

## 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
				\$	\$
Riverton Panelbeating Limited <i>Nelson</i>	Riverton	Panelbeating	1989, 1990	2,340	582
Fitzgerald, Raymond	Nelson	Company director	1989	16,062	4,000
Hindmarsh, Gerard Francis (in partnership with Melanie Jane Walker trading as Village Theatre)	Takaka	Movie theatre/video games operator	1990, 1991	5,866	264
Murray, John Peter	Nelson and Gisborne	Manufacturing jeweller	1990	1,533	2,305
Nelson Engineering Supplies Limited	Nelson	Engineering supplying	1991	4,301	1,080
Robertson, Donna Kathleen	Nelson	Leatherware Manufacturer	1990, 1991	1,214	300
Supabake Deliveries Limited <i>Timaru</i>	Nelson	Bakery	1989	16,062	4,000
Broadhead, Michael Joseph	Timaru	Tearoom proprietor	1990	480	478
Grimwood, John Francis	Timaru (formerly Nelson)	Fast food proprietor	1989	3,074	765
Hubbard, Martin John (in partnership with one other partner in M. J. and A. R. Hubbard)	Timaru	Newspaper publisher	1990	1,780	445
Kace Enterprises Limited	Tekapo	Restaurant	1990	2,925	1,460

## 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 6 months ended the 31st day of December 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 30th day of September 1991.

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 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>Hamilton</i>						
M. S. MacDonald and Son (1974) Limited (in receivership)	Hamilton	Motor vehicle dealership	A	Jan 1989, Mar 1989	108	-
Sampson, Roger Selwyn (in relation to M. S. MacDonald and Son (1974) Limited (in receivership))	Dinsdale	Accountant	C	Jan 1989, Mar 1989	108	-

\*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.

"C" Aiding, abetting, inciting or conspiring another person to commit an offence.

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