

**Names of Tax Evaders**

Pursuant to section 74 of the Goods and Services Tax Act 1985, the following Schedules are hereby published, comprising of 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 12 months ended the 30th day of June 1990. 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 December 1990.

D. R. HENRY, Commissioner of Inland Revenue.

**Schedule G1**

PERSONS CONVICTED UNDER SECTION 62 (1) (d) OR (p) OF THE GOODS AND SERVICES TAX ACT 1985 OF MAKING FALSE RETURNS OF GOODS AND SERVICES TAX, OR FALSE STATEMENTS OR FALSE DECLARATIONS; OR GIVING FALSE INFORMATION KNOWING IT TO BE FALSE; OR BEING RECKLESS AS TO WHETHER IT WAS FALSE; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER; OR OF AIDING, ABETTING, INCITING OR CONSPIRING WITH ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 62 (1) (d) OF THE GOODS AND SERVICES TAX ACT 1985; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 67 OF THE GOODS AND SERVICES TAX ACT 1985.

| (1)                    | (2)          | (3)                       | (4)                | (5)   | (6)                                       | (7)                         |
|------------------------|--------------|---------------------------|--------------------|---|---|-----------------------------|
| Name                   | Address      | Occupation or Description | Nature of Offence* | Taxable Period(s) in Which Offence(s) Occurred† | Amount or Estimated Amount of Tax Evaded† | Amount of Penal Tax Imposed |
|                        |              |                           |                    |   | \$  | \$                          |
| <b>Waikato Region</b>  |              |                           |                    |   |   |                             |
| <i>New Plymouth</i>    |              |                           |                    |   |   |                             |
| Parkes, Graeme Delacey | New Plymouth | Driving instructor        | A                  | Dec 1986–Dec 1987                               | 1,317                                     | 1,250                       |

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

“A” Making false returns of goods and services tax, false statements or false declarations, or giving false information.

†The information in Columns (5) and (6) refers to the particular taxable period or taxable periods for which a conviction was entered.