



New Zealand Gazette

OF THURSDAY, 29 JANUARY 1998

WELLINGTON: MONDAY, 2 FEBRUARY 1998 — ISSUE NO. 21

NAMES OF TAX EVADERS

INTRODUCTION

As Commissioner of Inland Revenue I am obliged under section 146 of the Tax Administration Act 1994 (previously 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 12 months ended 30 June 1997. 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 23rd day of December 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	19	248,089	183,504
	Ki	10	37,875	27,067
Failure to Deduct or Account for: PAYE	Cii	22	364,941	123,694
Aiding, Abetting or Inciting the Making of False Returns: Tax Administration Act 1994 Goods and Services Tax Act 1985	Aiv	1	9,011	0
	Kv	3	3,491	0
Aiding, Abetting or Inciting the Failure to Deduct/Account for: PAYE	Ciii	3	25,543	15,789

SUMMARY OF PENALTY ACTION

Prosecution action		58	688,950	350,054
Penal tax—other than prosecution		226	3,622,432	1,113,427
Voluntary disclosures		2	13,460	3,350
TOTALS		286	4,324,842	1,466,831

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
					\$	\$
Cumming, Norma May	Kawakawa	Amusement machines operator	Bi	1983-1986	28,735	43,090
Davis (Jnr), Johnson	Kawakawa	Labour only builder	Li	3/Jun88-Dec95	15,530	15,520
Davis (Jnr), Johnson	Kawakawa	Labour only builder	Bi	1989-1995	27,487	22,040
Fontaine Enterprises Limited (in liquidation)	Paihia	Restaurant and cafe proprietor	Dii	1996	11,757	8,800
Knapping, Desmond Wayne and Louise	Kaikohe	Clothing retailers	Li	2/Jan1995	1,250	1,875
Otene, Ringi Marie	Kaitaia	Office manager	Dii	1997	5,502	4,125

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
					\$	\$
Adams, Kenneth McCrae (in relation to McCrae Holdings Limited)	Orewa	Company director	Dii	1996	2,781	695
Adstra Industries Limited	Mount Wellington	Tyre retailer	Di	1994,1995	66,070	38,218
Aluminium International Corporation (NZ) Limited	Henderson	Manufacture of aluminium joinery	Dii	1995-1996	27,933	6,965
Body Gold Limited	Auckland	Fitness centre	Dii	1995-1996	4,053	975
Botica, Larry John	Point Chevalier	Real estate agent	Lii	3/Sep93-Sep94	7,872	11,790
Brokers D.M. Limited	Swanson	Insurance broker	Liii	1/Aug94, Sep94, Oct94	3,294	5,132
Campbell, Taonui Murray James (in relation to Kokako Consultancy Limited)	Papatoetoe	Company director	Dii	1995	1,078	269
Coleman, Peter Martin (in relation to Dale and Fyfe Investments Limited)	Devonport	Company director	Dii	1996	6,877	5,150
Culpin, Andrew Robin	West Harbour (formerly New Lynn)	Car restorer	Dii	1992-1993	25,094	6,270
Dingle, Delwyn Alys	Te Atatu	Plumbing and pool supplies	Dii	1996	2,058	250
Dingle, Tony Nigel	Te Atatu	Plumbing and pool supplies	Dii	1996	2,058	250
Driver, James Torrance	Hibiscus Coast	Semi retired accountant	Bi	1992-1994	4,846	4,845
Dunstan, Jeffrey Wayne	Manukau	Courier	Dii	1995-1996	4,019	985
Ervine, George Albert	Otahuhu	Panelbeater/spray painter	Bi	1992-1994	14,453	14,430
Fables Trading Company Limited	Remuera	Wholesaler floor coverings	Dii	1996	5,202	1,290

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

i.e. 1 = 1 month
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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
					\$	\$
Fitzgerald, Peter John	Freemans Bay	Builder	Dii	1996	7,922	1,965
Fleming Industries Limited	Pakuranga	Vehicle assembly	Dii	1996	11,023	2,740
Fowler, Kevin Howard	Papatoetoe	Bus driver (formerly courier driver)	Li	2/Sep87- Mar91	13,918	10,405
Grenform Investments Limited (in liquidation)	Kelston	Restaurateur	Dii	1996	14,945	3,715
Hill, Nigel Anthony	Maratai	Engineer/ electroplater	Lii	2/Feb94- Feb95	5,901	5,855
Holt, Carol Ann	Howick	Knitwear manufacturer	Dii	1996	8,526	6,380
Horticultural Handling (N.Z.) Limited (in liquidation)	Mangere	Flower freight forwarding	Dii	1996	26,922	6,715
Hunua Plant and Machinery Limited (in liquidation)	Papakura	Plant and machinery repairs	Dii	1996	26,018	6,490
J & E Forsyth Spraypainters Limited	Mt Albert	Spraypainting	Dii	1995,1996	27,558	6,865
John Peebles Associates Limited	Auckland	Business management services	Dii	1996	43,853	10,963
Kokako Consultants Limited	Otahuhu	Educational consultants	Dii	1995	1,078	269
Leonard, Roderick Charles	Howick	Real estate agent	Ki	3/Sep93- Sep94	1,125	1,125
McCarten, Gordon (in relation to McKeevers Transport Limited in receivership)	Onehunga	Company director	Dii	1996	3,933	4,895
McGarry, Daniel Cavan James (in partnership with Michael Patrick Montgomery)	Waikowhai	Painting and decorating	Dii	1996	9,580	2,395
Montgomery, Michael Patrick (in partnership with Daniel Cavan James McGarry)	Pukekohe	Painting and decorating	Dii	1996	9,580	2,395
Ntreh, Emmanuel	Grey Lynn	Accountant	Dii	1997	4,525	1,130
Pop Culture Limited	Auckland	Stationery retailer	Dii	1996-1997	1,748	436
Robbins B.J. Electrical Services Limited	Mount Eden	Electricians	Dii	1996	12,778	3,200
Sami, Mun	Panmure	Cabinetmaker	Bi	1991-1992	1,661	2,485
Security Management Group Limited	Mt Eden	Security management	Dii	1996-1997	11,399	1,137
Stowers, Sanita	Avondale	Nurse aid	Ai	1987-1994	20,813	31,200
Sula, Tufa	Otara	Unemployed (former machinist)	Bi	1994	1,457	2,185
Tagaloa, Lamailegalu	Mangere	Unemployed	Ai	1991-1994	3,479	5,080
Taukolo, Anaseini	Glenfield	Nurse aid	Bi	1991-1994	7,196	10,785
Tausinga, Etina	Mangere	Beneficiary (former nurse)	Bi	1993	1,421	1,000
The Handknit Gallery Limited	Grafton	Clothing retailing	Dii	1996	3,280	810
Thompson, Warren Trevor	Mangere Bridge	Motor Mechanic	Li	3/Sep93- Mar95	13,376	20,050

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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
					\$	\$
Timbs, Jennifer Raewyn	Herne Bay	Sales representative (formerly unemployed)	Bi	1993-1995	25,201	6,725
Toi, Sharon Marjorie	Glen Innes	Student/Beneficiary	Ai	1994	932	1,395
Tomas, Lorraine	Remuera	Clothing retailer	Bi	1989-1994	4,113	4,100
Vaerua, Teupoko	Otara	Unemployed	Aii	1993-1994	12,260	18,385
Young, Glen Maxwell	Ranui	Trust management	Dii	1995, 1996	30,685	7,669
Yukich, Berto	Manurewa	Export clerk/process worker	Ai	1993	2,000	0

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
					\$	\$
Carroll, Gregory Lewis (bankrupt)	Taupo	Nurseryman	Dii	1996	5,181	1,260
Hausman, Elizabeth Wendy (bankrupt) (in partnership with Steven Craig Hausman)	Tokoroa	Painter & decorator	Dii	1996,1997	17,714	6,000
Hausman, Steven Craig (bankrupt) (in partnership with Elizabeth Wendy Hausman)	Tokoroa	Painter & decorator	Dii	1996,1997	17,714	6,000
Jackson, Gary Reginald (in relation to Premier Conversions Limited)	Rotorua	Company director	Dii	1996	17,910	3,700
Leach, Kirsten Monique	Taupo (formerly Whakatane)	Veterinarian	Dii	1995,1996	1,338	330
Premier Conversions Limited	Rotorua	Truck reconstructing	Dii	1996	17,910	3,700
Rees, Jonathan	Rotorua	Supervisor (former beneficiary)	Liii	2/Jan95, Sep95	16,223	24,000

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
					\$	\$
Abraham Dairy Limited	Edgecumbe	Dairy	Dii	1996	1,392	170
Abraham, Gary John (in relation to Abraham Dairy Limited)	Edgecumbe	Company director	Dii	1996	1,392	170
Akers, Logan James	Tauranga	Sporting goods retailer	Dii	1996	1,824	730
Akers, Logan James	Tauranga	Sporting goods retailer	Dii	1996,1997	3,327	1,435

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					\$	\$
Akers, Logan James	Tauranga	Sporting goods retailer	Dii	1993-1995	6,337	1,545
Anderson, Jason Nicholas	Tauranga	Roofing contractor	Dii	1996	3,758	1,125
Barnett, Stephen Arthur George	Tauranga	Builder/pipe systems installer	Dii	1995,1996	3,839	910
Bartlett, Jacqueline Mary (in partnership with John Lloyd Bartlett trading as The Royal Hotel)	Papamoa (formerly Opotiki)	Hotelier	Dii	1996,1997	7,560	1,000
Bartlett, Jacqueline Mary Rose (in partnership with John Lloyd Bartlett)	Opotiki	Hotel proprietor	Dii	1995,1996	8,552	1,027
Bartlett, John Lloyd (in partnership with Jacqueline Mary Bartlett trading as The Royal Hotel)	Opotiki	Hotelier	Dii	6/1996, 3/1997	7,560	1,000
Bartlett, John Lloyd (in partnership with Jacqueline Mary Rose Bartlett)	Opotiki	Hotel proprietor	Dii	1995,1996	8,552	1,027
Bell, Glennis Anne (in partnership with Douglas John Lyle, trading as Mount Indoor Motor Sports)	Mount Maunganui	Indoor motor sport promoter	Dii	1995,1996	4,584	1,145
Blake, Richard Anthony (in relation to Synergy Group NZ Limited (in liquidation))	Tauranga (formerly Hamilton)	Salesman [formerly company director]	Dii	1997	2,987	370
Blythe, Jason Peter	Brisbane, Australia (formerly Tauranga)	Concrete contractor	Li	2/Aug1995, 1/1995	1,062	1,550
Carruthers, Graeme Barry	Opotiki	Retail company manager	Ai	1985-1990	29,187	20,000
Davidson, Anita Dawn	Victoria, Australia (formerly Tauranga)	Taxation consultant	Bi	1992,1993	50,820	25,000
Davidson, Anita Dawn	Victoria, Australia (formerly Tauranga)	Taxation consultant	Liii	2/Nov91, Mar92,Jan93, May93,Jul93, Mar94	72,477	73,000
Doug Reddish Motors Limited	Tauranga	Motor vehicle dealing	Dii	1996	15,430	1,925
Fielding, Ronald Harry (in relation to Whakatane Taxis Limited)	Whakatane	Company director	Ciii	1995,1996	15,789	3,945
G. & R. Fisher Limited	Mount Maunganui	Texture application/ plastering	Dii	1996	1,664	215
Fisher, Ross Graham (in relation to G and R Fisher Limited)	Mount Maunganui	Company director	Dii	1996	1,664	215
Gibson, Andrew Harold (in partnership with Margaret Jane Gibson)	Tauranga	Portable sawmill operator	Dii	1996	4,296	1,072
Gibson, Margaret Jane (in partnership with Andrew Harold Gibson)	Tauranga	Portable sawmill operator	Dii	1996	4,296	1,072
Grainger, Anthony Richard	Tauranga	Commission agent	Ai	1991-1993	4,943	5,540
Hand, John Patrick	Tauranga	Painter/paperhanger	Bi	1986-1994	84,675	94,500
Hyde, Brian John (in relation to Total Transmissions Limited)	Tauranga	Company director	Dii	1996,1997	57,109	7,135
Jones, Desmond Thomas (in partnership with Margaret Anne Jones, trading as Whakatane Garden Supplies)	Whakatane	Garden supplies retailer	Dii	1995,1996	5,257	655

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					\$	\$
Jones, Margaret Anne (in partnership with Desmond Thomas Jones, trading as Whakatane Garden Supplies)	Whakatane	Garden supplies retailer	Dii	1995,1996	5,257	655
Kendrick, Roy Charles	Tauranga	Logging contractor	Dii	1995,1996	8,866	1,335
Kukowski Enterprises Limited	Te Puke	Automotive fuel retailing	Dii	1995,1996	10,676	2,665
Laws, Francis William (in partnership with Linley Briar Laws, trading as Laws Contracting)	Whakatane	Agricultural machinery servicer	Dii	1995,1996	606	150
Laws, Linley Briar (in partnership with Francis William Laws trading as Laws Contracting)	Whakatane	Agricultural machinery servicer	Dii	1995,1996	606	150
Mason, Peter Claude (in relation to Starsong Holdings Limited)	Te Puke	Company director	Dii	1996	3,078	380
Masters, Jennifer Susan	Bowentown	Hairdressing salon proprietor	Dii	1996,1997	3,848	1,055
Murphy, Kevin John (in relation to New Zealand Granulated Bark Supplies Limited)	Te Puke	Company director	Dii	1996	7,638	1,910
New Zealand Granulated Bark Supplies Limited	Tauranga	Metal & mineral wholesaling	Dii	1996	7,638	1,070
Osmond, Georgina Travencore	Mount Maunganui	Curtain maker	Dii	1996,1997	4,142	1,460
Osmond, Georgina Travencore	Mount Maunganui	Curtain maker	Dii	1996	1,019	255
Read Truck Painters Limited (in liquidation)	Mount Maunganui	Truck repairs	Dii	1996,1997	26,098	3,267
Read, Anne Charlotte (in relation to Read Truck Painters Limited (in liquidation))	Mount Maunganui	Company director	Dii	1996,1997	26,098	1,633
Read, William Arthur (in relation to Read Truck Painters Limited (in liquidation))	Mount Maunganui	Company director	Dii	1996,1997	26,098	1,633
Reddish, Marilyn Fay (in relation to Doug Reddish Motors Limited)	Tauranga	Company director	Dii	1996	15,430	1,925
Robinson Earthmovers Limited	Whakatane	Earthmoving	Dii	1996,1997	17,649	2,205
Robinson, Colleen Mary (in relation to Robinson Earthmovers Limited)	Whakatane	Company director	Dii	1996,1997	17,649	2,205
Sandison, James William	Tauranga	Saddlery retailer	Dii	1995,1996	3,311	800
Smith, Leon David	Tauranga	Cafe proprietor	Cii	1995,1996	7,361	5,450
Starsong Holdings Limited	Te Puke	Landscape gardening	Dii	1996	3,078	380
Stylewood Limited	Mount Maunganui	Wood product manufacturing	Dii	1996	4,289	890
Stylewood Limited (in liquidation)	Mount Maunganui	Corporate gift & souvenir makers	Dii	1996,1997	23,413	4,451
Synergy Group NZ Limited (in liquidation)	Tauranga (formerly Hamilton)	Computer wholesaling	Dii	1997	2,987	370
Tipene-Leach, David Collins	Ruatoki	Medical practitioner	Dii	1996	936	235
Total Transmissions Limited	Mount Maunganui	Trailer manufacturing	Dii	1996,1997	57,109	7,135

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					\$	\$
Tukaki, Greg Takiari (in partnership with Te Rina Sewell trading as Bulldog Logging)	Tauranga	Logging contractor	Dii	1996	9,686	2,420
Tukaki, Greg Takiari (in partnership with Te Rina Sewell trading as Bulldog Logging)	Tauranga	Logging contractor	Dii	1996	5,340	1,335
Tunui, Julian (trading as Tunui Catering)	Whakatane	Caterer	Dii	1996	1,629	410
Wairaka Kokiri Access Committee	Whakatane	Educational training	Dii	1995,1996	5,654	1,415
Warr, Nancy Aileen (in relation to Peter Edward Warr)	Tauranga	Builder	Ciii	1996	592	150
Warr, Peter Edward	Tauranga	Builder	Dii	1996	592	150
Whakatane Taxis Limited	Whakatane	Passenger transport services	Cii	1995,1996	15,789	8,575
Whare Whakanga Society	Tauranga	Community services	Dii	1996	5,924	1,480
Zajonskowski, Dean Karl (in relation to Stylewood Limited (in liquidation))	Mount Maunganui	Company director	Dii	1996,1997	23,413	4,451
Zajonskowski, Dean Karl (in relation to Stylewood Limited)	Mount Maunganui	Company director	Dii	1996	4,289	750
Zajonskowski, Theresa Mary (in relation to Stylewood Limited (in liquidation))	Mount Maunganui	Company director	Dii	1996,1997	23,413	4,451

WAIKATO

Locality includes: Hamilton, Te Aroha, Paeroa, Te Awamutu, Raglan, Waikato, Hauraki Plains, Piako, Matamata, Waipa, Otorohanga, Waitomo, Taumarunui, Thames, Coromandel, Ohinewai

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Agricultural Machinery Marketing Limited	Te Awamutu	Machinery & equipment marketing	Dii	1997	5,168	640
Amalgamated Contractors Limited	Miranda	Building contracting (interior fixing)	Dii	1997	11,936	1,190
Anslow, John	Whangamata	Silviculturist	Dii	1996,1997	24,466	6,115
Bange, Devinder Kaur	Rotokauri	Laboratory assistant	Ai	1990,1992-1994	1,445	2,035
Bange, Madan Jeet Singh	Rotokauri	Bank officer	Ai	1989,1990,1992-1994	1,362	2,775
Barbour, Howard Samuel	Matamata	Dairy farmer	Ai	1994	4,503	6,750
Barbour, Howard Samuel & Anne Hillary (in partnership)	Matamata	Dairy farmers	Ki	3/Jun94	625	900
Barrie, Marelyn	Chedworth Park	Nurse/private investigator/security advisor	Dii	1996	3,812	920

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					\$	\$
Blake, Richard Anthony (in relation to Synergy Group NZ Limited (in liquidation))	Tauranga (formerly Hamilton)	Salesman (formerly company director)	Dii	1996,1997	8,699	1,080
Braman Holdings Limited	Hamilton North	Motel	Bi	1993,1994	1,171	1,350
Braman Holdings Limited	Hamilton North	Motel	Li	2/Mar92, Mar93,Mar94	561	700
Brennan, Martin Patrick	Ngaruawahia	Roofing contractor	Dii	1996,1997	3,934	940
Brewer, Tessa Jane	Taumarunui	Hairdresser	Dii	1997	2,623	655
Brian Boru Hotel Limited	Thames	Licensed hotel	Dii	1996	5,459	1,350
Burt, Roger Malcolm	Te Kuiti	Joiner	Cii	1996,1997	2,051	260
Byles, David (in partnership with Dianne Pamela Byles, trading as Kingfisher Restaurant)	Whitianga	Restaurant proprietor	Cii	1995,1996	3,834	1,200
Byles, Dianne Pamela (in partnership with David Byles, trading as Kingfisher Restaurant)	Whitianga	Restaurant proprietor	Cii	1995,1996	3,834	1,200
C Design Communications Limited	Hamilton Central	Commercial art/graphic design	Dii	1996	22,415	5,570
Carey, Jennifer Beth (in relation to Cdesign Communications Limited)	St Andrews	Company director	Dii	1997	4,547	570
Carey, Richard Grant (in relation to Cdesign Communications Limited)	St Andrews	Company director	Dii	1997	4,547	570
Cdesign Communications Limited	Hamilton North	Commercial art & display services	Dii	1997	4,547	1,140
Chandler, Phillip David Bruce	Hillcrest	Gib board fixer	Dii	1997	3,461	850
V.N.Chapman Limited	Te Rapa	Building & gibstopping	Dii	1996,1997	37,754	9,420
City Freight Limited	Te Rapa	Freight contracting	Dii	1996	68,378	16,750
Cropp, Mervyn Charles	Whangamata	Caterer	Dii	1996,1997	2,210	880
Cropp, Mervyn Charles	Whangamata	Caterer	Dii	1995,1996	1,699	425
Cropp, Mervyn Charles	Whangamata	Caterer	Dii	1993,1994,1995	4,774	1,130
Dalzell, Geoffrey Philip	Thames	Chartered secretary	Dii	1997	3,767	930
Dixon, Gail Freta (in partnership with Ralph Desmond Dixon)	Whangamata	Logging contractor	Dii	1991-1993	125,302	18,795
Edwards, Joseph Robert	Pokeno	Agriculture & livestock production	Di	1994,1995	105,083	37,541
Findlay Enterprises Limited	Hillcrest	Farm consulting	Dii	1996	2,212	1,080
Findlay, Helen Elizabeth (in relation to Findlay Enterprises Limited)	Hillcrest	Company secretary/director	Dii	1996	2,212	540
Findlay, James Thomas (in relation to Findlay Enterprises Limited)	Hillcrest	Company director	Dii	1996	2,212	540
Garrett, Jean Meldrum	Waihi	Gift shop retailer	Bi	1993,1994	1,002	450
Gordon, Carl Brabazon (in relation to Houseworks (NZ) Limited)	Te Rapa	Company director	Dii	1997	19,620	2,450
Gordon-Glassford, Thomas Max (in relation to Agricultural Machinery Marketing Limited)	Te Awamutu	Company director	Dii	1997	5,168	640
Haimona, Hineturama Stella	Pukete	Beneficiary	Bi	1994	1,152	500
Hancock, Ross Keith	Paeroa	Farmer	Li	2/Nov92- Nov94,Mar95, May95	9,741	9,800

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					\$	\$
Hotene, Paddy	Brisbane (formerly Morrinsville)	Horticultural labour organiser	Ci	1994,1995	61,809	30,900
Houseworks (NZ) Limited	Te Rapa	General wholesaling	Dii	1997	19,620	2,450
John F Jones Real Estate Limited	Matamata	Real estate agency	Dii	1997	53,574	13,390
King Country Mining Limited	Taumarunui	Industrial machinery & equipment manufacturing	Dii	1997	5,009	1,510
Kumar, Ashok (in relation to Manohan Aluminium and Glass (NZ) Limited)	Forest Lake	Company manager	Dii	1996,1997	8,937	3,550
Liddington, Robert Louis Herbert (in partnership with Jennifer Anne Comer, trading as Cambridge Logging)	Nawton	Logging contractor	Dii	1994-1997	14,251	3,505
Lindsay, Richard John	Whitiora	Real estate agent	Dii	1997	975	300
Lindsay, Richard John	Whitiora	Real estate agent	Dii	1997	585	585
Macassey, John Ernest Livingston	Thames	Cannabis grower/Potter	Bi	1991-1994	22,902	17,174
MacDonald, Ewen Roderick	Ngaruawahia	Shearer	Dii	1996,1997	29,772	7,300
Manohan Aluminium and Glass (NZ) Limited	Te Rapa	Aluminium joinery	Dii	1996,1997	8,937	3,550
Marsh, Rodney Lloyd (in partnership with Vicki Elizabeth Marsh trading as Marsh's Paint & Panel Shop)	Pukete (formerly Chedworth Park)	Car painter	Dii	1996	3,181	380
Marsh, Vicki Elizabeth (in partnership with Rodney Lloyd Marsh trading as Marsh's Panel and Paint Shop)	Pukete (formerly Chedworth Park)	Car painter	Dii	1996	3,181	380
Moran, Ian Patrick	Maeroa	Builder	Li	3/Sep93- Sep94	4,468	2,100
Neil Clarkin Installations (1991) Limited	Frankton	Domestic & commercial floor covering	Dii	1996,1997	33,275	3,325
Objective Marketing Limited	Claudelands	Business coaching	Dii	1996,1997	2,832	700
Rawhiti Lodge Limited	Huntly	Rest home	Dii	1996	28,679	7,150
Richardson, James Benjamin (in relation to King Country Mining Limited)	Taumarunui	Company manager	Dii	1997	5,009	500
Roberts, David John (in relation to City Freight Limited)	Chedworth Park	Company director	Dii	1996	68,378	8,350
Rusling, Christopher George (in partnership with Colin John Rusling)	Te Kuiti	Sawmiller	Dii	1997	4,070	1,005
Rusling, Colin John (in partnership with Christopher George Rusling)	Te Kuiti	Sawmiller	Dii	1997	4,070	1,005
Ryan, Anthony (in relation to Neil Clarkin Installations (1991) Limited)	Hamilton East	Company director	Dii	1996,1997	33,275	3,325
Sarjant's Transport Limited	Paeroa	Freight transporting	Dii	1996	17,356	760
Semple, Robert Kenneth	Morrinsville	Truck driver	Dii	1997	1,870	460
Shearer, Kevin Neil (in relation to City Freight Limited)	Beerescourt	Company director	Dii	1996	68,378	8,350

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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
					\$	\$
Sionetali, Anthony John (in partnership with Deborah May Sionetali trading as Tony's Quality Kitchens)	Nawton	Kitchen manufacturer	Dii	1996	6,993	725
Sionetali, Deborah May (in partnership with Anthony John Sionetali trading as Tony's Quality Kitchens)	Nawton	Kitchen manufacturer	Dii	1996	6,993	725
Smith, Gwenda Lorraine (in relation to Rawhiti Lodge Limited)	Huntly	Company director	Dii	1996	28,679	3,550
Stevens, Garrick Charles (in relation to Sarjant's Transport Limited.)	Cambridge	Company director	Dii	1996	17,356	760
Sullivan, Rhys Aaron (in partnership with Aaron Newton Wheeler trading as Golds Gymnasium)	Horsham Downs	Gymnasium operator	Dii	1996	4,648	1,150
Synergy Group NZ Limited (in liquidation)	Tauranga (formerly Hamilton)	Computer wholesaling	Dii	1996,1997	8,699	1,080
Thompson, Marie Joan	Bennydale	Shop assistant	Bi	1995	4,895	1,000
Timberworld Waikato Limited	Huntly	Timber wholesaling	Dii	1996	9,841	2,450
Torstonson, Norman Charles	Putaruru	Engineering contractor	Ki	3/Sep95	1,875	2,810
Udy Sawmills Limited	Ohinewai	Sawmilling	Dii	1997	35,658	8,870
Udy Sawmills Limited	Ohinewai	Sawmilling	Dii	1996	41,017	5,025
Udy, Stanley Norman (in relation to Timberworld Waikato Limited)	Huntly	Company director	Dii	1996	9,841	2,450
Udy, Stanley Norman (in relation to Udy Sawmills Limited)	Huntly	Company director	Dii	1996	41,017	5,025
Udy, Stanley Norman (in relation to Udy Sawmills Limited)	Huntly	Company director	Dii	1997	35,658	8,870
Viking Windows Limited	Frankton	Aluminium joinery manufacturing	Dii	1996	10,629	2,600
Wallace, Mark William (trading as Waikato Interior Plasterers)	Nawton	Plasterer	Dii	1996,1997	2,858	710
R.M.Webb Limited	Cambridge	Agricultural machinery manufacturing	Dii	1995-1997	72,761	18,155
Wheeler, Aaron Newton (in partnership with Rhys Aaron Sullivan trading as Golds Gymnasium)	Hamilton East	Gymnasium operator	Dii	1996	4,648	1,150
Young, James Cedrick	Pukete	Takeaway bar operator	Dii	1997	1,193	270

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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
					\$	\$
Robinson, Pauline Vienna (in partnership with Teri Edward Robinson)	Te Karaka	Dairy proprietor	Dii	1995,1996	13,472	1,685
Robinson, Teri Edward (in partnership with Pauline Vienna Robinson)	Te Karaka	Dairy proprietor	Dii	1995,1996	13,472	1,685
Robinson, Pauline Vienna (in partnership with Teri Edward Robinson)	Te Karaka	Dairy proprietor	Dii	1997	6,235	1,560
Robinson, Teri Edward (in partnership with Pauline Vienna Robinson)	Te Karaka	Dairy proprietor	Dii	1997	6,235	1,560
Welch, Rodney Hugh (bankrupt)	Gisborne	Forestry contractor	Ai	1990-1994	64,967	16,000
Welch, Rodney Hugh (bankrupt) (in partnership with Neville Welch trading as N and R Contractors)	Gisborne	Squash picker	Lii	2/Mar95	18,811	4,700
Welch, Rodney Hugh (bankrupt) (in partnership with Neville Welch trading as N and R Contractors)	Gisborne	Squash picker	Cii	1995	35,835	8,950
Welch, Rodney Hugh (bankrupt) (trading as Rodney Welch and Co. East Coast Silviculture)	Gisborne	Forestry contractor	Di	1995	63,719	15,750
Welch, Rodney Hugh (bankrupt) (trading as Rodney Welch and Co. East Coast Silviculture)	Gisborne	Forestry contractor	Ci	1995	11,016	2,750
Welch, Rodney Hugh (bankrupt) (trading as Rodney Welch and Co. East Coast Silviculture)	Gisborne	Forestry contractor	Lii	3/Apr90, Apr91, Apr92, Apr93, Oct93, Oct94 2/Dec94- Feb95	48,963	12,235
Welch, Rodney Hugh (bankrupt) (trading as Rodney Welch and Co. East Coast Silviculture)	Gisborne	Forestry contractor	Ki	3/Oct 1990, Oct 1991, Oct 1992, Apr 1994	12,049	3,015

MANAWATU

Locality includes: Palmerston North, Feilding, Levin, KIWITEA, Pohanginga, 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
					\$	\$
Addis, Betty Halsted (bankrupt) (in partnership with Rowland William Addis)	Palmerston North	Baker	Cii		9,429	
Addis, Rowland William (bankrupt) (in partnership with Betty Halsted Addis)	Palmerston North	Baker	Cii		9,429	
Jarrett, Kathryn Sonya	Palmerston North	Financial adviser	Cii	1993-1995	19,510	4,320

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MANAWATU—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
					\$	\$
Stockwell, Ridley Noel Hunter	Foxton (formerly Palmerston North)	Accountant	Cii	1992-1995	8,998	6,620
Stockwell, Ridley Noel Hunter	Foxton (formerly Palmerston North)	Accountant	Aiii	1989-1991	1,174	1,140

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
					\$	\$
Cresswell, Neil Andrew	Pahiatua	Contract sprayer/Loader driver	Ki	3/Dec92, Jun93,Dec93, Jun94	990	730
Cresswell, Neil Andrew	Pahiatua	Contract sprayer/Loader Driver	Ai	1991-1993	1,116	825

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
					\$	\$
Adams' Auto Court Limited	Stratford	Car sales, mechanical repairs	Dii	1996,1997	3,857	960
Adams' Auto Court Limited	Stratford	Car sales, mechanical repairs	Dii	1996	5,064	1,265
Adams, Roger John (in relation to Adams' Auto Court Limited)	Stratford	Manager	Dii	1996,1997	3,857	960
Bloor, Ronald Charles	New Plymouth	Tour owner/operator & cleaner	Dii	1997	1,282	320
Hansman, Antonius Johannes	New Plymouth	Retired/cleaner/ plant salesperson	Ai	1987-1993	6,244	3,000
Kemsley Contracting Limited (trading as Oakura Fish Shop)	New Plymouth	Fish & chip shop	Dii	1997	2,494	620
Leaf, Stewart Leslie (in partnership with Jean Myra Leaf)	Bell Block	Roofing contractor & martial arts instructor	Dii	1995	1,579	375
Marsh, Gary Donald (in partnership with Sheryll Anne Winifred Marsh)	Inglewood	Farmer & courier	Dii	1996,1997	7,176	3,582

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TARANAKI—continued

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or Estimated Amount of Tax Involved	Amount of Penal Tax Imposed
					\$	\$
Marsh, Sheryll Anne Winifred (in partnership with Gary Donald Marsh)	Inglewood	Farmer & courier	Dii	1996,1997	7,176	3,582
Marshall Cartage Limited	Waitara	Transport & cartage	Dii	1997	5,054	1,265
Self's Nurseries Limited	Manaia	Plant nursery	Dii	1996	1,715	430
Stachurski Motors Limited	New Plymouth	Motor vehicle dealing	Ai	1986,1988	9,011	5,700
Stachurski Motors Limited	New Plymouth	Motor vehicle dealing	Ki	2/Feb87, Oct87, Feb88, Oct88, Dec89	3,491	1,473
Stachurski, Roger Gerald (in relation to Stachurski Motors Limited)	New Plymouth	Company director	Aiv	1986,1988	9,011	
Stachurski, Roger Gerald (in relation to Stachurski Motors Limited)	New Plymouth	Company director	Kv	2/Feb87, Apr87, Oct87, Feb88, Oct88, Dec89	3,491	
Stone, Terrence John	Hawera	Graphic designer	Bi	1993,1994	2,459	1,050
Stone, Terrence John	Hawera	Graphic designer	Li	3/Jul93- Jul94	405	350
Taranaki Farm Machinery Limited (formerly Egmont Honda Limited)	New Plymouth	Motorcycle sales & servicing	Dii	1997	3,283	820

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
					\$	\$
Barnett, Coraline Patricia (in relation to Peter Barnett Limited)	Marton	Company Director	Kv			
Barnett, Peter Owen (in relation to Peter Barnett Limited)	Marton	Builder	Kv			
Moose McGillicuddys Limited (in liquidation)	Wanganui	Bar/restaurant	Dii	1994/1995	27,609	6,900
Peter Barnett Limited	Marton	Building	Bi	1994	23,797	17,984
Peter Barnett Limited	Marton	Building	Ki	2/Jul92, Sep92, Nov92, Jan93	6,432	4,828

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
					\$	\$
Clark, Ian Noel	Wellington	Consultant	Bi	1988-1991	29,395	11,756

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WELLINGTON—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
					\$	\$
Munn, Roger Benjamin	Wellington	Accountant/landlord	Bi	1989-1991	35,145	52,716

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
					\$	\$
Christensen, Moana Jayne (in partnership with Wayne Edward Solly)	Wakefield	Firewood and logging contractor	Dii	1996	2,144	255
Croyj Holdings Limited (previously Ian Harvey Logging Limited)	Masterton (formerly Nelson)	Logging contractor	Cii	1995	11,817	1,165
Drummond, Hugh McGregor	Riwaka	Orchardist	Dii	1996	6,561	810
Drummond, Shelly Maree	Riwaka	Orchardist	Dii	1996	6,561	810
Goodman, Leonard Roger (in relation to Tasman Bay Painters (1994) Limited)	Nelson	Company director	Dii	1996	22,071	2,195
Harvey, Ian Neil (in relation to Croyj Holdings Limited, previously known as Ian Harvey Logging Limited)	Masterton (formerly Nelson)	Company director	Cii	1995	11,817	3,525
Hobbs, David John	Nelson	Insurance manager (formerly car salesman)	Bi	1985, 1986	19,620	19,620
Hocking, Tony	Nelson	Motelier	Bi	1992-1995	10,109	7,560
Hocking, Tony	Nelson	Motelier	Li	2/Mar92, Mar93, Mar94, Mar95	4,642	3,470
Hofmann, John (also known as John Hopkins)	Wakefield	Beneficiary/part-time cleaner	Ai	1990-1995	3,734	0
Hutt, Selwyn (in partnership with Sarah Kathleen Hutt)	Nelson	Hotelier	Dii	1996	8,885	880
Jones, Kay Rosemary (in relation to Bluebird Taxis (1995) Limited (in liquidation))	Richmond	Company director	Dii	1996	12,806	1,590
Jones, Murray Hartnell (in relation to Bluebird Taxis (1995) Limited (in liquidation))	Richmond	Company director	Dii	1996	12,806	1,590
Malcolm, Jennifer Anne	Nelson (formerly Hawera)	Waitress (former takeaway bar proprietor)	Li	3/Sep90-Mar93	3,031	1,400
Malcolm, Jennifer Anne	Nelson (formerly Hawera)	Waitress (former takeaway bar proprietor)	Bi	1991-1993	11,677	5,750
Nelson Lino & Floor Sanding Contractors Limited	Nelson	Floor covering services	Cii	1996	9,162	3,255
Nelson Realty Limited	Nelson	Real estate agency	Cii	1996, 1997	20,493	5,100
New Zeafish (NZ) Limited	Wellington (formerly Nelson)	Trawl fishing	Dii	1996	111,492	27,855

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NELSON—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
					\$	\$
Russ, Paul Dennis (in relation to Nelson Realty Limited)	Richmond	Company director	Cii	1996, 1997	20,493	10,220
Solly, Wayne Edward (in partnership with Moana Jayne Christensen)	Takaka	Firewood and logging contractor	Dii	1996	2,144	255
Tasman Bay Painters (1994) Limited	Nelson	Painting/plastering decorators	Dii	1996	22,071	2,195
Waters, Ashley Noel (in relation to Nelson Lino & Floor Contractors Limited)	Richmond	Company director	Ciii	1996	9,162	3,255
Wilson, Ross Murray (in partnership with Jill Maria Wilson)	Nelson (formerly New Plymouth)	Antique & used goods retailer	Dii	1997	793	200

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
					\$	\$
Ackers, Nigel Justin (in relation to Express Automotive Limited)	Spreydon, Christchurch	Company director	Dii	1996	6,202	775
Coleman, Brent Arthur	Halkett, Christchurch	Painter	Ki	2/Jul94-Jan95, Jul95-Mar96	3,825	5,690
Coleman, Brent Arthur	Halkett, Christchurch	Painter	Ai	1995	3,379	5,121
Express Automotive Limited	Linwood, Christchurch	Automotive repairs	Dii	1996	6,202	775
Harris, Peter Raymond (in partnership with Raymond John Harris)	Christchurch (formerly Dunedin)	Plasterer	Bi	1994	1,056	250
Harris, Peter Raymond (in partnership with Raymond John Harris)	Christchurch (formerly Dunedin)	Plasterer	Li	3/Apr 1994	400	100
James Simons Holdings Limited	Riccarton, Christchurch	Shuttle bus operator	Dii	1996	13,277	710
Marshall, Graeme David	Sumner, Christchurch	Milk vendor	Cii	1996	4,023	1,000
McPhedran, James Carlyle (in relation to Bredon House Limited)	Christchurch (formerly Queenstown)	Company director	Dii	1995, 1996	3,648	1,780
Rogers, Patrick Joseph (in relation to D R Yates and P J Rogers partnership)	Templeton, Christchurch	Second hand dealer	Cii	1995	7,017	1,400
Rouse, James Albert	Sumner, Christchurch	Car dealer	Ai	1993	3,894	5,841
Rouse, James Albert	Sumner, Christchurch	Car dealer	Ki	2/Apr92	1,311	1,966

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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
					\$	\$
Varty, Andrew John	Burwood, Christchurch	Owner/operator courier	Dii	1996	1,113	556
Yates, Donald Robert (in relation to D R Yates and P J Rogers partnership)	Kaiapoi	Second hand dealer	Cii	1995	7,017	1,400
Young, Craig Lawrence (in relation to Canterbury Helmets (1994) Limited)	Bishopdale, Christchurch	Company director	Cii	1995	76,598	22,600

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
					\$	\$
Ace Packaging Company Limited	Westport	Hotelier	Di	1997	1,116	558
Apanui, Richard William	Greymouth	Train driver	Bi	1993-1995	1,184	1,776
Comber, Paul Francis	Greymouth	Goldminer	Bi	1989,1990, 1994	5,745	2,575
Comber, Paul Francis	Greymouth	Goldminer	Ai	1992,1993	14,069	7,030
Cranefield, Dean James (in relationship to D J Cranefield and M D Goodall partnership trading as Trios Cafe)	Greymouth	Cafe owner	Dii	1996,1997	1,495	186
Goodall, Myra Denise (in relationship to D J Cranefield and M D Goodall in partnership trading as Trios Cafe)	Greymouth	Cafe owner	Dii	1996,1997	1,495	186
Johns, Russell Gordon	Dobson	Landscaper	Di	1993,1994	1,149	270
Toal, James (in relationship Rosemarie Toal trading as Union Hotel)	Greymouth	Hotelier	Dii	1996,1997	17,337	4,334
Toal, Rosemarie Julia (in relationship with James Toal trading as Union Hotel)	Greymouth	Hotelier	Dii	1996,1997	17,337	4,334

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
					\$	\$
McCormick, David John	Ashburton	Cannabis Grower	Bi	1986-1992, 1994	100,972	75,724

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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
					\$	\$
George, Albert David (in relation to BMC Limited [in liquidation])	Mosgiel	Company director	Dii	1996	6,555	1,600
Green, Ralph Frederick (bankrupt) (in relation to Ralph Green Home Maintenance and Renovations Limited)	Dunedin	Company director	Dii	1996	7,768	7,760
Harris, Raymond John (in partnership with Peter Raymond Harris)	Mosgiel	Plasterer	Bi	1994	1,056	250
Harris, Raymond John (in partnership with Peter Raymond Harris)	Mosgiel	Plasterer	Li	3/Apr 1994	400	100
Healey, Owen Bernard	Clyde	Electrician	Ai	1985-1991	21,253	21,220
Healey, Owen Bernard	Clyde	Electrician	Ki	2/Oct1986- Oct1991	6,152	4,530
Laing, Peter William	Dunedin	Financial services manager/landlord	Ai	1991-1993	51,758	43,992
Laing, Peter William	Dunedin	Financial services manager/landlord	Li	3/Mar 1991	16,586	14,407
Pollock, John	Opoho	Geologist	Lii	2/Mar 1994	1,966	490
Poon, Samuel	Singapore	Computer programmer	Li	2/Jul1990- Jan1993	4,150	4,140
Poon, Samuel	Singapore	Computer programmer	Bi	1991-1993	13,558	13,550

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
					\$	\$
Carmichael, John Douglas and Sandra Robyn in partnership	Opio	Farmers	Dii	1991-1996	6,389	1,597
Corkery, Carey Maree	Invercargill	Soft furnishing manufacturer	Dii	1995,1996	3,708	927
Jenkins, Marie Elizabeth (in partnership with Brian Richard Jenkins)	Invercargill	Fitness centre operator	Dii	1996,1997	4,330	1,082
Livingston, Carl Hayes (in partnership with Graeme John Morgan)	Frankton	Log sawmilling	Dii	1996	2,337	584
MacAskill, Owen Donald	Woodlands	Painter	Dii	1994,1995	4,648	2,324
McDonald, Warren James (in partnership with Bronwyn Heather McDonald)	Te Anau	Engineering/ manufacturing	Dii	1995	4,728	1,182
Morgan, Graeme John (in partnership with Carl Hayes Livingston)	Frankton	Log sawmilling	Dii	1996	2,337	584
Read, Lindsay James	Queenstown	Auto wrecker	Cii	1994,1995	7,609	3,804

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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
					\$	\$
Southland Youth Development Trust	Invercargill	Other education	Dii	1996	52,162	13,040

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.

