

**IN THE DISTRICT COURT  
AT INVERCARGILL**

**CRI-2015-025-001479  
[2017] NZDC 7361**

**THE COMMISSIONER OF INLAND REVENUE DEPARTMENT**

v

**KUMEROA AWHINA RATIMA KARAITIANA**

Hearing: 4 April 2017  
Appearances: R Donnelly for the Prosecutor  
S Williamson for the Defendant  
Judgment: 4 April 2017

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**NOTES OF JUDGE J J BRANDTS-GIESEN ON SENTENCING**

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[1] Ms Karaitiana, you have pleaded guilty to seven charges of tax evasion. You provided false information to the Commissioner of Inland Revenue to obtain refunds for tax payments that you knew you were not entitled to. The maximum penalty for this is five years' imprisonment or \$50,000 per charge. We are talking about serious territory here.

[2] The prosecution says that you obtained credits of \$65,286.45 by your false statements. These offences took place over seven years and were repetitious, premeditated, and were not a case of one-off offending.

[3] The offences were not an oversight of not contacting the Inland Revenue Department because you did, in fact, contact the Inland Revenue Department from time to time. There is clearly a need for deterrence. Theft from a public agency is theft from the community.

[4] I take into account your plea of guilty and that is to your credit. You have not been in tax trouble before, but ‘good character’ is not something I can give you credit for because the offending was sustained over a seven year period. It is hard to say that this is a first appearance and you come to the Court with perfect good character; you do not, because you committed these offences consistently over seven years.

[5] However, I do not take into account your other criminal convictions which are totally different from these. I think a somewhat chaotic streak runs through those convictions and possibly, from time to time, that chaos has affected your life. I take the view that this present offending was deliberate. Once you did it once, you thought you could get away with it. You got Working for Families Support which you had no right to receive. In that time, while you were receiving that money, you had a number of visits and trips to Australia. I do not know whether they were to work or whether they were of a recreational holiday nature. Regardless, they were obviously partly financed by the money to which you were not entitled.

[6] I have considered the case of *Singh*<sup>1</sup> which has been referred to me. A lady received \$45,000 odd by way of Working for Families credits. She had a husband who was regarded by the Judge as the initiator and prime mover of her offending. She was more educated than you and had an ability to pay reparation. She pleaded not guilty.

[7] Your offence is worth \$65,000. I will not penalise you for the fact that you were less educated than Ms Singh was. I take the view that you obviously, in your life, do work and you work hard.

[8] My starting point, in this case, is that 18 months’ imprisonment is an appropriate penalty. I do not uplift that for other offending which, as I said earlier, is principally for unrelated mostly traffic matters. I take into account your plea of guilty and give you a full 25 percent credit. That brings us down to 13 and a half months’ imprisonment.

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<sup>1</sup> *R v Singh* DC Wellington CRI-2012-078-1511, 31 October 2014

[9] I am obliged by law to impose the least restrictive sentence. You are suitable for home detention at [Location removed]. Perhaps, from your point of view, that is not ideal, but you could apply for another home detention address when another suitable one becomes available in New Zealand.

[10] I have listened carefully to Mr Williamson who says that if I impose a penalty of more than six months, then there will be post-release conditions involved. I know that you want to get to Australia. What I consider the best thing for me to do, is to sentence you in a way that you can go to Australia in due course. There, hopefully, you will be able to earn and put money aside to pay the Inland Revenue Department.

[11] That brings us to the question to bear of reparation. Right now it is not realistic to impose reparation on you. However, the Inland Revenue Department has ways in which it can ensure that you make payments. I leave it to the Inland Revenue Department to sort that out with you; but do not think for a minute that that is the end of the matter because the Inland Revenue Department will approach you and make sure that you pay over a period of time.

[12] I sentence you to five months and 14 days' home detention, to be served at [address deleted], where you must go now to await the contractor who will set up the electronic equipment. I hope that you never again appear before this Court on this sort of matter, or indeed on any other matter. That is the least restrictive sentence I can impose on you.

J J Brandts-Giesen  
District Court Judge