PURSUANT to section 238 of the Land and Income Tax Act 1954, the following Schedules comprising the names of all persons (including companies) who, in respect of certain offences relating to taxation, have been convicted, or who have been charged penal tax during the year ended 31 March 1974, are hereby published.

Dated at Wellington this 24th day of May 1974.

D. A. STEVENS, Commissioner of Inland Revenue.

SCHEDULE I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954, OF WILFULLY MAKING FALSE RETURNS OF INCOME OR OF GIVING FALSE INFORMATION, AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THAT ACT

(1)		(2)	(3)	(4)	(5)	(6)
Name		Address	Occupation or Description	Amount or Estimated Amount of Tax Evaded*	Amount of Penal Tax Imposed	
		X T XT		1071 1070	\$	\$
Armstrong-Kett, Douglas	••	Upper Hutt	Manager	1971–1972	172	Nil
Aston, Sidney John Hamilton	••	Christchurch	Despatch manager	1972	115	Nil
Burdett, Terence James	••	Howick	Salesman	1972	91 720	Nil
Cassidy, William	••	Porirua	Machine operator	1972	730	Nil
Cochran, Stanley	••	Previously of Porirua now of Manaia	Labourer	1972	82	Nil
Coughlan, Barrie George	••	Christchurch	Electrician	1972	226	Nil
Cuff, Eric Bruce	••	Invercargill	Bricklayer	1963–1971	51,800	23,000
Davidson, Garry Baden	••	Petone	Driver	1972, 1973	119	Nil
Dix, Frederick Leslie	••	Wellington	Plasterer	1972	94	Nil
Edmonds, Buck		Invercargill	Slaughterman, labourer	1972, 1973	312	Nil
Edmonds, Monte Video	••	Oakura	Rigger	1973	64	Nil
Field, Leonard Ivan	• •	Kawakawa	Plasterer	19651971	1,977	300
Fletcher, John William		Papakura	Butcher	1972	68	Nil
Forrest Hill Motors Ltd.		Milford	Motor garage	1965, 1967–1971	13.017	3,650
Frandi, Marguerite Freda Regina		Wellington	Shop assistant	1973	42	Nil
Free, Barry Robert	••	Johnsonville	Motor mechanic	1972	167	Nil
Fuller, Stephen Michael	••	Grey Lynn (formerly Milford)	Driver/musician	1972	65	Nil
Gabriel, Eugene Dominic	• •	Sandringham	Process worker	1972	206	Nil
Gordon, Derwent Frank		Remuera	Storeman/musician	1972	191	Nil
Heka, Albert Marsh		East Tamaki	Freezing worker	1972	54	Nil
Hewett, Gwendoline	• • •	Otahuhu	Company director	1972	131	Nil
Hudson, Elliot John	•••	Christchurch	Student	1972	140	Nil
Johnson, David		Christchurch	Fitter, Shop assistant	1972. 1973	164	30
Joyce, Peter Kenneth		Christchurch	Labourer/musician	1972	91	Nil
Kemp, Henry Seymour		Avondale	Watersider	1971	137	Nil
Kong, Shem	•••	Ohakune	Market gardener	1963, 1965–1971	6,060	600
McKenzie, Brian Caverhill	••	Glenfield	Labourer	1972	153	Nil
Muller, Neil Michael Frances	••	Mangere (formerly		1070	214	Nil
11111111, 1101 111011101 1 1111000	••	Mount Wellington and Grey Lynn)		1972	214	INH
Nathan, Vivian Dudley		Otara	Driver	1972	189	Nil
Ohlson, Hector Thomas	••	Rotorua	Driver	1972	60	Nil
Olsen, Lionel John		Remuera	Skilled labourer	1972	108	Nil
Pe'a, Star		Pakuranga	Factory hand	1972	408	Nil
Perkinson, Ronald Patrick		Wanganui	Fish merchant	1969–1972	2,929	Nil
Pomana, Andrew Kupe (also know Andrew Bowman)	n as	Mataura	Slaughterman	1972	180	25
Sandford, Trevor Percy John		Christchurch	Welder	1972	108	Nil
Schimanski, Brian Patrick	•••	Christchurch	Fitter/barman	1972	46	Nil
Shaw, Terence Anthony	•••	Napier	Engineer	1973	98	Nil
Sleight, John Edward	•••	Christchurch	Supervisor	1973	93	Nil
Smith, Michael Arthur	••	Christchurch	Rubberworker	1972	104	Nil
Smith, Roy Albert Winston		Wellington	Taxi proprietor	1962-1967	7,710	800
Takitimu, Dene Francis		Invercargill	Freezing worker	1072	42	Nil
Teen, Bernard Michael		Christchurch	Freezing worker	1070	94	Nil
Tipler, Donald George	•••	New Plymouth	Painter and paperhanger	1070	48	Nil
Van De Laar, Josephus Pierre		Wellington	Student	1070	40	Nil
Wesselingh, Joseph Theodore	•••	Petone	Tilden	1070	281	Nil
and to the second secon			Filler	1972	201	1411

*The information in columns 4 and 5 refers solely to the particular year or years for which a conviction was entered.

SCHEDULE II

Persons Other Than Those in Schedule I Who Have Been Charged with Penal Tax under Section 231 of the Land and Income Tax Act 1954 for Evading or Attempting to Evade the Payment of Income Tax or Making Default in the Performance of any Duty Imposed by That Act With the Intent to Evade the Payment of Income Tax

(1) Name	(2) Address	(3) Occupation or Description	(4) Nature of Offence*	(5) Year(s) in Which Evasion Occurred†		(6) Amount or Estimated Amount of Tax Evaded†	(7) Amount of Penal Tax Imposed
Abrams, John Adams, Ebin Sidney Allan, Alister George McLean Allen, Peter Brett Ali, Masum Mason D	Christchurch Christchurch Christchurch Christchurch Oaro Oaro Onehunga	Company directo Soldier Fisherman	· A	1967-70 1962-68 1973 1970, 1971 1974	• • • • • • •	\$ 4,876 562 81 539 40	\$ 2,500 100 25 100 20