



New Zealand Gazette

OF THURSDAY, 5 JUNE 1997

WELLINGTON: FRIDAY, 6 JUNE 1997 — ISSUE NO. 57

NAMES OF TAX EVADERS

INTRODUCTION

As Commissioner of Inland Revenue I am obliged under section 223 of the Tax Administration Act 1994 and section 74 of the Goods and Services Tax Act 1985 to publish the names of all persons (including companies) who have been convicted or charged with penal tax in respect of certain offences relating to taxation.

This *Gazette of Tax Evaders* is a list of all persons (including companies) who have been convicted of certain offences and/or charged penal tax for the six months ended 30 June 1996. Also included in the list are names of persons (including companies) who have been convicted of certain offences and/or charged penal tax for an earlier period but have not been included in an earlier *Gazette* notice.

For ease of reading, the *Gazette* is divided into major geographical localities. Each locality is defined and contains the following details concerning the taxpayer:

- Name
- Address
- Occupation, description or taxable activity of the business
- Nature of the offence
- Year/s or period/s in which the offence/s occurred
- Amount or estimated amount of tax evaded or involved in the offence
- Amount of penal tax imposed

A statistical summary is also provided.

At the back of the *Gazette* there are details relating to the different types of offences for which a taxpayer is to be included in the *Gazette*. The code number beside each taxpayer in the column "Nature of Offence" refers to those details.

Dated at Wellington this 12th day of May 1997.

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 Goods and Services Tax 1985	Ai	4	41,383	43,763
	Ki	4	128,836	131,734
Failure to Deduct or Account for: PAYE	Cii	6	152,730	87,250
Aiding, Abetting or Inciting the Making of False Returns: Tax Administration Act 1994 Goods and Services Tax Act 1985	Aiv	2	14,069	0
	Kv	1	0	0
Aiding, Abetting or Inciting the Failure to Deduct/Account for: PAYE	Ciii	1	11,136	3,370

SUMMARY OF PENALTY ACTION

Prosecution action		18	348,154	266,117
Penal tax—other than prosecution		96	1,495,709	591,010
Voluntary disclosures		2	24,765	6,065
TOTALS		116	1,868,628	863,192

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
					\$	\$
Anderson, Nils Sheldon (deceased) and Joy Emily	Wellsford	Bulk fertiliser store operators	Li	3/Feb87, Aug87, Aug88-Aug92	19,530	19,520
Kaitaia Work Trust	Kaitaia	Training provider	Dii	1994	15,773	8,130
Karangahape Development Trust	Kaero	Marine farming and educational training	Dii	1995,1996	8,771	2,190
Lens Pies (1982) Limited	Kaikohe	Bakery	Dii	1996	4,651	3,485
Mangakahia Development Trust	Kauri	Training provider	Dii	1995,1996	15,476	3,680
Mataitaua Training and Employment Trust	Horeke	Training and employment co-ordination	Dii	1995	8,316	2,075
Meurant, Kerry John	Dargaville	Earthmoving contractor and logging cartage	Dii	1995,1996	5,756	4,310
Rata Associates & Company Limited (in liquidation)	Hikurangi	Consultants	Bi	1988-1991	62,775	92,500
Rata Associates & Company Limited (in liquidation)	Hikurangi	Consultants	Lii	3/Mar88-Sept89, Mar91	8,669	12,995
Vink, Christina Naomi (in partnership with Peter Joseph Vink)	Tutukaka	Cafe proprietress	Dii	1996	2,326	290
Vink, Peter Joseph (in partnership with Christina Naomi Vink)	Tutukaka	Cafe proprietor	Dii	1996	2,326	290

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
					\$	\$
Anania, Wynyard Walter (in relation to Kokiri Ki Maungarei Marae & Basic Skills Centre Society Incorporated)	Remuera	Trustee	Dii	1995,1996	19,848	9,930
Eva Airways Corporation Limited	Auckland	International airline	Bi	1994,1995	4,909	7,330
Jevremovic, Zoran Michael	Herald Island	Auctioneer	Dii	1995	1,881	465
Joseph, Mark Balfour	Titirangi	Vehicle repairs/servicing	Di	1996	16,836	4,210
Kalotau, Sisiluta	Mangere	Nurse	Bi	1988-1993	12,629	18,935
Knight, Phillip Ernest	Mount Albert	Surveyor	Dii	1995	3,224	700
Lawson, Dayne Reuben	Glen Eden	Blinds—retailing and installing	Dii	1996	2,256	575
Mackie, Kevin	Glendene	Panelbeater	Dii	1996	1,028	260
Magnum Promotions Limited	Saint Johns	Advertising services	Dii	1995,1996	11,036	2,765
Marsh, Tania (in relation to Kokiri Ki Maungarei Marae & Basic Skills Centre Society Incorporated)	Glen Innes	Trustee	Dii	1995,1996	19,848	9,930

* 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
					\$	\$
McCormick, Alexander Walter Jos (in relation to A. McCormick Motor Painters Limited)	Waiuku	Panelbeater	Dii	1996	2,280	575
McCullough, Barry Joseph	Te Atatu	Bricklayer	Dii	1995,1996	1,270	318
McNeil, Elaine Bernadette	Waterview, Auckland (formerly Maori Hill, Dunedin)	Picture frame retailer	Dii	1995	9,887	2,440
Mohammed, Sabbir Isa (in relation to Mohammed Isa Holdings (NZ) Limited)	Glen Innes	Company director	Dii	1996	1,579	405
Moss Food Products Limited	Glen Eden	Cake and pastry manufacturing	Dii	1995,1996	14,709	3,680
Murray, David William	Northcote	Food retailer	Dii	1996	1,328	340
Murray, David William	Northcote	Food retail	Dii	1996	3,324	1,670
Priest, Thomas Roy (in relation to Warehams Health Centre (Takapuna) Limited)	Murrays Bay	Company director	Dii	1994-1996	145,646	33,185
Sadiq, Mohammed	Mangere	Property dealing	Li	1/Jan94, Apr94	15,513	15,500
Searle Signs Limited (in liquidation)	Auckland	Signwriting	Cii	1994	58,570	NIL
Searle, Martin Richard (in relation to Searle Signs Limited (in liquidation))	Grey Lynn	Sign writer	Cii	1994,1995	77,582	77,540
Seuala, Amelia	Mangere East	Hospital aid	Bi	1994	4,576	4,500
Seuala, Robin	Mangere East	Machine operator	Bi	1994	2,181	2,150
Tagalao, Lamailegalu	Mangere	Unemployed labourer	Bi	1991-1994	3,395	5,080
Tapuvae, Fotu	Mount Wellington	Packaging supervisor	Ai	1993,1994	2,589	3,500
Taukolo, Anaseini	Glenfield	Nurse aid	Bi	1991,1993,1994	7,196	10,785
Telefoni, Kalolaine Tuutanga	Glen Innes	Cleaner/kitchen hand	Ai	1991-1993	6,140	9,205
Toai, Fialloa	Avondale	Ward maid	Ai	1991-1994	5,224	5,225
Town, Jeffrey Lee	Remuera	Consultant	Bi	1992,1993	35,708	17,850
Transdata Corporation Limited	Mangere	Computer software development	Dii	1995,1996	13,393	1,335
Vaerua, Teupoko	Otara	Factory worker	Bi	1994,1995	12,260	18,385
Warehams Health Centre (Takapuna) Limited	Takapuna	Gymnasium	Dii	1994-1996	145,646	33,185
Waugh, Michael Brendon (in relation to Laminated Pressings Limited)	Glenfield	Plastic product manufacturer	Dii	1996	15,071	3,775
Wemekamp, Beverley Lois	Otahuhu (formerly Mangere)	Horticulturist	Fii	1993-1995	7,627	1,900
Wemekamp, Beverly Lois	Otahuhu (formerly Mangere)	Horticulturist	Dii	1993-1995	6,805	1,660
Wemekamp, Jan Hendrick	Otahuhu (formerly Mangere)	Horticulturist	Dii	1993-1995	6,805	1,660
Wemekamp, Jan Hendrick	Otahuhu (formerly Mangere)	Horticulturist	Fii	1993-1995	7,627	1,900
Winn and Associates Limited	Newmarket	Photographic studio	Dii	1995	9,837	2,445

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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
					\$	\$
Bruce McKenzie Holdings Limited	Taupo	Aircraft chartering	Dii	1995	4,182	500
Graham Jamieson Plumbing Limited (in liquidation)	Rotorua	Plumbing	Dii	1994,1995	36,762	4,520
Jackson, Gary Reginald (in relation to Premier Conversions Limited)	Rotorua	Company director	Dii	1995	10,003	1,230
Jamieson, Helen Rosemary (in relation to Graham Jamieson Plumbing Limited (in liquidation))	Rotorua	Company secretary	Dii	1994,1995	36,762	4,520
McKenzie, Margaret (in relation to Bruce McKenzie Holdings Limited)	Taupo	Company secretary	Dii	1995	4,182	500
Phillips, Christine Anne	Taupo	Sheep & cattle farmer	Ai	1991	6,172	4,023
Phillips, Christine Anne (in partnership with Michael John Phillips)	Taupo	Sheep & cattle farmer	Ki	2/Feb91, Apr91	3,778	2,266
Phillips, Michael John	Taupo	Sheep & cattle farmer	Ai	1991	3,342	4,010
Phillips, Michael John (in partnership with Christine Anne Phillips)	Taupo	Sheep & cattle farmer	Ki	2/Feb91, Apr91	3,778	2,267
Premier Conversions Limited	Rotorua	Truck reconstructing	Dii	1995	10,003	1,230
G.C. Wall Limited (in liquidation)	Taupo	Bush contracting	Dii	1995	10,806	2,690
Wall, Geoffrey Charles R K (bankrupt)	Taupo	Bush contractor	Dii	1995	21,835	5,440

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
					\$	\$
Adams, John Campbell (in relation to Smithies Pizza Limited)	Tauranga (formerly Roseneath, Dunedin)	Company director	Dii	1995,1996	12,078	2,990
Anderson, Jason Nicholas	Tauranga	Roofing contractor	Dii	1995,1996	3,082	770
Benn, Scott Innes (in partnership with Ian Leonard Strange trading as Hull Road Panel and Paint)	Tauranga	Panelbeater/painter	Dii	1995,1996	4,951	867
Blaymires, Maryann Constance	Te Puke	Secretarial services operator	Dii	1995	2,171	295
Bridgens, Clive Patrick	Te Puke	Dentist	Dii	1995,1996	1,469	365
Calcott, Moira Patricia (in partnership with Robert Peter Calcott trading as R & M Autos)	Tauranga	Panelbeater/orchardist	Dii	1994,1995	2,189	277
Calcott, Robert Peter (in partnership with Moira Patricia Calcott trading as R & M Autos)	Tauranga	Panelbeater/orchardist	Dii	1994,1995	2,189	277
Doyle, Kevin John	Kawerau	Security service operator	Dii	1995	3,875	965

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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
					\$	\$
Fantail Lodge Limited	Katikati	Accommodation	Dii	1995,1996	5,707	715
Francis, Graeme Peter	Tauranga	Construction contractor	Dii	1995,1996	4,618	1,150
Garnett, Wayne William	Tauranga	Concrete services operator	Dii	1995,1996	936	226
Hydroclean Services Limited	Mount Maunganui	Soft furnishing & steam cleaning	Li	2/Nov93- Mar94	2,257	1,050
King, Lance Heily (in partnership with Tracey Anne King)	Edgecumbe	Forestry contractor	Dii	1995	23,644	2,955
King, Tracey Anne (in partnership with Lance Heily King)	Edgecumbe	Forestry contractor	Dii	1995	23,644	2,955
Masters, Jennifer Susan	Bowentown	Hairdresser	Dii	1995,1996	2,296	570
Maxwell, Teresa Rarua Te Apatu (also known as Teresa Shaw)	Opotiki	Clerk	Bi	1991-1994	12,405	3,000
McCracken, Gaewynne Anne (formerly in partnership with three other partners trading as Neat Apparel)	Tauranga	Clothing manufacturer	Dii	1995,1996	7,191	1,800
Meertens, Barbara Geraerts (in relation to Fantail Lodge Limited)	Katikati	Company director	Dii	1996,1996	5,707	715
Miller, Maxine	Tauranga	Hairdresser	Dii	1995,1996	2,449	615
Miller, Ronald John	Whakatane	Cabinetmaker	Dii	1995,1996	918	230
Neil, Keith Alfred	Tauranga	Panel beater	Dii	1996	5,119	1,280
Osmond, Georgina	Mount Maunganui	Curtain maker	Dii	1995	1,494	375
Parrott, Rita (in partnership with William Harold Parrott)	Tauranga	Takeaway/dairy proprietor	Dii	1995	1,850	230
Parrott, William Harold (in partnership with Rita Parrott)	Tauranga	Takeaway/dairy proprietor	Dii	1995	1,850	230
Pulman, Peter Raymond	Edgecumbe	Painter	Bi	1994	357	550
Read, Karen	Tauranga	Lunchbar proprietor	Dii	1996	1,708	425
Reid, Nicholas Randall	Te Puke	Golfpark/cafe proprietor	Dii	1995,1996	4,945	1,235
Strange, Ian Leonard (in partnership with Scott Innes Benn trading as Hull Road Panel & Paint)	Tauranga	Panelbeater/painter	Dii	1995,1996	4,951	867
Stylewood Limited	Mount Maunganui	Gift line componentry	Dii	1995,1996	3,343	835
Trubshaw, Diana Pendril (in partnership with John Anthony Greville Trubshaw)	Katikati	Florist	Dii	1996	1,596	200
Trubshaw, John Anthony Greville (in partnership with Diana Pendril Trubshaw)	Katikati	Florist	Dii	1996	1,596	200
Wilson, Barry Lewis	Mount Maunganui	Logging contractor	Li	1/Aug93- Oct93,Dec93, Jan94,Apr94	8,280	3,110

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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
					\$	\$
Allely, Kevin Peter (bankrupt) (in partnership with Joanne Kathleen Allely)	Morrinsville	Dairy farmer	Di	1992-1996	14,403	3,495
Austin, David Geoffrey	Sandringham (formerly Claudelands)	Student	Ai	1994	767	900
Baker, Stephen David	Silverdale	Unemployed (formerly aluminium worker)	Liii	1/Mar94	7,777	12,000
Dewar, Peter Mitchell (in partnership with Dale Kathryn Larsen trading as Eastside Bakery)	Whangamata	Bakery proprietor	Dii	1995,1996	13,649	2,387
Evans International Limited	Frankton	Timber processing	Dii	1995,1996	4,951	1,230
Fisher, Brian Keith (in partnership with Hazel Lillian Fisher)	Tairua	Takeaway food bar proprietor	Dii	1996,1996	3,155	387
Fisher, Hazel Lillian (in partnership with Brian Keith Fisher)	Tairua	Takeaway food bar proprietor	Dii	1995,1996	3,155	387
Gallagher, Rebecca Alexis Marie	Nawton	Homemaker	Liii	1/Sept94	7,711	12,000
Goile, Alastair Hugh James	Burnside (formerly Harrowfield)	Escort agency manager	Ki	2/Oct91-Jun92	102,719	102,719
Greenwood (formerly Stewart), Paula Marie	Te Awamutu	Shop assistant	Bi	1994	4,715	1,200
Kumar, Ashok (in relation to Manohan Aluminium and Glass (New Zealand) Limited)	Forest Lake	Manager	Dii	1995,1996	15,133	3,745
Larsen, Dale Kathryn (in partnership with Peter Mitchell Dewar trading as Eastside Bakery)	Whangamata	Bakery proprietor	Dii	1995,1996	13,649	2,387
Manohan Aluminium & Glass (New Zealand) Limited	Te Rapa	Aluminium joinery	Dii	1995,1996	15,133	3,745
Middlemiss, Kevin Charles (in relation to Evans International Limited)	Cambridge	Company director	Dii	1995,1996	4,951	610
Newland, Barry Ronald	Whangamata	Fisherman	Li	2/May92-Mar94	6,198	3,040
Pulitzer Holdings Limited	Matamata	Horse training	Dii	1995,1996	2,271	565
Rogers, Michael Raymond	Beerescourt	Unemployed, (formerly real estate agent)	Li	2/Jan 93	1,111	1,600
Waikato Plan Services Limited	Hamilton	Architectural services	Dii	1996	7,524	1,900
Whangamata Machinery Services Limited	Whangamata	Industrial machinery & equipment manufacture	Dii	1995	6,984	1,750
Wilson, Robert Swann McGregor	Hillcrest	Stock agent	Ai	1992-1995	8,678	12,900

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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
					\$	\$
Petrowski, Lorraine Margaret	Hastings	Machinist	Ai	1991-1994	6,671	1,500

MANAWATU

Locality includes: Palmerston North, Feilding, Levin, KIWITEA, Pohangina, Dannevirke, Woodville, Oroua, Manawatu, Kairanga, Horowhenua

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Clareburt, Peter McLea (in Partnership with Steven John Clareburt)	Palmerston North	Yacht leasing	Ki	2/Mar94	1,802	-
G.E.D. Holdings Limited	Dannevirke	Forestry contractor	Dii	1994-95	4,453	1,100
Lowe, Hugh Robin	Waikanae	Farmer	Dii	1995-96	21,698	10,830
Merlo Joinery Limited (trading as Manawatu Quality Joinery)	Pakuranga (formerly Foxton)	Joinery	Ki	2/1993	1,222	1,200
Merlo, Ellen (in relation to Merlo Joinery Limited)	Pakuranga (formerly Foxton)	Sewing machinist	Kv			

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
					\$	\$
Bernasconi, Neal Raymond (formerly trading as Waitara Lawnmower Specialists)	New Plymouth	Unemployed (formerly lawnmower seller/repairer)	Bi	1991,1992	1,428	700
Bernasconi, Neal Raymond (formerly trading as Waitara Lawnmower Specialists)	New Plymouth	Unemployed (formerly lawnmower seller/repairer)	Li	3/Jul90- Jul92	693	310
Leaf, Jean Myra (in partnership with Stewart Leslie Leaf)	Bell Block	Roofing contractor	Dii	1996	849	850
Leaf, Stewart Leslie (in partnership with Jean Myra Leaf)	Bell Block	Roofing contractor	Dii	1996	849	850
Marsh, Sheryll Anne Winifred (in partnership with Gary Donald Marsh)	Inglewood	Deer farmer/courier	Dii	1996	3,802	950
Sharrock, Murray Ernest (in partnership with Sandra Fay Sharrock)	New Plymouth	Gib stopper/ plasterer	Dii	1996	603	301
Sharrock, Sandra Fay (in partnership with Murray Ernest Sharrock)	New Plymouth	Gib stopper/ plasterer	Dii	1996	603	301

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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
					\$	\$
Advance Security Technologies Ltd	Wellington	Security Service	Dii	1995	10,380	2,585
Award Taxis Ltd	Lower Hutt	Taxi Service	Dii	1994-95	5,725	1,411
Brader, Geoffrey Allan	Tawa	Executive leasing agent	Ki	3/1990-92	9,982	14,950
Computer Source NZ Ltd	Wellington	Computer sales and support	Dii	1995	1,492	250
Dekeroy Ltd	Wellington	Coffee bar	Dii	1995	4,707	1,170
Densom, Mark	Maungaraki	Cleaner	Dii	1995	6,394	1,594
George, Phillip Nigel	Paraparaumu	Security officer	Dii	1995	17,659	4,417
Hislop, Grant Clifford	Wellington Central	Managing director	Dii	1996	4,395	1,095
Lynch, Moria Shane	Woburn	Housewife	Bi	1992-94	3,527	3,520
The Whistle Stop Cafe Limited (in liquidation)	Lower Hutt	Restaurant	Dii	1995-96	14,187	3,530
Titcombe, Roger George	Wellington	Surfboard manufacturer	Dii	1995-96	2,734	620
Tofaeono, Tully	Upper Hutt	Tax agent	Aiv	24/1986-94		

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
					\$	\$
Carey, William Phillip	Blenheim	Fisherman	Ki	May 90, Jul 90	5,555	8,332
Colin J. & Shane R. Mackel	Blenheim	Logging contractors	Dii	1995	3,918	584

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
					\$	\$
Chapman, Lance Vernon	Nelson	Takeaway food retailer	Cii	1996	3,891	3,320
Chris McQuade Retail Limited	Nelson	Bed retailing	Dii	1995, 1996	5,029	495
James, Grant Alexander Dalziell	Nelson	Landscaper	Dii	1996	6,188	1,535
Kelly, Gerard Michael	Mapua	Company director	Ciii	1993	11,136	3,370
McDougall, Janice Rose	Nelson	Storekeeper	Dii	1995, 1996	2,270	1,115
Nelson Realty Limited	Nelson	Real estate agency	Dii	1996	9,265	610
Quayle, Lex James	Nelson	Cleaner	Cii	1995, 1996	4,112	1,530
Quayle, Pauline Angela	Nelson	Cleaner	Cii	1995, 1996	4,112	1,530
Russ, Paul Dennis (in relation to Nelson Realty Limited)	Nelson	Real estate agent	Dii	1996	9,265	610

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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
					\$	\$
Birt, George James	Lyttelton	Builder	Dii	1995,1996	3,312	495
Etwell, Terence Vernon (in relation to Fairmont Storage and Warehousing Company Limited)	Upper Riccarton, Christchurch	Company director	Dii	1996	14,614	1,827
Fairmont Storage and Warehousing Company Limited	Hornby, Christchurch	Storage and warehousing	Dii	1996	14,614	1,827
Genco Filter Services Limited	Addington, Christchurch	Filter servicing	Dii	1995,1996	3,716	498
McIlroy, Michael Patrick	Addington, Christchurch	Storeman	Dii	1996	2,055	1,542
Radovonich, Debra Marie	Woolston, Christchurch	Hairdresser	Dii	1995,1996	4,180	1,047
Springs Road Auto Services Limited	Hornby, Christchurch	Automotive repairs and fuel retailing	Dii	1995	3,230	810
Varty, Andrew John	Burwood, Christchurch	Courier	Dii	1995,1996	3,150	787
Wright, Keith (in relation to Genco Filter Services Limited)	Avonside, Christchurch	Company director	Dii	1995,1996	3,716	498
Wright, Rachel Margaret	Avonside, Christchurch	Administration assistant	Ai	1992-1994	1,800	2,500

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
					\$	\$
Kilkelly, Donna Patricia	Greymouth	Sales assistant	Aiv	1992,1993	14,069	-
Kirkwood, Michael John	Westport	Unemployed (previously taxi driver)	Dii	1994,1995	1,488	310
LeBrun, Janice Marie	Kaiata	Restaurateur	Dii	1995,1996	5,192	580
LeBrun, Peter Nigel	Kaiata	Restaurateur	Dii	1995,1996	5,192	580

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
					\$	\$
O'Shea, James Edward (in relation to Shirley Deborah and James Edward O'Shea partnership)	Methven	Builder	Dii	1995,1996	3,840	575

* 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

SOUTH 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
					\$	\$
O'Shea, Shirley Deborah (in relation to Shirley Deborah and James Edward O'Shea partnership)	Methven	Builder	Dii	1995,1996	3,840	575

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
					\$	\$
Adamson, John William	Caversham	Construction	Dii	1996	3,700	910
Auto Spark Limited	South Dunedin	Motor vehicle electrical engineers	Dii	1995	4,283	2,090
Bredon House Limited	Queenstown	Retailer of sports apparel	Dii	1995	782	380
Curtis, Andrew Southwell	Dunedin	Cafe proprietor	Dii	1996	2,111	510
Gortons Sawdoctoring Services Limited (in liquidation)	Milton	Sawdoctor and consultant	Dii	1996	976	230
Hardman, Richard Edward Joseph	Mornington	Taxi driver	Cii	1995	4,463	3,330
Hardman, Richard Edward Joseph	Mornington	Taxi driver	Dii	1995	4,952	3,690
Hardman, Richard Edward Joseph	Mornington	Taxi driver	Dii	1995,1996	1,534	1,140
Houston, Guy Douglas	Seacliff	Carpenter	Bi	1994	750	375
McIntosh, Andrew Stewart Graeme	Queenstown	Tourist coach operator	Dii	1995,1996	3,990	998
O'Connor, Kevin John	Dunedin Central	Cake kitchen and lunch bar owner	Dii	1996	1,463	340
Ralph Green Home Maintenance and Renovations Limited	South Dunedin	Home maintenance and renovations	Dii	1996	13,838	10,350
Richardson Electric Limited	Dunedin Central	Electrical installations and repairs	Dii	1995	686	500
Skinner, Karen Jocelyn	Queenstown	Courier	Dii	1995,1996	1,648	780
Warburton, Kenneth Alexander (in relation to Warburton Architects Limited)	Waverley	Architect	Dii	1996	18,305	4,550
Wright, Glen John	Alexandra	Gib stopper	Dii	1995,1996	5,146	1,250

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
					\$	\$
Cosgrove, Allan Shaun (in partnership with Paula Jean Cosgrove trading as Pop In Takeaway)	Te Anau	Restaurant	Dii	1995,1996	11,511	2,877
Advance Homes Limited	Invercargill	Builders	Dii	1995,1996	12,044	3,011
Davies, Joseph Emrys	Invercargill	Concreting services	Dii	1996	1,118	559
Dowling, Patricia Lisa	Invercargill	Hairdresser	Dii	1995	5,308	1,327

* 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
					\$	\$
Leckie, Marena Jean (in partnership with Jean Lauriana Leckie trading as Three Rivers Caterers 1993)	Wyndham	Restaurant	Dii	1995,1996	2,507	626
Sluyter, Barbara Ann	Invercargill	Canvas manufacturer	Dii	1995,1996	14,325	14,325
Spinnash Limited	Gore	Clothing retailer	Dii	1995,1996	960	480

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 the Tax Administration Act 1994:

- (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:

- (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 of 206 (1) (a) of the Tax Administration Act 1994:

- (i) failing to make tax deductions from source deduction payments;

OR section 206 (1) (b) 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.

RESIDENT WITHHOLDING TAX

(E) Persons convicted

under section 208 (1) (a) of the Tax Administration Act 1994 of:

- (i) failing to make resident withholding tax deductions from resident withholding income;

OR section 208 (1) (b) of:

- (ii) having made such deductions, have failed to account for them to the Commissioner of Inland Revenue

OR section of 199 (1) (g):

- (iii) aiding, abetting or inciting another person to commit an offence against the aforementioned section;

AND charged penal tax (if any) under section 196 of the Tax Administration Act 1994.

(F) Persons, other than those who have been convicted as listed under paragraph (E), who have been charged with penal tax

under section 196 of the Tax Administration Act 1994 for:

- (i) failing to make resident withholding tax deductions from resident withholding income; 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 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.



