

Q4 2023 List 1 of the Defaulters List

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 October 2023, and ending on 31 December 2023, of every person upon whom a fine or other penalty was imposed by a Court.

Where penalties relating to under-declaration of tax or non-declaration of tax are determined by the Court, and where the tax only amount is more than €50,000.00, the penalty exceeds 15% of the total tax and a qualifying disclosure was not made, the case is listed.

Total number of cases published is: 111
Total amount of fines and penalties imposed: €436,993.50

PENALTIES DETERMINED BY A COURT RELATING TO THE NON-DECLARATION OR UNDER-DECLARATION OF TAX

Name	Address	Occupation	Penalty Amount €	Additional Particulars
MEXO INTEGRATED SERVICES LIMITED	14, BARNWALL COURT, BREMORE, BALBRIGGAN, CO. DUBLIN	MEDICAL STAFF PROVIDER	67,866.00	Penalty Determination by the Courts relating to an under-declaration of PAYE/PRSI/USC & VAT in the amount of €169,666.
NWAUKU, CHUKWUEMEKA	14, BARNWALL COURT, BREMORE, BALBRIGGAN, CO. DUBLIN	COMPANY DIRECTOR/PAYE EMPLOYEE	43,331.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €108,327.
RYAN, JOHN	APARTMENT 10, TEMPLE HOUSE, TEMPLE STREET WEST, DUBLIN 7	TAXI DRIVER	87,714.00	Penalty Determination by the Courts relating to an under-declaration of Capital Gains Tax and Income Tax in the amount of €116,952.

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
CAROLAN, GERALD	FOXGLEN, KILMAINHAMWOOD, KELLS, CO. MEATH	SECURITY SERVICES	1,250.00		1
CAROLAN, JAMES	93, DRUMCAIRN AVENUE, FETTERCAIRN, TALLAGHT, DUBLIN 24	CARPET & UPHOLSTERY CLEANING	3,750.00		3
CONNOLLY, MICHAEL	RIVERSIDE, GARR BRIDGE, RHODE, TULLAMORE, CO. OFFALY	FARMER	1,250.00		1
CUNNINGHAM, ANN MARIE	7, ALEXANDRA MANOR, CLANE, CO. KILDARE	ACCOUNTING/BOOKKEEPING SERVICES	1,250.00		1
DOWNEY, PETER	41A, BEACH PARK, LAYTOWN, CO. MEATH	SOLICITOR	1,250.00		1
DUFFY, JOHN	COOLCRONAN HOUSE, COOLCRONAN, FOXFORD, CO. MAYO	FARMER/WIND ENERGY	1,250.00		1
EDGAR, ROBERT	29, ST. FRANCIS STREET, EDENDERRY, CO. OFFALY	COMPUTER SOFTWARE/PROGRAMMING	2,500.00		2
ENNIS, CATHAL M.	EDENDALE QUILL, CASTLETOWNGEOGHEGAN, CO. WESTMEATH	FARMER	1,250.00		1
EVERARD, JOHN	RACKENSTOWN, DUNSHAUGHLIN, CO. MEATH	CARPENTER	1,250.00		1
FITZSIMONS, JOHN	BALLINVALLEY, OLDCASTLE, KELLS, CO. MEATH	SUBCONTRACTOR	1,250.00		1
GANLEY, KEVIN	GORTEEN, UMMOON, FOXFORD, CO. MAYO	CABNET MAKER	1,250.00		1

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GERAGHTY, GERARD	31, CEDARWOOD DRIVE, MONKSLAND, ATHLONE, CO. ROSCOMMON	SUBCONTRACTOR	1,250.00	1
GREY, TONY	53, HEADFORT GROVE, KELLS, CO. MEATH	BUTCHER	4,000.00	1
HARRIS, EDWARD	14, KINGSTON CRESCENT, BALLINTEER, DUNDRUM, DUBLIN 16	FASHION COMMISSION AGENT	5,000.00	4
HAYDEN, BOBBY	MILLTOWN, WHITEHALL, CASTLEPOLLARD, CO. WESTMEATH	ESB METER READER	1,250.00	1
HEALY, PATRICK	GORTMELLIA, BARNATRA, BALLINA, CO. MAYO	FARMER/SUBCONTRACTOR	1,250.00	1
HEALY, VINCENT	TOWNALOUGH, CLAREMORRIS, CO. MAYO	FARMER	1,250.00	1
KINGSTON, NORMAN	CASTLETOWN, FORTAL, BIRR, CO. OFFALY	AGRICULTURAL CONTRACTOR/PLANT HIRE	5,000.00	4
LYNCH, BRENDAN	NO.1, FOXBURY, GOLF LINKS ROAD, BETTYSTOWN, CO. MEATH	TILER	1,250.00	1
MAGLIOCCO, LUISIANA	CAFOLLAS, MAIN STREET, SWINFORD, CO. MAYO	RESTAURATEUR	1,250.00	1
MAGUIRE, MARTIN	18, KILL AVENUE, DÚN LAOGHAIRE, CO. DUBLIN	COMPUTERISED SERVICES	15,000.00	5
MCDONAGH, PATRICK	BALLINLOUGH, CASTLEREA, CO. ROSCOMMON	SALE OF FLOORING MATERIALS HARDWARE	1,250.00	1
MCKEON, MARTIN	49, CYPRUS GROVE ROAD, TEMPLEOGUE, DUBLIN 6W	HEATING INSTALLATION/PLUMBER	1,200.00	1
MONAHAN, JAMES MART	RAHEELA, FRENCHPARK, CO. ROSCOMMON	GROUNDWORKS/FARM CONTRACTOR	1,250.00	1
MULCHRONE, PATRICK	NEW CEMETERY ROAD, SNUGBORO, CASTLEBAR, CO. MAYO	SEED PROCESSOR	1,250.00	1
MURPHY, THOMAS	11, ORCHARD COURT, ELM PARK, CLAREMORRIS, CO. MAYO	BUILDING CONTRACTOR	1,250.00	1
NAUGHTON, PADRAIC	CARROWSTEELAUN, CLAREMORRIS, CO. MAYO	FARMER	2,500.00	2
O'DONNELL, DAVID	81, WOODLAWN PARK DRIVE, FIRHOUSE, DUBLIN 24	CARPET FITTER	5,000.00	4
O'MALLEY, DANIEL	COLLACOON, LOUISBURGH, CO. MAYO	SUBCONTRACTOR	1,250.00	1
POWER, CON	DERRYPATRICK HOUSE, SUMMERHILL, CO. MEATH	FARMER	1,250.00	1
POWER, MICHAEL	65, CNOCAN RUA, MOYCULLEN, CO. GALWAY	QUARRY OPERATOR	1,250.00	1
SHEERINS, ORLA	8, CURRALEE, HEADFORD ROAD, GALWAY	BEAUTY THERAPIST	1,250.00	1
SKEFFINGTON, MATTHEW	15, BARR NA CARRAIGE, FORT LORENZO, GALWAY	RESTAURATEUR	1,250.00	1
TAYLOR, HARMON	LISMACOOL, ELPHIN, CO. ROSCOMMON	HAULAGE SERVICES	1,250.00	1
WALSH, JAMES	KILLEENMORE, GLASSON, ATHLONE, CO. WESTMEATH	PUBLICAN	1,250.00	1

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FAILURE TO LODGE CORPORATION TAX RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ELLCONN COMMERCE LIMITED	BALLAGH, BUSHYPARK, GALWAY	DRIVING SCHOOL	1,250.00		1

FAILURE TO LODGE VAT RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
CUNNINGHAM, ANN MARIE	7, ALEXANDRA MANOR, CLANE, CO. KILDARE	ACCOUNTING/BOOKEEPING SERVICES	5,000.00		4
MCFADDEN, GERARD	BRIDGE BAR, RAMELTON, CO. DONEGAL	RESTAURATEUR	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	5

FAILURE TO REMIT VAT

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
MCFADDEN, GERARD	BRIDGE BAR, RAMELTON, CO. DONEGAL	RESTAURATEUR	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	5

MISUSE OF MARKED MINERAL OIL

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
BURNS, ROBERT	BATTSTOWN, COLLINSTOWN, CO. WESTMEATH	HORSE TRAINER	2,500.00		1
COADY, JOHN	KILFOYLAN, TUBBER, MOATE, CO. WESTMEATH	PAYE EMPLOYEE	2,500.00		1
CORRIGAN, ALAN	TULLYDONNELL, TOGHER, DROGHEDA, CO. LOUTH	FUEL MERCHANT	2,500.00		1
DENNEHY, DANIEL GERARD	TEACH SAOIRSE, LISSARBOULA, FARMERS BRIDGE, TRALEE, CO. KERRY	COAL MERCHANT	2,500.00		1
DUFFY, PADRAIG	MARAHILL, BALLINAGH, CO. CAVAN	SELF EMPLOYED FARM MECHANIC	2,500.00		1
FARRELLY, MARK	LISMULLEN, GARLOW CROSS, NAVAN, CO. MEATH	PLANT HIRE/COMPANY DIRECTOR	2,500.00		1
FERREIRA, VALTER	9, KANES PASS, COOLERAGH, COILL DUBH, NAAS, CO. KILDARE	PAYE EMPLOYEE	2,500.00		1
FYLAN, COLM	3, ASHMOUNT, DERRINTURN, CARBURY, CO. KILDARE	NOT KNOWN	5,000.00		2
HARTY, MARTIN GERARD	5, WOODLANDS PARK, PORTARLINGTON, CO. LAOIS	SELF EMPLOYED	2,500.00		1
IRVINE, JOSEPH	16, ROSSMOR, NEWPORT, CO. MAYO	PAYE EMPLOYEE	2,500.00		1
LENEHAN, MICHAEL	KILMACANNON, BALLINAFUL, CO. SLIGO	PAYE EMPLOYEE	2,500.00		1
MAUGHAN, MARTINA	5, GLEN NORTH HALTING SITE, ENNISTYMON, CO. CLARE	NOT KNOWN	2,500.00		1

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MCDONAGH, TIMMY	BRIDGE VIEW, RATHEALY ROAD, FERMOY, CO. CORK	NOT KNOWN	2,500.00		1
MCKEOGH, BRENDAN	BALLINASKEAGH, RAHARNEY, CO. WESTMEATH	PENSIONER	2,500.00		1
MONGAN, DAVID	21, MEADOWLANDS, KILCORMACK, CO. OFFALY	NOT KNOWN	2,500.00		1
O'BOYLE, JOHN	QUIGNALEGAN, BALLINA, CO. MAYO	PENSIONER	2,500.00		1
O'DONNELL, VICTORIA	BAY 9, SPRING LANE HALTING SITE, BALLYVOLANE, CORK	NOT KNOWN	2,500.00		1
O'REILLY, ROSANNA	BAY 1, HEYWOOD HALTING SITE, HEYWOOD ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00		1
O'REILLY, WILLIAM	BAY 1, HEYWOOD HALTING SITE, HEYWOOD ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	3,000.00		1
SELMANAJ, FERDINANT	45, GORT UAINE, CLOGHERHEAD, CO. LOUTH	TAXI DRIVER	2,500.00		1
WALL, MICHAEL	TANKARDSTOWN, ATHY, CO. KILDARE	DIRECTOR	2,500.00		1
WARD, CHARLIE	24, OAK MEADOWS, DONEGAL TOWN, CO. DONEGAL	NOT KNOWN	2,500.00		1
WILSON, DAVID	19, CAPPOG, BALLINODE, CO. MONAGHAN	NOT KNOWN	2,500.00		1

TOBACCO SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
ALEKSIEVA, ZLATKA SEVDALINOVA	41, LYULE BURGAS STREET, HARMANLI, BULGARIA	NOT KNOWN	0.00	1 YEAR IMPRISONMENT FULLY SUSPENDED	1
CICKALENKO, OLEGS	29, ALDERWOOD, CARRICKMACROSS, CO. MONAGHAN	FACTORY WORKER	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	2
DOHERTY, MICHAEL	49, PRIMROSE HILL, CLOGHER, CO. TYRONE, BT76 0AL	HAULIER	3,500.00		1
ENE, OANA-ANDRA	22, ALDERWOOD AVENUE, TALLAGHT, DUBLIN 24	PAYE EMPLOYEE	2,500.00		1
EWELIKE, EBUM SANDRA	28, CLUAIN NA SIDHE, KILLASHEE, CO. LONGFORD	PAYE EMPLOYEE	2,500.00		1
FITZGERALD, DEAN ANTHONY MADIGAN	22, SHANAVINE WAY, CLONMEL, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
GHERMAN, OLEG	30, LAMBOURNE ROAD, CLONSILLA, DUBLIN 15	NOT KNOWN	2,500.00		1
GLAVOTA, VERDRAN	46, RATHSILLAN, TULLOW, CO. CARLOW	PAYE EMPLOYEE	2,500.00		1
GRUSZEWSKI, MIROSLAW	6, BEECHWOOD CLOSE, MUINE BHEAG, CO. CARLOW	NOT KNOWN	2,500.00		1
GRUSZEWSKI, MIROSLAW	6, BEECHWOOD CLOSE, MUINE BHEAG, CO. CARLOW	NOT KNOWN	0.00	7 MONTHS IMPRISONMENT SUSPENDED FOR 18 MONTHS	1
JANIKUNAS, EIMANTAS	4, KILMORE FLATS, BALLYJAMESDUFF, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1

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JANIKUNE, JURATE	4, KILMORE FLATS, BALLYJAMESDUFF, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1
KEARNS, WAYNE	5, GLOUCESTER PLACE LOWER, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1
KOMYNO, VLADISLAV	BALLYMARTIN, DUNGOURNEY, CO. CORK	PAYE EMPLOYEE	2,500.00		1
LUTONADIO, BETA	IJZERASTRAAT 47,3010, TERVUREN, BRUSSELS, BELGIUM	HAULIER	3,000.00		1
MATUSZKIEWICZ, MALGORZATA ANNA	6, CARMODY WALK, FAIRGREEN, PORTLAOISE, CO. LAOIS	PAYE EMPLOYEE	2,500.00		1
MKWESHA, GLORIA	167, ALLENDALE SQUARE, CLONSILLA, DUBLIN 15	ONLINE BOUTIQUE	2,500.00		1
MUNTEAN, VASILE	16, KILCRONAN GROVE, CLONDALKIN, DUBLIN 22	NOT KNOWN	2,500.00		1
NIKRADZE, ELZA	62, CRADDOCKSTOWN WAY, NAAS, CO. KILDARE	PAYE EMPLOYEE	2,500.00		1
STEINDEL, RAFAL JOZEF	7, PERCY FRENCH CLOSE, BALLYJAMESDUFF, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1
VASILJEVS, SERGEJS	136, THE LAURELS, TULLOW ROAD, CARLOW	PAYE EMPLOYEE	2,500.00	4 MONTHS IMPRISONMENT SUSPENDED FOR 24 MONTHS	1

ILLEGAL SELLING OF TOBACCO

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
CAHILL, GARRETH	LYNNFIELD, BALLYCALLAN ROAD, BALLYHENDRICKEN, CO. KILKENNY	PAYE EMPLOYEE	2,500.00		1
CLEARY, TOM	24, COLIVET COURT, COLIVET DRIVE, LIMERICK	PAYE EMPLOYEE	2,500.00		1
KATENS, MAIGURS	43B, BEECHERS STREET, MALLOW, CO. CORK	PAYE EMPLOYEE	2,500.00		1
MALENCIKOVA, KATARINA	168, HENNESSY ROAD, WATERFORD, CO. WATERFORD	PAYE EMPLOYEE	2,500.00		1
MAREK, AGATA	48, ARRAVIEW, NEWCASTLEWEST, CO. LIMERICK	CARE WORKER	0.00	40 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 2 WEEKS IMPRISONMENT	1
MASTERSON, PATRICK	58, OAK RISE, GREEN PARK, CLONDALKIN, DUBLIN 22	RETIRED	0.00	2 MONTHS IMPRISONMENT, SUSPENDED FOR 12 MONTHS	1
MONTVILA, GEDIMINAS	205, MEADOW VIEW, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	3,000.00		1
PENDER, MORGAN	8, BRAMBLE COURT, TRAMORE, CO. WATERFORD	PAYE EMPLOYEE	2,500.00		1
PIKCILINGIS, BENAS	107, ST. BRENDAN'S ROAD, BLACKPOOL, CORK	PAYE EMPLOYEE	2,500.00		1
SZYMCZAK, WOJCIECH	APT. 4, ASHBOURNE HOUSE, ENNIS ROAD, LIMERICK	PAYE EMPLOYEE	0.00	40 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 2 WEEKS IMPRISONMENT	1

POSSESSION OF UNTAXED TOBACCO FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
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BIALEK, SZYMON	67, BRUACH NA HABHANN, BALLYDRIBBEEN, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
CICKALENKO, OLEGS	29, ALDERWOOD, CARRICKMACROSS, CO. MONAGHAN	FACTORY WORKER	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	1
CZERNIK, KATARZYNA	13, ARBUTUS DRIVE, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
KLISTINEC, BRANISLAV	APARTMENT 10, PARK MEWS, PARK ROAD, CHARLEVILLE, CO. CORK	PAYE EMPLOYEE	2,500.00		1
KOMYNO, VLADISLAV	BALLYMARTIN, DUNGOURNEY, CO. CORK	PAYE EMPLOYEE	2,500.00		1
KOWALCZYK, JOANNA PAULINA	4, HEGARTY STREET, MILLSTREET, CO. CORK	PAYE EMPLOYEE	2,500.00		1
MASTERSON, PATRICK	58, OAK RISE, GREEN PARK, CLONDALKIN, DUBLIN 22	RETIRED	0.00	2 MONTHS IMPRISONMENT, SUSPENDED FOR 12 MONTHS	1
NOWAK, PAWEL	CARRIGEEN HOUSE, LOMBARDSTOWN, MALLOW, CO. CORK	NOT KNOWN	2,500.00		1
POKOJSKI, LESZEK	12, WOODLAWN AVENUE, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
RYSKA, TOMASZ	35, OAKPARK DEMESNE, TRALEE, CO. KERRY	NOT KNOWN	2,500.00		1

FAILURE TO HOLD CURRENT LIQUOR LICENCE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
SETHU CATERING LIMITED	MAIN STREET, KILLORGLIN, CO. KERRY	RESTAURATEUR	632.50		1

POSSESSION OF UNTAXED ALCOHOL FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
MARCU, ACHIM	6, UPPER CONVENT HILL, BANDON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
O'DWYER, PATRICK	CARRAIG RUA, TULLIG WEST, CAHERCIVEEN, CO. KERRY	NOT KNOWN	2,500.00		1
ORIENTAL SILKROAD SUPPLIER LIMITED	95/96, HENRY STREET, LIMERICK	SUPERMARKET	3,500.00	2 DAYS CLOSURE ORDER	1

ENGAGING IN BUSINESS WITHOUT PROVIDING SECURITY

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
RUSHWAY LIMITED	19, TALBOT STREET, DUBLIN 1	LIMITED COMPANY	1,250.00		1