## Schedule II—continued

(1) Name	(2)	(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
Southern Region						
Christchurch [Cashel]						
Hancock, John Anthony	Christchurch	Tutor	Α	1987, 1988	1,399	1,399
Kelly, George Edward Christchurch [Square]	Christchurch	Retired	Α	1987, 1988	13,219	13,100
Sowden, Doris Louisa	Christchurch	Retired	Α	1986-1988	4,388	2,200
Squib, Daphne Constance	Christchurch	Teacher	A	1986, 1987	960	600
Dunedin				,		
Allan, Timothy Michael Hope	Dunedin	Student	Α	1988	220	330
Lee, Kevin Douglas	Palmerston	Company manager	Α	1988	1,554	1,500
Greymouth						
Currie, Maurice John	Greymouth	Telegraphist	Α	1988	1,442	360
Comesky, Miriam Anne	Westport	Tutor	Α	1988, 1989	1,499	1,500
West Coast Community Polytechnic	Greymouth	Education provider	Е	1989, 1990	2,468	690
Invercargill						
Moreton, Samuel Gordon	Ryal Bush	Freezing worker	Α	1986-1988	1,932	1,850
Nelson						
Davis, Mark David	Stoke	Supervisor	Α	1986	370	90
Oamaru						
McHardy, John Fordon	Oamaru	Accountant	Α	1987, 1988	707	700
Timaru						
Bishop, Maurice James	Ashburton (formerly Tinwald)	Gardener and home handyman	В	1984–1987	11,28800	8,460

<sup>\*</sup>Column (4) indicates the nature of the offence, as follows:

<sup>&</sup>quot;A" Furnishing false returns of income.

<sup>&</sup>quot;B" Failing to furnish returns of income.

<sup>&</sup>quot;E" Failing to furnish returns of fringe benefit.

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