SUPPLEMENT to

The New Zealand
Gazette

Commercial Edition

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NAMES OF TAX EVADERS

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 31st day of March 1988. 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 9th day of November 1988.

D. R. HENRY, Deputy Commissioner,
in the absence of Commissioner of Inland Revenue.

Schedule I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (e) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (e) 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						
Auckland						
Fletcher, Angela Dawn	Ellerslie	Assembler	A	1985	1,000	1,000
Pritchard, Mary Afia	Mount Roskill	Accounts clerk	A	1983, 1984	1,811	1,810
Pritchard, Peter Joseph	Mount Roskill	Plumber	A	1983, 1984	1,672	1,670
Stanleigh Private Hospital Ltd.	Auckland (formerly of Devonport)	Private hospital proprietors	A	1976–1980	29,011	22,400
Wainscott, Geoffrey Alan	Meadowbank	Butcher	A	1981, 1982	21,210	15,111
Wood, Norman Basil	Mangere East	Car painter	A	1978–1981	5,224	5,100
Waikato Region						
Gisborne						
Carter, Maurice Allington	Hamilton (formerly of Matawai)	Hotel proprietor	A	1981–1984	1,643	1,620
Priestley, Stephen Maynard	Gisborne	Postal clerk	A	1982, 1983	595	600
Hamilton						
Meehan, Darrell Leslie	Grey Lynn (formerly of Hamilton)	Builder	A	1983, 1984	1,046	380
Watson, Brett Alexander	Te Awamutu	Stock dealer	A	1979–1983	4,939	4,760
Somaskandan, Ramalingam	Cambridge	Medical practitioner	A	1977–1980	11,100	11,100
Napier						
Beran, Bruce Albert	Clive	Milk vendor	A	1979–1983	6,749	6,600
Blane, Kevin David	Napier	Freezing worker	A	1986	265	260
Buchanan, Michael David John	Onga Onga	Farm worker	A	1986	1,014	250
Cahill, Derrick	Otane	Shearer	A	1986	768	700
George, Lorraine Olga	Napier	Beneficiary	A	1981–1984	1,568	1,500
Hammond, Clive James	Havelock North	Instrument repairer	A	1981–1984	16,635	6,100
Kawana, David Melvin Larkin	Hastings	Freezing worker	A	1986	510	500
Ratima, Tamati Ka-Kauri (also known as Ratima, Cowley)	Whakatu	Butcher	A	1986	1,374	325
Read, Philip James	Napier	Electrical contractor	A	1985	413	400
Turner, Alan Moray	Napier	Retired clerk	A	1982–1985	2,440	2,400
Westcott, Mark Edward	Napier	Freezing worker	A	1986	529	500
New Plymouth						
Winter, Richard James	New Plymouth	Auxilliary plant operator	A	1986	1,184	1,000
Tauranga						
Schuler, Arthur Adelrick	Whakatane (formerly of Te Teko)	Orchardist	A	1977–1981	2,205	2,400
Schuler, Martha	Whakatane (formerly of Te Teko)	Orchardist	A	1977–1981	578	595
Central Region						
Wellington						
Crawford, Allan Robert	Eastbourne	Company manager	A	1984, 1985	6,067	6,050
Hoskins, James Albert	Wellington	Watersider	A	1982–1985	2,161	2,130
Hume, Raymond Kenroy	Wellington	Psychiatric nurse	A	1984–1986	10,093	10,080

Schedule I—*continued*

(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
					$	$
Hyland, Lawrence	Wellington	Ship's steward	A	1982–1985	5,681	5,660
Mitchell, Maxwell	Upper Hutt	Commercial traveller	A	1973–1981	10,969	10,965
Southern Region						
Christchurch						
Sloane, Ronald Cyril	Christchurch	Retired	A	1982–1985	1,047	1,045
Dunedin						
Hibbs, Michael	Mosgiel	Motor mechanic	A	1982–1985	3,311	2,300
Martin, John William	Green Island	Appliance storeman	A	1981–1985	857	675
Invercargill						
Sexton, Kevin Francis	Invercargill	Company director	A	1982–1985	1,835	1,810

*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.

†The information in Columns (5) and (6) 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 OR SECTION 420 OF THE INCOME TAX ACT 1976 FOR EVADING OR ATTEMPTING TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT TAX; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX OR FRINGE BENEFIT 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
					$	$
Northern Region						
Auckland						
Campbell, Dawn	Manurewa (formerly of Mount Eden)	General aide	A	1985	243	300
Dance, Shirley Kathleen	Mangere Central	Housemaid	A	1986	558	200
Dash, Matatu	Blockhouse Bay	Carrier	A	1981, 1982, 1985	1,770	750
Davis, Max	Otara	Grit blaster	A	1986	1,031	1,000
Davis, Phillip Kenneth	Papatoetoe	Timberworker	A	1986	920	600
De Thierry, Kate	Western Springs	Machinist	A	1986	76	140
Driscoll, James Patrick	Paremoremo	Drainlayer	A	1986	765	200
Dunleavy, Therese Eileen	Milford	Kindergarten teacher	A	1985	520	520
Eagleton, Tracey Debra	Papatoetoe	Clerk	A	1986	672	650
Ellingham, Peter Jervis	Kingsland	Teacher	A	1985	819	800
Etuale, Margaret Katie	Ranui	Production operator	A	1986	222	220
Ewe, Polly Mary	Manurewa	Process worker	A	1985	239	100
Faaesea, Talaula	Mount Albert	Cleaner	A	1985	125	120
Fakir, Mani	Ponsonby	Landlord/fruiterer	A	1974–1982	29,452	14,220
Fanga, Saul	Otara	Assembler	A	1985, 1986	1,289	1,200
Fea, Kerry Patricia	Saint Johns	Machine operator	A	1986	418	400
Feagaiga, Siligau	Otara	Worker	A	1986	664	300
Folau, Tavita	Mangere	Storeman	A	1985	328	320
Foster, Peter Robert	Glen Eden (formerly of Mount Eden)	Reservation consultant	A	1985	374	370
Freeth and Brooks Bins Ltd.	Parnell	Rubbish contractors	A	1979–1982	8,297	8,280
Freeth Disposals Ltd	Auckland	Rubbish disposers/scrap dealers	A	1978–1981, 1983	8,473	8,450
Freeth, Michael John	Henderson	Scrap metal dealer	B	1977–1982	3,113	3,100
Gaskill, Helen Joy	Ranui	Post office employee	A	1986	579	580
Goldie, Allan George	Henderson	Labourer	A	1986	124	200
Halloran, Susan Corbett	Mount Eden	Postwoman	A	1986	639	300
Hamilton, Henry Sonny (Jnr.)	Manurewa	Freezing worker	A	1985	297	300
Handley, Terence William	Mount Albert	Policeman	A	1985	533	500
Hansen, Christopher Barry	Papakura	Storeman	A	1986	828	400
Hardaker, Reginald Stanley	Papakura	Builder	A	1980, 1983	1,892	1,892
Havili, Romeo	New Lynn	Press setter	A	1986	1,903	1,900
Hedge, Kere Rosalie	New Lynn	Factory hand	A	1985	247	100
Hetaraka, Sam Paihana Harold	Mangere	Concrete worker	A	1985	437	430
Hoko, Brian	Otahuhu	Butcher	A	1986	601	300
Hole, Gilbert Michael	Auckland	Tally clerk	A	1986	494	500
Hutton, Anthony Maurice	Birkenhead (formerly of Birkdale)	Sales representative	A	1985	481	480
Irving, Colleen Margaret	Glenfield	Machinist	A	1985	276	70
Isherwood, Mark Christopher	Mount Eden	Hairstylist/lighting consultant	A	1985	538	120
Kafka, Miloslav Jindrich	Mount Albert (formerly of Mount Eden)	Waiter/signwriter	A	1985	284	70
Kauta, Albert James	Otara	Freezing worker	A	1985	673	160
Kay, Glenn Nathan	New Plymouth (formerly of Mount Wellington)	Butcher/freezing worker	A	1985	597	150
Keepa, Selwyn William	Te Atatu North	Freezer hand/market garden trainee	A	1985	234	60
Kelly, Joan Margaret	Birkdale (formerly of Birkenhead)	Postal worker/cleaner/salesperson	A	1985	329	50
Knox, Annie Whigham	Whangaparaoa	Superannuitant/landlord	A	1981–1985	1,838	1,290
Knudsen, David Alan	Browns Bay	Aircraft engineer	A	1982–1984	1,855	1,450
Lee, Ryan Colin (also known as Lee, Khoon Kong)	Western Springs (formerly of Morningside)	Accounts clerk/student	A	1985	251	60
Maasi, Laki	Ranui	Fisherman/dishwasher	A	1985	273	50
MacDonald, Donald	Glenfield	Process worker	A	1985	303	50
McGinty, Errol James	Mount Wellington	Cleaner	A	1985	345	90
MacKenzie, Garth Kevin	One Tree Hill (formerly of Titirangi)	Chef	A	1985	212	50

Schedule II—*continued*

(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
					$	$
Maich, Alan	Piha (formerly of Point Chevalier)	Sales manager	A	1981–1985	1,532	1,030
Malu, Filikose	Epsom	Machine operator/cleaner	A	1985	349	85
Matatahi, Robert	Mangere	Labourer/fork hoist driver	A	1985	440	110
Matia, Pene James	Papakura	Labourer	A	1985	284	100
Morris, Paul Andrew	Manurewa (formerly of Weymouth)	Poultry processor/baker	A	1985	1,044	260
Mounlath, Seng-A-Thith	Avondale	Gas fitter/jewellery polisher	A	1985	622	150
Murray, Trevor Raymond	Castor Bay	Cargo handler/garage attendant/student	A	1985	208	50
Ofa, Alaimoana	Mount Albert (formerly of Sandringham)	Labourer	A	1986	832	830
Paasi, Malia Makeleta	Mount Albert	Cleaner	A	1986	732	730
Powell, Ross Alexander	Whangaparaoa	Retired service station proprietor	A	1977–1984	11,106	11,070
Power, Beverley Carol	Manurewa	Clerk/marketing officer	A	1983–1985	1,407	1,370
Pulman, Samuel Ross	Pukekohe	Pharmacist	A	1978–1984	38,844	41,260
Robertson, Beverley June	Papatoetoe	Typist/housewife	A	1983–1985	403	350
Robertson, Gordon	Papatoetoe	Retired railways clerk	A	1983–1985	4,162	3,730
Robinson, Warwick Leith	Glenfield	Engineer	A	1984, 1985	1,924	1,650
Ross, Betty June	Glen Innes	Cafeteria worker	A	1982–1985	1,485	1,160
Ross Powell Motors Ltd	Auckland	Service station/garage repair shop	A	1977–1984	19,787	19,750
Rudling, Horace James	Howick	Clerk	A	1981–1985	2,485	2,220
Russell, Harry James	Mount Roskill	Baker	A	1984, 1985	1,287	1,150
Ryan, Wallace Frederick	Glendowie	Bank officer	A	1982–1985	4,158	4,140
Saipele, Kathleen	Grey Lynn	Machinist	A	1985	265	270
Saker, Andrew Graeme	Ahipara (formerly of Castor Bay)	Labourer	A	1983	80	50
Salima, Tui	Grey Lynn (formerly of Panmure)	Process worker	A	1985	562	560
Sheppard, Noeline Edna	Manurewa	Table hand	A	1986	530	300
Smith, Brian Thomas	Mount Wellington	Car sales executive/drain cleaner	A	1979–1983	2,555	1,280
Stanleigh Private Hospital Ltd.	Auckland (formerly of Devonport)	Private hospital proprietors	A	1973–1975	2,126	2,400
Strawbridge, David	Mount Albert	Panelbeater	A	1983–1985	5,171	2,550
Te'o, Salemona	Otara	Factory hand/taxi driver	A	1985, 1986	1,048	1,000
Tiatia, Silia	Mount Eden	Process worker/cleaner	A	1985	494	490
Tuipala, Fetu (also known as Tuipala, Jane Sine)	Mangere	Senior clerk, Post Office	A	1983, 1985	2,482	2,490
Tuipala, Paepaesale	Mangere	Freezing worker	A	1982, 1983, 1985	3,074	3,080
Vae, Niutao	Orakei (formerly of Grey Lynn)	Linen person	A	1985	681	680
Vea, Akanesi	Glen Eden	Factory hand	A	1983–1986	550	1,645
Vea, Mosese	Glen Eden	Storeman	A	1983–1986	582	1,730
Wainscott, Geoffrey Alan	Meadowbank	Butcher	A	1979	763	763
Whangarei						
Craig, Neville James	Whangarei	Bricklayer/car dealer	B	1979, 1983, 1984	9,239	6,550
Gibb, Gwynetth Lisle	Whangarei	Retired school teacher	A	1983–1986	3,001	1,400
Hansen, Lynton Ivor	Kaitaia	Secondary school teacher	A	1984, 1985	556	500
Hill, Geoffrey Phillip	Ohaeawai	Film technician	B	1983, 1984	7,000	3,500
King, David Peter	Kohukohu	Painter and paperhanger	B	1979–1982	1,693	1,680
Mann, Stephen Philip	Awanui (formerly of Warkworth)	Electronics technician	A	1983–1985	5,455	2,500
Stephen, Malcolm John	Kerikeri	Builder	A	1981–1983	2,774	1,400
Waikato Region						
Hamilton						
Godfrey, Christine	Putaruru	Cafeteria proprietor	A	1981–1984	1,357	570
Godfrey, John Raymond	Putaruru	Cafeteria proprietor	A	1984, 1985	1,345	330
Rotorua						
Kahlua Holdings (1979) Ltd.	Rotorua	Licensed motor vehicle dealers	D & E	1987, 1988	381	100
Tauranga						
Rump, Raymond Oswald	Tauranga (formerly of Auckland)	Barman/retired	A	1982–1985	1,024	910

Schedule II—*continued*

(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
					$	$
Central Region						
Masterton						
Campbell, Francis Barry	Featherston	Crewman	A	1986	2,271	500
Taylor, Brian Marton	Masterton	Shearer	A	1986	2,471	1,000
Waldman, Stanislaw	Masterton	Service station manager	A	1984, 1985	1,739	1,303
Palmerston North						
Allen, Ellen Freda	Palmerston North	Landlord	A	1983–1986	1,924	1,920
Allen, Ronald Watson	Palmerston North	Landlord	A	1983–1986	1,913	1,910
Green, Julius John	Palmerston North	Fish retailer	A	1976–1981	13,709	10,900
Levy, Alistair William	Kaikoura	Scientist	A	1983–1986	2,477	1,480
Te Paiho, John	Palmerston North	Commercial cleaner	A	1983–1985	8,070	2,600
Wanganui						
Spence, Russell Arthur	Wanganui	Restaurant/coffee lounge proprietor	A	1983, 1985	1,714	600
White, Peter James	Wanganui	Carpenter	A	1987	1,257	1,250
Wellington						
Hollywell, Harold Roger	Paraparaumu	Ship's steward	A	1983–1986	3,127	3,100
Rose, George Michael	Wellington	Film maker	A	1983, 1984	497	500
Southern Region						
Blenheim						
Scott, Mark Christopher	Kaikoura	Fisherman	A	1986	346	170
Meyer, Ingrid Therese	Wellington (formerly of Blenheim)	Accounts clerk	A	1986	464	–
Sixtus, Roy Edmond	Christchurch	Slaughterman	A	1986	858	420
Perano, Kathleen Jean	Picton	Superannuitant	A	1986	388	–
Heissenbuttel, Peter Donald	Blenheim	Engineer	A	1986	59	55
Thomas, Maree	Kaikoura	Administration clerk	A	1986	514	510
Way, Philip Steven	Blenheim	Butcher's assistant	A	1986	488	480
Broadhurst, Joanne Mary	Kaikoura	Barmaid	A	1986	280	280
Christchurch						
Grice, Benjamin	Christchurch	Retired	A	1979–1986	2,156	2,150
Hadfield, Frederick Allan	Christchurch	Retired	A	1977–1985	26,305	13,200
Watkins, Leonard Charles	Christchurch	Retired	A	1983–1986	2,052	1,260
Dunedin						
McEwan, Keith Stuart	Dunedin	Locomotive maintainer	A	1984, 1985	721	290
Invercargill						
Hedley, Jean Ritchie	Invercargill	Retired	A	1986	4,895	1,220
Nelson						
Bell, John Langley	Nelson	Driver	A	1986	313	100
Fry, Janice Beverley	Takaka	Housewife	A	1984, 1985	510	100
Garguilo, Bianco Rose	Nelson	Toll operator	A	1985	422	100
Glover, Keith Lionel	Richmond	Forest ranger	A	1984–1986	910	230
Papps, James Edgar	Thorpe	Driver	A	1980–1982	7,216	1,200
Walton, John	Nelson	Storeman	A	1984–1986	907	400
Warn, Jack Eccles	Nelson	Superannuitant	A	1982–1984	1,668	410
Watts, Peter Blatchford	Brightwater	Restaurant proprietor	A	1983, 1984	1,240	460
Webby, Keith Douglas	Richmond	Superannuitant	A	1984–1986	1,075	450
Wehner, Irma Lutricia	Richmond	Seasonal worker	A	1982–1985	939	225

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

"A" Furnishing false returns of income.

"B" Failing to furnish returns of income.

"D" Furnishing false returns of fringe benefits.

"E" Failing to furnish returns of fringe benefits.

†The information in Columns (5) and (6) refers solely to the particular year or years for which a penal tax was imposed.

Schedule III

PERSONS CONVICTED UNDER SECTION 368 (1) (a) OR (b) OR SECTION 416 (1) (e) 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 AIDING OR ABETTING OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ASSESSMENT ACT 1957 AND THE AMOUNT (IF ANY) OF PENAL TAX 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	(5) Amount of Tax Deductions Involved in Offence(s)	(6) Amount of Penal Tax Imposed
				$	$
Northern Region					
Auckland					
Monsoon Enterprises Ltd.	Auckland	Clothing manufacturers and retailers	1983, 1984	1,286	-
Navarra Furniture Ltd.	Onehunga	Furniture manufacturer	1986	8,369	-
Preview Fashions Ltd.	Glenfield (formerly of Auckland)	Garment manufacturer	1984–1986	2,463	1,235
Vidovich, Peter Ivan (in relation to Navarra Furniture Ltd.)	Ellerslie	Furniture manufacturer/ company director	1986	8,369	-
Whangarei					
Carmont, Grant Reginald	Waipu	Plumber	1987	1,212	1,200
Meiklejohn, Rob Roy	Whangarei	Cartage contractor	1986, 1987	2,819	1,390
Caine, Peter (in relation to Norfolk Trading Company Ltd.)	Dargaville	Company manager	1986, 1987	2,907	-
Norfolk Trading Company Ltd.	Dargaville	Dairy proprietors	1986, 1987	2,907	1,475
Waikato Region					
Gisborne					
Harrison, Reginald	Ruatoria	Painter	1986	1,165	-
Hamilton					
Allen, Deidre Ann	Hamilton	Lunch bar operator	1987	1,763	870
Comins, Terrence Ashley	Hamilton	Orchardist	1985, 1986	12,814	3,170
Monkley Brothers Ltd.	Tatuanui	Trucking and agricultural contractors	1986	6,946	1,735
O'Sullivan, Patrick Francis	Te Kuiti	Builder	1986, 1987	7,984	15,970
Rigg, Catherine Pamela	Ngaruawahia	Restaurateur	1987	7,227	-
Yandle, William Nicholas	Putaruru	Dairy farmer	1986, 1987	511	130
Lawler, Rodney Francis (in relation to Hamilton Concrete Cutting Ltd.)	Hamilton	Company director	1986, 1987	23,270	-
Napier					
Acajou Holdings Ltd.	Hastings	Licensed restaurant	1987, 1988	3,678	-
Graham Walsh Engineering Ltd.	Hastings	Engineers	1986–1988	3,747	1,360
Granny's Restaurant (1982) Ltd.	Hastings	Restaurant	1987	1,502	1,490
Ihaia, Harry David (Jnr.)	Napier	Forestry contractor	1987	13,059	-
Rotorua					
Gulde, Allan Trevor (in relation to Guldes Jewellers Ltd. and Guldes Wholesalers Ltd.)	Rotorua	Jeweller	1986, 1987	2,819	300
O'Connors Transport (Logging) Ltd.	Rotorua	Transport operators	1987	3,949	1,955
O'Connor, Desmond Francis (in relation to O'Connors Transport (Logging) Ltd.)	Kaitaia	Company director	1987	3,949	1,955
Tauranga					
Farrar, Arthur Henry	Tauranga	Car valet proprietor	1984–1986	9,433	2,365
Central Region					
Masterton					
Softwood Products Wairarapa Ltd. (formerly Softwood Chippers Ltd.)	Masterton	Sawmill and logging contractors	1987	8,423	2,090
Wanganui					
Boaler, Michael William	Wanganui	Wholesale and retail fish merchant	1987, 1988	5,889	2,930
Instant Print Shop Ltd. (in liquidation)	Wanganui	Publishing company	1987	2,233	-
Wellington					
McBride, Michael William	Upper Hutt	Caterer	1987	1,945	-
Southern Region					
Christchurch					
Collier, John Michael (Snr.) (in relation to Dorley Holdings Ltd.)	Christchurch	Company director	1986	832	410
D. A. Love Ltd.	Southbridge	Builders/joiners	1987	17,569	8,785
Dorley Holdings Ltd.	Christchurch	Goldmining	1986	832	410
Love, Wayne Peter (in relation to D. A. Love Ltd.)	Southbridge	Builder/joiner	1987	17,569	4,392
Merrimack Industries Ltd.	Christchurch	Handbag manufacturer	1986	4,659	1,150
Russell, Dorothy Heather	Christchurch	Cook	1987, 1988	5,718	-

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
				$	$
Stocks, Peter Benjamin (in relation to West Melton Tavern Ltd.) (in liquidation)	Amberley (formerly of West Melton)	Ex-publican	1984, 1985	12,499	4,705
Woods Custom Guns Ltd.	Christchurch	Gunsmiths	1986, 1987	3,428	845
Woods, Rodney Maxwell (in relation to Woods Custom Guns Ltd.)	Rangiora	Gunsmith	1986, 1987	3,428	845
Dunedin					
Adam Calder Construction Ltd.	Dunedin	Construction company	1986, 1987	845	510
Botting, William David	Mosgiel	Panelbeater	1986, 1987	8,580	8,570
Mosley, William Eldon (in relation to West Cordials Ltd.)	Dunedin	Company director	1985, 1986	2,804	670
Rose, Robert Gordon	Queenstown	Builder	1987	654	930
West Cordials Ltd.	Dunedin	Cordial manufacturers	1985, 1986	2,804	670
Timaru					
Faithfull, Trevor John	Christchurch (formerly of Timaru)	Licensed hotel proprietor	1987	4,857	2,430

Schedule IV

PERSONS OTHER THAN THOSE IN SCHEDULE III WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 369 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.

(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
				$	$
Northern Region					
Auckland					
Action Cutting & Clicking Ltd.	Henderson	Leather good manufacturer	1987, 1988	5,505	1,375
Blitz Clothing Company Ltd.	Kingsland	Clothing manufacturer	1987, 1988	3,826	955
Blockhouse Bay Service Station (1977) Ltd.	Titirangi	Service station	1981, 1982	749	1,500
Creative Photography Ltd.	Newton	Photography	1987, 1988	3,102	775
Curtayne and Duggan Ltd.	Glen Eden	Insurance consultants	1988	2,061	516
Darlene Manufacturing Ltd.	Three Kings	Knitwear manufacturer	1986, 1987	49,085	24,500
Day, Peter John	Mount Roskill	Wood preserver	1987, 1988	2,114	530
Defilez Dancewear Ltd.	Cambridge (formerly of Mount Eden)	Dancewear retailer	1988	573	140
G R and G H Dixon Ltd.	Beachhaven	Food retailers	1987	1,489	370
Douglas, Anthony Richard	Browns Bay	Commercial painter	1987, 1988	3,841	1,045
East West Import Export Ltd.	Auckland	Importer/exporter/ wholesaler	1987, 1988	1,458	355
Fastrak Service Station Ltd.	New Lynn	Service station	1987	5,181	1,300
Fenton Engineering and Repairs Ltd.	Pukekohe	Industrial refrigeration engineers	1987, 1988	25,132	6,290
Ferguson, Evelyn Mary	Epsom	Rest home proprietor	1988	345	350
Ferguson, Thomas	Epsom	Rest home proprietor	1988	345	350
Intal Site Contractors Ltd. (in liquidation)	Papatoetoe	Steel erectors	1986, 1987	59,916	14,955
Jack Phillips Engineering Ltd.	Warkworth	Engineers	1986, 1987	7,025	1,755
Jamieson, Neville John	Glenfield	Window tinting installer	1987, 1988	2,223	555
Jeda Gowns Ltd.	Papakura	Clothing manufacturers	1986	10,972	2,740
Jim Paul Contractors Ltd.	Manurewa	Builders	1986, 1987	17,658	4,415
John Stone Ltd.	Birkenhead	Coachbuilders and panelbeaters	1987	10,056	2,520
F L & P Kenny Ltd. (in receivership)	Otahuhu	Coffee lounge proprietors	1987	1,044	260
Kew Centre Cafe Ltd.	Auckland	Coffee lounge proprietors	1986–1988	9,747	2,975
Kingsley Monogramming Ltd.	Takapuna	Printers and monogrammers	1986–1988	1,113	562
Kirby, Sidney Kino	Blockhouse Bay	Pet crematorium proprietor	1987	994	1,500
Krasniqi, Ethnik	Panmure	Waterbed designer	1987	4,994	1,255
Laser Print (1984) Ltd.	Ellerslie	Printers	1988	2,457	1,225
Lever, John Robert	Drury (formerly of Waiheke Island)	Timber yard proprietor/ builder	1987	5,044	1,265
Lobb, Peter Joseph	Bombay	Sawmiller	1988	5,199	1,305
Maas-Geesteranus, Pieter	Mairangi Bay	Cabinetmaker/kitchen installer	1986, 1987	780	195
McGregor Packaging Ltd.	Auckland (formerly of Onehunga)	Packaging manufacturers	1986, 1987	38,549	19,280
McHeyzer, Anton Trevor	Henderson	Publisher	1988	525	130
McIntosh, Colin James	Onehunga (formerly of Henderson)	Panelbeater and painter	1986	671	670
McLaren, Gary Robert	Avondale	Fabric cutter	1987, 1988	6,177	1,550
Maka, John Double	Ranui	Clothing manufacturer	1985–1987	7,505	1,873
Monster World Ltd. (in liquidation)	Auckland	Retailers	1986, 1987	3,590	1,810
S J Moore Ltd.	Newmarket	Motor mechanics	1987, 1988	573	140
Murphy, Ian Douglas	Manurewa (formerly of Papakura)	Floor sander	1986, 1987	4,190	2,095
Nasarenko, Emil Paul Wilhelm	Australia (formerly of Auckland)	Property advertiser	1987	1,603	1,603
North Shore Carburettor Specialists Ltd.	Glenfield	Carburettor services	1986–1988	4,431	2,220
Oldfield, Graham Morgan	Kumeu	Winemaker and orchardist	1988	1,813	630
O'Leary, Brenda Gay	Kumeu	Firewood cutter	1987, 1988	1,377	550
O'Leary, John Patrick	Kumeu	Firewood cutter	1987, 1988	1,377	550
Penman, Patricia Joy	Greenhithe	Daycare centre operator	1988	905	450
Penrose, Calum Maxwell	Papatoetoe	Baker	1986, 1987	3,620	1,695
Perese, Tony	Papatoetoe	Panelbeater	1988	1,904	950
Performance Cafe Co-Operative Society Ltd.	Auckland	Restaurateurs	1987	1,513	375
Photomat Holdings Ltd.	Auckland	Film processors	1988	1,475	370
Precision Alarm Supplies Ltd.	Auckland	Alarm suppliers	1987, 1988	1,688	830
Pretious, Brian Maurice	Buckland	Floor sander	1986, 1987	4,190	2,095

Schedule IV—*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
				$	$
Preview Fashions Ltd.	Glenfield (formerly of Auckland)	Garment manufacturers	1986, 1987	4,575	3,095
Rademaker & Lenwood Textiles Ltd.	Henderson	Dyers	1988	1,606	395
Rip It Up Publishing Co. Ltd.	Parnell (formerly of Auckland)	Magazine publishers	1986, 1987	12,536	3,105
Shefrey Enterprises Ltd.	Clevedon (formerly of Papatoetoe)	Driving school proprietors	1985, 1986	1,191	295
Smith, Fiu Daniel	Grey Lynn	Builder	1986	2,303	570
South Pacific Spa Pool Exporters Ltd.	Auckland	Spa pool manufacturers	1986, 1987	23,158	5,775
Stanaway, Stephen John (in relation to Stanaway Manufacturing Ltd. (in liquidation))	Avondale	Company director	1986, 1987	25,183	6,275
Superior Skilled Building Services Ltd.	Auckland (formerly of Epsom)	Building contructors	1986, 1987	7,190	695
Swaby, Rose Annelie	Henderson	Manufacturer of sheepskin goods	1987	4,944	1,460
Taumaunu, Te Ao Manakura (also known as Taumaunu, Jack)	Te Atatu North	Canvassing and advertising salesman	1985, 1986	68,207	17,025
Venture Wholesale Ltd.	Parnell (formerly of Auckland)	Wholesalers and distributors	1986, 1987	9,267	910
Watt, Reginald James	Remuera (formerly of Epsom)	Real estate agent	1986, 1987	1,347	310
West Auckland Engine Reconditioners Ltd.	Henderson	Engine reconditioners	1987, 1988	1,647	385
Whittaker Drainage Ltd.	Avondale	Drainage contractors	1987, 1988	20,067	5,000
Willoughby, James Robert	Wiri	Building contractor	1986, 1987	9,701	1,420
Winslow, Clifford Gordon	Swanson	Panelbeater/french polisher	1987	534	255
Whangarei					
Alert Transport Ltd.	Whangarei	General carriers	1987, 1988	12,656	6,330
Butynol Applicators (Northland) Ltd.	Whangarei	Plumbers	1987	973	243
Clark, Gordon Melton	Onerahi	Debt collector/company director	1987, 1988	2,421	2,425
Edwards, George Parry	Whangarei	Builder	1987	1,407	325
Gregory, Emma Josephine	Ruakaka	Shellfish gatherer	1986, 1987	5,575	1,390
Hodgson, Bretton Douglas	Kaitaia	Bread delivery contractor	1988	1,660	830
Hokianga Road Sawmill Ltd.	Dargaville	Sawmillers	1987, 1988	3,350	1,680
Johnson, Patricia Vivienne	Ngunguru	Concrete contractor	1987, 1988	7,169	1,645
McRae, Hugh Cameron	Kaiwaka	Mixed farmer	1988	3,443	850
Maria, Jeanette Thora	Kaitaia	Florist	1987, 1988	1,180	820
Ngunguru Service Centre Ltd.	Ngunguru	Service station proprietors	1987, 1988	1,100	275
Olsen, David Charles	Awanui	Fish processor	1987, 1988	3,967	875
Omanene Contractors Ltd.	Pipiwai	Forestry contractors	1988	3,191	3,190
Peter Marshall Ltd.	Whangarei	Chainsaw and waterpump sales and services	1988	654	160
Sanderson, Quentin Russell	Totara North	Fisherman	1987	1,079	270
Shepherd, Bruce McIntyre	Otahuhu (formerly of Kaeo)	Coffee lounge proprietor/ dairy farmer	1987	791	400
Smith, Graham William	Whangarei	Refuse collector	1988	11,699	1,350
Steadfast Enterprises Ltd.	Whangarei	Roof resurfacers	1986	7,891	1,980
Trask, Wayne Arthur	Kaikohe	Painter and paperhanger	1988	666	335
Ward, Darryl Ross	Kaitaia	Butcher	1987, 1988	3,708	900
Waikato Region					
Gisborne					
Gordon, Douglas Pomare	Tolaga Bay	Farmer	1985–1987	587	285
Manuel, Rangi	Gisborne	Forestry contractor	1987, 1988	4,453	1,115
Hamilton					
Allen, Deidre Ann	Hamilton	Lunch bar operator	1987	188	100
Archer, Michael James	Hamilton	Fibreglass manufacturer	1988	700	175
Arrow Caravans Ltd.	Huntly	Caravan manufacturer	1988	3,120	770
Baker, Denys John	Te Kauwhata	Horse stud trainer/breaker	1987, 1988	1,220	310
Bowden, David John	Hamilton	Builder	1988	1,196	290
Bryan, Joan Beverley	Te Awamutu	Day care centre manageress	1987, 1988	4,452	1,090
Chittick, Robert Herbert	Hamilton	Hairdresser	1987, 1988	1,605	390
Chittick, Sheryn Janette Anne	Hamilton	Hairdresser	1987, 1988	1,605	390
Dixon, John Herbert	Te Awamutu	Garage proprietor	1987, 1988	3,109	775
Donovan, Graeme Thomas James (bankrupt) (in relation to G T Donovan Ltd.)	Matamata	Company director	1984–1986	272,166	26,700

Schedule IV—*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
				$	$
Dunn, James Alexander	Cambridge	Taxi service/bus proprietor	1987, 1988	7,316	1,830
Energy Industries Ltd.	Te Awamutu	Machinery manufacturers/ fibreglass fabricators	1987, 1988	3,265	800
Frost, Neil Douglas	Hamilton	Building contractor	1987, 1988	3,046	770
Gower Farm Ltd.	Hamilton	Farmer	1985–1987	2,869	635
Gower, Derek Howard (in relation to Gower Farm Ltd.)	Taupiri	Farmer	1985–1987	2,869	635
Hamilton Concrete Cutting Ltd.	Hamilton	Concrete cutter	1985, 1986	4,534	3,400
Healey Holdings Ltd.	Hamilton	Motor vehicle garage proprietors	1987, 1988	5,284	1,310
McDonald, Denyse Rayleen (in relation to Andrea Kay Ltd.) (in liquidation)	Hamilton	Clothing manufacturer/ company director	1987, 1988	6,281	1,560
Mandeno and Lethborgs Ltd.	Taumarunui	Car and light truck rental proprietors	1987, 1988	4,614	1,160
Merrin, Clive Bertram Henry (bankrupt)	Putaruru	Paving and sealing operator	1986–1988	4,972	1,245
Monkley Brothers Ltd.	Tatuanui	Trucking and agricultural contractors	1987	1,361	338
Morgan, Sharon Yvonne	Tokoroa	Commercial printer	1987, 1988	983	240
Morgan, Victor Frederick	Tokoroa	Commercial printer	1987, 1988	983	240
Peacocke, Christopher John	Te Kuiti	Livestock farmer	1986, 1987	1,469	365
G. A. and J. R. Schollum Ltd.	Hamilton	Foodmarket operators	1987, 1988	2,059	505
Specialised Welding Ltd.	Hamilton	Engineers/welders	1987, 1988	4,499	1,120
R. and W. J. Spirig Ltd.	Hamilton	Horticulturists	1987, 1988	1,227	300
Taituma, Martin	National Park	Dairy and grocery proprietor/bus and taxi owner-driver	1987, 1988	257	65
Video Magnetics Ltd.	Hamilton	Video tape manufacturers and importers	1987, 1988	616	153
Napier					
Bunn, Kristina Elizabeth	Hastings	Florist	1987, 1988	426	100
Cowan, Stephanie Hinemoa	Bridge Pa	Restaurateur	1988	4,485	1,125
Edwards, Hikawera (also known as Edwards, Willie)	Hastings	Shearing contractor	1986	1,739	170
Edwards, Hirini	Hastings	Shearing contractor	1986	1,739	170
Grey, Samuel John	Napier	Forestry contractor	1987, 1988	1,574	785
Hallett, Peter Hubert	Taradale	Advertising photographer	1988	460	91
Hallett, Susan Eileen	Taradale	Advertising photographer	1988	460	91
M. S. & R. E. Hall Ltd.	Napier	Dairy proprietors	1987, 1988	408	100
Haulage Transport Ltd.	Hastings	Transport operators	1988	2,982	700
Kake, Ioane (also known as Kake, John)	Hastings	Orchard contractor	1988	12,522	695
King, Jan Winifred	Havelock North	Orchardist	1987, 1988	843	210
King, Richard Clifford Blyth	Havelock North	Orchardist	1987, 1988	843	210
D. J. & N. E. Lincoln Ltd.	Napier	Carpet laying	1987, 1988	1,132	275
Lynch, Patrick Francis	Napier	Milk vendor	1987	1,828	450
Nairn, Gerald William	Wairoa	Radiator specialist	1986	1,461	110
Napier Swimming & Spa Pool Centre Ltd.	Napier	Constructors and dealers spa pools	1987	1,588	740
Ormond, Arthur Eyre	Maraekakaho	Horse breeder	1986–1988	6,612	1,405
Pneuline Engineering Co. Ltd.	Hastings	Engineering	1988	5,772	750
Potts, Eric Robin	Napier	Caterer	1987	368	90
Radio Hawkes Bay Ltd.	Hastings	Radio broadcasting	1987	1,494	375
Shaws Office Machines & Stationery Ltd.	Napier	Stationer and retailer	1987	3,975	1,000
Spring Farm (Havelock North) Ltd.	Havelock North	Farmer	1987	1,652	415
Ward, Edward Peter	Hastings	Medical doctor	1987	91	23
Windermere Orchard Ltd.	Hastings	Orchardists	1986	857	214
New Plymouth					
Aspinalls Automotive Spray Painters Ltd.	Stratford	Automotive spray painters	1987, 1988	3,097	771
Harmsen, Frederick Johan	New Plymouth	Coffee bar proprietor	1987, 1988	907	225
Harmsen, Maria Clara	New Plymouth	Coffee bar proprietress	1987, 1988	906	225
Whittington, Bernard Rodney	Hawera	Dentist	1988	1,994	490
Rotorua					
Barnes, Richard Arthur (in relation to Carson Roadways Ltd.)	Rotorua	Managing director	1988	7,445	380
Carson Roadways Ltd.	Rotorua	General carriers	1988	7,445	380
Custer Jeans (Rotorua) Ltd.	Rotorua	Clothing manufacturer	1987, 1988	17,481	1,730
Eggleton, Gavin Leslie	Rotorua	Lawn mowing contractor	1987, 1988	115	60
Eggleton, Wendy Jane	Rotorua	Housewife	1987, 1988	115	60

Schedule IV—*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
				$	$
Kershaw, Kevin Arnold	Rotorua	Indoor cricket operator	1987, 1988	5,792	1,450
Lake, Vance Edward	Rotorua	Jeweller	1988	479	470
Ngongotaha Security Services Ltd.	Rotorua	Security service	1987, 1988	6,135	1,530
Tuhoe Waikaremoana Maori Trust Board	Rotorua	Work trust administrator	1987	1,782	450
Wihapi, Anthony Te Uruhi	Rotorua	Barrister and solicitor	1987, 1988	1,394	690
Wood, Gary Gordon Mario (in relation to Woodcorp Industries Ltd.)	Rotorua	Company director	1987	3,755	470
Wood, Maureen Kay (in relation to Woodcorp Industries Ltd.)	Rotorua	Company director	1987	3,755	470
Tauranga					
Merito, David Rawiri	Whakatane	Forestry contractor	1987, 1988	5,569	1,370
J & A Elsworth Ltd.	Te Puke	Jeweller	1987, 1988	4,087	1,020
Te Aroha					
Hartstone, Mark William	Ngatea	Plumber	1987, 1988	3,176	390
Hartstone, Kathryn Annette	Ngatea	Plumber	1987, 1988	3,176	390
Central Region					
Masterton					
Ahiaruhe Pet Foods Ltd.	Carterton	Pet food processors	1987	4,034	1,990
Aplin, Alan Maxwell	Masterton	Fat renderer	1988	498	100
Campbell, Elizabeth Kay	Gladstone	Abbatoir owner	1988	92	23
Campbell, Ian Austin	Gladstone	Abbatoir owner	1988	92	23
Corlett, Terrence David	Masterton	Building contractor	1988	3,017	750
Fletcher, Evelyn Suzanne	Greytown	Farmer	1988	82	42
Fletcher, Roy Ronald	Greytown	Farmer	1988	82	42
Hunic Contractors Ltd.	Greytown	Agricultural contractors	1988	469	119
Palmerston North					
Cudby, Noel William	Shannon	Farmer/shearing contractor	1987	2,032	505
Easton, Gayle Ann	Foxton	Agricultural contracting	1988	5,335	1,490
Guy, Christine Ellen	Palmerston North	Hairdresser	1987, 1988	479	110
Hassell, Reon Alfred	Palmerston North	Commercial cleaner	1988	587	175
Leddell Holdings Ltd. (in receivership)	Palmerston North	Thoroughbred horse breeding	1987, 1988	3,995	990
Lester, Graeme Andrew	Levin	Clothing manufacturer	1987	2,367	600
Midnight Motors Ltd.	Levin	Garage operators	1987, 1988	1,423	355
Morgan, Frederick Graham John	Levin	Clothing manufacturer	1987	2,367	600
Murdock, John Anthony	Palmerston North	Market gardener	1987	378	90
Raffini Products Ltd.	Palmerston North	Footwear manufacturer/ retailer	1988	11,672	2,185
Walker, Ross George	Shannon	Agricultural contractor	1987, 1988	831	420
Wright, William Raymond	Levin	Property consultant	1987, 1988	650	160
Young, Kevin Ray	Pahiatua	Painter and paperhanger	1988	458	110
Wanganui					
Birch, Stephen William	Maxwell	Farmer	1988	1,558	775
Bloor, Arran Bruce	Wanganui	Fish and chip shop proprietor	1988	48	15
Bloor, Ian Rex	Wanganui	Fish and chip shop proprietor	1988	48	15
Boaler, Michael William	Wanganui	Wholesale and retail fish merchant	1988	1,748	1,740
Chase and Ericksen Ltd.	Taihape	Transport operators	1984–1987	8,112	1,995
Chase, Lyall	Taihape	Transport operator	1988	2,424	605
Drew Distributors Ltd.	Wanganui	Jewellery retail	1986, 1987	1,978	490
Green, Rebecca Mary (in relation to Putiki Wharanui Te Kohanga Reo)	Wanganui	Treasurer	1988	336	165
Heappey, James George	Turangi	Land and insurance agent	1988	79	35
Holly Lodge Winery Ltd.	Wanganui	Winery	1988	403	100
Moffett, James Murray	Marton	Builder	1987, 1988	964	335
Pacific Helmets (New Zealand) Ltd.	Wanganui	Manufacturer of fibreglass products	1988	6,380	1,595
Penrod (Department Stores) Ltd.	Wanganui	Department store	1988	23,572	6,100
Smith and Watson Ltd.	Wanganui	Aluminium joinery manufacturers	1988	6,289	310
Waiouru Bookshop Ltd.	Waiouru	Book retailer	1988	347	85
Williams, William John	Wanganui	Electronic shop proprietor	1988	401	400

Schedule IV—*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
				$	$
Wellington					
Andrews, Lewis James	Lyall Bay	Signwriter	1988	991	230
Baigent, Edward John	Plimmerton	Farmer	1986, 1987	7,287	1,780
Curgenven, Neil Graeme	Karori	Advertising manager	1987	6,206	1,530
Cycles International Ltd.	Paraparaumu	Clothing manufacturers	1987	11,760	2,935
David M Taylor Ltd.	Wellington	Building contractor	1987	1,619	1,600
Gilbert, Stephen James	Plimmerton	Picture framing	1987	2,282	1,125
Goodtime Surf Products	Melrose	Manufacturers and retailers	1987, 1988	3,134	785
Healthland (New Zealand) Ltd.	Kilbirnie	Gymnasium	1988	7,502	1,870
Helen's Fashions Ltd.	Johnsonville	Clothing retailer	1987	1,746	430
Holmes, Iwa	Titahi Bay	Fruiterer	1987, 1988	586	140
Holmwood, Michael Alan	Lower Hutt	Painter	1987	1,749	430
Hutt Protection Services (1982) Ltd.	Lower Hutt	Rustproofing of cars	1987	3,089	770
Kearney, Jillian	Johnsonville	General carrier	1987, 1988	3,586	490
McKay, David James (in relation to McKay Development and Construction Company Ltd. (in liquidation))	Karori	Earthmoving contractor	1987	4,062	550
McKay, Jennifer Lyn (in relation to McKay Development and Construction Company Ltd. (in liquidation))	Karori	Earthmoving contractor	1987	4,062	550
MacKay, Robert William	Island Bay	Milk vendor	1986	472	110
Mann, Bruce	Johnsonville	General carrier	1987, 1988	3,586	490
Mexted and Phillips Ltd.	Lower Hutt	General contractors and digger and truck hire	1987	7,123	1,800
Mid-City Steelfixers Ltd.	Berhampore	Steel fixing	1987	6,985	1,050
Murray, Edward John	Karori	Restaurateur	1986	9,915	1,080
Murray, Stephen Albert	Wellington	Sandwich bar proprietor	1987	1,287	330
Richard Wall Electrical and Mechanical Services Ltd.	Wellington	Electrical and mechanical servicing	1987	10,041	2,500
D G and B A Ross Ltd.	Petone	Moteliers	1987	629	150
Southern Region					
Christchurch					
Achievers Corporation (N.Z.) Ltd.	Christchurch	Sale of management products	1988	843	210
Ackroyd Medical and Nursing Books Ltd.	Christchurch	Bookshop	1988	1,008	260
Airport Liquor Ltd.	Christchurch	Bar tavern	1988	1,618	365
Commercial Fishing Equipment Ltd.	Prebbleton	Fish and chip shop	1987, 1988	1,487	370
Cunningham, Peter Graham	Tai Tapu	Farmer	1987	14,440	6,380
Grofski, Anthone Bernard	Woodend	Landscape design and contracting	1988	6,535	1,955
Judkins, Graham James	Christchurch	Drainlaying and plumbing contracting	1988	3,894	387
Maginnes, Gavin Vaughan	Lincoln	Trotting and horse breeder	1987	1,189	534
Sansom, Russell (in relation to Airport Liquor Ltd.)	Christchurch	Bar and tavern owner	1988	1,618	365
Szentivanyi, Jeno Nicholas	Christchurch	Panelbeater and spraypainter	1987	351	159
Thomson, Bruce Raeburn (in relation to Commercial Fishing Equipment Ltd.)	Prebbleton	Fish and chip shop proprietor	1987, 1988	1,487	370
McNicholl, Roy	Christchurch	Taxi proprietor	1988	1,890	420
Ridgen, Timothy Ross	Christchurch	Farmer	1987, 1988	1,567	395
Weeks, Peter Karl Thomas	Kaiapoi	Butchery proprietor	1988	1,794	445
Whelan, Jane Marie	Christchurch	Shop proprietor	1987, 1988	1,139	255
Woods Custom Guns Ltd.	Christchurch	Gunsmiths	1988	313	155
Woods, Rodney Maxwell (in relation to Woods Custom Guns Ltd.)	Rangiora	Gunsmith	1987, 1988	1,909	555
Dunedin					
Borick and Associates Ltd.	Dunedin	Auctioneers and valuers	1988	3,061	650
Carse, George Alfred	Dunedin	Piemaker and baker	1987	1,124	270
McGinnis, Melvyn Earnscleugh	Waitati (formerly of Alexandra)	Plumber	1987, 1988	757	180
Rose, Robert Gordon	Queenstown	Builder	1987, 1988	1,966	2,880
Stevens, Robert McLeod	Dunedin	Motor cycle retailer and repair shop	1988	1,546	230
Greymouth					
Greymouth Harbour Board	Greymouth	Harbour Board	1988	23,602	11,799

Schedule IV—*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
				$	$
Lindbom, Margaret Claire	Greymouth	Locksmiths and cycle repairs	1988	520	130
Lindbom, Robert Mark	Greymouth	Locksmiths and cycle repairs	1988	520	130
Invercargill					
Grieve, Kenneth John	Wallacetown	Painter and paper hanger	1988	263	65
Hansford, Victor James	Invercargill	Grocery retailer	1988	79	19
Hansford, Yvonne Denise	Invercargill	Grocery retailer	1988	79	19
Interpac industries Ltd.	Invercargill	Jewellery manufacturer	1988	1,677	420
Wyndham Electrical Services (1982) Ltd.	Wyndham	Electrical contractor	1988	55	25
Nelson					
Blackwood Caterers Ltd.	Nelson	Restaurant	1987	340	170
McNamara, Brian Eric	Wakefield	Farmer	1988	100	50
Saunders, David Ralph	Nelson	Plumber	1988	429	108
Taylor, Sidney	Nelson	Builder	1987	688	171
Wayne McCrorie Enterprises Ltd.	Richmond	Commercial cleaners	1987, 1988	4,161	2,000
Timaru					
Allenton Motor Services Ltd.	Ashburton	Service station proprietor	1987, 1988	4,103	2,055
Butler, Barry Graeme	Waimate	Mixed farming	1988	127	31
Giles, Brian Gaythorne	Pleasant Point	Farmer	1987	214	53
Giles, Graham David	Pleasant Point	Farmer	1987	213	52
Homestead Lodge Ltd.	Methven	Restaurant proprietor	1986, 1987	2,228	560
Hydes Distriburtors Ltd.	Ashburton	Agricultural and farm machinery distributor	1987, 1988	10,527	2,635
Innes, James Ian Stanley	Fairlie	Farmer	1987, 1988	30,601	3,065
Smith, Donald McLean	Methven	Garage proprietor	1987	3,535	345
Treasury Restaurant (1984) Ltd.	Timaru	Licensed restaurant proprietor	1987, 1988	6,864	1,715

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