## THE NEW ZEALAND GAZETTE

## SCHEDULE III

Persons convicted under section 33 of the income tax assessment act 1957 or section 368 (1) (a) or (b) of the income tax act 1976 for failing to make tax deductions from source deduction payments or, having made such deductions, have failed to account for them to the commissioner of inland revenue or, of alding and abetting or inciting any other person to commit an offence against section 33 of the income tax assessment act 1957 or section 368 (1) (a) or (b) of the income tax act 1976 and the mount (if any) of penal tax charged under section 34 of the income tax assessment act 1957 or section 369 of the income tax act 1976.

(1) Narue	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
Sutherland, Roger Edward (In relation to Bolt and Sutherland Ltd.)	Wellington	Company Director	1980–1982	• •	, .
Criand Ltd.) Chapman, Colin Ian Duncan Village Ltd. Focal Point Ltd. Gahan, Terry Neil Griffin, Robin Reynolds Harrison, Reginald Harvey Plastics (Gisborne) Ltd. Highway Rent-a-Car Ltd. Robertson, Peter Brunswick (In relation to Highway Rent-a-Car Ltd.)	Palmerston North Wanganui Christchurch Rotorua Wellington Ruatoria Gisborne Porirua Johnsonville	Forestry Contractor Geriatric Hospital Proprietors Computer Typesetters Insulator and Engine Reborer Chartered Accountant Painter Plastic Manufacturers Rental Car Operators Company Director	1982 1982 1982, 1983 1982, 1983 1982, 1983 1982, 1983 1982, 1983	2,130 10,603 5,073 10,593 3,290 2,311 4,264 949	1,000
Johnston, Dénnis Alexander Jones, Colin Alister King, Douglas Taki Larry Ellison Motors Ltd. Ellison, Larry Stewart (In relation to Larry Ellison	Katikati Christchurch Christchurch Foxton Foxton	Farmer and Contractor Builder Decorator Garage Proprietors Garage Proprietor	1982, 1983 1981, 1982 1982 1982 1982	1,590 6,153 3,744 2,509	
Motors Ltd.) Latimer Holdings Ltd. Lemon, William James Ma, Delia Ma, Merrick Morrison, Roderick John (In relation to Queenwood Motors 1977 Ltd.)	Christchurch Rotorua Christchurch Christchurch Hamilton	Management Consultants Caterer Food Retailer Food Retailer Company Director	1980, 1981 1982 1982 1982 1982	14,133 3,663 106 106 1,824	2,370
Murrays Furniture Ltd. Neville, Raymond Benjamin Neville, Sandra Joyce New Zealand Structures Hold-	Christchurch Whangarei Whangarei Christchurch	Furniture Manufacturers Auto Trimmer Auto Trimmer Structural Contractors	1982 1982, 1983 1982, 1983 1980–1982	4,204 290 290 10,250	1,250 90 90 2,060
ings Ltd. Provincial Hire Ltd. Porter, Clive Lawrence (In relation to Provincial Hire	Tauranga Tauranga	Plant and Machinery Hirers Company Director	1981, 1982 1981, 1982	4,975	500
Ltd.) Rafferty, Peter (In relation to Motorcycle Express Ltd.)	Christchurch	Company Director	1982, 1983	4,357	
Ridley Bros. Gardening Contractors Ltd.	Lower Hutt	Retail Garden Suppliers	1982, 1983	551	
Ridley, Vivian Wilson (In relation to Ridley Bros. Gardening Contractors Ltd.)	Wellington	Managing Director	1982, 1983	•	• •
Rod Elmiger Ltd. Ruakaka Stores Ltd. Pitkethley, Ronald Reginald (In relation to Ruakaka Stores Ltd.)	Gisborne Ruakaka Ruakaka	Contractors General Store Proprietors Company Director	1982 1982 1982	10,580 960 	2,610 900 
Singer, Percy Joseph John Smith Bros. Trading Fisheries Ltd.	Karamea Gisborne	Logging Contractor Fishermen	1982, 1983 1981, 1982	11,096 2,871	1,095 730
Smith, Leon Victor Smith, Roberta Joy Snijder, Johan South Pacific Truck-N-Tractor Company Ltd. (In	Rakaia Rakaia Porirua Tauranga	Restaurateur Restaurateur Painter and Decorator Truck and Tractor Salesmen and Servicemen	1982 1982 1982 1981	544 543 3,975 12,595	1,900
receivership) Merrie, Donald McLeod McNair, Richard Bruce (In relation to South Pacific Truck-N-Tractor Company Ltd. (In receivership))	Tauranga Mount Maunganui	Company Director Company Director and Secretary	1981 1981	•••	
Trend Furnishings Ltd.	Christchurch	Flooring Retailers and Contractors	1983	1,333	• •
Pearse, Lance John In relation to Trend Furnishings Ltd.)	Christchurch	Company Director	1983		
Twinarc Engineering Co. Ltd. Wakeling, Walter Bruce	Bunnythorpe Wanganui	Engineers Farmer and Agricultural Contractor	1982 1981, 1982	6,221 27,201	• •