

**Part 2**

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 January 2023 and ending 31 March 2023, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 19. The total value of these settlements is €7.3m. Where a taxpayer has failed to pay or failed to enter into an arrangement to pay the full amount of the settlement, the amount unpaid as at 31 March 2023 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E(1) or 1077F(1) of the Taxes Consolidation Act 1997, where the tax only amount does not exceed the relevant threshold, currently €50,000, or where the amount of fine or other penalty does not exceed 15% of the amount of that tax.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Unpaid
BARNE ACCESSORIES LIMITED.	BARNE, GLENBAWN, CLONMEL,	CO.TIPPERARY.	TYRE WHOLESALER.	€445,411	€237,803	€119,170	€802,384	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
COTTER, CHRISTOPHER	BRAMLEY LODGE, SPUR HILL, TOGHER, CORK CITY,	CO.CORK.	MEDICAL CONSULTANT.	€159,906	€22,100	€47,972	€229,978	Revenue Audit Case. Under-declaration of Income Tax.	
DALTON, ALYMER	DUFFRY LODGE, KILLANNE, ENNISCORTHY,	CO.WEXFORD.	HAULIER.	€115,599	€28,629	€34,718	€178,946	Revenue Audit Case. Under-declaration of Income Tax, PAYE/PRSI/USC and VAT.	
DAN O'LEARY PLANT HIRE LIMITED.	AGLISH, HEALY'S BRIDGE, CARRIGROHANE, CORK,	CO.CORK.	PLANT HIRE CONTRACTOR.	€50,083	€16,670	€15,024	€81,777	Revenue Audit Case. Under-declaration of PAYE/PRSI & USC.	
ESI FOODS LIMITED.	UNIT 3, RIVERSDALE INDUSTRIAL ESTATE, BLUEBELL AVENUE,	DUBLIN 12.	FOOD IMPORTER & WHOLESALER.	€138,735.(incl.€651 surcharge)	€25,623	€41,620	€205,978	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC, Corporation Tax and VAT.	
EVANS, WALTER	CARRIGFADA, SKIBBEREEN,	CO.CORK.	RETIRED COMMUNICATIONS SERVICE PROVIDER. 'TRADED AS' SKYLINK COMMUNICATIONS.	€189,322	€115,603	€54,675	€359,600	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
FOLEY, THOMAS	ST.ANNE'S, GREEN LANE, CARLOW,	CO.CARLOW.	COMPANY DIRECTOR.	€373,850	€323,013	€112,155	€809,018	Revenue Audit Case. Under-declaration of Income Tax and Capital Gains Tax.	
GARRY, EDMOND	KILCARAGH HOUSE, WILLIAMSTOWN, WATERFORD,	CO.WATERFORD.	MOTOR VEHICLE DEALER.	€62,398	€19,439	€18,719	€100,556	Revenue Audit Case. Under-declaration of VAT.	
KAVANAGH PRESTIGE CARS LIMITED.	MILLTOWN, GARRYHILL, BAGENALSTOWN,	CO.CARLOW.	MOTOR VEHICLE DEALER.	€369,105	€115,206	€110,731	€595,042	Revenue Audit Case. Under-declaration of VAT.	€595,042
LONGFORD PRECAST & PRESTRESSED CONCRETE PRODUCTS LIMITED.	CLOONAUGH, DRUMLISH, LONGFORD,	CO.LONGFORD.	MANUFACTURER & SUPPLIER OF PRECAST CONCRETE PRODUCTS.	€170,771	€134,185	€51,231	€356,187	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
MCKENNA, TIMOTHY	5 AUBURN ROAD, DONNYBROOK,	DUBLIN 4.	RETIRED PAYE EMPLOYEE.	€221,851 (incl.surcharge of €20,202)	€94,266	€60,504	€376,621	Revenue Audit Case. Non-declaration of Income Tax and Capital Gains Tax.	
MORRISSEY, PAUL	THE STUDIO, THORNFIELD HALL, AHANE,	CO.LIMERICK.	PHOTOGRAPHER.	€128,559 (incl. surcharge of €1,230)	€49,201	€95,496	€273,256	Revenue Investigation Case. Non-declaration of VAT and under-declaration of Income Tax.	€262,326
MULLEADY'S LIMITED.	CLOONAUGH, DRUMLISH,	CO.LONGFORD.	WASTE MANAGEMENT SERVICES PROVIDER.	€413,670	€290,804	€124,101	€828,575	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
MURPHY, ANDREW	22 CASTLE MILL, BALBRIGGAN,	CO.DUBLIN.	COMPANY DIRECTOR/FINANCIAL ADMINISTRATOR.	€304,989	€127,095	€91,496	€523,580	Revenue Audit Case. Under-declaration of Income Tax.	
MURPHY, KARL JOHN	41 WILLOW PARK ROAD, GLASNEVIN,	DUBLIN 11.	RENTAL OF TAXI PLATES	€94,254	€54,896	€50,000	€199,150	Revenue Investigation Case. Under-declaration of Income Tax.	
PICASSO RESTAURANT LIMITED.	1 VERNON AVENUE, CLONTARF,	DUBLIN 3.	RESTAURATEUR.	€94,057	€20,852	€28,217	€143,126	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
SERVO MEDICUS LIMITED.(NOW IN LIQUIDATION)	6 THE HEDGEROWS, EAGLE VALLEY, WILTON, CORK,	CO.CORK.	MEDICAL STAFF PROVIDER.	€87,765	€35,141	€25,148	€148,054	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€136,169
SHAUGHNESSY, RONAN	SCHOOLAND, BALLINALEE,	CO.LONGFORD.	MOTOR VEHICLE DEALER.	€189,764	€156,003	€142,323	€488,090	Revenue Audit Case. Under-declaration of VAT.	
WORMALD, RICHARD	8 OFFINGTON DRIVE, SUTTON,	DUBLIN 13.	FINANCIAL CONSULTANT/COMPANY DIRECTOR	€385,276	€119,650	€115,582	€620,508	Revenue Audit Case. Under-declaration of Income Tax.	