

SCHEDULE III—continued

(1) Name	(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 \$
Hogg, John William (in relation to Tawera Trading Ltd.)	Palmerston North	Vehicle cleaner	1985	688	320
Hunter, Birkett Robert	Tawa	Motor body specialist	1985	2,085	1,045
T. C. Jurgens and Sons Ltd.	Wanganui	Demolition contractors	1984	8,809	2,100
Lorraine Cake Kitchen Ltd.	Wellington	Bakers and pastry cooks	1984	9,742	4,860
Master Pine Ltd.	Featherston	Sawmillers and timber contractors	1984, 1985	33,690	—
J. B. Montgomery & Sons Transport Ltd.	Porirua	Carriers	1985	3,047	1,525
Montgomery, John Bruce (in relation to J. B. Montgomery & Sons Transport Ltd.)	Porirua	Company director	1985	3,047	—
O'Hagan, Humphrey Noel	Palmerston North	Engineer	1982, 1983	3,471	—
Prince, Francis John Robert	Wanganui	Agricultural contractor	1984, 1985	503	—
Quinn, Norman Patrick	Porirua	Hairdressing salon proprietor	1985	529	265
Smith, Ross Mervyn (in relation to Roth Holdings Ltd.)	Wellington	Company director	1982–1984	24,620	12,285
Stevens, Geoffrey Donald (in relation to Lorraine Cake Kitchen Ltd.)	Wellington	Company manager	1984	9,742	—
<i>Southern Region</i>					
Big Daddys Takeaways Ltd.	Dunedin	Takeaway foodbar proprietors	1984, 1985	3,840	1,920
Brown, Donald Francis	Nelson	Motor mechanic	1982	2,673	450
Brown, James Arthur	Nelson	Garage proprietor	1982	2,673	150
Capital Services Ltd.	Christchurch	Insurance and finance consultants	1984, 1985	3,660	1,855
Caroline Processors Ltd.	Timaru	Poultry farmers and processors	1985	1,148	—
Country Traders (N.Z.) Ltd.	Christchurch	Wool, skin and moss buyers and exporters	1984, 1985	13,837	1,355
Cunningham, Peter Graham	Christchurch	Farmer	1985	2,057	2,055
Curline, John	Christchurch	House remover	1985	1,226	—
Elliott, Virginia Helen (also known as Bowman, Patricia)	Invercargill	Graphic design advertiser	1985	4,970	—
Hendricks, Henricus Wilhelmus	Kaiapoi	Sandblaster and spraypainter	1985	6,826	1,345
Hill, Ronald Walter	Warrington	Demolition and salvage contractor	1985	1,354	735
Hole, Raymond Henry Hubert	Christchurch	Baker	1985, 1986	1,375	—
Jerard, Kim Russell (in relation to Jerard Construction Ltd.) (in liquidation)	Christchurch	Builder	1985	14,825	—
Johnstone, Ewan Melton (in relation to Springs Tourist Village Ltd.)	Springs Junction	Company director	1985	7,054	—
Johnstone, Ewan Melton (in relation to Springs Village Service Station Ltd.)	Springs Junction	Company director	1985	1,626	—
Layton, Allan Bernard	Christchurch	Shop proprietor	1985	4,054	—
Litchfield, John Ronald	Ward	Farmer	1981–1984	6,482	1,250
G. J. and M. T. Matthews Ltd.	Nelson	Milk bar proprietors	1982	326	—
Meaclem, Ross Owen (in relation to Country Traders (N.Z.) Ltd.)	Christchurch	Company director	1984, 1985	13,837	1,355
Nicholson, David John	Waikari	Hotel proprietor	1984	190	95
Nicholson, Patricia Maureen	Waikari	Hotel proprietor	1984	190	95
W. H. Shannon Ltd.	Hokitika	Plumbers	1984, 1985	8,648	820
Shirley, Nigel Thalberg	Lumsden	Shearing contractor	1981–1984	39,224	9,800
Springs Tourist Village Ltd.	Springs Junction	Hotel and motel proprietors	1985	7,054	1,410
Springs Village Service Station Ltd.	Springs Junction	Service station proprietors	1984, 1985	1,626	—
Washdyke Timber Products Ltd.	Timaru	Timber merchants	1985	7,459	3,725
Wilson, Elwyn Hugh	Blenheim	Silviculture contractor	1983, 1984	8,601	—

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.

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<i>Northern Region</i>					
Autostrada Panels Ltd.	Henderson	Panelbeaters	1985	3,050	674
Bayer, Mervyn John	Kaukapakapa	Shearer and farmer	1980–1982	10,188	2,547
Bayside Seafoods 1982 Ltd.	Blockhouse Bay	Seafood preparation proprietors	1985	1,445	478