



# New Zealand Gazette

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OF THURSDAY, 11 JULY 1996

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WELLINGTON: FRIDAY, 12 JULY 1996 — ISSUE NO. 71

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## 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 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 3rd day of July 1996.

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	3	\$97,500	\$105,600
Goods and Services Tax 1985	Ki	2	\$38,524	\$9,975
Failure to Deduct or Account for: PAYE	Cii	12	\$340,029	\$149,490
Aiding, Abetting or Inciting the Making of False Returns:				
Tax Administration Act 1994	Aiv	2	\$80,978	0
Goods and Services Tax Act 1985	Kv	1	0	0
Aiding, Abetting or Inciting the Failure to Deduct/Account for: PAYE	Ciii	1	\$5,737	\$1,274

## SUMMARY OF PENALTY ACTION

Prosecution action		21	\$562,768	\$266,339
Penal tax—other than prosecution		299	\$3,345,393	\$1,422,839
Voluntary disclosures		10	\$94,247	\$21,239
TOTALS		330	\$4,002,408	\$1,710,417

## 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 Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Bethells Of Northland Limited</b>	Whangarei	Clothing retail	Dii	1992,1993	3,223	800
<b>De Young, Shelley Anne</b>	Kerikeri	Sharemilker	Dii	1992-1995	13,885	3,430
<b>Ford, Roberta Hineapounamu</b> (bankrupt)	Whangarei	Bakery/lunch bar proprietress	Dii	1992	1,229	305
<b>Kearney, Craig Brendon Quenton</b> (in relation to Norcool Limited)	Poroti	Company director	Dii	1994,1995	11,443	4,145
<b>Kearney, Craig Brendon Quenton</b> (in relation to Norex Limited)	Poroti	Company director	Dii	1994	1,525	547
<b>Kearney, Kim Jocelyn</b> (in relation to Norcool Limited)	Poroti	Company director	Dii	1994,1995	11,443	4,145
<b>Kearney, Kim Jocelyn</b> (in relation to Norex Limited)	Poroti	Company director	Dii	1994	1,525	547
<b>Utakura Te Kohanga Reo</b>	Horeke	Early childhood development	Dii	1995	1,647	405

## 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 Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>A. &amp; A. Repossessions Limited</b>	Bucklands Beach	Repossessors	Dii	1995,1996	2,017	485
<b>A La Mode Clothing Company Limited</b> (in liquidation)(formerly A La Mode Screen Printers Limited)	Mairangi Bay	Clothing manufacturer	Dii	1995	3,492	700
<b>Airways Engineering Limited</b>	Grey Lynn	Panelbeater	Dii	1995,1996	8,320	2,065
<b>All Floors of New Zealand Limited</b>	Manukau City	Tiling and carpeting services	Dii	1995,1996	25,123	6,120
<b>Allan, Julie Anne</b>	Forrest Hill	Hairdresser	Dii	1995	1,900	455
<b>Alpha Logging Limited</b>	Wellsford	Logging contractor	Dii	1995	17,852	5,226
<b>Asgard New Zealand Limited</b>	Auckland	Pharmaceutical & toiletry wholesaling	Dii	1991,1992	73,575	34,880
<b>Auckland Commercial &amp; Residential Maintenance Limited</b>	Point Chevalier	Roofing contractor	Dii	1995	2,115	510
<b>Auckland Electroplating Company Limited</b>	Henderson	Electroplating	Dii	1995,1996	61,953	30,168
<b>Auckland Packaging Company Limited</b>	Auckland	Packaging company	Bi	1980-1990	231,483	221,000
<b>AWM Shopfitters Limited</b> (in liquidation)	Parnell	Shopfitter	Cii	1993,1994	63,577	47,650
<b>Baillie, Keith C. &amp; Anne Sian</b>	Howick	Fencing contractors	Dii	1995	533	267
<b>Barden, Sandra Mary</b> (in partnership with Wayne Barden)	Westmere	Kitchen retailer	Dii	1995	13,861	2,282
<b>Barden, Wayne</b> (in partnership with Sandra Barden)	Westmere	Kitchen retailer	Dii	1995	13,861	2,282
<b>Basic Foods Company Limited</b>	Henderson	Packaging food	Dii	1995	14,175	3,445

\* 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 (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Bettina Rest Home Limited</b>	Avondale	Rest home	Dii	1995	38,289	9,255
<b>Bicknell, Sandra Therese</b> (in partnership with Steven J. Bicknell)	Manurewa	Panelbeater and painter	Dii	1995,1996	14,983	1,817
<b>Bicknell, Steven John</b> (in partnership with Sandra T. Bicknell)	Manurewa	Panelbeater and painter	Dii	1995,1996	14,983	1,817
<b>Bill &amp; Ben's Franchise Systems Limited</b> (formerly Bill & Ben's Lawn & Garden Care (NZ) Limited)	Mount Eden	Landscape & maintenance gardeners	Dii	1995	25,542	5,320
<b>Bingley, Trevor</b> (in relation to Building Estimating Services Limited)	Newmarket	Company director	Dii	1995,1996	2,356	290
<b>Booth Family Amusements Limited</b>	Manurewa	Side Show Operator	Dii	1995	1,885	450
<b>Bowles, Ivon Kenneth</b>	Mount Roskill	Self-employed	Bi	1992,1993	9,598	14,397
<b>Bradburn, Kerry Elizabeth</b>	St Mary's Bay	Florist	Dii	1992,1993	13,176	3,275
			Dii	1993,1994	28,506	21,355
<b>Brown, Lisa Jane</b>	Herne Bay	Secretarial services	Dii	1995,1996	20,307	5,085
<b>Bryan, Linda Jane</b> (in partnership with Nicholas J. Bryan)	Papatoetoe	Confectionery maker	Dii	1996	910	225
<b>Building Estimating Services Limited</b>	Newmarket	Consulting services	Dii	1995,1996	2,356	290
<b>Butterfield, Matthew William</b> (in relation to Bill & Ben's Franchise Systems Limited (formerly Bill & Ben's Lawn & Garden Care (NZ) Limited))	Mount Albert	Landscape and gardening maintenance	Dii	1995	14,800	2,705
<b>C.B. Sizzlers Limited</b> (in liquidation)	Takapuna	Takeaway food	Dii	1995	9,090	1,555
<b>Californian Cafe Limited</b>	Auckland	Cafe	Dii	1995	4,847	1,165
<b>Campbell, Glorianne</b> (in relation to Coultman Industries Limited)	Titirangi	Delicatessen and lunch bar proprietor	Dii	1995	8,873	1,072
<b>Carlton, William John</b>	Devonport	Fishing sinker manufacturer	Dii	1995	8,532	2,670
<b>Cassavan Holdings Limited</b>	Henderson	Cabinet-makers	Dii	1995	27,978	6,827
<b>Caulfield, Georgina</b>	Swanson	Clothing manufacturer	Dii	1995	888	205
<b>Choat, Michael Graeme</b>	Te Atatu	Concreting contractor	Dii	1995	4,432	1,070
<b>Chromozone Systems Limited</b>	Newton	Professional photographic laboratory	Dii	1995,1996	12,948	3,145
<b>Clarke, Brett Hipkins</b>	Mount Albert	Security maintenance	Dii	1995	3,226	780
<b>Cleator, Alan George</b>	Epsom	Self employed builder	Bi	1988-1992	19,402	24,000
<b>Club Warehams (The Terrace) Limited</b>	Takapuna	Fitness centre	Dii	1995	8,531	2,067
<b>Coleman, Peter Martin</b>	Devonport	Restaurant company director	Dii	1995,1996	18,539	2,310
<b>Coliseum Contractors Limited</b>	Ponsonby	Manufacturers of fine concrete Products	Dii	1993,1994	11,070	3,750
<b>Complete Carpentry Services Limited</b> (in liquidation)	East Tamaki	Building construction	Dii	1995	38,841	9,425

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					\$	\$
<b>Coultsman Industries Limited</b>	Titirangi	Delicatessen and lunch bar	Dii	1995	8,873	2,146
<b>Crouch, John Rolland</b> (in partnership with Tammy A. Crouch)	Waiuku	Fencing contractor	Dii	1995	2,839	685
<b>Curran, Wayne Bruce</b>	Pukekohe	Company director	Dii	1995,1996	2,037	527
<b>Dale and Fyfe Investments Limited</b>	Devonport	Restaurant	Dii	1995,1996	18,539	2,310
<b>Demac Metal Works Limited</b>	Papatoetoe	Sheet metal company	Dii	1993,1994	31,011	14,020
<b>Dempsey, Denis Arthur</b>	Forrest Hill	Retired	Bi	1991-1993	10,883	10,900
<b>Denholm, Gregory Peter</b>	Auckland City	Solicitor	Dii	1993-1995	12,764	3,160
<b>Derbyshire, David James</b>	Avondale	Upholsterer and manufacturer of wooden furniture	Dii	1994	6,363	1,560
<b>Derrick, Phillip Nigel</b>	Pukekohe (formerly Birkenhead)	Butcher	Bi	1989	5,684	5,500
<b>Derrick, Phillip Nigel and Robyn Eileen</b> (in partnership trading as Papakura Wholesale Meats)	Papakura	Butchers	Lii	1/Feb89	2,527	2,500
<b>Derrick, Robyn Eileen</b>	Pukekohe (formerly Birkenhead)	Butcher	Bi	1989	2,398	2,400
<b>Devitt, Kenneth Paul</b>	Browns Bay	Tree surgeon	Dii	1993,1994	9,803	2,410
<b>Deyton Systems Limited</b>	Penrose (formerly Royal Oak)	Security products manufacturer	Dii	1993	3,149	780
<b>Diosma Investments Limited</b> (formerly Auckland Kitchen and Bathroom (1993) Limited)	Howick	Kitchen retailer	Dii	1994	3,020	2,265
<b>Donoghue, Patrick Gerard</b> (in relation to Coultsman Industries Limited)	Titirangi	Delicatessen and lunch bar proprietor	Dii	1995	8,873	1,072
<b>Duffy, David Alphonsus</b> (in relation to Demac Metal Works Limited)	Waiuku (formerly Papatoetoe)	Sheet metal company director	Dii	1993,1994	18,728	14,020
<b>East City Mufflers Limited</b>	Howick	Automotive repairer	Dii	1995,1996	4,122	1,025
<b>Eastern Farming Services Limited</b>	Howick	Fencing contractors	Dii	1995,1996	4,172	2,084
<b>Eddie York Marine Limited</b>	Papatoetoe	Marine services	Dii	1994-1996	12,566	3,110
<b>Eden Roskill Industries Limited</b>	Newmarket	Towing contractor	Dii	1994	1,910	465
<b>Edwards, Wikitoria</b> (in relation to Awatea Construction Limited (in liquidation))	Glenfield	Building contractor	Dii	1995	28,040	6,800
<b>Ennis Automotive Limited</b>	Glendene	Diesel motor repairs	Dii	1994,1995	3,750	920
<b>Ethan Design and Production Limited</b>	Silverdale	Upholsterer and manufacturer of wooden furniture	Dii	1993,1994	872	205
<b>Eurovision Building Removal Limited</b>	Helensville	Housemovers and lifters	Dii	1996	6,339	1,575
<b>Evans, Frederick Lloyd</b> (bankrupt)	Papakura	Joinery manufacturer	Dii	1993	15,859	3,960
<b>Everett, Bruce Ian</b>	Maraetai	Company director	Dii	1995	26,354	6,587
<b>Finesse Kitchens Limited</b>	Onehunga	Furniture manufacturer	Dii	1994	6,111	1,515

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					\$	\$
<b>Firth, Andrew John</b>	Rothesay Bay	Company director	Bi	1992,1993	34,424	51,000
<b>Five Star Marketing Limited</b>	Papatoetoe	Car cleaning product sales	Dii	1995	1,025	245
<b>Fleming, Steven William</b>	Westhaven	Upholsterer and canvas cover manufacturer	Dii	1992,1993	11,392	2,825
<b>Forklift Parts (NZ) Limited</b>	Drury	Forklift parts retailer	Dii	1994	5,106	1,265
<b>Fournier, Marcel Clarence</b>	New Lynn	Solicitor	Cii	1993	3,114	9,335
<b>Fox, Brian John Richard</b>	Mairangi Bay	Barrister and solicitor	Dii	1986	3,948	1,500
<b>Franvec Enterprises Limited (in liquidation)</b>	Ponsonby	Computer programmers	Dii	1993,1994	3,090	2,310
<b>Gardner, Percival D.</b>	Helensville	Farmer	Dii	1992	1,075	250
<b>Garrett, Barry Edward</b>	New Lynn	Motor vehicle salesman	Bi	1989	1,453	695
<b>Gascoigne, Bing Hugh Peter</b>	Avondale	Roofing contractor	Dii	1994	27,334	6,820
<b>Gibbs, Craig William</b>	Westhaven	Fisherman	Dii	1994	13,457	20,175
<b>Giles, Robin Paul</b>	New Lynn	Cleaning contractor	Dii	1993,1994	28,227	23,685
<b>Gordon, Geoffrey John Huntly</b>	Devonport	Art gallery proprietor	Dii	1994	1,626	395
<b>Greenholm Holdings Limited (in liquidation)</b>	Newmarket	Florist	Dii	1991,1992	13,656	3,380
<b>Grinter, Bryan Jerome (in relation to Sweeping Services Limited (in liquidation))</b>	Avondale	Company director	Dii	1994,1995	7,086	2,110
<b>Haggart, Douglas Peter (in relation to C.B. Sizzlers Limited (in liquidation))</b>	Takapuna	Company director	Dii	1995	4,575	1,110
<b>Halkett Holdings Limited</b>	Mount Roskill	Bakery	Dii	1993,1994	8,108	1,995
<b>Hansen Cartage Limited</b>	Howick	Cartage contracting	Li	3/May87, May88, May89, May90, May91	9,200	11,505
			Bi	1987-1990	43,200	54,035
<b>Heuer, Wilried</b>	Glenfield	Partner in bakehouse	Dii	1995	946	230
<b>Hicks, Michael Ronald</b>	Glenfield	Taxi driver	Dii	1993,1994	2,671	555
<b>Hirst, Douglas Arthur (in relation to Hison International Limited)</b>	Arkles Bay	Fan manufacturing company director	Dii	1992	25,583	9,570
<b>Hison International Limited</b>	Glenfield	Fan assembly manufacturing	Dii	1992	25,538	9,570
<b>Hogg, Robert (in relation to ABC Packaging Limited (in liquidation))</b>	Howick	Company director	Dii	1995	681	330
<b>Hoskins Smith Travel Limited</b>	Auckland City	Travel agent	Dii	1992-1994	4,749	1,175
<b>International College of Applied Learning Limited</b>	Auckland	Tutorial college	Dii	1993,1994	40,669	24,910
<b>Jet Cleaning Services Limited</b>	Avondale	Commercial cleaning	Dii	1995,1996	2,651	1,890
<b>Johnston, Shane Murray</b>	Newmarket	Pinstripe applicator	Dii	1995	1,530	760

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					\$	\$
<b>Keith, Susan Elizabeth</b> (in partnership with Rebecca Elizabeth May)	Ponsonby	Jewellery and silverware manufacturer	Dii	1995,1996	872	220
<b>Kelly, William Hugh</b>	Otahuhu	Panelbeater	Dii	1994,1995	10,793	5,396
<b>King, David Allan</b>	Henderson	Building contractor	Dii	1995	4,652	1,170
<b>Koya, Issac</b>	Saint Marys Bay	Company director	Dii	1995,1996	2,037	527
<b>Lane, Warren</b> (in relation to Cassavan Holdings Limited)	Howick	Company director	Dii	1995	27,978	6,827
<b>Ley, Stephen John</b>	Glendowie	Painter	Li	2/Mar90, Jan91	575	870
<b>Lightning Cutting Services Limited</b>	Avondale	Clothes manufacturing	Dii	1995	5,108	1,263
<b>Likisone, Anastasia</b>	Otara	Secretary	Bi	1991-1993	7,801	11,680
<b>Lindgreen, Matthew Peter</b>	Waiheke Island	Roading contractor	Dii	1995	1,104	274
<b>Livedrive Enterprises Limited</b>	Glendene	Driving school	Dii	1995	1,631	407
<b>Los Indios Company Limited</b> (in liquidation)	Pakuranga	Restaurant	Dii	1995	3,933	980
<b>Lovatt, Richard Garth</b> (in relation to Centillion Chemicals Limited)	Saint Heliers	Copper sulphate manufacturer	Dii	1995	6,729	1,625
<b>Love, Kenneth David</b>	Otahuhu	Aluminium joinery manufacturer	Dii	1995	4,954	1,245
<b>Lusty, Hudson Giles</b> (in relation to Alpha Logging Limited)	Wellsford	Logging contractor	Dii	1995	17,852	3,484
<b>M.M.L. Systems Limited</b>	Mount Eden	Security system installation	Dii	1995	8,896	2,222
<b>Maddocks, Anthony William</b> (in relation to AWM Shopfitters Limited (in liquidation))	Parnell	Company director	Cii	1993,1994	63,577	23,826
<b>Manor Tourist Hotel Limited</b>	Auckland	Backpackers hotel	Dii	1995,1996	3,263	815
<b>Manzenares, Phillip Anthony</b>	Manurewa	Bricklayer	Dii	1995,1996	2,176	550
<b>Matthew, Stuart William</b>	Onehunga	Company director	Dii	1995	11,568	2,891
<b>May, Rebecca Elizabeth</b> (in partnership with Susan Elizabeth Keith)	Grey Lynn	Jewellery and silverware manufacturer	Dii	1995,1996	872	220
<b>McEwan, Robert Daniel</b> (in relation to Asgard New Zealand Limited)	Australia	Company director	Dii	1991,1992	62,284	32,060
<b>McQuinn, Grant Lloyd</b> (in relation to Auckland Electroplating Company Limited)	Henderson	Electroplating Proprietor	Dii	1995,1996	61,953	15,082
<b>Menzies, Stephen John</b>	Takapuna (formerly Birkenhead)	Accountant	Dii	1995	2,705	675
<b>Mitchell, Bernard</b>	Mairangi Bay	Hairdresser	Dii	1995	593	147
<b>Mitchell, John</b>	Tuakau	Farmer	Dii	1995	955	225
<b>Murdoch, David Ross</b>	Hong Kong (formerly Bucklands Beach)	Machine operator	Bii	1991,1994	1,612	1,705
<b>New York Gear Limited</b>	Auckland	Clothing retailer	Dii	1995	24,174	6,040
<b>Newman, Kay</b> (in partnership with Dwyllis Margaret Watson, trading as Aotea Cafe)	Ellerslie	Cafe proprietor	Dii	1996	2,411	361

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					\$	\$
<b>Norrie, Mark Hector</b> (in relation to Diosma Investments Limited (formerly Auckland Kitchen and Bathroom (1993) Limited))	Howick	Kitchen retailer	Dii	1994	3,020	2,265
<b>Norrie, Mark Hector</b> (in partnership with Carol Norrie)	Howick	Kitchen retailer	Dii	1994	466	115
<b>Oughton Investments Limited</b> (in receivership)	Kumeu	Retail Grocer	Dii	1995	3,334	830
<b>Papakura Sawmills Limited</b> (in liquidation)	Papakura	Sawmillers	Dii	1995	8,644	2,155
<b>Parkway Printers Limited</b>	Mairangi Bay	Printers	Dii	1995	9,455	2,365
<b>Paul, Jacob</b> (in relation to Te Aturama Trust)	Weymouth	Therapist	Dii	1995	7,219	895
<b>Paul, Te Orohi Teeni</b> (in relation to Te Aturama Trust)	Weymouth	Therapist	Dii	1995	7,219	895
<b>Pickering, Sidney Herbert</b>	Birkdale	Systems consultant	Bi Li	1991–1995 3/Sep90- Mar95	3,653 3,875	3,550 4,830
<b>Prager, Lisa</b> (in relation to Straight Laced Limited)	Ponsonby	Company director	Dii	1995	2,542	945
<b>Priest, Thomas Roy</b> (in relation to Club Warehams (The Terrace) Limited)	Murrays Bay	Company director	Dii	1995	8,531	2,067
<b>Rika, Andrew</b>	Manurewa	Security services	Dii	1995	1,260	315
<b>Robinson, John Arnold Haig</b> (in relation to Haig Robinson Real Estate Limited (in liquidation))	Howick	Real estate salesman	Dii	1993	25,097	18,180
<b>Rump, David Cornelius</b> (in relation to Style Industries Limited)	Birkenhead	Furniture manufacturer	Dii	1994,1995	2,901	495
<b>Sexton, Barry Dean</b>	Bombay	Market gardener	Dii	1991–1993	15,836	10,575
<b>Sky Pacific Travel Limited</b>	Otara	Travel agency	Dii	1995,1996	1,338	305
<b>Speir, Anne Elizabeth</b> (in relation to Straight Laced Limited)	Herne Bay	Company director	Dii	1995	2,542	945
<b>Steel, Kevin Bruce Joseph</b> (in relation to Franvec Enterprises Limited)	Ponsonby	Computer programming company director	Dii	1993,1994	3,090	2,310
<b>Stowers, Catherine</b> (in relation to Advanced Control Systems Limited (in liquidation))	Kohimarama	Company director	Dii	1993,1994	17,758	3,585
<b>Sweeping Services Limited</b> (in liquidation)	Avondale	Industrial cleaning	Dii	1994,1995	7,086	2,110
<b>Taiese, Mele Tupou</b>	Mangere	Caregiver	Bi	1993,1994	3,181	4,770
<b>Tatula, Paulo Ahosiri</b> (bankrupt)	Northcote	Unemployed	Ji	1989,1990	1,958	2,930
<b>The Print Station Limited</b> (in liquidation)	Glenfield	Printing	Dii	1995	12,221	6,100
<b>Trustees in the Faatasi Mo Le Manui A O Samoa Trust</b>	Henderson	Work skills training trust	Dii	1994	3,634	895
<b>Trustees in the Ivan Talaic Family Trust</b>	Birkenhead	Property developers	Li	1/May93, Apr94	136,221	75,000
<b>Ugapo, Sopeta Tutulu</b>	Ranui	Caterer	Bi	1991,1992, 1994	3,297	4,940
<b>Unsworth Carriers Limited</b>	Manukau	Carrying	Dii	1995	17,528	4,370

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					\$	\$
<b>Unsworth, Diana Rae Francis</b> (in relation to Unsworth Carriers Limited)	Manukau	Managing director	Dii	1995	17,528	4,370
<b>Vaoesea, Puleiala</b>	Meadowbank	Kitchen hand	Bi	1991,1992	5,178	7,760
<b>Vimahi, Stella</b>	Manukau	Housewife (former nurse aid)	Bi	1992-1994	4,630	4,500
<b>Vos, Robin Harold</b>	Grey Lynn	Car groomer	Dii	1994,1995	12,805	12,770
<b>Watson, Gavin Blair</b> (in relation to Bill & Ben's Franchise Systems Limited (formerly Bill & Ben's Lawn & Garden Care (NZ) Limited))	Mount Eden	Landscape and maintenance gardening	Dii	1995	14,800	2,705
<b>Watson, Jane</b> (in relation to Bill & Ben's Franchise Systems Limited (formerly Bill & Ben's Lawn & Garden Care Limited))	Mount Eden	Landscape and maintenance gardening	Dii	1995	14,800	2,705
<b>Watson, Dwyllis Margaret</b> (in partnership with Kay Newman, trading as Aotea Cafe)	Auckland	Cafe proprietress	Dii	1996	2,411	241
<b>Wells, John Gregory</b>	Snells Beach, Warkworth	Beneficiary	Bi	1991-1993	4,453	6,680
<b>Wendell, Keith Frederick</b>	Remuera	Company director	Dii	1995	18,069	9,030
<b>Wichman, Timothy</b>	Wiri	Labourer/welder	Bi	1991-1993	5,817	8,725
<b>Wild Poppies Limited</b>	Auckland City	Florist	Dii	1993,1994	28,506	21,355
<b>Williams, Allan John</b>	Beachhaven	Print finishing company director	Dii	1995	14,471	5,510
<b>Williams, Virginia Celeste</b>	Beachhaven	Print finishing company director	Dii	1995	14,471	5,510
<b>York, Eddie Trevor</b>	Papatoetoe	Marine services company director	Dii	1994-1996	12,566	3,110
<b>York, Gary William</b>	Papatoetoe	Marine services company director	Dii	1994-1996	12,566	3,110
<b>R.C. Young Holdings Limited</b>	West Harbour (formerly Waimauku)	Market gardening	Li	2/Dec92	26,666	20,000
<b>Zurita, Edmund</b>	Papatoetoe	Commission salesman	Bi	1994	2,000	3,000

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## 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 Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Clayton, Sydney John</b>	Taupo	Agricultural contractor	Dii	1994,1995	4,605	903
<b>Crisp, Philip Owen</b>	Tokoroa	Security officer	Dii	1994,1995	14,567	2,180
<b>Musco Investments Limited</b> (trading as Isaan Thai Restaurant and Bar)	Rotorua	Restaurant	Dii	1995	1,241	310

## 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
					\$	\$
<b>Agnew, Lynn Penelope</b> (in partnership with Tony David Muller)	Tauranga	Caterer	Dii	1995	2,538	630
<b>Barnett, Stephen Arthur George</b>	Tauranga	Drainlayer	Dii	1993-1995	9,704	2,400
<b>Bay Coachlines Limited</b>	Whakatane	School transport contracting	Dii	1995	58,619	14,650
<b>Benn, Scott Innes</b> (in partnership with Ian Leonard Strange, trading as Hull Road Panel & Paint)	Mount Maunganui	Panelbeater/painter	Dii	1995	3,936	493
<b>Blake, Garth Rex</b> (in relation to Excel Corporation Limited)	Mount Maunganui	Company director	Dii	1995	9,715	2,430
<b>Cate, Olive Margaret</b> (in relation to City Automotive Limited trading as Midnight Oil)	Katikati	Company director	Dii	1995	1,879	475
<b>City Automotive Limited</b> (trading as Midnight Oil)	Katikati	Takeaway bar	Dii	1995	1,879	360
<b>Eggleton, Gavin Leslie</b> (in partnership with Wendy Jane Eggleton)	Whakatane	Joiner	Dii	1995	5,472	680
<b>Eggleton, Wendy Jane</b> (in partnership with Gavin Leslie Eggleton)	Whakatane	Joiner	Dii	1995	5,472	680
<b>Harvey, Brent William</b>	Tauranga	Unemployed (former real estate agent)	Li	1/Feb94	1,100	550
<b>Multiline Telephone Services Limited</b>	Tauranga	Electrical services	Dii	1995	1,374	345
<b>Ron Spiers Motors Limited</b>	Mount Maunganui	Licensed motor vehicle dealing	Ai	1988-1992	80,978	81,000
<b>Smith, Brendon Ralph</b>	Tauranga	Orchardist/ contractor	Li	2/May92- May94	3,421	1,700
<b>Spiers, Ronald Townsend</b> (in relation to Ron Spiers Motors Limited)	Queensland, Australia (formerly Mt Maunganui)	Company director	Aiv	1988-1992	80,978	-
<b>Strange, Ian Leonard</b> (in partnership with Scott Innes Benn, trading as Hull Road Panel & Paint)	Tauranga	Panelbeater/painter	Dii	1995	3,936	493
<b>Tito, Anthony McCarthy</b>	Tauranga	Painter/decorator	Dii	1994,1995	14,001	3,500
<b>West, John Wilfred</b> (in relation to Adams Auto Court Limited)	Tauranga	Company director	Dii	1995	8,020	1,985

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## BAY OF PLENTY—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
					\$	\$
<b>Whakatane Taxis Limited</b>	Whakatane	Passenger transport services	Dii	1995	12,358	3,050

## 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
					\$	\$
<b>Ashdown, William George</b> (in relation to Concrete Innovations Limited)	Queenwood (formerly Ngahinepouri)	Company director	Dii	1995	7,965	1,975
<b>Boland, Peter Richard</b>	Waihi	Stereo speaker manufacturer	Dii	1995	2,123	535
<b>Bright, Barbara Paula</b> (in partnership with Robert Bertram Bright)	Hamilton West	Restaurateur	Dii	1995	4,496	1,110
<b>Brownlee, Edward Walter</b>	Ohinewai	Gib stopping contractor	Dii	1995	9,403	2,270
<b>Cambridge Concrete Contractors Limited</b>	Cambridge	Concrete services	Dii	1994,1995	4,209	1,030
<b>Cambridge Transport Limited</b>	Cambridge	Road transport operations	Dii	1995	23,725	5,910
<b>Christian, Kalmer Edward Noel</b> (in partnership with Kristine Mary Christian)	Te Awamutu	Landscaper	Dii	1995	11,619	2,480
<b>Clarke, Briar Joan</b> (in relation to Red Rooster Restaurant Limited)	Whangamata	Company director	Dii	1995	1,178	415
<b>Concrete Innovations Limited</b>	Queenwood (formerly Ngahinepouri)	Concrete services	Dii	1995	7,965	1,975
<b>David Purdie Limited</b>	Taupiri	Road contracting	Ki	3/Sept87, Sept88- Sept89	3,356	4,700
<b>David Purdie Limited</b>	Taupiri	Road contracting	Ai	1988-1990	10,752	16,000
<b>Devery, Paul Charles</b>	Te Aroha	Coffee lounge proprietor	Dii	1995	3,944	980
<b>Dunn, James Alexander</b>	Cambridge	Passenger transporter	Dii	1995	4,384	1,095
<b>Ellis, Ronald Bruce</b>	Huntly	Unemployed	Liii	1/Dec94	88,888	15,000
<b>Findlay, James Thomas</b> (in relation to Hamilton Milk Marketing Limited)	Hillcrest	Company director	Dii	1994,1995	2,874	665
<b>Fisher, James Peter</b> (in partnership with Raewyn Kay Fisher)	Morrinsville	Sharemilker	Dii	1995	1,297	315
<b>Graham, Paul Timothy</b>	Nawton	Underground thrusting operator	Dii	1995	9,306	2,320
<b>Hamilton Milk Marketing Limited</b>	Hillcrest	Milk and cream processing	Dii	1994,1995	2,874	665

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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
					\$	\$
<b>Harrison, Kevin Leslie</b>	West Harbour (formerly Pukete)	Company director	Ai	1991-1993	5,770	8,600
<b>Horsfall, Richard David</b> (in partnership with Elizabeth Mary Sharland and Andrew James Sharland trading as Runcimans)	Cambridge	Restaurateur	Dii	1995	1,932	475
<b>J K Motors Limited</b>	Kihikihi	Service station	Dii	1995	1,560	380
<b>Jeffs, Brian Thomas</b> (in partnership with Christine Patricia Jeffs)	Te Awamutu	Pastry cook	Dii	1995	2,449	605
<b>Jims Autos Limited</b>	Te Rapa	Automotive engineering	Dii	1995	12,524	3,115
<b>Kumar, Ashok</b> (in relation to Manohan Aluminium & Glass (NZ) Limited)	Forest Lake	Company manager	Dii	1995	11,363	1,360
<b>Manohan Aluminium &amp; Glass (NZ) Limited</b>	Te Rapa	Aluminium joinery	Dii	1995	11,363	2,720
<b>Manohan, Rajendra</b> (in relation to Manohan Aluminium & Glass (NZ) Limited)	Samabula, Suva, Fiji	Company director	Dii	1995	11,363	1,360
<b>McNaughton, Robert John</b>	Te Kauwhata	Sawmiller	Dii	1995	7,811	1,925
<b>No 1 Autohaus Limited</b>	Frankton	Tyre retailing	Dii	1995	9,473	4,730
<b>Parbhu, Raman Magan</b>	Nawton	Company director (former auto wrecker)	Dii	1991-1993	26,240	6,545
<b>Purdie, David Robertson</b> (in relation to David Purdie Limited)	Taupiri	Company director	Kv	3/Sept87, Sept88- Sept89	—	—
			Aiv	1988-1990	—	—
<b>Rawhiti Lodge Limited</b>	Huntly	Rest home	Dii	1995	9,102	2,260
<b>Ray, Eric Alan</b>	Te Aroha	Commercial cleaner	Dii	1995	1,069	260
<b>Rogerson Plumbing Limited</b>	Frankton	Plumbing contracting	Dii	1994,1995	22,858	2,450
<b>Rogerson, Bruce Stephen</b>	Fairfield	Plumber	Dii	1993	18,252	4,400
<b>Rogerson, Bruce Stephen</b> (in relation to Rogerson Plumbing Limited)	Fairfield	Company director	Dii	1994,1995	22,858	2,450
<b>Smith, Peter Brett</b>	Whitianga (formerly East Tamaki)	Contract concrete layer	Li	3/Mar94	4,666	4,550
<b>Stevens, Garrick Charles</b> (in partnership with Christine Colleen Stevens)	Cambridge	Computer software retailer	Dii	1995	1,703	415
<b>West End Service Centre Limited</b>	Whatawhata	Service station	Dii	1995	1,826	445
<b>Wilson, John Francis</b>	Waitoa	Dairy farmer	Dii	1993,1994	4,529	1,090

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## GISBORNE

Locality includes: Waiapu, Waikohu, Cook

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
					\$	\$
<b>Waihirere Te Kohanga Reo</b>	Gisborne	Pre-school language tuition	Dii	1994	1,074	270

## 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
					\$	\$
<b>Harris, Brett Richard</b>	Waipukurau	Farmer/firewood contractor	Dii	1990-1995	42,084	20,920
<b>Pneuline Engineering Company Limited</b>	Hastings	Engineering	Bi Li	1991-1995 1/Mar91- Jun94	4,232 898	1,045 220

## 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
					\$	\$
<b>Agri Tech Engineering Limited</b>	Eltham	Engineering	Bi	1994,1995	3,461	2,500
<b>Construction Mechanics Limited</b>	Bell Block	Oil & gasoline plant manufacture, construction & retailing	Dii Cii	1995 1995	108,031 136,208	26,995 34,035
<b>Jones, Maurice James</b>	Pukekohe (formerly Eltham)	Driver (former agricultural contractor/farmer)	Dii	1995	1,418	2,120
<b>Kettle, Jeanette Maria</b> (in partnership with Thomas Victor Kettle, trading as Toms Place-Restaurant Chardon)	Waitara	Restaurateur	Dii	1995,1996	7,364	1,830
<b>McIntee, James Robert</b>	New Plymouth	Brick & block layer	Dii	1995	2,500	615
<b>Murray, Trevor Michael</b> (in partnership with Alan Murray, Joanne Murray & Roberta Murray, trading as Southport Panelbeaters)	Hawera	Panelbeater	Dii Dii	1995,1996 1995	4,579 4,496	1,185 1,120
<b>Frankerd, Roger Benton</b>	New Plymouth	Superannuitant	Bi	1993	435	430
<b>Topless, Brian Walter</b>	New Plymouth	Jewellery manufacturer	Bi Li	1991-1993 3/Mar92, Mar93	1,162 466	1,050 400

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## WANGANUI, TAIHAPE

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

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
					\$	\$
South Pacific Linehaul Limited	Bulls	Freight transporting	Dii	1995	40,022	4,200

## 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
					\$	\$
Adam, Desiree Margaret (in partnership with Warren Mark Adam)	Masterton	Transport operator	Dii	1993	3,023	1,125
Broughton, Rangi	Masterton	Security guard	Dii	1995	597	280
Quin, Graeme B (in partnership with Christine Patricia Quin)	Carterton	Farmer	Dii	1995	1,964	470
Wilton, Trevor Ralph (in partnership with Geraldine Mary Wilton (deceased))	Masterton	General carriers	Dii	1995	9,718	375

## 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
					\$	\$
Abatis Enterprises Limited (in liquidation)	Island Bay	Cleaning	Dii	1995	1,927	460
Adam, Jeanette Margaret.	Alicetown	Hairdresser	Dii	1995	5,731	1,450
Donworth, Joseph Anthony (in relation to the Estate of Nancy A Donworth)	Khandallah	Hotelier	Dii	1995	3,754	380
Fresha Vege (Wellington) Limited	Paremata	Fruit and vegetable processors	Dii	1995	18,454	4,630

## MARLBOROUGH

Locality includes: Marlborough Sounds, Marlborough, Blenheim, Kaikoura

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
					\$	\$
Day, Arthur John	Blenheim	Bee-keeper	Dii	1992-1995	26,233	6,562
Eagle Signs & Display Limited	Blenheim	General signage	Dii	1995	4,754	1,186

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## MARLBOROUGH—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
					\$	\$
Malva Investments Limited	Blenheim	Packhouse operators	Dii	1996	9,097	1,363
White, Helen Elizabeth	Blenheim	Educational publisher	Dii	1995	4,990	1,243

## 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
					\$	\$
Amberger, Ronald John	Nelson	Flower retailing	Dii	1995	1,681	205
Baldwin, Ross William	Richmond	Landscaper	Dii	1994,1995	6,446	1,590
Browns Truck and Services Limited	Wakefield	Contracting & mechanical repairs	Dii	1994,1995	4,044	1,000
Building and Joinery Specialists Limited	Tahunanui	Building and joinery	Dii	1995	6,034	1,495
Callaghan, David Grant	Richmond	Timber sawmiller	Cii	1994,1995	7,860	5,880
Dennis Logging Limited	Wakefield	Logging	Cii	1994	5,737	2,885
Dennis, Lindsay Robert	Wakefield	Logging contractor	Ciii	1994	5,737	1,274
Farrell, Linda Dorothy	Tahunanui	Florist	Dii	1995	1,681	205
New Zeafish (NZ) Limited	Nelson	Trawl fishing	Dii	1995	46,208	3,700
Professional Fleet Maintenance Limited	Mapua	Vehicle maintenance	Cii	1992,1993	11,135	—
R.W. Sixtus Saw Milling Limited	Takaka	Sawmill	Dii	1994,1995	18,268	4,545
Waitui Park Limited	Takaka	Deer farming	Dii	1994,1995	10,004	2,480

## 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
					\$	\$
G.L.C. Aluminium Limited	Sydenham, Christchurch	Aluminium joinery manufacturer	Li	2/May92- Mar93	2,663	3,000
Kibblewhite, David Edward (in relation to Newton Associates Limited)	St Albans, Christchurch	Company director	Dii	1995	14,817	3,700
Nixon, William Bruce and Parkin, Digby John Partnership	Halswell, Christchurch	Builders	Li	3/Apr93- Apr94	1,444	1,300
Panda Properties Limited	Rangiora	Property development	Ki	2/Nov93	35,168	5,275

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## NORTH CANTERBURY—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
					\$	\$
<b>The Shelving Company Limited</b>	Bromley, Christchurch	Industrial shelving	Cii	1995	3,168	—

## 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 Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Eagle Haulage Limited</b>	Kumara	Road transport	Lii	2/Mar94, Jul94, Sep94	1,194	1,770
			Cii	1994,1995	4,594	3,760
<b>Richardson, Mark William</b>	Westport	Sickness beneficiary	Bi	1993,1994	450	320

## 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 Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Bower, James Trevor</b>	Timaru	Butcher	Dii	1994,1995	1,510	378
<b>Lewis, Lorraine Anne</b>	Fairlie	Hairdresser	Dii	1995	674	171
<b>O'Shea, James Edward</b> (in relation to Shirley Deborah and James Edward O'Shea Partnership)	Methven	Builder	Dii	1994,1995	3,014	378
<b>O'Shea, Shirley Deborah</b> (in relation to Shirley Deborah and James Edward O'Shea Partnership)	Methven	Builder	Dii	1994,1995	3,014	378
<b>Scannell, John William</b>	Washdyke	Agricultural machinery retailer	Dii	1995	4,425	1,107

## 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 Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
<b>Ashby, Neil Edward</b>	Dunedin	Building designer	Dii	1995	2,521	1,240
<b>Black, Steven Robert</b> (in partnership with Thelma Black trading as Harlow Hair Group)	Dunedin	Hairdresser	Dii	1995	3,153	750

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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
					\$	\$
<b>Dunedin Waste Disposal Services Limited</b> (in liquidation)	Dunedin	Waste disposal	Dii	1995	4,868	1,810
<b>Hair Here Limited</b>	Dunedin	Hair salon	Dii	1995	559	130
<b>Henry, Geoffrey Allan</b>	Dunedin	Motor vehicle repairs, dismantling and used parts dealer	Cii	1994,1995	6,521	4,850
<b>Mahy, Yvonne Janice</b>	Port Chalmers	Tea-room owner	Dii	1995	260	50
<b>Myers, Colin David</b> (in partnership with Barney Rutene Pitman trading as Microreprographics)	St Clair	Micro reprographicist	Dii	1995	1,618	590
<b>Pitman, Barney Rutene</b> (in partnership with Colin David Myers trading as Microreprographics)	Corstorphine	Micro reprographicist	Dii	1995	1,618	590
<b>Scott, Suzanne Michelle</b> (in partnership with K.R. Kelleher, C.P. Baker, and C.E. Scott, trading as Total Automotive Services)	Portobello	Office manager	Dii	1995	1,405	340
<b>Shaw, Campbell Douglas</b>	Green Island	Steel fabricator	Dii	1995,1996	1,876	920
<b>Shum, David</b>	Caversham	Fruit and greengrocery retailer	Dii	1995	1,170	190
<b>Smith, Jennifer Jane</b> (in partnership with Graeme Robert Page and Sara Jane Page trading as Jenny's Coffee Shop and The Carvery)	Dunedin North	Coffee bar owner	Dii	1995	10,796	2,150
<b>Storm, Carl Stephen</b> (in relation to Dunedin Waste Disposal Services Limited (in liquidation))	South Dunedin	Company director	Dii	1995	4,868	1,810
<b>Velenski, Kevin Michael</b>	Oamaru	Driver	Bi	1991-1993	1,492	750
<b>Von Huben, Rex Leonard</b>	Dunedin	Children's clothing retailer	Dii	1995	982	240
<b>Westland, Brent Murray James</b>	Mosgiel	Builder	Li	6/May90, May92	2,884	2,880
			Bi	1990,1992	5,754	5,750

## 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
					\$	\$
<b>Butler, Steven James</b>	Otautau	Fencing contractor	Dii	1995,1996	2,401	600
<b>Donn, Dianne Mae</b> (in partnership with Gary Donn)	Invercargill	Fruit retailers	Cii	1993-1995	15,013	7,506
<b>J.V. &amp; K.L. Forde Limited</b>	Nightcaps	Grocery	Dii	1994,1995	1,564	391
<b>Hughes, Kenneth William</b>	Arrowtown	Builder	Dii	1995	2,053	1,026
<b>Manson, Philip Roydon</b>	Otautau	Carpenter	Dii	1995,1996	4,354	1,088

\* 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

SOUTHLAND, FIORDLAND—*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
					\$	\$
<b>Marnane Brothers Contracting Limited</b>	Otautau	Agricultural contractors	Dii	1995	9,807	2,452
<b>R.J. More Limited</b>	Riverton	Bus transport	Dii	1994,1995	8,030	2,007
<b>Mossburn Motors Limited</b>	Mossburn	Garage	Dii	1995	2,306	576
<b>Raymond, Madalene Dorothy</b> (in partnership with Victor Cameron Raymond)	Invercargill	Waste disposal service	Dii	1995	1,796	449
<b>Raymond, Victor Cameron</b> (in partnership with Madalene Dorothy Raymond)	Invercargill	Waste disposal service	Dii	1995	1,796	449
<b>Southern Mining Limited</b>	Otautau	Coal mining	Dii	1995	16,623	4,156
<b>Stuart, Gregory Ross</b> (in partnership with Michelle Joanne Stuart)	Invercargill	Garage proprietor	Cii	1993-1995	19,525	9,763

## 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.



