

Erratum

The Commissioner of Inland Revenue wishes to acknowledge that in the *New Zealand Gazette*, published on Monday, 28 January 1991 (issue No. 13) the following details were published in error:

Schedule II**Waikato Region***Hamilton*

Richmond, Mary Milford, Auckland
previously of
Hamilton)

The Commissioner regrets this error and wishes to extend his sincere apologies to Mrs Richmond, her friends and family.

Names of Tax Evaders

Pursuant to section 238 of the Land and Income Tax Act 1954, and section 427 of the Income Tax Act 1976, the following Schedules are 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 6 months period 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 I

PERSONS CONVICTED UNDER SECTION 228 (1) (b) OR (e) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OR (e) OF THE INCOME TAX ACT 1976 OF WILFULLY MAKING FALSE RETURNS OF INCOME OR FRINGE BENEFITS; OR GIVING FALSE INFORMATION; OR MISLEADING OR ATTEMPTING TO MISLEAD THE COMMISSIONER OR OF AIDING, ABETTING, OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 228 (1) (b) OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 416 (1) (b) OF THE INCOME TAX ACT 1976; AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 231 OF THE LAND AND INCOME TAX ACT 1954 OR SECTION 420 OF THE INCOME TAX ACT 1976.

(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
					\$	\$
Northern Region						
<i>Auckland</i>						
Sheehan, David Thomas	Onehunga	Storeman/cleaner	A	1986–1988	6,072	6,070
Somers, Desmond James	Papakura	Aircraft engineer	A	1988	4,589	4,590
Waikato Region						
<i>Rotorua</i>						
Batchelor, Dennis James (in relation to Westend Cakes & Catering Limited)	Rotorua	Baker	E	1983–1986	14,218	–
Caudwell, Mark Lucas	Rotorua	Company representative	A	1987–1989	4,921	4,900
Westend Cakes and Catering Ltd	Rotorua	Bakery, catering and retailing	A	1983–1986	14,218	–
Central Region						
<i>Wellington</i>						
Fitkovich, Michael	Wellington	Landlord	A	1985–1988	26,219	22,200
Southern Region						
<i>Christchurch</i>						
Barber, John	Yaldhurst	Retired public servant	A	1986, 1987	1,950	1,267
Borck, Alan Francis Lauritz	Avondale	Retired pattern maker	A	1986, 1987	7,089	4,200
Hitchcock, Henry Wayland	St Albans	Retired	A	1987, 1988	1,856	800
<i>Dunedin</i>						
Murray, Geoffrey Williams	Dunedin North	Gardener	A	1984–1988	2,152	2,140
Murray, Glenys Joy	Dunedin North	Data entry operator	A	1987, 1988	762	760
<i>Invercargill</i>						
Blair, Russell Maurice	Invercargill	Logging contractor	A	1985–1988	2,440	500
Boyle, Trevor James John	Invercargill	Sales manager	A	1986, 1987	1,318	1310
<i>Nelson</i>						
Callaghan, Roland Alfred (deceased)	Nelson	Deer farmer/timber merchant	A	1976–1983	151,841	100,603