

Names of Tax Evaders

PURSUANT to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules are hereby published, comprising the names of all persons (including companies) who in respect of certain offences relating to taxation, have been convicted, or have been charged penal tax during the six months period ended the 30th day of September 1986. Also included in the following Schedules are the names of persons (including companies) who in respect of certain offences relating to taxation, have been convicted or have been charged penal tax for an earlier period but have not been included in the earlier *Gazette* notice.

Dated at Wellington this 17th day of March 1987.

J. SIMCOCK, Commissioner of Inland Revenue.

SCHEDULE I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (c) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (c) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME; OR FRINGE BENEFITS; OR GIVING FALSE INFORMATION; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR GIVING FALSE INFORMATION OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OF THE INCOME TAX ACT 1976; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976.

| (1) Name | (2) Address | (3) Occupation or Description | (4) Nature of Offence* | (5) Year(s) in Which Offence(s) Occurred† | (6) Amount or Estimated Amount of Tax Evaded† | (7) Amount of Penal Tax Imposed |
|---|----------------|---|---------------------------|--|--|------------------------------------|
| | | | | | \$ | \$ |
| Northern Region | | | | | | |
| <i>Auckland</i> | | | | | | |
| Fa'apoi, Petelo George Karonty | Mount Albert | Freight operator/barman | A | 1978-1983 | 7,088 | 7,000 |
| Gill, John Alexander | Ostend | Panelbeater/fisherman | A | 1977-1983 | 11,241 | 11,100 |
| Halse, John Warwick | Forrest Hill | Market researcher/barman | A | 1983 | 49 | 50 |
| Nand, Sachendra Kumar | Waiuku | School teacher | A | 1975-1982 | 7,767 | 7,650 |
| Nand, Sachendra Kumar (in relation to Nand, Pratima Devi) | Waiuku | School teacher | E | 1982 | 450 | - |
| Viliamu, Noah Fiti | Massey | Carpenter/barman | A | 1982, 1983 | 2,673 | 1,770 |
| Waikato Region | | | | | | |
| <i>Hamilton</i> | | | | | | |
| Shephard, Herbert William David | Hillcrest | Retired school teacher/clerk | A | 1975-1983 | 11,649 | 11,400 |
| Boyce, David William | Hastings | Commission agent/fruit and vegetable merchant | A | 1980-1983 | 82,003 | 81,800 |
| Gerkin, Audrey Myrtle | Napier | Retired law clerk/housewife | A | 1979-1982 | 1,376 | 1,300 |
| McCleary, Henry John | Waipawa | Grocery manager | A | 1982-1984 | 767 | 750 |
| McCleary, Sylvia Ann | Waipawa | Teacher's aide | A | 1982-1984 | 900 | 720 |
| Central Region | | | | | | |
| <i>Wellington</i> | | | | | | |
| Auelua, Salevasa | Newtown | Bus driver | A | 1979-1984 | 2,648 | 1,480 |
| Elley, Harry James | Upper Hutt | Cleaning contractor | A | 1980-1981 | 9,837 | 5,050 |
| Thompson, Jennifer Mary | Karori | Administrative assistant | A | 1977-1982 | 3,042 | 2,400 |
| Southern Region | | | | | | |
| <i>Christchurch</i> | | | | | | |
| Becker, Kevin Jayne | Christchurch | Farmer/dealer | A | 1976, 1977, 1979, 1980 | 37,152 | 37,130 |
| Wallace, John Francis | Waltham | Driver | A | 1980-1984 | 6,711 | 1,675 |
| <i>Dunedin</i> | | | | | | |
| Alexander, Doreen May | South Dunedin | Coffee bar assistant | A | 1981-1984 | 2,284 | 570 |
| Desborough, Peter Mathew | Roslyn | Company representative | A | 1981-1983 | 2,226 | 1,110 |
| Edwards, Diane | Bradford | Dental assistant | A | 1982-1984 | 1,814 | 450 |
| <i>Timaru</i> | | | | | | |
| Oaklands Farm Ltd. | Timaru | Dairy and cropping farmer | A | 1979-1981 | 2,633 | 2,600 |

*Column (4) indicates the nature of the offence as follows:

"A" Wilfully making false returns of income or giving false information in relation to income.

"E" Aiding, abetting, or inciting another person to commit an offence.

†The information in columns (5) and (6) refers solely to the particular year or years for which a conviction was entered.