993, 1994 | 2,369 | 1,185 |
| New Zealand Faunmac Limited | Raetihi | Industrial machinery & equipment | Dii | 1994, 1995 | 2,369 | 1,185 |
| Tasker, Paul Anthony | Wanganui | Plumber/drainlayer | Dii | 1994 | 3,344 | 835 |
| Wanganui Paint Centre Limited | Wanganui | Painting contractors | Dii | 1994 | 18,300 | 4,570 |

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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 |
|-------------------------------|------------------|--|-------------------|--|--|-----------------------------|
| | | | | | \$ | \$ |
| Kiwi Hot Bread Limited | Palmerston North | Retail Bakery | Dii | 1993-1994 | 13,479 | 13,460 |
| Lammas, Maree Ann | Levin | Machinist | Ai | 1990-1992 | 14,414 | 3,600 |
| Meekings, Brent James | Palmerston North | Restauranteur | Dii | 1993-1994 | 1,147 | 285 |

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 |
|--|-----------|--|-------------------|--|--|-----------------------------|
| | | | | | \$ | \$ |
| Broughton, Rangi | Masterton | Security service provider | Dii | 1994 | 745 | 250 |
| Edie, Michael John | Eketahuna | Furniture retailer | Dii | 1994 | 1,643 | 1,642 |
| Hewlett, Peter Lawrence | Pahiatua | Painter and paperhanger | Dii | 1992-1994 | 6,473 | 3,175 |
| Moosegang Logging Limited (in liquidation) | Masterton | Forestry | Dii | 1994, 1995 | 35,112 | 8,790 |
| Roth, Rolf | Masterton | Landlord (formerly amusement parlour operator) | Ai | 1988-1991 | 107,373 | 10,737 |
| Whitcombe, Francis Seymour (in partnership with Lorraine May Whitcombe) | Masterton | Appliance retailer | Dii | 1994, 1995 | 3,296 | 410 |
| Whitcombe, Lorraine May (in partnership with Francis Seymour Whitcombe) | Masterton | Appliance retailer | Dii | 1994, 1995 | 3,296 | 415 |

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 |
|--|---------------|--|-------------------|--|--|-----------------------------|
| | | | | | \$ | \$ |
| Aircraft Engineering Paraparaumu Company Limited (in liquidation) | Paraparaumu | Aircraft maintenance | Dii | 1993, 1994 | 14,976 | 3,690 |
| D'Postine, Mervyn Ernest | Raumati Beach | Chartered Accountant | Dii | 1994 | 728 | 360 |
| Manuele, Paulo Faamanu | Wainuiomata | Beneficiary | Bi | 1992 | 1,102 | 1,100 |
| Messer, Trevor Robson (bankrupt) | Tawa | Steelfixer | Ai | 1987-1989 | 31,846 | |
| Monitoring & Evaluation Research Associates Limited | Wellington | Researcher | Dii | 1993, 1994 | 4,245 | 1,050 |
| Te Ata Hou Ki Porirua | Porirua | Work training scheme | Bi | 1994 | 4,280 | 1,070 |

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

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 |
|-------------------------------|---------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Te Rangi Marie Te Kohanga Reo | Porirua | Childcare centre | Bi | 1994, 1995 | 3,044 | 1,510 |
| | | | | 1994 | 2,888 | 720 |

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 |
|----------------------|-----------------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Simpson, Ross Warren | Marlborough Sounds | Manager | Ai | 1990–1993 | 12,312 | 12,310 |

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 |
|-----------------------------------|-------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Abernathy, Stephen John | Nelson | Electrician | Bi | 1993 | 1,632 | 410 |
| Callaghan, David Grant | Nelson | Timber sawmill operator | Dii | 1994, 1995 | 12,272 | 3,065 |
| Da Vinci Pizzas Limited | Nelson | Pizza sales | Dii | 1994, 1995 | 1,119 | 277 |
| Felbridge Auto (NZ) Limited | Brightwater | Car restoration | Dii | 1994 | 3,981 | 993 |
| Hodgson, Wayne Gilbert | Nelson | Company director | Cii | 1994 | 24,830 | |
| Post Office Hotel Motueka Limited | Motueka | Hotel | Dii | 1994, 1995 | 17,444 | 2,179 |
| K. & J. Stevenson Limited | Nelson | Caterer | Dii | 1994, 1995 | 3,869 | 964 |
| Valiant Containers Limited | Nelson | Plastic bag & film manufacturing | Cii | 1993 | 24,830 | |

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 |
|---|----------------------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Alternate Fire Sprinklers Limited | Redwood, Christchurch | Fire sprinkler installation | Dii | 1994 | 3,568 | 446 |
| | | | | 1994 | 17,591 | 2,194 |
| G. L. Apparel Limited | Fendalton, Christchurch | Clothing manufacturer | Dii | 1994 | 15,746 | 1,885 |
| Boyd, Kevin Wayne (in relation to Alternate Fire Sprinklers Limited) | Redwood, Christchurch | Company director | Dii | 1994 | 3,568 | 447 |
| | | | | 1994 | 17,591 | 2,193 |

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3 = 6 months

NORTH CANTERBURY—continued

| Name | Address | Occupation, Description, or Taxable Activity | Nature of Offence | Year/s in Which Offence/s Evasion Occurred | Amount or Estimated Amount of Tax Involved | Amount of Penal Tax Imposed |
|--|----------------------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Carter, Brenda Joy | Christchurch | Office/secretarial services | Dii | 1994 | 1,734 | 430 |
| City Indoor Sports Stadium Limited | Sydenham, Christchurch | Recreation centre | Dii | 1994 | 1,412 | 280 |
| Hollings, George | Burnside, Christchurch | Property developer/trader | Ki | 2/May88, Nov89, Nov90, Nov91, Jan92, May92 | 112,552 | 31,550 |
| Payne, Craig Brian | Riccarton, Christchurch | Podiatrist | Cii Cii | 1991–1993 1993, 1994 | 4,461 2,776 | |
| Peters, Richard | Christchurch | Solicitor | Dii | 1994 | 2,161 | 1,070 |
| Power Tools (South Island) Limited | Linwood, Christchurch | Supply/service power tools | Dii | 1994 | 8,508 | 2,130 |
| Shaw, Gavin John (in relation to G. L. Apparel Limited) | Fendalton, Christchurch | Company manager | Dii | 1994 | 15,746 | 1,885 |
| Steve Watts Builders Limited | Opawa, Christchurch | Builder | Dii | 1994 | 11,064 | 1,430 |
| The Shelving Company Limited | Bromley, Christchurch | Retail shelving | Dii | 1994 | 1,180 | 775 |
| Watts, Stephen Bennett (in relation to Steve Watts Builders Limited) | Opawa, Christchurch | Company director | Dii | 1994 | 11,064 | 1,430 |

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 |
|---|-------------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Kerr, Simon Douglas | Fox Glacier | Motel operator | Dii | 1994 | 1,060 | 250 |
| Kilgours Holdings (1983) Limited | Greymouth | Bookshop | Dii | 1994 | 2,561 | 2,550 |
| Mather, David William | Greymouth | Fisherman | Dii | 1994 | 1,203 | 270 |
| Sapele Holdings Limited | Hokitika | Hotel | Ci Ki | 1994 2/May93- Sep93 | 1,831 299 | 1,100 |

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 |
|-----------------------------------|-----------|---|----------------------|---|---|-----------------------------------|
| | | | | | \$ | \$ |
| Geraldine Bookshop Limited | Geraldine | Bookshop | Dii | 1993, 1994 | 11,735 | 2,920 |

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3 = 6 months

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 |
|---|-----------------|--|-------------------|--|--|-----------------------------|
| | | | | | \$ | \$ |
| Auto Spark Limited | South Dunedin | Automotive electricians | Dii | 1994 | 914 | 220 |
| S. E. Cleveland Limited | Queenstown | Retailer | Dii | 1993 | 8,766 | 2,180 |
| Duncan, Sandra Lee | Caversham | Catering contractor | Dii | 1993 | 1,428 | 340 |
| Fabersham Properties Limited | Portobello | Retailer | Dii | 1994 | 274 | 120 |
| Henry, Geoffrey Allan | Dunedin Central | Mechanic | Dii | 1993 | 2,664 | 3,970 |
| Ingle, Bryce Cleave | Concord | Contractor | Dii | 1993, 1994 | 2,030 | 490 |
| W. K. & A. McCutcheon & C. McColl | Oamaru | Restaurateurs | Cii | 1994 | 475 | 475 |
| Ratheane Holdings Limited | Oamaru | Bookshop | Cii | 1994 | 3,214 | 2,952 |
| Reeves, Alan Douglas | Milton | Builder | Dii | 1994 | 4,739 | 1,180 |
| Rodgers, David Alexander | Wanaka | Coffee and tearoom proprietor | Dii | 1994 | 9,244 | 4,610 |
| Shaw, Campbell Douglas | Green Island | Engineer | Dii | 1993 | 2,215 | 520 |
| Simmons, Donna Marie (bankrupt) | Tarris | Logging contractor | Dii | 1994 | 1,619 | 800 |
| Vine, Allan Spencer (in partnership with Elaine Frances Vine) | Green Island | Textile product manufacturer | Dii | 1993 | 2,798 | 680 |

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 Steenjes Joinery & Building Supplies Co 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 |
| G. P. & L. M. Devery | Tuatapere | Logging contractor | Dii | 1994, 1995 | 6,181 | 2,489 |
| Kennard, John Stewart | Invercargill | Engineer | Dii | 1992-1994 | 9,570 | 2,940 |
| Nuon Zenon Limited | Queenstown | Restaurant | Dii | 1994, 1995 | 4,188 | 1,047 |
| 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 |
| Steenjes, Bruce Alister | Otautau | Joiner | Cii | 1993, 1994 | 5,100 | 1,683 |

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.

