

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st of April, 2016 and ending on 30th of June, 2016 of every person upon whom a fine or other penalty was imposed by a Court.

Total number of cases published is: 282

Total amount of fines and penalties imposed: € 733,919.50

FAILURE TO LODGE INCOME TAX RETURN(S)					
<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
ASHE, GREG	57, DERRY DRIVE, CRUMLIN, DUBLIN 12	CAR RECOVERY	2,500.00		2
BARRY, BRIDGET MAEVE	94, ELFORD TERRACE, DONORE AVENUE, DUBLIN 8	CONSULTANT PR/MARKETING/COMPANY DIRECTOR	1,500.00		1
BEATTIE, NOEL	TURVILLE, ROSCOMMON, CO. ROSCOMMON	AGRICULTURAL CONTRACTOR	1,250.00		1
BENNETT, CHARLES	15, CORBALLY GLADE, WESTBROOK, TALLAGHT, DUBLIN 24	SUB CONTRACTOR	3,000.00		2
BERRY, THOMAS	5, ABERCORN TERRACE, INCHICORE, DUBLIN 8	BUILDING CONTRACTOR	3,750.00		3
BOUSHEL, PATRICIA	16, FLEURVILLE, CARYSFORT AVENUE, BLACKROCK, CO. DUBLIN	INVESTMENT INCOME	1,250.00		1
BRADLEY, STEPHEN	45, FOXFIELD PARK, RAHENY, DUBLIN 5	PROJECT MANAGER	1,250.00		1
BRADY, PETER	5, ABBEYWELL, KINSEALY, CO. DUBLIN	WHOLESALE OF PNEUMATIC EQUIPMENT	1,500.00		1
BREEN, GERARD	3, BISHOP'S COURT, NEWCASTLE WEST, CO. LIMERICK	PROPERTY/LAND DEVELOPING	2,500.00		2
BREUER, JOACHIM	3, FITZWILLIAM COURT, THE RISE, MOUNT MERRION, CO. DUBLIN	CONSULTANT	2,000.00		1
BROWNE, ANTHONY	CARRIGEEN, BALLINACARRIGA, DUNMANWAY, CO. CORK	ELECTRICIAN	1,250.00		1
BURKE,VINCENT	2, SPRUCE GROVE, MINANE BRIDGE, CORK	SERVICE & REPAIR OF DOMESTIC APPLIANCES	3,750.00		3
BUTLER, PATRICK A.	FRIAR STREET, CASHEL, CO. TIPPERARY	RETAILER OF CLOTHING/FOOTWEAR	1,250.00		1

BUTLER, WILLIAM JOSEPH	TEMPLEBRADEN, PALLASGREEN, CO. LIMERICK	AGRICULTURAL CONTRACTING	1,250.00	1
BYRNE, PADRAIG	MAIN STREET, KINNEGAD, CO. WESTMEATH	TURF ACCOUNTANT	1,250.00	1
CAGNEY, RONALD	9, CABRA ROAD, THURLES, CO. TIPPERARY	ACCOUNTING/BOOKEEPING SERVICES	1,250.00	1
CAREY, PAUL	69, MOYLARAGH DRIVE, BALBRIGGAN, CO. DUBLIN	PYROTECHNICAL TECHNICIAN	2,500.00	2
CARLEY, ROBERT J.	26, KILBARRACK ROAD, RAHENY, DUBLIN 5	SALES TRAINING AND VIDEO PRODUCTION	3,500.00	2
CAROLAN, DARREN	62, DUNARD AVENUE, BLACKHORSE AVENUE, DUBLIN 7	TAXI DRIVER	1,500.00	1
CASEY, NIALL	LISBAUN, KILTOOM, ATHLONE, CO. ROSCOMMON	ELECTRICIAN	1,500.00	1
CLARKE, KENNETH	54, CEDAR VIEW, RIDGEWOOD, SWORDS, CO. DUBLIN	ALARM SYSTEMS	1,400.00	1
COLLINS, THOMAS	PROVINCIAL HOUSE, MAIN STREET, ABBEYFEALE, CO. LIMERICK	AUCTIONEER/ESTATE AGENT	1,250.00	1
CONBOY, HENRY	CARROWDUFFY, BALLYGAWLEY, CO. SLIGO	FARMER	1,750.00	1
CONNELLY, SHAUN	CASHEL, GLENCOLMCILLE, CO. DONEGAL	PUBLICAN	2,500.00	1
CONNERY, MARTIN	31, THE RISE, WOODPARK, BALLINTEER, DUBLIN 16	PAINTER/DECORATOR	2,750.00	2
COOPER, NOEL M.	55, SOUTH STREET, NEW ROSS, CO. WEXFORD	RETAILER OF CLOTHING/FOOTWEAR	1,250.00	1
CROWLEY, JOHN PAUL	41, HARBOUR VIEW ROAD, KNOCKNAHEENY, CORK	PAINTER/DECORATOR	1,250.00	1
CROWLEY, SEAN	4, HILLCREST, CLIFTON ROAD, MONTENOTTE PARK, CORK	BUILDER/BUILDING CONTRACTOR	2,000.00	1
CULHANE, BRENDAN	CARNEY, NENAGH, CO. TIPPERARY	HAULAGE SERVICES	1,250.00	1
CUNNINGHAM, CHRISTOPHER	ROSARIO, LISDUFF, CO. LONGFORD	GARDENING	1,250.00	1
DELANEY, GERARD	BEAUGH, CURRAGH WEST, DUNMORE, CO. GALWAY	PRECAST CONCRETE MANUFACTURER	1,250.00	1
DEMPSEY, CORNELIUS	17, SHEEPHILL GREEN, CLONSILLA, DUBLIN 15	LIGHTING CONTRACTOR/COMPANY DIRECTOR	4,500.00	3
DEVINE, MICHAEL P.	10, HARBOUR ROAD, TARMON HARBOUR, TARMONBARRY, ROSCOMMON	FREIGHT TRANSPORT	750.00	1

DOHERTY, ANDREW	61, BAYSIDE BOULEVARD NORTH, BAYSIDE, DUBLIN 13	ACCOUNTANT/DIRECTOR	7,000.00	4
DONAVAN, RICHARD	95, ROSÁN GLAS, RAHOON ROAD, GALWAY	POLAR MARATHON EVENTS	1,250.00	1
DOWNES, EAMON	11, ST. JOSEPH'S AVENUE, BOYLE, CO. ROSCOMMON	CARPENTER	1,250.00	1
DUNNE, DEREK	62A, NEW VALE COTTAGES, SHANKILL, CO. DUBLIN	PLUMBER	2,500.00	2
DUNNE, NICOLA	4, PROSPECT VIEW, RATHFARNHAM, DUBLIN 16	LANDLORD	1,500.00	1
DUNNING, PATRICK	THE BEECHES, COOSAN, ATHLONE, CO. WESTMEATH	HAULIER/FARMER	1,250.00	1
EGAN, DAVID	11, CASEMENT DRIVE, FINGLAS WEST, DUBLIN 11	PRINTING	3,500.00	2
FAHY, EDWARD	11, WASHINGTON STREET, SOUTH CIRCULAR ROAD, DUBLIN 8	COMPANY DIRECTOR/RENTAL INCOME	3,000.00	2
FALLON, ANDREW	5, OAKFIELD, MONALEEN, CO. LIMERICK	ACCOUNTANT	1,250.00	1
FELTON, ROBERT	20, KILMACUD PARK, STILLORGAN, CO. DUBLIN,	PRINTER	1,250.00	1
FINN, LEO	3, TOWER HILL, HARBOUR ROAD, DALKEY, CO. DUBLIN	BUILDER/BUILDING CONTRACTOR	12,000.00	9
FINNEGAN, MICHAEL	BANAHO, CAVAN	FRUIT AND VEGETABLE DEALERS	1,250.00	1
FITZGERALD, MICHAEL	KILNANARE, FIRIES, KILLARNEY, CO. KERRY	FARMER	1,250.00	1
FLOOD, JOHN	46, MONASTERY PARK, CLONDALKIN, DUBLIN 22	BUILDING CONTRACTOR	3,500.00	1
FLOOD, JOHN NOEL	148, STEEPLECHASE GREEN, RATOATH, CO. MEATH	HAULAGE SERVICES	4,000.00	2
FOLEY, DENIS	127, KILBARRON ROAD, KILMORE ROAD WEST, DUBLIN 5	LANDLORD	1,500.00	1
FORDE, LIAM	CURRAHALY, FARREN, CO. CORK	PAINTER/DECORATOR	1,250.00	1
GANTLY, RONAN	26, SPRINGLAWN HEIGHTS, BLANCHARDSTOWN, DUBLIN 15	RETAIL SALE OF BREAD	1,250.00	1
GAVIN, PATRICK	LISHEEN, BALLYNACALLY, ENNIS, CO. CLARE	PLANT & MACHINERY HIRE	2,500.00	2
GIBBONS, ALEX	11, KENLEY CIRCLE, MODEL FARM ROAD, CORK	RENTAL INCOME/LANDLORD	3,750.00	3

GRIFFIN, SHANE	CASTLEBAGGOT, NEWCASTLE, CO. DUBLIN,	LANDLORD	12,000.00		4
GRIMES, FINAN	UNIT 9, BAYSIDE SHOPPING CENTRE, SUTTON, DUBLIN 13	ARCHITECT/ARCHITECTURAL SERVICES	12,000.00		6
HANLEY, GERALD	MULLYMUX, ROSCOMMON	FARMING	2,500.00		2
HARRINGTON, DONAL	BLOCK C, APT. 19, DOUGLA HOUSE, MARYBORO HILL, DOUGLAS, CORK	FARM RENTAL	1,250.00		1
HAYDEN, LUKE	101, COLLINS AVENUE WEST, WHITEHALL, DUBLIN 9	ACTOR	1,500.00		1
HENEGHAN, JOHN	ROSSA, GALWAY ROAD, TUAM, CO. GALWAY	PUBLICAN	1,250.00		1
HENSHAW, DEREK	ALLIHIES VILLAGE, BEARA, CO. CORK	SHARE-FISHERMAN	1,500.00		2
HERNON, ANTHONY	7, GLENSHANE GREEN, BROOKFIELD, TALLAGHT, DUBLIN 24	SUBCONTRACTOR	9,000.00		3
HESLIN, FRANCIS	BRIDGE STREET, CARRICK-ON-SHANNON, CO. LEITRIM	ORNAMENTAL WARES SHOP	1,250.00		1
HICKEY, JOHN	7, ROSEABBEY PARK, KINSALE, CO. CORK	COAL DISTRIBUTOR	0.00	6 MONTHS SUSPENDED	1
HIGHAM, JAMES HUGH	SUITE 7, DAME HOUSE, 24 DAME STREET, DUBLIN 2	BOOKEEPING/ACCOUNTING SERVICES/LANDLORD	9,000.00		6
HOGAN, STEPHANIE	1, HOLLY PARK, CORBAWN LANE, SHANKILL, CO. DUBLIN	RENTAL INCOME/LANDLORD	2,500.00		2
HUGHES, MAUREEN	4, ANNAMOE ROAD, CABRA, DUBLIN 7	CASTING AGENT	3,000.00		2
HUTTON, ANNETTE	2ND FLOOR, DAME HOUSE, 24 DAME STREET, DUBLIN 2	OPERATION OF A BEAUTY SALON/RENTAL INCOME	4,000.00		2
IRWIN, CON	22, SANDYVIEW DRIVE, RIVERSIDE, CO. GALWAY	LANDLORD/RENTAL INCOME	5,000.00		1
JOHN, JUDY	6, LIFFEY VALE, LIFFEY VALLEY PARK, LUCAN, CO. DUBLIN	COMPANY DIRECTOR	1,500.00		1
JOYCE, ALAN	COOLRUSS, NEWPORT, CO. TIPPERARY	COURIER/DELIVERY SERVICES	1,250.00		1
KAVANAGH, DAVID	274, LANDEN ROAD, BALLYFERMOT, DUBLIN 10	DISC JOCKEY	1,500.00		1
KAVANAGH, STEPHEN	523, IVEAGH BUILDINGS, NEW BRIDE STREET, DUBLIN 8	COMPANY DIRECTOR	1,500.00		1
KENNY, NOEL	FINARA HOUSE, ROSEMARY SQUARE, ROSCREA, CO. TIPPERARY	ACCOUNTING/BOOKEEPING SERVICES	1,250.00		1

KEOGH, KEVIN	CULLENMORE, DRING, CO. LONGFORD	FARMER	1,250.00	1
KIELY, LIAM	CULLINAGH COTTAGE, KILLARNEY ROAD, NEWCASTLEWEST, CO. LIMERICK	TRADESMAN/HANDYMAN	2,500.00	2
KIERNAN, DESMOND	459, GRIFFITH AVENUE, DUBLIN 9	CARPET RETAILER/LANDLORD	1,500.00	1
KIERNAN, MATTHEW	79, CRAUDAUN, FOREST PARK, CELBRIDGE, CO. KILDARE	COMPANY DIRECTOR	2,500.00	2
KINSELLA, CHRISTOPHER B.	191, STANAWAY ROAD, CRUMLIN, DUBLIN 12	TAXI SERVICES	1,250.00	1
LANDERS, PAUL	38, DONARD ROAD, DRIMNAGH, DUBLIN 12	SPRAY PAINTER	1,250.00	1
LAWLOR, RONALD	22, GLENELLEN GARDENS, SWORDS, CO. DUBLIN	TREE SURGEON AND FELLING	4,000.00	2
LEONG, YEN KING	82, JAMESTOWN ROAD, INCHICORE, DUBLIN 8	COMPANY DIRECTOR	9,750.00	7
LONG, MARGARET	HILLVIEW, RALAHINE SOUTH, NEWMARKET-ON- FERGUS, CO. CLARE	HAIRDRESSER	1,250.00	1
LOUGHREY, JOHN	GLENBRACK ROAD, GORT, CO. GALWAY	FARMER	1,250.00	1
MACKLE, JOHN	89, ROSE PARK, BALROTHERY, BALBRIGGAN, CO. DUBLIN	COMPANY DIRECTOR	4,500.00	3
MACQUAILE, STEWART	91, CARR'S MILLS, DONABATE, CO. DUBLIN	PARTNER/TILER	3,000.00	2
MAGUIRE, KENNETH	26, PROSPECT MEADOWS, STOCKING LANE, RATHFARNHAM, DUBLIN 16	CAR SALES	4,500.00	3
MARSELLA, ANNA	70, ST. PETER'S ROAD, WALKINSTOWN, DUBLIN 12	RENTAL INCOME	2,000.00	1
MARTIN, ANN MARIE	59, ST. DAVID'S PARK, ARTANE, DUBLIN 5	LANDLORD/PROPERTY RENTING	9,000.00	3
MCALINDEN, JOHN	18A, GILFORD DRIVE, SANDYMOUNT, DUBLIN 4	CAFE/RESTAURANT	13,000.00	7
MCCAULEY, JAMES J.	KILLEEN, BALLYSHANNON, CO. DONEGAL	TREE PLANTING	1,250.00	1
MCCOLGAN, GARTH	70, BEECH HILL DRIVE, DONNYBROOK, DUBLIN 4	CATERING SERVICES/COMPANY DIRECTOR	8,000.00	2
MCCORMACK, JAMES	59, CARRICKHILL DRIVE, PORTMARNOCK, CO. DUBLIN	CARPENTER	1,500.00	1
MCCORMACK, JOHN	27A, CASTLEKNOCK ROAD, CASTLEKNOCK, DUBLIN 15	RENTAL INCOME	1,500.00	1

MCELDUFF, MARESE	1, RAHEEN GARDENS, RAHEEN, LIMERICK	ACUPUNCTURE CLINIC	1,250.00	1
MCFADDEN, MICHAEL	PORTNASON, BALLYSHANNON, CO. DONEGAL	DIGITAL MEDIA ADVERTISING SERVICES	1,250.00	1
MCFEENEY, BRIAN	62, WOODLAWN PARK GROVE, FIRHOUSE, DUBLIN 24	COURIER/TAX ADVISER/PARTNER	1,500.00	1
MCGUINNESS, EAMONN	SLIGO ROAD, TUBBERCURRY, CO. SLIGO	SUBCONTRACTOR	1,250.00	1
MCGUINNESS, GERARD	LACKAGH, DRUMFIN, VIA BOYLE, CO. SLIGO	COMPANY DIRECTOR	1,250.00	1
MCGUIRK, ORLA	1, FERNDAL, OLD BAWN, TALLAGHT, DUBLIN 24	RENTAL INCOME	1,500.00	1
MCKEON, JOHN	EARL STREET, LONGFORD	PUBLICAN	1,250.00	1
MCMAHON, BRENDAN	BALLINABOUL, CHURCHTOWN, MALLOWS, CO. CORK	SECURITY SERVICES	2,500.00	2
MCMAHON, PATRICK	1, PARK LODGE, CASTLEKNOCK, DUBLIN 15	RENTAL INCOME/PARTNERSHIP	1,500.00	1
MCMAHON, PAUL	CARROWMORE, CRATLOE, CO. CLARE	FARMER	1,250.00	1
MCMENAMIN, CONAL JNR.	73, SKREEN ROAD, NAVAN ROAD, DUBLIN 7	FLORIST	2,000.00	1
MCNERNEY, JOHN	TONEYWARDEN, GRANARD, CO. LONGFORD	FARMER	1,250.00	1
MERRIMAN, LISA	32, MONKSFIELD MEADOWS, CLONDALKIN, DUBLIN 22	RENTAL INCOME	1,250.00	1
MOORE, TERRY	NEW HAGGARD, LUSK, CO. DUBLIN	FARMER	1,250.00	1
MURPHY, DENIS	KILGROGAN, ADARE, CO. LIMERICK	FARMER	1,250.00	1
MURPHY, JOHN M.	24, SEAVIEW PARK, SHANKILL, CO. DUBLIN	MANAGEMENT CONSULTANT	3,000.00	2
MURPHY, JOSEPH	2, MILLFIELD GROVE, BUNCRANA, CO. DONEGAL	PLASTERER	1,250.00	1
MURRAY, SEAN	KILNASAVOGUE, LONGFORD, CO. LONGFORD	FARMER/FENCING	1,250.00	1
NASH, PETER	CARNAGH, BALLYHAHILL, CO. LIMERICK	FARMER	15,000.00	3
NAUGHTON PAUL	LARKFIELD HOUSE, MONKSLAND, ATHLONE, CO. ROSCOMMON	FARMER/PARTNERSHIP	1,250.00	1

NEWMAN, TINA KELLY	64, FOREST HILLS, RATHCOOLE, CO. DUBLIN	COMPANY DIRECTOR	1,250.00	1
NORTON, ERIC	WOODLAWN, GURTEEN, BALLINALEE, CO. LONGFORD	GARAGE	1,250.00	1
O'BRIEN RORY	7, WHITEBRIDGE MANOR, KILLARNEY, CO. KERRY	APPLIANCE SERVICE & REPAIRS	1,250.00	1
O'BRIEN, RICHARD	11, MAPLE GREEN, CARPENTERSTOWN, CASTLEKNOCK, DUBLIN 15	ENERGY RATING ASSESSOR OF BUILDINGS	1,750.00	1
O'DEA, PATRICK	BELVOIR, SIXMILEBRIDGE, CO. CLARE	FARMER	1,250.00	1
O'DOHERTY, MATTHEW	KINGSWELL, TIPPERARY TOWN, CO. TIPPERARY	GROCER	2,500.00	2
O'DONNELL, IMELDA	3, FOWNES STREET, TEMPLE BAR, DUBLIN 2	FAMILY ACCOMMODATION	3,000.00	1
O'DONOGHUE, DAVID	71, CHANEL ROAD, ARTANE, DUBLIN 5	LANDLORD	1,500.00	1
O'HAGAN, GERARD	WEST BARS, GLENFARNE, CO. LEITRIM	BUILDER	1,250.00	1
O'NEILL, ROBERT	7, CHERRYWOOD CRESCENT, CLONDALKIN, DUBLIN 22	BREAD DELIVERY	3,000.00	1
ONOFREI, LIVIU	18, THE RISE, HUNTERS RUN, CLONEE, DUBLIN 15	IT CONSULTANT	12,000.00	4
ORMSBY, JOHN	256, COLLINS WOOD, COLLINS AVENUE, DUBLIN 9	CONVENIENCE STORE/RENTAL INCOME	1,250.00	1
O'ROURKE, MARK	25, BROWN'S BARN ORCHARD, KINGSWOOD CROSS, NAAS ROAD, DUBLIN 22	LANDLORD	3,000.00	2
O'SHEA, MICHAEL	2, WARREN CRESCENT, CASTLEKNOCK, DUBLIN 15	BRICKLAYER	1,250.00	1
O'SULLIVAN, BERNARD	ÁRAS RÓSÓIGE, LUCAN ROAD, BALLYDOWD, LUCAN, CO. DUBLIN	GENERAL CONSTRUCTION & CIVIL ENGINEERING	9,000.00	3
O'SULLIVAN, BILLY	10, ROEBUCK CRESCENT, CLONSKEAGH, DUBLIN 14	AUCTIONEER/ESTATE AGENT	3,750.00	3
O'SULLIVAN, MARTIN	MONAGEA, NEWCASTLE WEST, CO. LIMERICK	BUILDER/CARPENTER	2,500.00	2
POWER, RICHARD	TEMPLERNAHURNEY, BANSHA, CO. TIPPERARY	MECHANIC/MOTOR REPAIRS	1,250.00	1
QUINN, MICHAEL P.	177, CASTLELAWN HEIGHTS, HEADFORD ROAD, GALWAY	SOLICITOR	1,250.00	1
QUINN, SEAN PATRICK	LETTERGUNNELL, BALLINALEE, CO. LONGFORD	BUTCHER	1,250.00	1

REYNOLDS, KARL	224, LANDEN ROAD, BALLYFERMOT, DUBLIN 10	RENTAL INCOME/LANDLORD	1,250.00	1
ROCHE, COLIN	14, CASTLEVIEW PLACE, SWORDS, CO. DUBLIN	BARBER	3,500.00	2
ROCHE, KEVIN	2A, GLENCAIRN DRIVE, LEOPARDSTOWN, DUBLIN 18	PROPERTY MAINTENANCE	2,750.00	2
ROGAN, MICHAEL	LITTER, DRUMKEERIN, CO. LEITRIM	FARMER/BUS HIRE	1,250.00	1
ROSS, GERALD	25, OFFINGTON DRIVE, SUTTON, CO. DUBLIN	RENTAL INCOME/COMPANY DIRECTOR	1,250.00	1
RUSSELL, KENNETH	15, LOUGHSHINNEY PARK, SKERRIES, CO. DUBLIN	FISHERMAN	1,250.00	1
SHEILS, PAUL	38, DRUID COURT, POPPINTREE, DUBLIN 11	COMPANY DIRECTOR	3,000.00	1
SHERWIN, ASHLYN	73, MONTPELIER PARK, INFIRMARY ROAD, DUBLIN 7	TAKE AWAY	1,250.00	1
SKELLY, PATRICK	37, WELLVIEW PARK, MULHUDDART, DUBLIN 15	INTERNET MARKETING	1,250.00	1
SMITH, RICHARD	APARTMENT 3, BELFIELD HOUSE, ENNIS ROAD, LIMERICK	RENTAL INCOME/LANDLORD	1,250.00	1
SMYTH, THOMAS	CLONMETHAN, OLDTOWN, CO. DUBLIN	FARRIER	3,000.00	2
STAPLETON, EAMONN	LONGFORDWOOD, CLONAKENNY, ROSCREA, CO. TIPPERARY	FARMER	1,250.00	1
TIMON, VALLIS R.	9, SHANGANAGH TERRACE, KILLINEY HILL ROAD, KILLINEY, CO. DUBLIN	SOLICITOR	1,500.00	1
TREANOR, IVAN	CREEVAGHBEG, BALLYMAHON, CO. LONGFORD	RENTAL PROPERTY	1,250.00	1
TYRRELL, BRENDAN	8, EDEN GROVE, LOUGH MAHON ROAD, BLACKROCK, CORK	DELIVERY/COURIER SERVICES	1,250.00	1
WALSH, MARK	KNOCKFIN, WESTPORT, CO. MAYO	BUTCHER	1,250.00	1
WHELAN, BARRY	90, COLLEGE GREEN, CLONROADMORE, ENNIS, CO. CLARE	FUEL MERCHANT	6,250.00	5
WHELAN, BRIAN	80, BIRD AVENUE, CLONSKEAGH, DUBLIN 14	COMPANY DIRECTOR	2,500.00	2
WINKWORTH, BRIAN	22, BRIGHTON SQUARE, RATHGAR, DUBLIN 6	COMMUNICATION CONSULTANT/COMPANY DIRECTOR	6,000.00	2
WOZNIAK, BARTLOMIEJ	70, STONEBRIDGE AVENUE, HARTSTOWN, CLONSILLA, DUBLIN 15	PAINTER	1,500.00	1

FAILURE TO LODGE CORPORATION TAX RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
ARDNUA SERVICES LTD	ARDNUA VILLAGE, BALLINODE, SLIGO	LETTING AGENTS	400.00		1
BALLAGH PROPERTY HOLDINGS LTD	HIBERNIAN BUILDINGS, HIGH STREET, TUAM, CO. GALWAY	PROPERTY LETTING	1,250.00		1
CBG IE LTD	UNIT 12, THE COURTYARD, CARMANHALL ROAD, SANDYFORD, DUBLIN 18	PUBLISHING	2,000.00		1
CURRAN ROAD MARKINGS	ARD GAOITHE BUSINESS PARK, CASHEL ROAD, CLONMEL, CO. TIPPERARY	ROAD MARKING	3,750.00		3
CURRAN SIGNS & GRAPHICS	ARD GAOITHE BUSINESS PARK, CASHEL ROAD, CLONMEL, CO. TIPPERARY	MANUFACTURE OF SIGNS	3,750.00		3
FUTURE GENERATIONS LTD	167, LOWER KIMMAGE ROAD, KIMMAGE, DUBLIN 6W	ACCOUNTING/BOOKEEPING SERVICES	6,000.00		2
GALLAGHER ESTATE AGENTS LTD	14, MARKET STREET, ARDEE, CO. LOUTH	PROPERTY SALES/LETTINGS/EVALUATIONS	2,500.00		1
MARTIN MCHUGH BUILDERS LTD	AUGHAMORE NEAR, CARRAROE, CO. SLIGO	GENERAL CONSTRUCTION	400.00		1
MCB CONSULTING LTD	269, CHARLEMONT, GRIFFITH AVENUE, DUBLIN 9	HR & RECRUITMENT CONSULTING	1,500.00		1
MIG NEW PHONE CENTRE LTD	NO. 6A, MOORE STREET, DUBLIN 1	PHONE REPAIRS	3,000.00		1
SISK ELECTRICAL REWINDS LTD	34, AVENUE ROAD, SOUTH CIRCULAR ROAD, DUBLIN 8	ELECTRICAL INDUSTRIAL MOTOR REPAIRS	4,000.00		2
WATERGLADES GARDEN CENTRE LTD	COIS INBHEAR, MARKIEVICZ ROAD, SLIGO	GARDEN CENTRE	400.00		1

FAILURE TO LODGE VAT RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
COUGHLAN, MARK	36, GRANGE ROAD, BALDOYLE, DUBLIN 13	PAINTER/DECORATOR	6,000.00		2
EPICUREAN PAK FOODS LTD	66A, NEWTOWN BUSINESS PARK, BOYNE BUSINESS PARK, DROGHEDA, CO. LOUTH	RESTAURANT/CAFE	10,000.00		2
HICKEY, JOHN	7, ROSEABBEY PARK, KINSALE, CO. CORK	COAL DISTRIBUTOR	0.00	6 MONTHS SUSPENDED	1
KELLEHER, DIARMUID	T/A TWOHIG KELLEHER & CO., 30/31 WASHINGTON STREET, CORK	ACCOUNTING/BOOKKEEPING SERVICES	2,500.00		1

LINEHAN, BRIAN	33, THE PADDOCKS, WESTBURY, CORBALLY, LIMERICK	CAR VALETING	1,250.00	1
SWEENEY, MICHAEL	BALLINAHALLA, CASTLEGRACE, CLOGHEEN, CO. TIPPERARY	SALES & INSTALLATION OF ALUMINIUM WINDOWS & DOORS	11,250.00	9
TWOHIG, EDWARD	T/A TWOHIG KELLEHER & CO., 30/31 WASHINGTON STREET, CORK	ACCOUNTING/BOOKKEEPING SERVICES	2,500.00	1
TYNAN, IAN	17, KILLAKEE RISE, FIRHOUSE, DUBLIN 24	RETAILER OF VEHICLES	6,000.00	2

FAILURE TO LODGE P35 RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
FUTURE GENERATIONS LTD	167, LOWER KIMMAGE ROAD, KIMMAGE, DUBLIN 6W	ACCOUNTING/BOOKKEEPING SERVICES	3,000.00		1
RICE, MICHAEL	MILEBUSH, CASTLEBAR, CO. MAYO	PANEL BEATER	1,500.00		1

FAILURE TO DELIVER STATEMENT OF AFFAIRS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison term imposed</u>	<u>No of charges</u>
O'SULLIVAN, MARTIN	MONAGEA, NEWCASTLE WEST, CO. LIMERICK	FARMER	1,250.00		1

FAILURE TO PRODUCE BOOKS AND RECORDS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison term imposed</u>	<u>No of charges</u>
GUERIN, KENNETH	19, RATHBANE ROAD, LIMERICK	ELECTRICAL INSTALLER	1,500.00		1

DELIVERING INCORRECT VAT RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
COWMAN, PATRICK	EMLYBEG SOUTH, BINGHAMSTOWN, BELMULLET, CO. MAYO	COMPANY DIRECTOR	4,000.00		2
HEFFERNAN, PATRICK	4, FAIRWAYS, CASTLEBAR, CO. MAYO	COMPUTER PROGRAMMER	6,250.00		5
MCKELVEY, GEORGE	10, KENURE LAWNS, RUSH, CO. DUBLIN	CARPENTER	0.00	240 HOURS COMMUNITY SERVICE AND 18 MONTHS SUSPENDED	3

CIGARETTE SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Prison Term Imposed</u>	<u>No of charges</u>
ALEXANDRU, LICA	BOULEVARD DACIA 10, APARTMENT 119, CHISINAU, MOLDOVA	NOT KNOWN	2,500.00	6 MONTHS SUSPENDED	1
CINCILEI, PAVEL	ALBE IULIE 196, CHISNEAU, MOLDOVA, MD 2012	NOT KNOWN	2,500.00	6 MONTHS SUSPENDED	1
DONCI, RICU	34, MOSKOVEI BD, CITY BALTE, MOLDOVA	NOT KNOWN	2,500.00		1
MCCANN, JAMES	35, CARNLOUGH ROAD, CABRA WEST, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1
SILVA LOURENCO, WANDERSON	BEAU PARC, NEWGRANGE, CO. MEATH	PAYE EMPLOYEE	2,500.00		1
STEPANIUK, IGOR	23, WHITETHORN GROVE, BANDON, CO. CORK	PAYE EMPLOYEE	3,500.00		1
STRAKSAS, SAULIUS	70, SHREWSBURY MANOR, GREENHILL, DROGHEDA, CO. LOUTH	NOT KNOWN	0.00	80 HOURS COMMUNITY SERVICE	1
TERLECKI, WLODZIMIERZ	74, THORNFIELD SQUARE, CLONDALKIN, DUBLIN 22	BARBER	2,500.00		1
TUPIKINS, JEVGENIJS	15, THORNLEIGH ROAD, APPLEWOOD, SWORDS, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1

ILLEGAL SELLING OF CIGARETTES

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Prison Term Imposed</u>	<u>No of charges</u>
ANUSEV, SERGI	6, BAYMORE LANE, CRAUGHWELL, GALWAY	NOT KNOWN	2,500.00		1
BEDNARSKI, SLAWOMIR	5, MAYESTOWN LAWN, FINGLAS, DUBLIN 11	NOT KNOWN	2,500.00		1
DEVEREUX, THOMAS	12, JOHN STREET, LIMERICK	BARMAN	2,500.00		1
EGAN, CARMEN	78, DROMHEATH AVENUE, MULHUDDART, DUBLIN 15	NOT KNOWN	0.00	3 MONTHS SUSPENDED FOR 2 YEARS	1
FINN, ELAINE	20, LINDEN HILL, MITCHELSTOWN, CO. CORK	NOT KNOWN	2,500.00		1
FORTUNA, PATRYK	APARTMENT 94, PEMBERTON HOUSE, 33 MOUNT JOY SQUARE, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1
HOGAN, TONY	7, THE AVENUE, CASTLEJANE WOODS, GLANMIRE, CO. CORK	SUBCONTRACTOR	0.00	18 MONTHS SUSPENDED FOR 4 YEARS	1
KAPUSNIAK, PIOTR	FLAT 2, 94 NORTH CIRCULAR ROAD, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1

KENNEDY, JAMES	MAIN STREET, PORTLAW, CO. WATERFORD	PUBLICAN	12,500.00	1 YEAR SUSPENDED FOR 3 YEARS	1
KLIPPELAAR, FRAIN	13, ROSTURRA CRESCENT, WOODVIEW PARK, LIMERICK	NOT KNOWN	2,500.00		1
LYNCH, AARON	68, THE MANOR, CLONDULANE, FERMOY, CO. CORK	PAYE EMPLOYEE	2,500.00		1
MICHALAK, TOMASZ	APARTMENT 16, THE GABLES, GRANGE VIEW PARK, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	2,500.00		1
MIELCZAREK, KRZYSTOF	NO. 43, THE PLAZA, MAIN STREET, BALLYMUN, DUBLIN 9	PAYE EMPLOYEE	2,500.00		1
MORAN, NOEL	31, MAIN STREET, KILBEGGAN, CO. WESTMEATH	SHOPKEEPER	3,000.00		1
MORIARTY, JOAN	21, THORNDALE AVENUE, ARTANE, DUBLIN 5	PAYE EMPLOYEE	2,500.00		1
O'CALLAGHAN, ALBERT	16, SUMMERHILL PLACE, DUBLIN 1	PENSIONER	2,500.00		1
O'DWYER, DENISE	18, ABBEYLOCKE, CORBALLY, LIMERICK	NOT KNOWN	2,500.00		1
OWSIANKA, ADAM	3, MONASTERY GATE VILLAS, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	2,500.00		1
PENDER, MARIA	59, LOWER SEAN MCDERMOTT STREET, DUBLIN 1	NOT KNOWN	0.00	200 HOURS COMMUNITY SERVICE	1
PLOWIK, MICHAL	APARTMENT 16, 16 KINGS INN, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1
REJTERADA, JAKUB	11, CASTLEGRANGE LAWNS, CLONDALKIN, DUBLIN 22	NOT KNOWN	2,500.00		1
SYBOWSKA, KINGA	31, LAKESHORE DRIVE, RENMORE, CO. GALWAY	PAYE EMPLOYEE	2,500.00		1
SZABO, GABRIELLA	63, BELMAYNE PARK NORTH, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1
TURCZYK, MARCIN	38, BOROIMHE ASPEN, SWORDS, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
UFNAL, ANDRZEJ	10, COOKSTOWN ROAD, ENNISKERRY, CO. WICKLOW	PAYE EMPLOYEE	2,500.00		1
WYNNE, BERNIE	13, CLAREVILLE GROVE, GLASNEVIN, DUBLIN 11	PAYE EMPLOYEE	2,500.00		1

FAILURE TO HOLD A CURRENT LIQUOR LICENCE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No of charges</u>
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FAULKNER, BRENDAN	THE FOXES LAIR, MAGERCAR, INNISMALMA, CO. DONEGAL	RESTAURATEUR	632.50	1
FLAHERTY, JAMES	THE DEW DROP INN, LIXNAW, CO. KERRY	PUBLICAN	635.00	1
GARDAV LTD	3, DAY PLACE, TRALEE, CO. KERRY	PUBLICAN	635.00	1
GNEEVILL STORES LTD	THE COURTYARD, FAIRHILL UNIT 1, KILLARNEY, CO. KERRY	RETAILER	635.00	1
HOULIHAN, RICHIE	THE SHEBEEN, 7 LOWER ROCK STREET, TRALEE, CO. KERRY	PUBLICAN	635.00	1
IRON TAVERNS LTD	85, CHURCH STREET, LISTOWEL, CO. KERRY	PUBLICAN	635.00	1
LIAM AND LIAM TAVERN LTD	EAGLE HOUSE, 20 GLASTHULE ROAD, GLASTHULE, CO. DUBLIN	PUBLICAN	700.00	1
LONG LANE TAVERNS LTD	36, FITZWILLIAM SQUARE, DUBLIN 2	PUBLICAN	700.00	1
MAGUIRE'S CLUB LOUNGE LTD	MAPLEWOOD ROAD, SPRINGFIELD, TALLAGHT, DUBLIN 24	PUBLICAN	700.00	1
MCCAFFREY, SINEAD	THE EMERALD BAR, BUNDORAN, CO. DONEGAL	PUBLICAN	632.50	1
MCGUIRE, MARK	MICKEY'S BAR, CALLAN, CO. KILKENNY	PUBLICAN	632.50	1
MOONEY, MICHAEL	WHISKEY FAIR, 88 LOWER GEORGE'S STREET, DÚN LAOGHAIRE, CO. DUBLIN	PUBLICAN	700.00	1
O'CONNELL, BRIAN	MOLONEY'S PUBLIC HOUSE, FEAKLE, CO. CLARE	PUBLICAN	632.50	1
PALERMOPASTA FOODS LTD	161, UPPER SALTHILL, GALWAY	RESTAURATEUR	1,265.00	1
RAY DALY'S RETAIL LTD	MAIN STREET, ARVA, CO. CAVAN	RETAILER	632.50	1
REENCONNELL LTD	THE COURTYARD, FAIRHILL UNIT 1, KILLARNEY, CO. KERRY	RETAILER	635.00	1

POSSESSION OF COUNTERFEIT ALCOHOL FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No of charges</u>
FARRELL, PAUL	THE FURRY BOG, WHITECHURCH GREEN, BALLYBODEN, DUBLIN 16	PUBLICAN	750.00		1
STANLEY, THOMAS	1, KILROAD, DUBLIN ROAD, DUNDALK, CO. LOUTH	DIRECTOR	2,750.00		1

ALCOHOL SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No of charges</u>
DUBAKA, GINTAUTAS	36, GREENMOUNT BUILDINGS, GREEN STREET, CORK	BOAT RENTAL	3,000.00		1

ILLEGAL BETTING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison term imposed</u>	<u>No of charges</u>
MCGUINNESS, TOM	BUTLER'S SPORTSBAR, MAIN STREET, FETHARD, CO. TIPPERARY	BOOKMAKER	2,500.00		1

MISUSE OF MARKED MINERAL OIL

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison term imposed</u>	<u>No of charges</u>
BALLYHARA SAND AND GRAVEL LTD	BALLYMORE, CAMOLIN, CO. WEXFORD	EXTRACTION AND SALE OF SAND/GRAVEL	5,000.00		2
BARRY, DAVID	52, FRIAR'S WALK, CORK, CO. CORK	NOT KNOWN	2,500.00		1
BELCARRIG QUARRIES LTD	BOLEY, BALLYCANEW, GOREY, CO. WEXFORD	EXTRACTION AND SALE OF SAND/GRAVEL	3,000.00		1
BREEN, JAMES	BOHACOGRAM WEST, SNEEM, CO. KERRY	RETIRED FARMER	3,500.00		1
COLLINS, CHARLIE	9, CASTLEGROVE, CASTLEBAR, CO. MAYO	NOT KNOWN	2,500.00		1
CONNORS, JEREMIAH	KNOCKEEN, BARNTOWN, CO. WEXFORD	MARKET TRADER	2,500.00		1
CRAWLEY, MARK	WHITE RIVER, COLLON, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
DELAHUNTY, SEAMUS	PORTNAHULLY, CARRIGREEN, CO. KILKENNY	FARMER	2,500.00		1
DELANEY, JONATHAN PIO	271, CASTLE PARK, BALLYBANE, GALWAY	NOT KNOWN	2,500.00		1
DEMPSEY, NIALL	MOUNT LODGE, LISNALONG, LATTON, CO. MONAGHAN	FARMER	2,500.00		1
DEVEREUX, ANDREW	20, BROPHY TERRACE, ROSCREA, CO. TIPPERARY	NOT KNOWN	2,500.00		1
FRAWLEY, BRENDAN	LACK WEST, KILMIHILL, CO. CLARE	MANUFACTURER OF READY MIX CONCRETE	2,500.00		1

G&A MELLIFONT LTD	BALLYHACK, ARTHURSTOWN, NEW ROSS, CO. WEXFORD	MARINE FISHING	2,500.00	1
HANLEY, GERARD	COOLBAWN, BLAKEMOUNT ROAD, TUBBER, CO. CLARE	TRUCK DRIVER	3,500.00	1
KANCLERIS, REMIGIJUS	6, THE LAURELS, BEAUFORT PLACE, NAVAN, CO. MEATH	PAYE EMPLOYEE	3,000.00	1
KILLIAN, DAVID	BANAGHER STREET, CLOGHAN, CO. OFFALY	FARMER	2,500.00	1
KING, MICHAEL	BALLYBREEN, KILFENORA, CO. CLARE	FARMER	2,500.00	1
LYNCH, COLIN	HYNESTOWN, DUNDALK, CO. LOUTH	PLUMBER	2,500.00	1
LYNCH, KEVIN	24, INNIS MARA, SHANNON, CO. CLARE	NOT KNOWN	2,500.00	1
MARCHAZ, ADAM	30, CLOCH ARD, KNOCKNACARRA, GALWAY	NOT KNOWN	2,500.00	1
MAUGHAN, PATRICK	50, GRANGE DRIVE, MUIRHEVNAMORE, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00	1
MAUGHAN, WILLIAM	IONA, BALLINULTY, DRING, CO. LONGFORD	NOT KNOWN	2,500.00	1
MCCAFFREY, JAMES	LONGFIELD, CARRICKMACROSS, CO. MONAGHAN	PAYE EMPLOYEE	2,500.00	1
MCINERNEY, JOHN GERARD	BALLYBOY ROAD, KILCORMAC, CO. OFFALY	NOT KNOWN	2,500.00	1
MCKENNA, LIAM	CURRYCAHILL, BALLINALEE, CO. LONGFORD	CONTRACTOR/FARMER	2,500.00	1
MINOGUE, DARRAGH	LACCAROE, FEAKLE, CO. CLARE	TIMBER CONTRACTOR	2,500.00	1
O'BRIEN, MICHAEL	6, ASHLAWN COURT, BRAY, CO. WICKLOW	FARMER	2,500.00	1
O'DOWD, KEVIN	DERRYMAQUIRKE, BOYLE, CO. ROSCOMMON	REFRIGERATION TECHNICIAN	2,500.00	1
O'HARE, MICHAEL	8, QUAY ROAD, KILDYSART, CO. CLARE	NOT KNOWN	2,500.00	1
PLECKAITIS, ORLEANS	4, RÍ AN ROSÁN, CASTLEREA, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00	1
REGAN, TOMMY	DANGAN, SUMMERHILL, CO. MEATH	NOT KNOWN	5,000.00	1
REILLY, CHRISTINE	5, RAILWAY COTTAGES, POWERSTOWN, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1

ROBERTSON, JOHN	MOATEFARRELL, BALLINALEE, CO. LONGFORD	RETIRED HAULIER	2,500.00		1
RYAN, JODY	DROMSALLY, CAPPAMORE, CO. LIMERICK	COMPANY DIRECTOR	2,500.00		1
SIBBALD, DAVID ANTHONY	32, GRAIGOWEN, TULLOW, CO. CARLOW	NOT KNOWN	2,500.00		1
STOKES, CHRISTOPHER	3, CLORAN COURT, ATHBOY, CO. MEATH	NOT KNOWN	2,500.00		1
TALTY, MICHAEL	31, OAKWOOD DRIVE, ENNIS, CO. CLARE	LANDSCAPER	5,000.00		1
VAUGHAN, MICHAEL	CREAN, BROADFORD, CO. CLARE	FARMER/CONTRACTOR	3,000.00		1
WALSH, MICHAELA	13, THE GLEN, MILLERSBROOK, NENAGH, CO. TIPPERARY	NOT KNOWN	2,500.00		1
WARD, MICHAEL	BAY 1, CAPIRA, PORTUMNA, CO. GALWAY	NOT KNOWN	2,500.00		1
WARD, THOMAS ANDREW	KILROSS, BALLINTOGHER, CO. SLIGO	FARMER	2,500.00		1
WILKINSON, JOHN	17, PÁIRC MHUIRE, BAGENALSTOWN, CARLOW, CO. CARLOW	FARMER	2,500.00		1

FAILURE TO HOLD A CURRENT OIL LICENCE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of charges</u>
TRAYNOR, OLIVER	ROSKEAGH, KILCURRY, DUNDALK, CO. LOUTH	FILLING STATION/RETAIL GROCERY STORE	3,000.00		1

POSSESSION OF AN UNREGISTERED VEHICLE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
MCARDLE, AISLING	GRATTANSTOWN, DUNLEER, CO. LOUTH	NOT KNOWN	3,000.00		1
MCMAHON, NIALL	33, ORIEL COVE, CLOGHERHEAD, CO. LOUTH	NOT KNOWN	2,500.00		1

FAILURE TO KEEP A VEHICLE STATIONARY

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
WALSH, JASON	CURRABAH WEST, KILMACTHOMAS, CO. WATERFORD	NOT KNOWN	4,000.00		1

OBSTRUCTION OF A REVENUE OFFICER

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
MCAHON, NIALL	33, ORIEL COVE, CLOGHERHEAD, CO. LOUTH	NOT KNOWN	2,500.00		2

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1st April 2016 AND ENDING ON 30 June 2016, OF PERSONS – in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Section 1086. The list also includes cases in which a Penalty Determination was made by the Courts in respect of the same period. The total number of settlements/determinations published is **101**. The total value of these settlements/determinations is **€17,435,289.49**.

Note: Settlements are not published where the amount is less than the threshold (€12,700, €30,000 or €33,000), where the amount of fine or other penalty does not exceed 15% of the amount of tax or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities. Penalty determinations are not published where the amount of the penalty determined by a court does not exceed 15% of the tax due in respect of which the penalty is computed, where the aggregate of the tax due, the interest on that tax and the penalty determined by a court does not exceed €30,000 or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
ADELKHALIK, ISMAEIL	40 PEARSE STREET, MULLINGAR,	CO. WESTMEATH.	SHOE & ACCESSORIES RETAILER	€25,321.00	€8,161.00	€10,128.00	€43,610.00	Underdeclaration of VAT. Revenue Audit Case.
ALANA CREATIONS LTD.	BELLURGAN ROAD, DUNDALK,	CO. LOUTH.	KITCHEN & INTERIORS MANUFACTURERS	€30,236.10	€10,644.21	€9,070.83	€49,951.14	Underdeclaration of VAT & Corporation Tax. Revenue Audit Case.
AMAND, MARC	CHEMIN DE LA MOLAZ 10, 1164 BUCHILLON, VAUD,	SWITZERLAND.	COMPANY DIRECTOR	€145,952.53	€31,229.26	€43,785.76	€220,967.55	Underdeclaration of Income Tax. Revenue Audit Case.
BANNA THAI CATERING LTD. (NOW DISSOLVED)	15 MAYLOR STREET,	CORK.	RESTAURATEURS	€33,565.00	€9,860.00	€25,173.75	€68,598.75	Underdeclaration of VAT. Revenue Audit Case.
BENNETT, PETER	T/A THE FOUNTAIN HOUSE, THE SQUARE, MOUNTRATH,	CO. LAOIS.	PUBLICAN	€23,034.37	€6,308.84	€6,910.31	€36,253.52	Underdeclaration of VAT. Revenue Audit Case.
BIZQUIP LTD.	7/8 BURTON HALL ROAD, SANDYFORD INDUSTRIAL ESTATE,	DUBLIN 18.	OFFICE EQUIPMENT SUPPLIERS	€314,824.00	€374,521.00	€236,118.00	€925,463.00	Underdeclaration of PAYE/PRSI. Revenue Offshore Assets Investigation Case.
BLEHEIN, MICHAEL	UNIT 67 & 68 FOURTH AVE, COOKSTOWN INDUSTRIAL ESTATE, TALLAGHT,	DUBLIN 24.	FURNITURE REMOVAL SERVICE PROVIDER	€50,893.00	€9,998.00	€15,267.00	€76,158.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BONNER, PAT	MILL HOUSE, ILLISTRIN, LETTERKENNY,	CO. DONEGAL.	PROPERTY DEVELOPER & LANDLORD	€21,724.00	€8,736.00	€6,517.00	€36,977.00	Underdeclaration of VAT. Revenue Audit Case.
BOYLE, HUGH	DERRYCONNOR, GORTAHORK, LETTERKENNY,	CO. DONEGAL.	TURF CUTTER	€28,167.00	€14,975.00	€8,450.00	€51,592.00	Non-declaration of Capital Acquisitions Tax. Revenue Audit Case.
BOYLE, JOHN	60 HEATHFIELD, CLONARD,	WEXFORD.	SKIP HIRE SUBCONTRACTOR	€116,177.00	€39,627.00	€87,133.00	€242,937.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BRIGHT BLADE LIMITED	8 PRIORY HALL, STILLORGAN,	CO. DUBLIN.	CLOTHING WHOLESALEERS	€132,833.00	€65,262.30	€39,849.99	€237,945.29	Underdeclaration of VAT, PAYE/PRSI & Corporation Tax. Revenue Audit Case.
BUCKLEY, THOMAS	BLACKWATER, ARDNACRUSHA,	CO. CLARE.	FARMER/ COMPANY DIRECTOR	€24,800.00	€13,029.49	€4,960.00	€42,789.49	Underdeclaration of VAT & Income Tax. Non-declaration of Capital Gains Tax. Revenue Audit Case.
BUTLER, MICHAEL	BONNETTSTOWN,	CO. KILKENNY.	COMPANY DIRECTOR/FARMER	€153,125.00	€6,997.00	€45,938.00	€206,060.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.

C G IT SOLUTIONS LTD.	6 BANK PLACE, CASHEL,	CO. TIPPERARY.	IT CONSULTANTS			€51,606.85	€51,606.85	Penalty Determination by the Courts relating to an underdeclaration of PAYE/PRSI in the amount of €172,022.84.
CASEY, MARTIN	KILEEDY, BALLAGH,	CO. LIMERICK.	MEAT WHOLESALERS & DISTRIBUTORS	€24,580.00	€4,340.00	€7,374.00	€36,294.00	Underdeclaration of Income Tax. Revenue Audit Case.
CAVANAGH, CLAIRE ANNE	148 BRAEMORE CASTLE, HAMLET LANE, BALBRIGGAN,	CO. DUBLIN.	BOOKKEEPER	€36,487.72	€22,672.26	€10,946.31	€70,106.29	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
CONSTANT, SUSAN	8/9 WATERGATE STREET, BANDON,	CO. CORK.	PUBLICAN	€25,633.00	€10,241.00	€7,689.00	€43,563.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
CORBY, BRIAN	KILLERANN, NEWTOWNGORE,	CO. LEITRIM.	HAULIER	€23,253.52	€7,556.38	€6,976.05	€37,785.95	Underdeclaration of VAT. Revenue Audit Case.
CORR, RONAN	126 VENETIAN HALL, HOWTH ROAD,	DUBLIN 3.	COMPANY DIRECTOR	€48,809.00	€36,243.67	€19,523.60	€104,576.27	Underdeclaration of Income Tax. Revenue Audit Case.
CRONIN, KEVIN	BLOOM HOUSE, 78 ECCLES ST.,	DUBLIN 7.	MEDICAL CONSULTANT	€316,682.17	€90,897.88	€126,672.87	€534,252.92	Underdeclaration of Income Tax. Revenue Audit Case.
CRONIN, DONAL & MARY	SPUNKANE, WATERVILLE,	CO. KERRY.	PROPERTY DEVELOPERS	€64,469.00	€8,183.00	€19,340.00	€91,992.00	Underdeclaration of VAT. Revenue Audit Case.
DAKOVA LTD. (IN LIQUIDATION)	42 SYCAMORE DRIVE, HIGHFIELD PARK,	GALWAY.	GOLF DRIVING RANGE OPERATORS	€29,038.00	€3,175.00	€8,711.00	€40,924.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
DERMODY, PATRICK	KILSHANVEY, CLOGHANS HILL, TUAM,	CO. GALWAY.	AUCTIONEER & FARMER	€29,355.31	€11,141.77	€8,702.83	€49,199.91	Underdeclaration of Income Tax. Revenue Audit Case.
DI TOFANO, MARIO	5 MAIN STREET, NEWTOWNMOUNTKENNEDY,	CO. WICKLOW.	TAKE AWAY FOOD VENDOR			€102,915.00	€102,915.00	Penalty Determination by the Courts relating to an underdeclaration of VAT & Income Tax in the amount of €102,790.
DUGGAN, DOMINIC	THE GRANGE, KILBRIDE, MULHUDDART,	DUBLIN 15.	COMPANY DIRECTOR	€47,987.00	€30,165.20	€19,194.80	€97,347.00	Underdeclaration of Income Tax & VAT. Revenue Investigation Case.
EDGAR MARAIS	APARTMENT 310, RICHMOND COURT, MOUNT KENNEDY PLACE, DOCK RD.,	LIMERICK.	MEDICAL STAFF SERVICE PROVIDERS	€122,497.08	€25,814.63	€36,749.12	€185,060.83	Underdeclaration of VAT. Revenue Audit Case.
ETI SECURITY SYSTEMS LTD.	GLEBE STREET, BALLINROBE,	CO. MAYO.	SECURITY & ALARM SYSTEMS INSTALLERS	€29,154.00	€7,053.00	€8,746.00	€44,953.00	Underdeclaration of VAT. Revenue Audit Case.
FARRELL, JAMES	BECTIVE VIEW, LLOYD, OLDCASTLE ROAD, KELLS,	CO. MEATH.	RETIRED COMPANY DIRECTOR	€686,341.00	€543,861.90	€187,844.40	€1,418,047.30	Non-declaration of Capital Gains Tax & VAT. Revenue Audit Case.
FITZSIMONS, HENRY	BALREASK, CARLANSTOWN, KELLS,	CO. MEATH.	RETIRED EMPLOYEE			€10,571.40	€10,571.40	Penalty Determination by the Courts relating to the non-declaration of Capital Gains Tax in the amount of €35,238.
FORRISTAL, WILLIAM	LIMEKILN LANE, JERPOINT HILL, THOMASTOWN,	CO. KILKENNY.	ARCHITECT	€177,723.00	€51,972.38	€53,315.00	€283,010.38	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FUNSHINAGH LTD.	CARRICKGLASS, RIVERSTOWN, BOYLE,	CO. SLIGO.	HOTELIERS	€32,987.00	€2,323.00	€9,896.00	€45,206.00	Underdeclaration of VAT. Revenue Audit Case.

GADJA, JOANNA MONIKA	BWEENG, MALLOW,	CO. CORK.	PUBLICAN	€39,329.00	€4,128.00	€11,797.00	€55,254.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
GAYNOR , P.J.	LEITH WEST, TRALEE,	CO. KERRY.	GROUNDWORKS SUBCONTRACTOR	€164,343.00	€133,801.00	€123,257.00	€421,401.00	Underdeclaration of Income Tax. Revenue Audit Case.
GEMBA ENGINEERING LIMITED	"CARRAIG-DONN", CREHANA, CARRRICK-ON-SUIR,	CO. WATERFORD.	CONSULTANT ENGINEERS	€31,664.00	€10,399.00	€9,499.00	€51,562.00	Underdeclaration of PAYE/PRSI & Corporation Tax. Revenue Audit Case.
GOODFELLOW, JOSEPH F.	WHITETHORN HOUSE, BALLYBRIT,	CO. GALWAY.	COMPANY DIRECTOR	€245,526.00	€190,772.00	€73,657.00	€509,955.00	Underdeclaration of Income Tax. Revenue Audit Case.
GRATTAN STEEL LIMITED	19 MERVILLE ROAD, STILLORGAN,	CO. DUBLIN.	STEEL FITTERS	€159,289.00	€64,665.74	€63,715.60	€287,670.34	Underdeclaration of VAT, PAYE/PRSI & Corporation Tax. Revenue Audit Case.
H M YACHTS LTD. (IN LIQUIDATION)	WINDWARD, FENNELL'S BAY, MYRTLEVILLE,	CO. CORK.	BOAT SALES AGENTS	€379,440.00	€259,762.00	€284,580.00	€923,782.00	Underdeclaration of VAT. Revenue Audit Case.
HAYDEN, TERENCE	GLENEEVIN, GROVE AVENUE, BLACKROCK,	CO. DUBLIN.	MANAGEMENT CONSULTANT	€58,432.82	€18,696.10	€17,529.85	€94,658.77	Underdeclaration of Income Tax. Revenue Audit Case.
HENMAN DEVELOPMENTS LTD.	EMLYBEG SOUTH, BELMULLET,	CO. MAYO.	BUILDING CONTRACTORS	€213,562.00	€188,201.00	€160,171.00	€561,934.00	Underdeclaration of VAT. Revenue Investigation Case.
HENSEY, GARRET	15 CORR NA MEALA, BIRR,	CO. OFFALY.	HACKNEY/TAXI OPERATOR	€33,736.00	€13,392.00	€10,121.00	€57,249.00	Underdeclaration of Income Tax. Revenue Audit Case.
IAC GRAPHICS LIMITED	IAC HOUSE, DUBLIN AIRPORT,	CO. DUBLIN.	AIRCRAFT PAINTERS & GLAZIERS	€582,079.39	€120,167.13	€420,106.52	€1,122,353.04	Underdeclaration of VAT, PAYE/PRSI & Corporation Tax. Revenue Audit Case.
IRISH SHOE IMPORTS LTD.	7 DOMINICK STREET, MULLINGAR, 27A ASHBOURNE BUSINESS CENTRE, BALLYBIN ROAD, ASHBOURNE,	CO. WESTMEATH.	SHOE RETAILERS	€30,582.00	€5,087.00	€12,233.00	€47,902.00	Underdeclaration of VAT. Revenue Audit Case.
JOHNNIE CUPCAKES LTD. (IN LIQUIDATION)		CO. MEATH.	CONFECTIONERS	€64,666.00	€10,879.14	€19,399.80	€94,944.94	Underdeclaration of VAT. Revenue Audit Case.
KAVANAGH, TREVOR	13 RATHASKER HEIGHTS, NAAS,	CO. KILDARE.	FAST FOOD PROVIDER	€239,710.00	€112,384.00	€179,777.00	€531,871.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
KEANE, JAMES	SPRINGWATER LANE, CAHERWEESHEEN, TRALEE,	CO. KERRY.	RETIRED BUILDING CONTRACTOR	€192,124.00	€128,267.00	€57,638.00	€378,029.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
KEANE, PAUL	27 CHELMSFORD AVE., RANELAGH,	DUBLIN 6.	PLUMBER/GAS FITTER	€41,092.37	€13,112.00	€11,478.30	€65,682.67	Underdeclaration of Income Tax & VAT. Revenue Investigation Case.
KEARNEY, JOHN	BALLYLINCH, BALTIMORE,	CO. CORK.	DIVING SCHOOL OPERATOR	€22,600.00	€6,513.00	€16,950.00	€46,063.00	Underdeclaration of VAT. Revenue Audit Case.
KELLEHER, MARIE	60 MARWOOD GREEN, RIVERSTOWN, GLANMIRE,	CO. CORK.	LETTING AGENT	€109,225.00	€25,386.00	€54,611.00	€189,222.00	Underdeclaration of VAT. Revenue Audit Case.
KELLY, COLIN	121 BLOOMFIELD DRIVE, ATHLONE,	CO. WESTMEATH.	EMPLOYEE/LANDLORD	€21,249.00	€7,165.00	€5,816.00	€34,230.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
KELLY, DAVID	19 GLEN ABHAINN PARK, ENFIELD,	CO. MEATH.	CARPENTER	€43,216.00	€6,651.00	€17,286.40	€67,153.40	Underdeclaration of Relevant Contracts Tax & VAT. Revenue Audit Case.

KENNERK, STEPHEN	75 CASTLEGATE, STATION ROAD, PORTARLINGTON,	CO. LAOIS.	CHIP SHOP OWNER			€163,927.00	€163,927.00	Penalty Determination by the Courts relating to an underdeclaration of VAT & Income Tax in the amount of €162,302.
KILKENNY, TOBIAS	CARRAMORE, KNOCK,	CO. MAYO.	PUBLICAN	€30,224.00	€5,388.80	€9,067.20	€44,680.00	Underdeclaration of VAT, Income Tax & PAYE/PRSI. Revenue Audit Case.
KILMAC HAULAGE LTD.	BALLYHEERIN, KILMACRENNAN, 19 MERVILLE ROAD,	CO. DONEGAL.	HAULIERS	€40,893.00	€2,386.00	€12,267.00	€55,546.00	Underdeclaration of VAT. Revenue Audit Case.
KILPATRICK, ANTHONY	STILLORGAN,	CO. DUBLIN.	COMPANY DIRECTOR	€56,361.32	€42,386.36	€22,544.53	€121,292.21	Underdeclaration of Income Tax. Revenue Audit Case.
KIRWAN, SEAMUS	MULLAWNREE, CAMOLIN, ENNISCORTHY,	CO. WEXFORD.	FARMER/MARQUEE HIRE AGENT	€29,273.00	€13,000.00	€21,955.00	€64,228.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
LEYDEN, JAMES	CLOVERHILL, BALLYBRIDE RD., RATHMICHAEL,	DUBLIN 18.	COMPANY DIRECTOR	€90,388.00	€107,522.00	€76,830.00	€274,740.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
LOANE, DEBBIE	29 MAIN STREET, ARKLOW,	CO. WICKLOW.	CLOTHING RETAILER	€21,398.00	€7,841.00	€6,419.00	€35,658.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
LONERGAN, CARL	69 HADDINGTON ROAD, BALLSBRIDGE,	DUBLIN 4.	EMPLOYEE	€39,522.00	€8,622.00	€11,856.00	€60,000.00	Underdeclaration of Capital Acquisitions Tax. Revenue Audit Case.
LOONEY, PATRICK	3 IONA PARK, MAYFIELD,	CORK.	VICTUALLER	€36,667.00	€45,832.75	€27,500.25	€110,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Investigation Case.
LYNCH, CIARAN VINCENT	21 WESTSIDE CENTRE, MODEL FARM ROAD, BISHOPSTOWN,	CORK.	FINANCIAL SERVICES BROKER	€112,212.00	€76,131.00	€33,665.00	€222,008.00	Underdeclaration of Income Tax. Revenue Audit Case.
LYNDON, DENIS	BALLYTARSNA, OULART,	CO. WEXFORD.	FARMER	€24,488.00	€7,461.00	€7,346.00	€39,295.00	Underdeclaration of Income Tax. Revenue Audit Case.
MADDEN, JOHN	BLACKHALL STREET, MULLINGAR,	CO. WESTMEATH.	ENGINEER			€23,596.00	€23,596.00	Penalty Determination by the Courts relating to an underdeclaration of VAT in the amount of €78,653.
MALPEC LTD.	MAIN ST., LUCAN,	CO. DUBLIN.	BOOKMAKERS	€236,051.78	€51,048.68	€94,420.71	€381,521.17	Underdeclaration of VAT & Betting Duty. Revenue Audit Case.
MCCARTER, HELEN	UNIT 7 DONEGAL BUSINESS PARK, DRUMROOSKE, DONEGAL TOWN	CO. DONEGAL.	FURNITURE RETAILER	€112,493.00	€25,265.00	€33,748.00	€171,506.00	Underdeclaration of VAT. Revenue Audit Case.
MCELWEE, GERARD	DRUMEEL, BALLINALEE,	CO. LONGFORD.	SUB CONTRACTOR/ CARPENTER	€35,232.00	€6,218.00	€10,570.00	€52,020.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCGETTIGAN, DAVID	27 MILLBANK, THE LINKS, STATION ROAD, PORTMARNOCK,	CO. DUBLIN.	EMPLOYEE	€24,608.00	€5,504.00	€4,922.00	€35,034.00	Underdeclaration of Capital Gains Tax & Income Tax. Revenue Investigation Case.
MICROCLEAN ENVIRONMENTAL LTD.	TOWNPARKS, CASTLETOWN ROAD, DUNDALK,	CO. LOUTH.	WASTE MANAGEMENT SERVICE PROVIDERS	€25,405.00	€8,890.00	€7,621.50	€41,916.50	Underdeclaration of VAT. Revenue Audit Case.

MIDLAND NURSING AGENCY LTD.	8 BROOMVILLE, DUBLIN RD., PORTLAOISE,	CO. LAOIS.	NURSING AGENCY SERVICE PROVIDERS	€165,744.00	€47,108.00	€49,723.00	€262,575.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
MLP PLANT HIRE LTD.	37 ST. OLIVER PLUNKETT PARK, KENTSTOWN, NAVAN,	CO. MEATH.	PLANT HIRE OPERATORS	€39,189.00	€10,004.00	€11,757.00	€60,950.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MORAN, MICHAEL J.	FORMERLY OF GRIFFINSTOWN GLEN, GRANGECON,	CO. WICKLOW.	RETIRED COMPANY DIRECTOR	€63,139.00	€59,848.00	€47,354.00	€170,341.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MRS L LTD.	PARK HOUSE, PARK ROAD, KILLARNEY,	CO. KERRY.	INDUSTRIAL REFRIGERATION CONTRACTOR	€136,389.00	€27,036.00	€102,292.00	€265,717.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MULTITRONIC INTERNATIONAL LIMITED (IN LIQUIDATION)	44 FITZWILLIAM PLACE,	DUBLIN 2.	ELECTRICAL PRODUCT TRADERS	€23,098.00	€7,594.00	€17,324.00	€48,016.00	Underdeclaration of VAT. Revenue Investigation Case.
MURPHY, SEAN	FLINTFIELD, FAHA, KILLARNEY,	CO. KERRY.	COMPANY DIRECTOR	€37,076.00	€8,461.00	€8,997.00	€54,534.00	Underdeclaration of Income Tax. Revenue Audit Case.
NOONAN, GERARD	5 CLUAIN LAIGHEAN, BALLYROE, ATHY,	CO. KILDARE.	GROCER & FUEL MERCHANT	€210,226.00	€43,148.00	€210,226.00	€463,600.00	Underdeclaration of VAT, PAYE/PRSI & Income Tax. Revenue Audit Case.
O DOCHARTAIGH HARDWARE TEO. (NOW IN LIQUIDATION)	BUNBEG, GWEEDORE,	CO. DONEGAL.	HARDWARE RETAILER	€249,755.00	€64,161.00	€99,902.00	€413,818.00	Underdeclaration of VAT. Revenue Audit Case.
O'BRIEN, AIDAN	5 SADDLERS AVENUE, MULHUDDART,	DUBLIN 15.	ELECTRICIAN	€39,345.99	€15,164.98	€29,509.48	€84,020.45	Underdeclaration of Income Tax & VAT. Revenue Enquiry Case.
O'CONNOR, JOHN PATRICK	BALLYMORE UPPER, VENTRY,	CO. KERRY.	RETIRED FARMER	€68,699.00	€45,235.00	€20,610.00	€134,544.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
O'CONNOR, SINEAD	MONTABELLO, STRAND ROAD, BRAY,	CO. WICKLOW.	ARTIST	€90,543.00	€42,599.00	€27,162.90	€160,304.90	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
O'DONOGHUES PUB LTD.	FANORE,	CO. CLARE.	PUBLICAN	37,460.91	13,851.88	28,096.43	79,409.22	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
O'DRISCOLL, KILLIAN	3 WOODLAND PARK, WATERLOO, BLARNEY,	CO. CORK.	SATELLITE TV INSTALLER	€93,484.00	€28,979.00	€70,113.00	€192,576.00	Underdeclaration of VAT. Revenue Audit Case.
O'LEARY, TOM	KNOCKGREANA, OLD PALLAS,	CO. LIMERICK.	VEHICLE REFRIGERATION & SERVICING PROVIDER	€28,407.20	€6,020.53	€11,362.88	€45,790.61	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'MAHONY, WILLIAM	VIPER, KELLS,	CO. KILKENNY.	OIL DISTRIBUTOR	€28,602.00	€9,559.00	€8,580.00	€46,741.00	Underdeclaration of VAT. Revenue Audit Case.
O'REILLY, MICHAEL	CLOGLEAGH, MANOR KILBRIDE, BLESSINGTON,	CO. WICKLOW.	LANDSCAPE GARDENER, FARMER/LANDLORD			€12,988.00	€12,988.00	Penalty Determination by the Courts relating to an underdeclaration of Income Tax & Capital Gains Tax in the amount of €43,297.
O'SHAUGHNESSY, JOHN	35 UPPER PATRICK STREET,	KILKENNY.	GARDEN SHED SUPPLIER/FARMER	€33,834.00	€6,102.23	€10,150.20	€50,086.43	Underdeclaration of VAT. Revenue Audit Case.

OUTLAW CLOTHING LIMITED	49 FITZWILLIAM SQUARE,	DUBLIN 2.	MENSWEAR RETAILERS			€47,290.00	€47,290.00	Penalty Determination by the Courts relating to an underdeclaration of VAT & PAYE/PRSI in the amount of €63,054.
PD FLAHERTY TRANSPORT, STORAGE & LOGISTICS LTD.	PEACHVILLE, KILSHANE,	DUBLIN 11.	TRANSPORT, STORAGE & LOGISTICS SERVICE PROVIDERS	€64,292.00	€12,189.00	€19,287.60	€95,768.60	Underdeclaration of VAT. Revenue Audit Case.
PRIMARY ELECTRICAL LTD.	LIOS NA GREINE, LISSIVIGEEN, KILLARNEY,	CO. KERRY.	ELECTRICAL CONTRACTOR/SECOND HAND CAR DEALER	€73,573.00	€7,358.04	€22,071.90	€103,002.94	Underdeclaration of VAT. Revenue Audit Case.
ROEMORE ENTERPRISES LIMITED	2 BALLYCANICE CLOSE, EGLINGTON,	DERRY BT47 3HH.	PROPERTY DEVELOPERS			€174,969.00	€174,969.00	Penalty Determination by the Courts relating to an underdeclaration of VAT in the amount of €174,969.
RYAN, DOMINIC	CROUGHEVOE, MITCHELSTOWN,	CO. CORK.	TILES & TILING TOOLS RETAILER	€41,227.00	€13,849.00	€12,368.10	€67,444.10	Underdeclaration of VAT. Revenue Audit Case.
RYAN, KAROL	CAVAN ROAD, CLONES,	CO. MONAGHAN.	COMPANY DIRECTOR/ PLANT & MACHINERY HIRE/SALES AGENT	€34,720.00	€13,404.00	€13,888.00	€62,012.00	Underdeclaration of VAT. Revenue Investigation Case.
SCANLON, PAUL	AUGHAMORE FAR, CARRAROE,	CO. SLIGO.	HAULIER	€33,530.35	€1,712.85	€10,059.10	€45,302.30	Underdeclaration of VAT. Revenue Audit Case.
SEAN MAGUIRE MEDIASALES LIMITED	5 CONEY HALL, MORNINGTON,	CO. MEATH.	ADVERTISING SALES AGENTS	€38,332.00	€6,613.26	€10,304.70	€55,249.96	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
SHERSIDE LIMITED (IN RECEIVERSHIP)	3RD FLOOR, ULYSSES HOUSE, FOLEY STREET,	DUBLIN 1.	BUILDING CONTRACTORS	€110,318.00	€13,297.00	€33,095.00	€156,710.00	Underdeclaration of VAT. Revenue Audit Case.
SMITH, PATRICK & MARGARET	INBHEAR COLPA, MORNINGTON, DROGHEDA,	CO. MEATH.	GIFT SHOP PROPRIETORS			€21,103.88	€21,103.88	Penalty Determination by the Courts relating to the non-declaration of Capital Gains Tax & VAT in the amount of €52,759.90.
SPELLMAN, SEAN	CARNMORE, ORANMORE,	CO. GALWAY.	TILES & FLOORING SUPPLIER	€28,650.00	€8,717.00	€8,595.00	€45,962.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
STEFANSSON, AGNETE	1 MOUNTAIN VIEW, SUMMERHILL NORTH,	CORK.	COMPUTER PROGRAMMER	€167,632.00	€80,125.00	€125,724.00	€373,481.00	Underdeclaration of Income Tax. Revenue Audit Case.
THE FIBRE FOOD CO. LTD. (IN LIQUIDATION)	UNIT A3 CENTREPOINT, ROSEMOUNT BUSINESS PARK, BALLYCOOLIN,	DUBLIN 15.	FOOD WHOLESALERS	€29,664.66	€3,972.55	€8,899.40	€42,536.61	Underdeclaration of VAT. Revenue Audit Case.
THE LABEL FACTORY LTD.	GORTNAFLEUR BUSINESS PARK, CLONMEL,	CO. TIPPERARY.	LABEL PRINTERS	€51,957.00	€21,538.00	€15,834.00	€89,329.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
TOP FRESH BAKERIES LTD. (NOW IN LIQUIDATION)	KILLYCLUG, LETTERKENNY,	CO. DONEGAL.	BAKERS	€84,847.71	€7,415.82	€33,939.08	€126,202.61	Non-declaration of VAT & PAYE/PRSI. Revenue Audit Case.
WARD, MARTIN	DERRYLURGAN, CAVAN ROAD, BALLYJAMESDUFF,	CO. CAVAN.	DISCOUNT STORE & COAL MERCHANT	€102,870.00	€12,929.50	€77,152.50	€192,952.00	Underdeclaration of Income Tax, VAT & Solid Fuel Carbon Tax. Revenue Audit Case.

WEATHERGLAZE SYSTEMS LIMITED	CLONATTIN, GOREY,	CO. WEXFORD.	PVC WINDOWS, DOORS & CONSERVATORY INSTALLERS	€144,184.00	€32,975.00	€88,203.00	€265,362.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
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