

## Schedule II—continued

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name	Address	Occupation or Description	Nature of Offence*	Year(s) in Which Evasion Occurred†	Amount or Estimated Amount of Tax Evaded‡	Amount of Penal Tax Imposed
					\$	\$
Nicolson, Margaret	Dunedin Central	Bank executive	A	1987–1989	1,050	1,560
Tammeryn, Theodorus G.	St Kilda	Retired	A	1987, 1988	1,150	500
<i>Oamaru</i>						
Easton, Stephen Alan	Oamaru	Freezing worker	A	1988	405	600

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

“A” Furnishing false returns of income.

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

## Schedule III

PERSONS CONVICTED UNDER SECTION SECTION 368 (1) (a) OR (b) OR SECTION 416 (1) (e) OF THE INCOME TAX ACT 1976 FOR FAILING TO MAKE TAX DEDUCTIONS FROM SOURCE DEDUCTION PAYMENTS; OR, HAVING MADE SUCH DEDUCTIONS, HAVE FAILED TO ACCOUNT FOR THEM TO THE COMMISSIONER OF INLAND REVENUE OR, OF AIDING, ABETTING OR INCITING ANY OTHER PERSON TO COMMIT AN OFFENCE AGAINST SECTION 368 (1) (a) OR (b) OF THE INCOME TAX ACT 1976 AND THE AMOUNT (IF ANY) OF PENAL TAX CHARGED UNDER SECTION 369 OF THE INCOME TAX ACT 1976.

(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
				\$	\$

## Northern Region

<i>Auckland</i>					
Cossey Frank Douglas	Papakura	Mechanic	1989	1,813	–
Warehams Health Centre (Browns Bay) Limited	Takapuna (formerly of Browns Bay)	Health club proprietors	1984–1987	12,112	3,475
Warehams Health Centre (1983) Limited	Northcote (formerly of Takapuna)	Health club proprietors	1984–1987	18,729	5,370

## Waikato Region

<i>Gisborne</i>					
Hawea, Mana Matthew	Patutahi	Fruit and vegetable retailer	1989, 1990	2,617	–
<i>Hamilton</i>					
Martin, Kenneth Ian (in relation to Woodcock and Martin Limited)	Franton	Company director	1989	71,392	–
Woodcock, Tony Selwyn (in relation to Woodcock and Martin Limited)	Frankton	Company director	1989	71,392	–
<i>Rotorua</i>					
Barrett, Eugene Alexander (in relation to Banquet & Snacks Equipment Limited)	Rotorua	Company director	1989	1,155	240
Pohutu Hotel (Rotorua) Limited (in receivership and in liquidation)	Rotorua	Hotel	1987, 1988	108,505	–
Sewell, Colin Graham (in relation to Pohutu Hotel (Rotorua) Limited)	Rotorua	Company director	1987, 1988	108,505	10,810
Washer, Bryan Alfred (trading as Washer's World Famous Hamburgers)	Taupo	Takeaway bar proprietor	1988–1990	67,202	–

## Central Region

<i>Palmerston North</i>					
Kitchen, Kara (in partnership with Raymond Herbert Kitchen)	Feilding	Milk vendor	1990	256	–
Kitchen, Raymond Herbert (in partnership with Kara Kitchen)	Feilding	Milk vendor	1990	256	–
<i>Wanganui</i>					
Baker, Puke Robert	Waiouru	Painter	1989	5,959	5,960
Frae-Ona Farms Limited	Marton	Farming	1989	2,993	745
Smith, Graeme Francis Luke (in relation to Frae-Ona Farms Limited)	Marton	Farmer	1989	2,993	–

## Southern Region

<i>Christchurch</i>					
Anderson, John Douglas Robert (in relation to SABA Graphics Limited)	Christchurch	Company manager	1990	27,280	6,725