



New Zealand Gazette

OF THURSDAY, 28 JANUARY 1999

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NAMES OF TAX EVADERS

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 Evaders* 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 30 June 1998 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 18th day of December 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	686,514	704,718
Goods and Services Tax 1985	Ki	2	245,444	271,560
Failure to Deduct or Account for:				
PAYE	Ci	3	106,389	
Tax Administration Act 1994	Cii	3	45,984	22,978
Misleading The Commissioner				
Tax Administration Act 1994	Aiii	1	2,885	

SUMMARY OF PENALTY ACTION

Prosecution action		15	1,087,216	999,256
Penal action		85	1,252,779	745,438
TOTALS		100	2,339,995	1,744,694

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
					\$	\$
Ali, Mohammed	Otahuhu	Taxi driver	Bi	1996	2,132	1,445
Ali, Mohammed (in partnership with Farhat Ali trading as Shahnai International)	Otahuhu	Restaurantier	Bi	1996-1997	8,677	13,087
Anderson Developments Limited	Howick	Property developer	Li	2/Mar94, May95, Feb96	193,486	290,220
Bogucki, Kazik John	Milford	Company Director	Ci	1996, 1997	35,463	
Business Systems Limited	Grey Lynn	Leasing computer systems	DDiii	1997	8,594	12,892
Cactus Security New Zealand Limited	Newton	Fire & security systems servicing	Dii	1997	51,101	10,218
Carroll, John Sefton	Green Bay	Windscreen repairers	Liii	Jul96	2,055	1,025
Colenso, Angela Gail	Northcote	Shop assistant	Bi	1990-1995	7,593	5,680
Cunningham, Kathryn Laboure	Auckland	Company director	Dii	1995-1997	12,273	2,460
Devonport Multihulls Limited	Devonport	Boat builder	Ci	1996, 1997	35,463	
Formen Clothing Limited (In Liquidation)	Auckland (previously Henderson)	Clothing retail	Dii	1997	4,960	1,235
Fraser, Simon Robert	Trentham (Previously Birkenhead)	Sole trader	LLiii	May97	33,117	49,675
Glow Holdings Limited	Kelston	Furniture manufacturer	Dii	1997	6,856	1,690
Herron, Stewart Walton	Devonport	Company director	Ci	1996, 1997	35,463	
Hotchin, Michael Shane	Albany	Real Estate branch manager	Liii	Mar95, Aug96	29,014	27,490
Lincoln North Drycleaners Limited	West Harbour	Laundromat	Dii	1996	2,181	555
Mackie, Kevin	Blockhouse Bay	Panel beater	Dii	1997	4,306	1,055
McCall, Myra Lynn (in partnership with Ross Howard McCall)	Pukekohe	Landlord	Bi	1992-1994	8,359	9,700
McCall, Ross Howard (in partnership with Myra Lynn McCall)	Pukekohe	Landlord	Bi	1992-1994	8,359	9,700
McGraw, Alison Sandra (formerly Adamson)	Auckland	Writer	Li	1/May96- Nov96	2,645	661
Paul, Jacob (as Trustee Te Aturama Trust)	Manurewa	Trustee - Te Aturama Trust	DDiii	1995-1997	9,426	4,713
Paul, Te Orohi	Manurewa	Trustee - Te Aturama Trust	DDiii	1995-1997	9,426	4,713
Pomare, Marilyn Anne	Papakura	Commercial cleaner	LLii	2/May97- Sep97	1,867	2,801
Pomare, Marilyn Anne	Papakura	Commercial cleaner	Li	2/Mar95- Jul95, Sep96- Mar97	2,994	4,495
Popata, Dorothy	Auckland	Accounts administrator	DDiii	1998	9,785	7,339
Powerstrip Industries Limited	Mt Wellington	Electrical maintenance refurbishers	Dii	1996,1997	2,349	573

* 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	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Ricks Blue Falcon Limited	Parnell	Cafe & restaurant	Li	1/Nov95, 2/Mar96- Sep96	13,138	3,255
Ricks Blue Falcon Limited	Parnell	Cafe & restaurant	Dii	1996,1997	30,485	7,625
Samoan Assembly of God Papakura	Papakura	Religious organisation	Dii	1996	124	31
Samoan Methodist Church of Auckland (Grey Lynn)	Auckland	Religious organisation	Dii	1996,1997	2,950	590
Solomon, Peter Georges	Howick	Company director	DDiii	1998	2,862	4,293
Hunting Horse Promotions (Trading as Empire Events)	Auckland	Services to the Arts	Dii	1995-1997	12,273	2,460
Sulenta, Dragomir Charlie	Onehunga	Superannuitant	Ai	1989-1994	35,233	8,795
Tahuri Mai Kohanga Reo	Auckland	Pre School education	Dii	1998	9,785	7,339
Tahuri Mai Kohanga Reo	Auckland	Pre School education	Dii	1996,1997	10,248	2,562
Te Runanga O Nga Whanau O Tauranga Moana Mai Ki Ta	Mt Eden	Fostering young children	Dii	1996,1997	5,742	1,435
Tonys Lorne Street Limited	Auckland	Cafe & restaurant	Bi	1996	13,008	1,320
Uniflex Furnishings Limited	Henderson	Furniture manufacturers	Dii	1997	24,715	6,180
Volcar Auto Centre Limited	Auckland	Automotive repairs	Dii	1995-1997	11,413	2,523
Wash Systems Limited trading as "Starline"	Henderson	Manufacturers & distributors	Bi	1991,1993	146,589	29,315
World of Learning Limited	Auckland	Encyclopedia retailing	Di	1996,1997	27,948	5,358
Yap Restaurants Limited	Auckland	Restaurant & cafe	Dii	1996,1997	10,629	2,125

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	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Doyle, Craig Maclean	Tauranga	Restaurateur	Cii	1995,1996	25,876	12,925
Hinemoa Investments Limited	Tauranga	Engineering consultancy	Li	2/Mar97	15,000	3,750
B.J. & S.K. Howe Limited	Opotiki	Fish wholesale/ retailing	Bi	1994-1996	17,550	3,510
B.J. & S.K. Howe Limited	Opotiki	Fish wholesale/ retailing	Li	2/Jun93- Oct96	11,200	2,240
Oliver and Haua Limited	Tauranga	Engineering consultancy	Li	2/Mar97	14,999	3,750
Taylor, Kevin Rodney (in partnership with Cherie Christine Taylor)	Katikati (formerly Inglewood)	Unemployed (former farmer)	Bi	1994-1996	3,496	1,800
Taylor, Kevin Rodney and Cherie Christine (in partnership)	Katikati (formerly Inglewood)	Unemployed (former farmers)	Li	2/Jun94- Jun96	3,474	1,700

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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
					\$	\$
James, Daryl Francis	Havelock North	Public servant	Bi	1996	1,523	794

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
					\$	\$
Hazlitt-Black, Darren Richard	Nelson	Gib stopper	Bi	1993-1997	20,256	4,049

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
					\$	\$
Singleton, Gavin Charles	Linwood, Christchurch	Gardener/groundsman	Ai	1993-1996	15,170	1,000

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
					\$	\$
Andre's Pies Limited (trading as Andre's Pies & Patisserie)	New Plymouth	Wholesale/retail bakery	Dii	1996,1997	15,824	3,952
Asquith, Graeme Douglas	New Plymouth	Builder	Bi	1993-1994	1,965	2,940
Van't Hof, Paul (in partnership with Donna Maree Van't Hof trading as The Production Coy)	New Plymouth	Sound & lighting plant hirer/lessor	Dii	1997	4,674	1,169

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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
					\$	\$
Draper Photographic Services Limited (trading as Langwoods Photo Centre Taupo)	Taupo	Photographic services/sales	Li	2/Apr93- Apr97	2,309	570
Draper Photographic Services Limited (trading as Langwoods Photo Centre Taupo)	Taupo	Photographic services/sales	Bi	1993-1997	6,096	1,520
H. & W. M. Harrison Limited	Tokoroa	Service station	Dii	1997	2,461	480
Harrogate Developments Limited (trading as NK Security)	Tokoroa	Security services	Dii	1997	188	70
Helistar Helicopters Limited	Wairakei	Helicopter operations	Bi	1994-1996	6,315	1,580
J & R Harvesting Limited	Taupo	Logging contracting	Li	2/Mar92- Mar96	3,770	2,589
J & R Harvesting Limited	Taupo	Logging contracting	Bi	1992-1996	9,954	6,836
Sittang A1 Limited (in liquidation) (formerly Rotorua Craftworld Limited trading as The Woolbarn)	Rotorua	Souvenir retailing	Ai	1989-1993	517,886	517,886
Sittang A1 Limited (in liquidation) (formerly Rotorua Craftworld Limited trading as The Woolbarn)	Rotorua	Souvenir retailing	Ki	2/Mar89- Mar93	193,213	193,213

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
					\$	\$
Borrie, Alexander Wilson	Te Kauwhata	Cattle farmer/bloodstock breeder	Dii	1997	3,549	709
V.N. Chapman Limited	Te Rapa	Dry wall contracting	DDiii	1998	39,421	29,565
Chapman, Victor Neville (in relation to V N Chapman Limited)	Harrowfield	Company director	DDiii	1998	39,421	29,565
Charan, Ramand Prasad (in relation to Motorland Car Mart Limited)	Hillcrest	Company director	Dii	1997	1,176	882
Charan, Ramand Prasad (in relation to Motorland Car Mart Limited)	Hillcrest	Company director	DDiii	1998	15,820	11,865
Forest Management Services Limited	Te Awamutu	Forestry management	Dii	1997	5,650	1,128
Fransen, Erika Emma	Tauhei	Dairy farmer	Ai	1989-1996	61,356	92,034
Fransen, John Lawrence	Tauhei	Dairy farmer	Ai	1989-1996	56,668	85,003
Fransen, John Lawrence and Erika Emma (in partnership)	Tauhei	Dairy farmers	Ki	1989-1996	52,231	78,347
Graham, Paul Timothy (in relation to Trenching Services Limited)	Horotiu	Managing director	Dii	1997	35,438	3,542

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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	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Green, Patrick John	Te Kauwhata	Computer analyst	Li	2/Nov96, Jan97	4,185	6,270
J K Motors Limited	Kihikihi	Service station	DDiii	1998	1,568	2,352
Kaka, James Randell (in relation to Porowini Travel Academy Limited)	Hamilton East	Managing director	DDiii	1998	680	510
Lycoming Holding Limited	Te Rapa	Courier services	Dii	1996,1997	38,472	9,590
Motorland Car Mart Limited	Te Rapa	Car sales retailing	Dii	1997	1,176	882
Motorland Car Mart Limited	Te Rapa	Car sales retailing	DDiii	1998	15,820	11,865
Norton, Debra Francis (in partnership with Stephen Paul Norton)	Woodstock	Clerk	Dii	1996,1997	22,386	2,760
Norton, Stephen Paul (in partnership with Debra Francis Norton)	Woodstock	Engineer	Dii	1996,1997	22,386	2,760
Partridge, Errol Clifton (in relation to Lycoming Holding Limited)	Pukete	Company director	Dii	1996,1997	38,472	9,590
Porowini Travel Academy Limited	Hamilton	Travel and tourism education	DDiii	1998	680	510
Roddis Construction Limited	Morrinsville	Road and bridge construction	Di	1995	4,802	1,187
Roddis, Garry John (in relation to Roddis Construction Limited)	Morrinsville	Company director	Di	1995	4,802	1,187
Singh, Jagroop Beant	Te Kauwhata	Service station proprietor	Li	2/Mar96	2,333	3,500
Singh, Jagroop Beant	Te Kauwhata	Service station proprietor	Bi	1996	6,160	9,240
Sionetali, Anthony John (in partnership with Debra May Sionetali)	Nawton	Kitchen designer/ manufacturer	Dii	1997	4,642	925
Sionetali, Debra May (in partnership with Anthony John Sionetali)	Nawton	Kitchen designer/ manufacturer	Dii	1997	4,642	925
Trenching Services Limited	Horotiu	Trenching	Dii	1997	35,438	3,542
Treweek, Mark Anthony (in partnership with Shelley Louise Treweek)	Hautapu	Horse breaker/educator	Bi	1993-1996	3,647	5,450
Treweek, Mark Anthony and Shelley Louise (in partnership)	Hautapu	Horse breakers/ educators	Li	2/Mar93- Mar96	3,030	4,543
Treweek, Shelley Louise (in partnership with Mark Anthony Treweek)	Hautapu	Horse breaker/ educator	Bi	1993-1996	3,647	5,450

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	Amount of
					Estimated Amount of Tax Involved	Penal Tax Imposed
					\$	\$
Fuamoli, Malo	Wainuiomata	Taxi driver	Bi	1995-1997	6,689	1,672
Fuamoli, Malo	Wainuiomata	Taxi driver	Li	1995-1997	2,125	340

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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
					\$	\$
Boustridge, Ian Charles	Greymouth	Jade sculpter	Cii	1997	8,671	4,335
Jade Boulder Gallery Limited	Greymouth	Jade retailer	Cii	1997	11,437	5,718
Stuart, Pauline Lesley	Greymouth	Rural mail delivery	Ai	1995	201	
Stuart, Pauline Lesley	Greymouth	Rural mail delivery	Aiii	1996	2,885	

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 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.



