SCHEDULE IV

Persons other than those in schedule III who have been charged with penal tax 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. Penal tax has been charged under section 34 of the income tax assessment act 1957 in respect of offences occurring up to 31 march 1977. Thereafter penal tax has been charged under section 369 of the income tax act 1976.

(1) Name	(2) Address	(3) Occupation or Description	(4) Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
Allnatt, Ronald John Andrews, Barry Robert	Gisborne Christchurch	Welldriller Builder	1983 1983	2,574	390 45
Antonopoulos, John Yiangas	Wellington	Restaurateur	1982, 1983	554	100
Aplin, Alan Maxwell	Masterton	Meat Processor Cleaning Contractor	1983 1982, 1983	386 1,406	120 1,000
Aplin, Kathleen Ethol Asbestos Cement Roofing and Contracting Ltd.	Papakura Auckland	Roofing Contractors	1983	2,166	450
Asso. Masonry Ltd. Automotive Performance Sup- plies Ltd.	Petone Wellington	Bricklaying Contractors Garage Proprietors	1982, 1983 1983	4,854 1,229	350 120
Awakeri Post Supplies Ltd. Balkovics, Aurelia	Edgecumbe Penrose (formerly One Tree Hill)	Timber Suppliers Landlady	1983 1982, 1983	2,022 376	500 200
Balkovics, Jozsell	Penrose (formerly One Tree Hill)	Landlord	1982, 1983	376	200
Belmont Studios Ltd.	Glen Eden	Manufacturers and Retailers of Photographic and Gift Supplies	1982	1,696	360
Bentley, George Joseph Bernina Sewing Centre (Auck- land West) Ltd.	Hamilton Henderson	Motor Mechanic Retailers	1982, 1983 1980–1983	2,087 7,229	350 1,670
Birkenhead Convenience Store Ltd.	Birkdale	Milkbar and Dairy Proprietors	1983	673	450
Bill Walker (Property) Ltd.	Otorohanga	Theatre Operators	1983 1983	115 1.965	60 475
Bill Walker Television Ltd. Blain Building Co. Ltd.	Otorohanga Feilding	Home Appliance Dealers Contractors and Farmers	1983	1,963	200
Blair, David James	Wanganui	Farmer	1982, 1983	191	90
Booth, Colleen Janette	Tuakau	Clothing Manufacturer	1982, 1983 1982, 1983	4,975 4,976	250 250
Booth, Keith Edward Braddock, Graham Kinnear	Tuakau Albany	Clothing Manufacturer Artist and Art Gallery Proprietor	1982, 1983 1977–1979	3,363	1,070
Bridges, Graham David	Hamilton	Plumber	1982, 1983	450	200
G. R. Bruce Ltd. Bryans Transport Ltd.	Te Awamutu Christchurch	Moteliers Road Transport Operators	1983 1982, 1983	695 26,843	100 2,690
Burrell Demolition Ltd.	Palmerston North	Demolition Contractors	1982	15,294	3,000
ampbell, Beverley Anne	Putaruru	Sharemilker	1983	196	105
ampbell, Jack Kenneth arews Nurseries Ltd. astles, Leslie Robert	Putaruru Papakura Gisborne	Sharemilker Seedling Nurserymen TV and Radio Salesman and Serviceman	1983 1983 1982, 1983	196 15,745 7,801	105 1,500 2,640
Chinese Samoan Society (Inc.)	Manurewa	Taxi Proprietors	1980, 1981	649	250
Clegg, Graeme Lindsay	Masterton	Shearing Contractor	1982	1,979	250
Coastal Motors Ltd.	Wellington	Garage Proprietors	1982 1982	1,189 495	600 165
Coleman, Alan Ernest Colin Paul Ltd.	New Plymouth Birkenhead	Farmer Carpet Layers	1982	5,372	250
Collitt and Chalklen Ltd.	Takapuna	Hairdressers	1983	3,709	350
Commercial Dry Cleaners Ltd. Consolidated Traders Mining Ltd.	Palmerston North Hari Hari	Dry Cleaners Gold Miners	1983 1983	850 9,968	100 1,010
Cordova Reception Lounge Ltd. Cowan, James Ross	Papatoetoe Waipaoa	Reception Lounge Proprietors Agricultural Contractor	1983 1983	7,272 1,638	700 420
Crabb, Ross Mervyn 3. N. Craven Ltd.	Henderson Otahuhu	Carrier Meat Carriers	1983 1983	104 9,377	50 500
Cuba Plastics Ltd.	Auckland	Plastic Distributors	1983, 1983	5,904	1,400
Davies, Andrew John	Takapuna	Food Bar Proprietor	1981, 1982	960	500
Davison, Graham Richard	Huntly Dolmorston North	Insurance Agent	1983 1983	1,254 652	325
Dear, Alan Clive Denley, Uneta Ann	Palmerston North Timaru	Silk Screen Operator Food Bar Proprietress	1983	909	182
Dennis Blacklaws Ltd.	Lower Hutt	Jewellers and Watchmakers	1982, 1983	3,835	955
Donaldson, Ross Terrence Roy Donnelly, Kyle Edward	Kawakawa Mount Wellington	Motorcycle Dealer Bread and Milk Delivery Contractor	1983 1982	1,385 146	280 30
Donnelly, Shane William Thomas	Papatoetoe (for- merly Mount Wellington)	Bread and Milk Delivery Contractor	1982	146	30
Dunwoodie, Milton Leon	Masterton	Post Cutting Contractor	1983	1,368	260
Eisenhut, Robyn Fay	Raglan	Hairdresser Electronic Engineers	1983 1983	261 2,697	650
Electronic Group Ltd. Elfin Industries (N.Z.) Ltd.	Auckland Auckland	Electronic Engineers General Engineers	1985	7,464	1,000
Elliott, Ronald Alan	Red Beach	Builder	1983	2,266	500
Ennion, Kevin David	Tauranga	Motelier Food Box Proprietor	1982, 1983	1,576	290
Esplin, David Dryden Fabrikk Mobler Ltd.	Christchurch Te Atatu South	Food Bar Proprietor Furniture Manufacturers	1983 1982, 1983	538 3,860	175 500
Fairhall, Clive Anthony	Paroa	Contractor	1981, 1982	7,189	1,790
Fisher, Raymond Hudson	Picton	Builder	1982, 1983	655	270
Fitzgerald Transport Ltd.	Cambridge	Transport Operators	1982	3,866	450