



New Zealand Gazette

OF THURSDAY, 23 JULY 1998

WELLINGTON: MONDAY, 27 JULY 1998 — ISSUE NO. 97

NAMES OF TAX OFFENDERS

INTRODUCTION

As Commissioner of Inland Revenue I am obliged under section 146 of the Tax Administration Act 1994 to publish the names of taxpayers who have committed certain taxation offences.

This *Gazette of Tax Offenders* is a list of all taxpayers who have been convicted of offences and/or charged penal tax or certain shortfall penalties for the six months ended 31 December 1997 or earlier periods where their names have not been previously published.

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 or shortfall penalty 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 taxpayers are included in the *Gazette*. The code number beside each taxpayer in the column "Nature of Offence" refers to those details.

Dated at Wellington this 7th day of July 1998.

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	6	444,463	473,437
Goods and Services Tax 1985	Ki	5	67,884	34,086
Failure to Deduct or Account for: PAYE	Cii	4	131,432	70,680
Aiding, Abetting or Inciting the Making of False Returns: Tax Administration Act 1994	Aiv	2	734,000	0

SUMMARY OF PENALTY ACTION

Prosecution action		17	1,377,779	578,203
Penal tax and shortfall penalties—other than prosecution		115	1,722,567	1,086,029
TOTALS		132	3,100,346	1,664,232

NORTHLAND

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Tunstall, Thomas Stewart (bankrupt)	Maramanui (formerly Waiotira)	Unemployed (former sharemilker)	Bi	1994,1995	11,902	17,851
Tunstall, Thomas Stewart (bankrupt)	Maramanui (formerly Waiotira)	Unemployed (former sharemilker)	Lii	2/Jan94- Mar95	4,224	6,330

AUCKLAND

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

Name	Address	Occupation, Description, or Taxable Activity	Nature of Offence (see appendix)	Year/s in Which Offence/s Evasion Occurred	Amount or	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Body Gold Limited	Auckland	Gymnasium	Dii	1996,1997	2,581	516
Booth Family Amusements Limited	Manurewa	Sideshow operating	Dii	1996,1997	8,905	1,684
Bread Boutique Limited	Pakuranga	Bakery	Dii	1996	1,673	333
Colmar Farms Limited	Pukekohe	Farming	Dii	1997	4,002	790
Cooke, Brian	Auckland	Engineering consultant	Li	3/Sep94- Mar97	11,704	2,926
Creative Collections Limited	Morningside	Importer	Ki	2/Jan95	44,256	0
Hayes, Te Arani Irene	Epsom	Rest home director	Dii	1996,1997	3,963	1,583
Hurst, Alton (in relation to Total Taste Partnership)	Paptoetoe	Bar & grill proprietor	Dii	1996-1997	46,372	9,260
Jorna, Andre	St. Heliers	Builder	Dii	1996	7,969	993
Kingsnorth, Roy William	Ponsonby	Massage parlour owner/landlord	Bi	1989-1994	10,658	4,261
Lehman Properties Limited	Remuera	Dentistry	Ki	3/Mar94,Mar95, Mar96	2,715	2,715
Lehman Properties Limited	Remuera	Dentistry	Ai	1994-1996	7,180	7,180
Longville, Desmond	East Tamaki	Earthmoving Contractor	Dii	1997	3,585	171
McWilliams, Karen Mary	Castor Bay	Domestic Garden Services	Li	3/Sep-Mar96	13,828	9,675
Parnell Stationery & Office Supplies Limited	Parnell	Stationery retailer	Dii	1997	214	42
Porky Park Limited	Westmere	Butcher	Dii	1996,1997	4,226	721
Pukekohe Taxis Limited	Pukekohe	Taxi service	Dii	1996,1997	4,980	1,514
Queen Street Photo & Video Limited	Auckland	Photographic imagers	Dii	1997	2,786	556
Rhodes, Richard	Bucklands Beach	Commercial Cleaner	DDiii	1998	213	319
Rickard, Colin William	Mount Eden	Company director	Ki	2/Jan95	0	0
Robbins, Brent Christopher John (in relation to Security Management Group Limited)	Mangere Bridge	Company director	DDiii	1998	8,235	4,117
Security Management Group Limited	Mount Eden	Security management services	DDiii	1998	8,238	8,235

* 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
					\$	\$
Tan, Edwin	Birkdale	Auto electrician	Li	3/Sep94- Mar95	1,229	305
Tan, Edwin	Birkdale	Auto electrician	Bi	1995	2,754	685
The Manukau Youth Body Shop Centre Trust	East Tamaki	Rehabilitation centre	Dii	1996-1997	3,883	970
Titirangi Electrical Services Limited	Titirangi	Auto electrician	Bi	1996	2,475	3,710
Titirangi Electrical Services Limited	Titirangi	Auto electrician	Li	2/Mar96	833	1,250
Van Der Velde Painting & Decorating Limited	Papatoetoe	Painters & decorators	Dii	1996-1997	2,906	726
Watertanks New Zealand Limited	Papakura	Watertank manufacture	Dii	1996-1997	60,737	12,142

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
					\$	\$
Creery, Graeme Bruce (in relation to Newmack Transport Limited)	Putaruru	Company director	Dii	1991-1994	11,215	1,370
Kick Start Investments Limited (formerly Grays Rotorua Funeral Services Limited)	Rotorua	Funeral services	Ai	1987-1991	50,818	76,227
Kick Start Investments Limited (formerly Grays Rotorua Funeral Services Limited)	Rotorua	Funeral services	Ki	2/Oct87- Aug88, Dec88- Apr91	17,426	26,140
Newmack Transport Limited	Putaruru	Road freight operations	Dii	1991-1994	11,215	1,370
Tuihana Logging Limited	Rotorua	Road freight operations	Dii	1997	9,422	2,356
Whitten, Trevor Joseph (bankrupt) (formerly trading as Fish 'n' Steak House)	Tauranga (formerly Taupo)	Carpenter (formerly restaurant owner/operator)	Ai	1993,1994	12,986	19,480
Whitten, Trevor Joseph (bankrupt) (formerly trading as Fish 'n' Steak House),	Tauranga (formerly Taupo)	Carpenter (formerly restaurateur)	Ki	2/May93/ Mar94	3,487	5,231

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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
					\$	\$
Bustard, Kevin Myles	Tauranga (formerly Katikati)	Unemployed (formerly video shop manager)	Li	2/1996	1,275	510
Bustard, Kevin Myles	Tauranga (formerly Katikati)	Unemployed (formerly video shop manager)	Bi	1996	2,111	840
Donaldson, Debbie Anne (in partnership with Kevin Morris Donaldson trading as Cortez Motor Inn)	Whakatane	Motelier	Dii	1995,1996	14,466	1,000
Donaldson, Kevin Morris (in partnership with Debbie Anne Donaldson trading as Cortez Motor Inn)	Whakatane	Motelier	Dii	1995,1996	14,466	1,810
Miller, Maxine June (in partnership with Norman Russell Miller)	Tauranga	Hairdressing salon proprietor	Dii	1995,1996	6,537	1,603
Miller, Norman Russell (in partnership with Maxine June Miller)	Tauranga	Hairdressing salon proprietor	Dii	1995,1996	6,837	687
Wilkinson, Stephen John	Tauranga	Cabinet maker	Bi	1996	3,371	1,685

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
					\$	\$
Allison, Brett Russell (in partnership with Leanne Robyn Allison)	Thames	Vehicle repairer/tow truck operator	Dii	1997	1,691	200
Allison, Leanne Robyn (in partnership with Brett Russell Allison)	Thames	Vehicle repairer/tow truck operator	Dii	1997	1,691	200
Big In Fashion Limited	Hamilton (formerly Matamata)	Sales and marketing	Lii	3/Dec96	9,980	1,996
Bish, Trevor James and Jonathan Trevor (in partnership)	Hamilton	Couriers	Liii	3/Sep95	2,722	544
Brownlee, Edward Walter	Ohinewai	Solid plasterer	Cii	1996,1997	70,194	34,980
Bruce, Adele Mary (in partnership with William Robert Bruce trading as K.B.A. Transport Partnership)	Cambridge	Freight transporter	Dii	1997	11,583	1,446
Bruce, William Robert (in partnership with Adele Mary Bruce trading as K.B.A. Transport)	Papakura (formerly Cambridge)	Beneficiary, previously freight transporter	Dii	1997	11,583	1,446
Buckle, David James (in relation to D & P Buckle Limited)	Livingston	Company director	Dii	1997	2,916	363
Buckle, Patricia Ngaire (in relation to D & P Buckle Limited)	Livingston	Company director	Dii	1997	2,916	363

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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
					\$	\$
V.N. Chapman Limited	Te Rapa	Dry wall contracting	DDiii	1998	37,000	27,750
Chapman, Victor Neville (in relation to V N Chapman Limited)	Harrowfield	Company director	DDiii	1998	37,000	27,750
Charan, Ramend Prasad (in relation to No 1 Autohaus Limited)	Hillcrest	Company director	Dii	1996,1997	22,272	16,701
Charan, Ramend Prasad (in relation to No 1 Autohaus Limited)	Hillcrest	Company director	DDiii	1998	897	673
Conrad Seymour Limited	Taumarunui	Forestry contracting	Dii	1997	6,963	1,650
Dunn, James Alexander	Cambridge	Passenger transport operator	Dii	1997	4,398	2,198
Electric Speedway Limited	Ngaruawahia	Sideshow operating	Ai	1987-1989	367,000	367,000
Electric Speedway Limited	Ngaruawahia	Sideshow operating	Bi	1984-1986	740,000	740,000
Henson, Carolyn Ellen (in partnership with Julian Doyle (Ian) Henson)	Rotokauri	Farmer	Bi	1994,1995	5,718	8,580
Henson, Julian Doyle (Ian) (in partnership with Carolyn Ellen Henson)	Rotokauri	Farmer	Bi	1994,1995	7,781	11,670
J.K. Motors Limited	Kihikihi	Service station	Dii	1997	1,904	761
Kingi, Rodney	Huntly	Housemover	Bi	1996	3,490	1,700
Len Rankin Limited	Te Kauwhata	Earthmoving contracting	Dii	1997	2,321	555
Leslie Coaches Limited	Gordonton	Long distance bus transport	Dii	1997	18,636	4,630
Mahon, John Roy (in relation to Electric Speedway Limited)	Queenwood	Company director	Aiv	1987-1989	367,000	0
Mahon, William Arthur (in relation to Electric Speedway Limited)	Chartwell	Company director	Aiv	1987-1989	367,000	0
Manohan Aluminium & Glass (NZ) Limited	Te Rapa	Metal product manufacturing	Dii	1997	10,825	2,703
McGuire, Gary Peter (in partnership with Judith Anne McGuire)	Tuakau	Vegetable grower	Dii	1997	6,065	758
McGuire, Judith Anne (in partnership with Gary Peter McGuire)	Tuakau	Vegetable grower	Dii	1997	6,065	758
Miller, Sandra Denise	Kihikihi	Dairy proprietor	Dii	1997	361	90
Murphy, Stephen Graham & Theresa Ann	Cambridge	Cattle farmers/ horticulturists	Li	2/Sep96	15,000	3,750
Nepia, Jack Haki (in partnership with Donna Lesley Verity)	Te Awamutu	Restaurateur	Dii	1997	3,414	410
No 1 Autohaus Limited	Frankton	Automotive repairing and servicing	Cii	1996,1997	22,272	16,701
No 1 Autohaus Limited	Frankton	Automotive repairing and servicing	DDiii	1998	897	673
Paterson's Auto Electric Limited	Matamata	Automotive electrical services	Dii	1997	5,699	1,425
Rawhiti Lodge Limited	Huntly	Residential care/ accommodation	Dii	1997	15,005	8,355
Robertson, Michael O'Dell	Fairfield	Builder	Dii	1997	1,778	353
Smith, Gwenda Lorraine (in relation to Rawhiti Lodge Limited)	Huntly	Company secretary	Dii	1997	15,005	8,355

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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
					\$	\$
Smith, John Russell (Senior) (in relation to Rawhiti Lodge Limited)	Huntly	Company director	Dii	1997	15,005	8,355
Thames Valley Wholesale Distributors (1981) Limited	Thames	Fruit and vegetable distributing	Dii	1996,1997	929	1,380
Udy Sawmills Limited (in liquidation)	Ohinewai	Sawmill	Cii	1997	33,646	8,380
Udy, Glenys Joan (in relation to Udy Sawmills Limited)	Huntly	Company director	Dii	1997	33,646	4,170
Udy, Stanley Norman (in relation to Udy Sawmills Limited)	Huntly	Company director	Dii	1997	33,646	4,170
UTS Limited (in liquidation)	Cambridge	Telecommunications installation/ construction services	Dii	1997	7,249	1,811
Verity, Donna Lesley (in partnership with Jack Haki Nepia)	Te Awamutu	Restaurateur	Dii	1997	3,414	410
Walsh, Ian Robert (in partnership with Patricia Anne Walsh)	Piopio	Dairy farmer	Dii	1997	2,494	305
Walsh, Patricia Anne (in partnership with Ian Robert Walsh)	Piopio	Dairy farmer	Dii	1997	2,494	305
R.M. Webb Limited (in liquidation)	Cambridge	Agricultural machinery manufacturing	Dii	1997	28,644	5,727
Webb, Michael Cameron (in relation to R.M. Webb Limited (in liquidation))	Cambridge	Company director	Dii	1997	28,644	5,727
Webb, Phillip John (in relation to R.M. Webb Limited (in liquidation))	Cambridge	Company director	Dii	1997	28,644	5,727
Wiley, Peter Alan (bankrupt)	Fairfield	Takeaway food bar proprietor	Dii	1997	4,667	1,155

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
					\$	\$
Elliott, Lynn (in partnership with Shirley Yvonne Elliott)	Gisborne	Restaurateur	Di	1995-1997	8,641	1,070
Elliott, Shirley Yvonne (in partnership with Lynn Elliott)	Gisborne	Restaurateur	Di	1995-1997	8,641	1,070
Parsons, Toby Earl	Patutahi	Painter	Dii	1997	2,749	688
Taare, Anthony McLean	Te Karaka	Forestry contractor	Li	2/Nov95- Sept96	8,396	2,100
Taare, Anthony McLean	Te Karaka	Forestry contractor	Dii	1996,1997	4,281	1,070
Thomson, James William	Gisborne	Advertiser	Li	3/Mar96- Sep96	3,534	882
Thomson, James William	Gisborne	Advertiser	Dii	1995-1997	6,258	1,504

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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/motor vehicle repairs	Dii	1997	3,689	1,383
Adams, Roger John (in relation to Adams' Auto Court Limited)	Stratford	Company director	Dii	1997	3,689	1,383
Haylock, Alison Joye (in partnership with Peter Howard Haylock trading as Cafe 211)	Oakura	Lawnmowing/ lunchbar operator	Dii	1997	1,060	133
Haylock, Peter Howard (in partnership with Alison Joye Haylock trading as Cafe 211)	Oakura	Lawnmowing/ lunchbar operator	Dii	1997	1,060	133
Kevin Hughes Aluminium Limited	Inglewood	Aluminium retailing	Dii	1997	1,881	465
Marsh, Gary Donald (in partnership with Sheryll Anne Winifred Marsh trading as Fastway Couriers)	Inglewood	Courier	Dii	1997	1,093	410
Marsh, Sheryll Anne Winifred (in partnership with Gary Donald Marsh trading as Fastway Couriers)	Inglewood	Courier	Dii	1997	1,093	410
McClennan, Jill (in partnership with Roger McClennan trading as Devon Sweets)	Stratford	Confectioner	Dii	1997	210	105
McClennan, Roger (in partnership with Jill McClennan trading as Devon Sweets)	Stratford	Confectioner	Dii	1997	210	105
O'Sullivan, Michael Paul (bankrupt)	New Plymouth	Directional driller	Dii	1996,1997	17,656	4,410
Paynter, Clinton Paul (trading as Steps Restaurant)	New Plymouth	Restaurateur	Dii	1997	1,326	331
Sharrock, Murray Ernest (in partnership with Sandra Fay Sharrock)	New Plymouth	Plasterer/retailer	Dii	1996,1997	5,373	2,687
Sharrock, Sandra Fay (in partnership with Murray Ernest Sharrock)	New Plymouth	Plasterer/retailer	Dii	1996,1997	5,373	2,687
Simeon, Nicholas Craig (in partnership with Patrisha Lydia Simeon trading as No Name Computer Shop)	Midhirst	Computer retailer & servicer	Dii	1997	1,762	415
Taylor, Errol William George	New Plymouth	Electrical appliance repairer/ entertainer	Ai	1987-1991	5,076	2,500

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
					\$	\$
Munn, Pamela Lillian	Vogeltown	Landlord	Bi	1994,1995	13,603	10,203

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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
					\$	\$
Bach, Judith Margaret	Somerfield, Christchurch	Teacher	Ai	1996	1,403	1,050
Cammock, Gordon Desmond	Dallington, Christchurch	Motor mechanic	Bi	1996	2,354	800
Dahya, Kishor (in partnership with Parvati Dahya)	Sockburn, Christchurch	Dairy proprietor	Bi	1994	2,193	435
Dahya, Parvati (in partnership with Kishor Dahya)	Sockburn, Christchurch	Dairy proprietor	Bi	1994	2,193	435

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
					\$	\$
Just Joinery Limited	Greymouth	Aluminium joinery manufacturer	Li	2/Sep96	569	284
Limit Holdings Limited	Hokitika	Sphagnum moss processor	Dii	1996,1997	51,044	12,615
Regent Coffee Shoppe Limited	Greymouth	Cafe	Dii	1996,1997	7,743	3,871

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
					\$	\$
Beaumont, Warren Leslie	Timaru	Labourer	Bi	1996	264	260
Gray, Alistair Kenneth (in partnership with Alison Ann Gray)	Waimate	Sawmiller	Dii	1996	6,380	2,575
Gray, Alison Ann (in partnership with Alistair Kenneth Gray)	Waimate	Sawmiller	Dii	1996	6,380	2,575

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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
					\$	\$
Eason, Murray Robin	Oamaru	Rest home operator	Dii	1996,1997	11,933	2,950
Henry, Geoffrey Allen	Dunedin	Motor vehicle dismantler and used parts dealer	Cii	1996,1997	5,320	10,619
Moore, Douglas Thomas (in relation to Call-A-Cab Limited (in liquidation))	Dunedin	Company director	Dii	1996,1997	3,432	830
Otago Demolition and Construction Limited	South Dunedin	Site preparation services	Dii	1996,1997	7,461	1,810

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 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 for 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 of 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:
- (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.

(CC) Persons convicted

under section 143A (1) (d) of the Tax Administration Act 1994 of:

- (i) having made a deduction or withholding of tax and failing to account for it to the Commissioner
OR under section 143B of the Tax Administration Act 1994 of:
- (ii) not keeping required books and documents; or
- (iii) not providing information when required to do so by the Commissioner; or
- (iv) providing altered, false, incomplete or misleading information to the Commissioner; or
- (v) failing to make a deduction or withholding of tax; or
- (vi) pretending to be another person

AND intending to evade the assessment or payment of tax by them or another person; or to obtain a refund or payment of tax unlawfully; or to knowingly enable another person to unlawfully obtain a refund or payment of tax

OR under section 148 of the Tax Administration Act 1994 of:

- (vii) aiding, abetting, inciting, or conspiring with any other person to commit an offence against section 143A(1)(d) of the Tax Administration Act 1994; or
- (viii) aiding, abetting, inciting, or conspiring with any other person to commit an offence against section 143B of the Tax Administration Act 1994

AND charged shortfall penalty (if any) under section 141E 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

(DD) Persons, other than those who have been convicted as listed under paragraph (CC), who have been charged with shortfall penalty

under section for 141D of the Tax Administration Act 1994 for:

- (i) taking an abusive tax position
OR section 141E of the Tax Administration Act 1994 for:
- (ii) evading the assessment or payment of tax; or
- (iii) making a deduction or withholding of tax and failing to account for it to the Commissioner; or
- (iv) failing to make a deduction or withholding of tax; or
- (v) obtaining a refund or payment of tax knowing they are not entitled to the payment or refund; or
- (iv) enabling another person to obtain a refund or payment of tax knowing they are not entitled to the payment or refund

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.

- (KK) Persons convicted**
under section 143B of the Tax Administration Act 1994 of:
- (i) not keeping required books and documents; or
 - (ii) not providing information when required to do so by the Commissioner; or
 - (iii) providing altered, false, incomplete or misleading information to the Commissioner; or
 - (iv) pretending to be another person
AND intending to evade the assessment or payment of tax by them or another person; or to obtain a refund or payment of tax unlawfully; or to knowingly enable another person to unlawfully obtain a refund or payment of tax
OR under section 148 of the Tax Administration Act 1994 of:
 - (v) aiding, abetting, inciting, or conspiring with any other person to commit an offence against section 143B of the Tax Administration Act 1994
AND charged shortfall penalty (if any) under section 141E of the Tax Administration Act 1994.

- (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

- (LL) Persons, other than those who have been convicted as listed under paragraph (KK), who have been charged with shortfall penalty**
under section for 141D of the Tax Administration Act 1994 for:
- (i) taking an abusive tax position
OR section 141E of the Tax Administration Act 1994 for:
 - (ii) evading the assessment or payment of tax; or
 - (iii) obtaining a refund or payment of tax knowing they are not entitled to the payment or refund; or
 - (vi) enabling another person to obtain a refund or payment of tax knowing they are not entitled to the payment or refund.



