## 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 ended the 30th day of June 1991. 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 5th day of February 1992.

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) Name | (2) Address | (3) Occupation or Description | (4) Nature of Offence* | (5) Year(s) in Which Offence(s) Occurred† | (6) Amount or Estimated Amount of Tax Evaded† | (7) Amount of Penal Tax Imposed |
|---|---|---|---|---|---|---|
| | | | | | $ | $ |
| **Northern Region** | | | | | | |
| *Whangarei* | | | | | | |
| Maxton, Peter Ian | Kerikeri | Horticulturist | A | 1988 | 844 | 1,270 |
| **Waikato Region** | | | | | | |
| *Hamilton* | | | | | | |
| Young, Margaret Adele | Ngaruawahia | Foodmarket proprietor | A | 1979–1984 | 6,838 | 6,600 |
| Young, Walter Francis | Ngaruawahia | Foodmarket proprietor | A | 1979–1984 | 7,189 | 7,000 |
| *Napier* | | | | | | |
| Richardson, David Michael | Hastings | Animal consultant | A | 1988 | 825 | 1,200 |
| **Central Region** | | | | | | |
| *Palmerston North* | | | | | | |
| Bell, John Alexander | Palmerston North | Storeman/driver | A | 1988 | 2,193 | 1,000 |
| *Wanganui* | | | | | | |
| Boaler, Michael William | Wanganui | Wholesale and retail fish merchant | A | 1983, 1984 | 4,364 | 3,480 |
| *Wellington* | | | | | | |
| Schipper, Peter | Mount Victoria | Retired butcher | A | 1982–1987 | 19,869 | 19,600 |
| **Southern Region** | | | | | | |
| *Christchurch* | | | | | | |
| Gray, Jennifer Frances | Sally's Bay | Housewife | A | 1985–1989 | 5,126 | 7,680 |
| Pritchard, Gail Lovelle | Christchurch | Housewife | A | 1987, 1988 | 1,007 | 2,000 |
| *Dunedin* | | | | | | |
| Durst, Nancy Lenore (also known as Nancy Caughlan) | South Dunedin | Smallgoods manufacturer/property owner | A | 1975–1984 | 39,393 | 29,100 |
| *Invercargill* | | | | | | |
| Johnstone, James Robert | Invercargill | Freezing worker | A | 1984–1989 | 5,731 | 5,710 |
| Ophuis, Peter Gerald | Invercargill | Bank officer | A | 1986–1988 | 845 | 830 |
| *Nelson* | | | | | | |
| Lesser, Jonathan Hugh Ransom | Mahana/Paremata | Orchardist | A | 1986–1988 | 4,353 | 3,264 |
| *Timaru* | | | | | | |
| Heasley, Ronald Alan John | Methven | Builder | A | 1985, 1986 | 5,415 | 2,700 |

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

"A" Wilfully making false returns of income or giving false information in relation to income.

†The information in Columns (5) and (6) refers solely to the particular year or years for which a conviction was entered.