

# New Zealand Gazette

OF THURSDAY, 25 JANUARY 2001

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WELLINGTON: WEDNESDAY, 31 JANUARY 2001 — ISSUE NO. 10

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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.

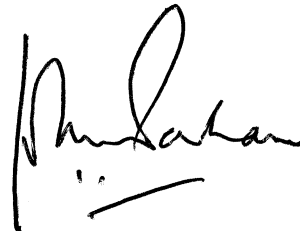
This *Gazette of Tax Evaders* is a list of all taxpayers who have been convicted of offences and/or charged penal tax or certain shortfall penalties for the twelve months ended 30 June 1999 or earlier periods where their names have not been previously published.

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 24th day of January 2001.

JOHN PERHAM, Commissioner of Inland Revenue.

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## SUMMARY OF SUCCESSFUL PROSECUTION ACTION

|  | Code     | No. of Cases | Amount of Tax Evaded/<br>Included in Offence | Amount of Penal Tax Imposed |
|--|----------|--------------|--|-----------------------------|
| False returns:<br>Tax Administration Act 1994<br>Goods and Services Tax 1985               | Ai<br>Ki | 6<br>3       | 895,560<br>577,823                           | 6,177<br>100,000            |
| Failure to deduct or account for:<br>PAYE<br>Tax Administration Act 1994                   | Cii      | 1            | 19,212                                       | 4,803                       |
| Not providing information when required by the Commissioner<br>Tax Administration Act 1994 | KKii     | 1            | 2,567  | 3,850                       |
| Pretending to be another person intending to evade tax<br>Tax Administration Act 1994      | KKiv     | 1            | 14,339                                       |                             |

## SUMMARY OF PENALTY ACTION

|                    |  |    |           |         |
|--------------------|--|----|-----------|---------|
| Prosecution action |  | 12 | 703,501   | 114,830 |
| Penal action       |  | 62 | 1,055,476 | 752,006 |
| TOTALS             |  | 74 | 1,758,977 | 866,836 |

## AUCKLAND

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

| Name  | Address                              | Occupation,<br>Description,<br>or Taxable Activity | Nature<br>Of<br>Offence<br>(see<br>appendix) | Taxable<br>Period(s) In<br>Which<br>Offence/s<br>Occurred | Amount or<br>Estimated<br>Amount of<br>Tax Evaded | Amount of<br>Penal Tax<br>Imposed |
|---|--------------------------------------|--|--|---|---|-----------------------------------|
|   |                                      |  |  |   | \$  | \$                                |
| <b>Dow, Alastair John</b>   | Auckland                             | Builder  | Li   | November 1994   | 3,499   | 1,666                             |
| <b>Dow, Alastair John</b>   | Auckland                             | Builder  | Bi   | 1995  | 8,355   | 3,200                             |
| <b>Mitchell, Kerry-lynn</b>   | Forest Hill                          | Florist  | DDii   | 1999  | 854   | 1,281                             |
| <b>Nika Developments<br/>Limited</b> (in<br>liquidation)                        | Auckland<br>(previously<br>Waikarua) | Builder  | Dii  | 1993, 1995, 1996  | 23,619  | 5,835                             |
| <b>Haye, David Bryan</b>  | Auckland                             | Painter & decorator                                | KKiv   | June 93, June 94  |   |                                   |
| <b>Workforce 2001<br/>Limited</b>   | Auckland                             | Consulting/Recruitment                             | Dii  | 1996, 1997  | 18,136  | 7,254                             |
| <b>McGarvey,<br/>Rangimarie</b>   | Auckland                             | Company director                                   | DDiii  | 1998  | 2,502   | 1,876                             |
| <b>AKO Limited</b>  | Auckland                             | Educational training                               | DDiii  | 1998  | 2,502   | 1,876                             |
| <b>Bradley, Wayne<br/>Gilbert</b>   | Auckland                             | Bankrupt (formerly<br>computer<br>programmer)      | KKiii  | 2/July 97   | 2,567   | 3,850                             |
| <b>Bradley, Wayne<br/>Gilbert</b>   | Auckland                             | Bankrupt (formerly<br>computer<br>programmer)      | LLiv   | Jul 97  | 2,567   | 3,850                             |
| <b>Murray, Jocelyn Joy</b><br>(trading as Retail<br>Execs)                      | Auckland,<br>(previously<br>Torbay)  | Company director                                   | Dii  | 1996, 1997  | 18,136  | 7,254                             |
| <b>Kiraa Holdings<br/>Limited</b>   | Bayswater                            | Commercial property<br>operators &<br>developers   | Li   | 2/November<br>1993–March<br>1995                          | 94,997  | 23,749                            |
| <b>Allen, Brian John</b>  | Campbells Bay                        | Business management<br>services                    | Li   | 3/Sept 95, March<br>96                                    | 5,562   | 1,388                             |
| <b>Oliver Motors Limited</b><br>(in liquidation)                                | East Tamaki                          | Automotive<br>engineering                          | DDiii  | 1998  | 3,982   | 5,971                             |
| <b>Webbing and Tapes<br/>(NZ) Limited</b>                                       | Glendene                             | Manufacture of narrow<br>braid                     | Ai   | 1995  | 15,444  |                                   |
| <b>Webbing and Tapes<br/>(NZ) Limited</b>                                       | Glendene                             | Manufacture of narrow<br>braid                     | Ai   | 1995  | 15,444  | 6,177                             |
| <b>Heise, William John</b><br>(in relation to Webb<br>& Tapes<br>(N.Z.Limited)) | Glendowie                            | Director   | Ai   | 1995  | 15,444  |                                   |
| <b>McGregor, Frederick<br/>William</b>  | Henderson                            | Television & radio<br>repairs                      | Dii  | 1993–1995, 1997   | 7,185   | 1,785                             |
| <b>Redpath, Stephen</b>   | Howick                               | Salesman   | Ai   | 1992–1997   | 55,137  |                                   |
| <b>Galvin, David Noel</b>   | Howick,<br>(previously<br>Otahuhu)   | Cartage contractor                                 | Dii  | 1995, 1996  | 8,496   | 6,371                             |
| <b>Campbell, Nigel<br/>Kierane</b> (bankrupt)                                   | Auckland<br>(previously<br>Orakei)   | Property developer                                 | Li   | May 96  | 83,555  | 62,665                            |
| <b>Congregational<br/>Christian Church of<br/>American Samoa</b>                | Manukau                              | Religious organisation                             | DDiii  | 1998, 1999  | 1,997   | 2,996                             |
| <b>Renahan, Debbie Joel</b><br>(trading as Mandy &<br>Deb Design)               | Manurewa                             | Hairdresser  | Dii  | 1995–1997   | 10,608  | 2,121                             |

Goods and Services Tax Act 1985 require 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=3 month

## AUCKLAND—continued

| Name  | Address                      | Occupation, Description, or Taxable Activity | Nature Of Offence (see appendix) | Taxable Period(s) In Which Offence/s Occurred      | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|---|------------------------------|--|----------------------------------|--|--|-----------------------------|
|   |                              |  |                                  |  | \$                                       | \$                          |
| <b>Sturges Road Developments Limited</b> (in liquidation) | Auckland (previously Massey) | Property developers                          | LLi                              | 1/June 97, Sept 97                                 | 261,111                                  | 261,111                     |
| <b>S.I. Ioane &amp; Company Limited</b>                   | Mount Roskill                | Immigration consulting                       | DDiii                            | 1997, 1998   | 1,721                                    | 2,582                       |
| <b>Gherbini, George Matio</b>                             | Mount Roskill                | Superannuitant                               | Bi                               | 1992–1995  | 6,545                                    | 4,890                       |
| <b>Faleafa, Daniel</b>                                    | Mount Roskill                | Stonemason                                   | Dii                              | 1996, 1997   | 5,839                                    | 1,167                       |
| <b>Ioane, Sefulu Isaia</b>                                | Mount Roskill                | Immigration consultant                       | DDiii                            | 1997, 1998   | 1,721                                    | 2,582                       |
| <b>Gherbini, Mary</b>                                     | Mt Roskill                   | Superannuitant                               | Bi                               | 1992–1995  | 3,692                                    | 2,760                       |
| <b>Pentan Vehicles Importer Limited</b> (struck off)      | New Lynn                     | Commercial vehicle wholesaler                | Li                               | March 1997   | 70,942                                   | 28,375                      |
| <b>Electroscale Service Company</b>                       | Onehunga                     | Sales/repair weighting equipment             | DDiii                            | 1998   | 1,090                                    | 1,635                       |
| <b>Read, Michael</b>                                      | Onehunga                     | Weighing machine mechanic                    | DDiii                            | 1998   | 1,090                                    | 1,635                       |
| <b>Pasina, Selaima Tietjens, Stephen Rex</b>              | Onehunga Auckland            | Import/Export Manager Merger & Acquisitions  | Ai LLii                          | 2/May 97, Sept 97, Nov 97, Mar 98, May 98, Sept 98 | 3,812                                    | 3,937                       |
| <b>Harkness, Alexander Philip</b>                         | Takanini                     | Cleaning rag materials distribution          | Diii                             | 1998, 1999   | 5,336                                    | 8,005                       |

## BAY OF PLENTY

Locality includes: Tauranga, Whakatane, Opotiki

| Name  | Address  | Occupation, Description, or Taxable Activity | Nature Of Offence (see appendix) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|---|----------|--|----------------------------------|---|--|-----------------------------|
|   |          |  |                                  |   | \$                                       | \$                          |
| <b>Argenta Resources Limited</b> (trading as Auto Repair Company) | Tauranga | Auto repair & warrant of fitness station     | LLii                             | 1998  | 840                                      | 346                         |
| <b>Top Notch Limited</b> (struck off)                             | Tauranga | Café & restaurant                            | Dii                              | May 94–Mar 97                                 | 4,802                                    | 1,150                       |

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i.e. 1=1 month  
2=2 months  
3=3 month

BAY OF PLENTY—*continued*

| Name  | Address  | Occupation, Description, or Taxable Activity | Nature Of Offence (see appendix) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|---|----------|--|----------------------------------|---|--|-----------------------------|
|   |          |  |                                  |   | \$                                       | \$                          |
| <b>Waihi Road Developments Limited</b> (in liquidation)                 | Tauranga | Property development                         | LLii                             | 1/Oct 98                                      | 57,349                                   | 86,023                      |
| <b>Argenta Resources Limited</b> (trading as Auto Repair Company)       | Tauranga | Auto repair & warrant of fitness station     | BBii                             | 1998  | 840                                      | 914                         |
| <b>Jensen, John Lyn</b>   | Tauranga | Company director                             | BBii                             | 1998  | 686                                      | 1,029                       |
| <b>Edwards, Garry Donald and Anne Marie</b> (in partnership)            | Waihi    | Livestock & general freight transport        | Liii                             | 2/Nov 96                                      | 620                                      | 930                         |
| <b>Edwards, Anne Marie</b> (in partnership with Garry Donald Edwards)   | Waihi    | Livestock & general freight transporter      | Bi                               | 1997  | 548                                      | 823                         |
| <b>Edwards, Garry Donald</b> , (in partnership with Anne Marie Edwards) | Waihi    | Livestock & general freight transporter      | Bi                               | 1997  | 548                                      | 823                         |

## NORTH CANTERBURY

**Locality includes:** Christchurch, Amuri, Cheviot, Huruni, 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) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|--|--------------|--|----------------------------------|---|--|-----------------------------|
|  |              |  |                                  |   | \$                                       | \$                          |
| <b>Varty, Andrew John</b>  | Christchurch | Computer consultant, former courier driver   | DDii                             | 1997–1998                                     | 2,096                                    | 3,145                       |
| <b>McKenzie, Peter Wayne</b>                                     | Christchurch | Builder                                      | Ki                               | 2/May 94, Jan 96, Sept 96                     | 22,613                                   |                             |
| <b>Casementi Holdings Limited</b>                                | Christchurch | Commercial property development              | Ki                               | 1/Dec 96                                      | 553,524                                  | 100,000                     |
| <b>Davis, Shane Keith</b> (in partnership with Angela Dieudonne) | Spreydon     | Beneficiary former Disco Music operator      | LLiii                            | 2/May 98–Sept 98                              | 4,560                                    | 6,841                       |

## 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) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|-------------------------------------|-----------|--|----------------------------------|---|--|-----------------------------|
|                                     |           |  |                                  |   | \$                                       | \$                          |
| <b>Jones, Arthur John Frederick</b> | Whangarei | Retired Accountant                           | Bi                               | 1989–1997                                     | 5,294                                    | 5,275                       |

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**SOUTHLAND, FIORDLAND****Locality includes:** Invercargill, Southland, Wallace, Fiordland, Stewart Island

| Name                 | Address      | Occupation, Description, or Taxable Activity | Nature Of Offence (see appendix) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|----------------------|--------------|--|----------------------------------|---|--|-----------------------------|
|                      |              |  |                                  |   | \$                                       | \$                          |
| <b>Diack, Hilary</b> | Invercargill | Music teacher                                | BBii                             | 1998  | 403                                      | 604                         |
| <b>Diack, Hilary</b> | Invercargill | Music teacher                                | Bi                               | 1997  | 604                                      | 907                         |

**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) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|---|--------------|---|----------------------------------|---|--|-----------------------------|
|   |              |   |                                  |   | \$                                       | \$                          |
| <b>Bloor, Ronald Charles</b>  | New Plymouth | Taxi operator/carpet cleaner                          | Dii                              | 1997  | 814                                      | 605                         |
| <b>Braxton Management Limited</b>   | New Plymouth | Liquor retailing                                      | Liii                             | 2/Mar 93, Mar 94, Mar 95, Mar 96              | 16,450                                   | 16,450                      |
| <b>Duggan, Arthur William</b>   | New Plymouth | Lawnmowing contractor                                 | Bi                               | 1993–1996                                     | 2,083                                    | 1,105                       |
| <b>King, Geoffrey Michael</b>   | New Plymouth | Caterer   | Ai                               | 1994  | 3,535                                    | 0                           |
| <b>King, Geoffrey Michael</b>   | New Plymouth | Caterer   | Ki                               | 2/Mar 94                                      | 1,684                                    | 0                           |
| <b>Kettle, Jeanette Maria</b> (in partnership with Thomas Victor Kettle) (formerly trading as Restaurant Chardon) | Waitara      | Manager (former restaurateur/takeaway bar proprietor) | DDiii                            | 1998,1999                                     | 4,893                                    | 7,338                       |

**TAUPO****Locality includes:** Rotorua, Taupo

| Name                        | Address | Occupation, Description, or Taxable Activity | Nature Of Offence (see appendix) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|-----------------------------|---------|--|----------------------------------|---|--|-----------------------------|
|                             |         |  |                                  |   | \$                                       | \$                          |
| <b>Draper, Terry Leslie</b> | Taupo   | Brick & block layer                          | Bi                               | 1994–1996                                     | 7,582                                    | 3,780                       |

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## WAIKATO

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

| Name  | Address                         | Occupation, Description, or Taxable Activity | Nature Of Offence (see appendix) | Taxable Period(s) In Which Offence/s Occurred | Amount or Estimated Amount of Tax Evaded | Amount of Penal Tax Imposed |
|---|---------------------------------|--|----------------------------------|---|--|-----------------------------|
| <b>Cullen, Andrew</b> ( in relation to Ansbry Holdings (in Liquidation))                    | Queenwood                       | Company director                             | Dii                              | 1996, 1997                                    | \$ 33,414                                | \$ 2,205                    |
| <b>Pharoah Holdings Limited</b>   | Coromandel                      | Grocery/lotto franchise                      | Li                               | 2/Mar 95, Mar 96, Mar 97                      | 1,343                                    | 671                         |
| <b>Pharoah Holdings Limited</b>   | Coromandel                      | Grocery/lotto franchise                      | Bi                               | 1995–1997                                     | 3,547                                    | 1,773                       |
| <b>Dunn, James Alexander</b>  | Pukekohe (previously Cambridge) | Bus proprietor                               | DDiii                            | 1997, 1998                                    | 5,229                                    | 7,844                       |
| <b>Van Der Drift Motors Limited</b>   | Hamilton                        | Automotive repairs & services                | Li                               | 2/Jul 95–Sep 95                               | 15,250                                   | 15,250                      |
| <b>Ansbry Holdings Limited</b> (in liquidation)   | Hamilton                        | Café/restaurant                              | Dii                              | 1996, 1997                                    | 33,414                                   | 2,205                       |
| <b>Wade, Kathleen Mary</b> (in partnership with Michael Raureti Wade)                       | Hamilton                        | Plasterer                                    | DDiii                            | 1999  | 2,954                                    | 2,216                       |
| <b>Wade, Michael Raureti</b> (in partnership with Kathleen Mary Wade)                       | Hamilton                        | Plasterer                                    | DDiii                            | 1999  | 2,954                                    | 2,216                       |
| <b>Van Der Drift Motors Limited</b>   | Hamilton                        | Automotive repairs & services                | Bi                               | 1995, 1996                                    | 106,323                                  | 106,323                     |
| <b>Langridge, Frederick Bruce</b> (in relation to Ansbry Holdings Limited (in liquidation)) | Kaipaki                         | Company director                             | Dii                              | 1996, 1997                                    | 33,414                                   | 2,205                       |
| <b>Sionetali, Anthony John</b> (in relation to Dimension Joinery Limited (in liquidation))  | Nawton                          | Company director                             | DDii                             | 1998  | 3,284                                    | 1,642                       |
| <b>Sionetali, Deborah May</b> (in relation to Dimension Joinery Limited (in liquidation))   | Nawton                          | Company director                             | DDiii                            | 1998  | 3,284                                    | 1,642                       |
| <b>Soper, Noel Geoffrey</b> (in partnership with Pamela Joy Soper)                          | Ohinewai                        | Farmer                                       | DDiii                            | 1998  | 1,135                                    | 1,703                       |
| <b>Scott, Lindsay Robert</b> (in relation to Rankilbryne Investments Limited)               | Te Kowhai                       | Trustee                                      | DDiii                            | 1998  | 1,649                                    | 2,474                       |
| <b>Dimension Joinery Limited</b>  | Te Rapa                         | Kitchen joinery manufacture                  | DDiii                            | 1998  | 3,284                                    | 1,642                       |

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**WESTLAND****Locality includes:** Greymouth, Westport, Buller, Inangahua, Grey, Westland

| Name                        | Address   | Occupation,<br>Description,<br>or Taxable Activity | Nature<br>Of<br>Offence<br>(see<br>appendix) | Taxable<br>Period(s) In<br>Which<br>Offence/s<br>Occurred | Amount or<br>Estimated<br>Amount of<br>Tax Evaded | Amount of<br>Penal Tax<br>Imposed |
|-----------------------------|-----------|--|--|---|---|-----------------------------------|
| <b>Rankin, James Sidney</b> | Greymouth | Rural mail contractor                              | Ci   | 1993–1997   | \$<br>19,212                                      | \$<br>4,803                       |

Goods and Services Tax Act 1985 require 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.

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## 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  
*OR section 199 (1) (g) of the Tax Administration Act 1994 of:*
- (iv) aiding, abetting or inciting any one person to commit an offence against section 199 (1) (b) of the Tax Administration Act 1994;  
*AND charged penal tax (if any) under section 186 of the Tax Administration Act 1994.*

**(B) Persons, other than those who have been convicted as listed under paragraph (A), who have been charged with penal tax under section 186 of the Tax Administration Act 1994 for:**

- (i) evading or attempting to evade the payment of income tax or fringe benefit tax or making default in the performance of any duty imposed by that Act with the intent to evade the payment of income tax or fringe benefit tax.

## PAYE

**(C) Persons convicted**

*under section 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 these 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 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 ME 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 claim 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.