

Names of Tax Evaders

Pursuant to section 74 of the Goods and Services Tax Act 1985, the following Schedule is 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 nine months period ended the 30th day of June 1989.

Dated at Wellington this 19th day of April 1990.

D. R. HENRY, Commissioner of Inland Revenue

Schedule

PERSONS WHO HAVE BEEN CHARGED WITH PENAL TAX UNDER SECTION 67 OF THE GOODS AND SERVICES TAX ACT 1985 FOR EVADING OR ATTEMPTING TO EVADE THE PAYMENT OF GOODS AND SERVICES TAX; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO EVADE THE PAYMENT OF GOODS AND SERVICES TAX; OR CAUSING OR ATTEMPTING TO CAUSE A REFUND OF ANY AMOUNT OF GOODS AND SERVICES TAX IN EXCESS OF THAT PROPERLY REFUNDABLE; OR MAKING DEFAULT IN THE PERFORMANCE OF ANY DUTY IMPOSED BY THAT ACT WITH THE INTENT TO CAUSE A REFUND OF GOODS AND SERVICES TAX IN EXCESS OF THAT PROPERLY REFUNDABLE.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Offence(s) Occurred†	Amount or Estimated Amount of Tax Evaded†	Amount of Penal Tax Imposed
					\$	\$
Waikato Region						
<i>Hamilton</i>						
Walton, Malcolm Percy	Te Awamutu	Delivery service	A	Sep/Oct 1986, Nov/Dec 1986, Jan/Feb 1987, Mar/Apr 1987, May/Jun 1987	58	58
Walton, Dianne Margaret	Te Awamutu	Delivery service	A	Sep/Oct 1986, Nov/Dec 1986, Jan/Feb 1987, Mar/Apr 1987, May/Jun 1987	58	58
<i>New Plymouth</i>						
Okato Pharmacy Ltd.	Okato	Pharmacy	A	Dec '86/Jan 1987, Feb/Mar 1987, Jun/Jul 1987, Aug/Sept 1987, Oct/Nov 1987, Feb/Mar 1988, Apr/May 1988, Jun/Jul 1988	12,318	1,840
Central Region						
<i>Wanganui</i>						
Penrod (Home Pizza Delivery) Ltd. (in liquidation)	Wellington (formerly of Wanganui)	Pizza manufacturer and retailer	A	Aug/Sept 1987, Oct/Nov 1987	40,515	4,040

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

"A" Furnishing false return of goods and services tax.

†The information in Columns (5) and (6) refers solely to the particular taxable period or taxable periods for which penal tax was imposed.

