

## Schedule IV—continued

(1)	(2)	(3)	(4)	(5)	(6)
Name	Address	Occupation or Description	Year(s) in Which Offence(s) Occurred	Amount of Tax Deductions Involved in Offence(s)	Amount of Penal Tax Imposed
				\$	\$
Firth, James Anthony	Waimate	Barrister/solicitor	1990	780	1,170
Fitzgerald & Batchelor 1984 Ltd. (in receivership)	Timaru	Electrical contractors	1989	4,365	1,090
Fitzgerald & Batchelor 1984 Ltd. (in receivership)	Timaru	Electrical contractors	1989	4,534	2,260
Fraser, Wayne John	Timaru	Shop proprietor	1989	609	608
Hayman, Donald Grant (in relation to Donald G. and Robynne A. Hayman)	Waimate	Road transport	1989	2,168	108
Hayman, Robynne Ann (in relation to Donald G. and Robynne A. Hayman)	Waimate	Road transport	1989	2,168	108
Kace Enterprises Ltd.	Lake Tekapo	Restaurant	1989	1,297	325
Kace Enterprises Ltd.	Lake Tekapo	Restaurant	1990	1,196	700
Kouka, Denis John (in partnership with one other partner in D. J. and J. A. Kouka partnership)	Ashburton	Communication services	1990	3,253	320
Maru Industries Ltd. (in liquidation)	Temuka	Manufacturing and engineering	1989	13,475	6,735
Natural Alternative 1986 Ltd.	Timaru	Health food shop	1989	2,551	255
Neumann, Kevin John	Geraldine	Company director	1989	1,435	360
Shearer Brothers Ltd. (in liquidation)	Methven	Hardware store	1989, 1990	12,637	3,160
Shefford, Noel Francis	Pleasant Point	Butcher	1989	697	172
Smeath, Ian Leslie (in relation to Ian L. and Patricia M. Smeath)	Tinwald	Food studio	1989	530	130
Smeath, Patricia Mary (in relation to Ian L. and Patricia M. Smeath)	Tinwald	Food studio	1989	530	130
Talbot, Trevor John	Geraldine	Farmer	1988	1,820	1,819
Temuka Home Bakery Ltd.	Temuka	Bakery	1990	1,344	335