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
Smeath, Ian Leslie	Tinwald	Restaurant/takeaway bar proprietor	1988, 1989	550	130
Smeath, Patricia Mary	Tinwald	Restaurant/takeaway bar proprietor	1988, 1989	550	130
Smith, Christina Dawn	Timaru	Restaurant proprietress	1988, 1989	247	62
Talbot, Wayne Stewart	Tinwald	Logging contractor	1988, 1989	2,710	680
Waimate Small Enterprises Development Co-operative Ltd.	Waimate	Manufacturers	1989	564	140

Schedule V

PERSONS WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 37(0) OF THE INCOME TAX ACT 1976 FOR ATTEMPTING TO OBTAIN A FALSE REFUND OF FAMILY SUPPORT CREDIT OR TAX OR UNDER SECTION 420 OF THE INCOME TAX ACT 1976 FOR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF INCOME TAX IN RELATION TO FAMILY SUPPORT CREDIT OF TAX.

(1)	(2)	(3)	(4)	(5) Amount of	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred†	Tax Involved in Offence(s)†	Amount of Penal Tax Imposed
				\$	\$
Masterton					
Hann, Kay Elizabeth Hann, Maurice Charles	Bulls Bulls	Sewer/picker Airman	1987 1987	300 312	300 300

†The information in Columns (4) and (5) refers solely to the particular year or years for which penal tax was imposed.