

**Part 1**  
**List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997,**  
**in respect of the period beginning on 1st April, 2007 and ending on 30th**  
**June, 2007 of every person upon whom a fine or other penalty**  
**was imposed by a Court.**

**The total number of cases published is 435**  
**Total Amount of fines and penalties imposed €801,245.68**

<b>FAILURE TO LODGE INCOME TAX RETURN(S)</b>						
<b>NAME</b>		<b>ADDRESS</b>	<b>COUNTY</b>	<b>OCCUPATION</b>	<b>FINE AMOUNT €</b>	<b>NO. OF CHARGES (CONVICTIONS)</b>
ADAMS,	PATRICK B.	MOUNT BRANDON, CLARA ROAD, TULLAMORE,	CO. OFFALY	DRAPERY/ BOUTIQUE/ SHOE SHOP	7,500.00	1
ARMSTRONG, JNR.	JOHN	THE COTTAGE, LOUGHER, DULEEK,	CO. MEATH	FARMER	1,700.00	3
ARNOLD,	ROBERT	4, VERONA, KILGOBBIN ROAD, SANDYFORD,	DUBLIN 18	DECORATOR AND PAINTER	6,000.00	2
AUSTIN,	RICHARD ANTHONY	53, WHITESTRAND PARK, LOWER SALTHILL, GALWAY,	CO. GALWAY	SOUND RECORDIST AND EDUCATION CONSULTANT	3,000.00	1
BARRY,	THOMAS	THE VINE HOUSE, BANAGHER,	CO. OFFALY	PUBLICAN AND RESTAURATEUR	750.00	1
BATES,	GREGORY	11, LOUGHNAMONA CLOSE, LEIXLIP,	CO. KILDARE	ROOF TILING	750.00	1
BELL,	GILLIAN	CARNADOUGH, STRANDHILL,	CO. SLIGO	PSYCHOTHERAPY AND MASSAGE PRACTITIONER	750.00	1
BERNEY,	ANTHONY	29, HEATHERVIEW DRIVE, AYLESBURY, TALLAGHT,	DUBLIN 24	DECORATOR AND PAINTER	1,109.00	3
BONASS	JOHN	15, WOODVIEW HEIGHTS, LUCAN,	CO. DUBLIN	GROCER	1,951.00	4
BONHAM,	JOHN	TRUMROE, CASTLEPOLLARD,	CO. WESTMEATH	FARMER	1,792.00	3
BOYLE,	PATRICK	FITZPATRICK SQUARE, CLONES,	CO. MONAGHAN	CARPENTER	750.00	1
BOYLE,	BRIAN	LUGHILL, DURROW, TULLAMORE,	CO. OFFALY	CONTRACT CLEANING	12,800.00	5
BOYLE,	J COLIN	2, CULLENSWOOD PARK, RANELAGH,	DUBLIN 6	INSURANCE AGENT AND BROKER	1,200.00	2

BREEN,	PATRICK	RATHOMA, KILLALA,	CO. MAYO	COMPANY DIRECTOR	750.00	1
BRENNAN,	ELIZABETH	5, DONERAILE PLACE, TRAMORE,	CO. WATERFORD	HAULAGE SERVICES	750.00	1
BRENNAN,	SEAMUS	GRANGE BECTIVE, NAVAN,	CO. MEATH	GENERAL DISTRIBUTOR	3,084.00	6
BRERETON,	FRANK	310, TONLEGGEE ROAD, RAHENY,	DUBLIN 5	FLOORER AND TILER	750.00	1
BROWNE,	GRAHAM	26, KNOCKMEENAGH ROAD,	DUBLIN 22	CARPENTER	950.00	2
BROWNE,	LIAM	9, GILBERT ROAD, SOUTH CIRCULAR ROAD,	DUBLIN 8	HAULAGE SERVICES	3,000.00	1
BURKE,	MICHAEL	1, MONIVEA ROAD, MERVUE, GALWAY,	CO. GALWAY	FARMER	1,500.00	2
BURKE,	ULTAN	30, OAKFIELD CRESCENT, BALLYDOOGAN,	CO. SLIGO	COURIER AND CARPENTER	1,500.00	2
BUSSELL,	KENNETH	50, CASTLE FARM, SHANKILL,	CO. DUBLIN	COMPUTER SOFTWARE AND PROGRAMMING	475.00	1
BYRNE,	BRENDAN	CARRIGUNANE, BREE, ENNISCORTHY,	CO. WEXFORD	LANDSCAPE GARDENING	1,700.00	2
BYRNE,	DARAGH	82, MONTROSE CRESCENT, ARTANE,	DUBLIN 5	BRICKLAYER	750.00	1
BYRNE,	KENNETH J.	8, BROADFORD WALK, BALLINTEER ROAD,	DUBLIN 16	UNKNOWN	3,000.00	1
BYRNE,	PASCAL	111, FORTFIELD ROAD, TERENURE,	DUBLIN 6W	MOTOR REPAIRS	1,500.00	2
CAREY,	MARTIN	9, ADELAIDE STREET, DUN LAOGHAIRE,	CO. DUBLIN	FILM PRODUCTION	1,109.00	3
CASHMAN,	CIARAN	ASHLEIGH, 11, HILLGROVE LAWN, SOUTH DOUGLAS ROAD, CORK	CO. CORK	COMMISSION AGENT	850.00	1

CASWELL,	YVONNE	7, THE DALE, LAYTOWN,	CO. MEATH	PLASTIC SIGNS SALES	1,975.00	3
CHEE,	PATRICK	1, OAKTREE GROVE, CASTLEKNOCK,	DUBLIN 15	ACCOUNTING AND BOOKKEEPING SERVICES	1,000.00	1
CLARKE,	HALL	WOODSIDE, CASTLETOWN- GEOGHEGAN,	CO. WESTMEATH	HARDWARE AND FURNITURE	750.00	1
COAKLEY,	KIERAN	OAKLEY PARK, CLAREEN, BIRR,	CO. OFFALY	FARMER	1,000.00	1
COBEY,	BRIAN	LOONOGS, CROSSKEYS, CO. CAVAN		QUARRY/STONE SALES AND DELIVERY	750.00	1
COLL,	MICHAEL JAMES	CARRICKMCGARVEY, DERRYBEG,	CO. DONEGAL	BUILDER	1,500.00	2
COLLINS,	MICHAEL	KILPATRICK, BANDON, CO. CORK		FARMER	750.00	1
COLLINS,	PETER	34, OAK RISE, CLONDALKIN,	DUBLIN 22	BUILDING MAINTENANCE	950.00	2
COLLUM,	DAMIEN F.	LETTERGUNNELL, BALLINALEE,	CO. LONGFORD	BRICKLAYER	750.00	1
COLVIN,	NIALL	CLOUGHBRACK, BALLIVOR,	CO. MEATH	BUILDER	1,975.00	3
CONDON,	OLIVER	27, CARRIG CLUAIN, TULLAMORE,	CO. OFFALY	HAULIER	750.00	1
COOPER,	PATRICK	15, CASTLE CRESCENT, ASHBOURNE,	CO. MEATH	SHOPFITTER	2,767.00	5
COPE,	IAN	23, CLANHUGH ROAD, DONNYCARNEY,	DUBLIN 5	COMPANY DIRECTOR	750.00	1
CORCORAN,	JAMES	KNOCKSTOWN, SUMMERHILL,	CO. MEATH	FARMER AND CATTLE DEALER	2,767.00	5
CORCORAN,	JOSEPH	SLOGGER, WESTPORT,	CO. MAYO	CIVIL ENGINEERING CONTRACTOR	2,000.00	1
CORRIGAN,	MALACHY	SHELVINS, GLASLOUGH,	CO. MONAGHAN	MACHINE HIRE OPERATOR	325.00	1
COUGLAN,	BRENDAN	86, DELWOOD DRIVE, CASTLEKNOCK,	DUBLIN 15	OCCUPATIONAL THERAPIST	750.00	1

COWLEY,	MARTIN	FINNED, EASKEY,	CO. SLIGO	FARMER	750.00	1
COWMAN ,	THOMAS	COORDUFF, KILMYSHALL, BUNCLODY,	CO. WEXFORD	SALES AND INSTALLATION OF ALUMINIUM WINDOWS AND DOORS	3,000.00	1
COYLE,	GARY	31, CROKE VILLAS, BALLYBOUGH,	DUBLIN 3	HACKNEY DRIVER	9,970.00	5
CRAWFORD,	AIDAN	TYRODDY, RAMELTON,	CO. DONEGAL	PROPERTY AND LAND DEVELOPING	1,500.00	2
CROSBY JNR.,	PATRICK	KEARNSTOWN, DRUMCONRATH, NAVAN,	CO. MEATH	FARMER	2,767.00	5
CROSSE,	FERGUS	7, UPPER PRINCE EDWARD TERRACE, BLACKROCK,	CO. DUBLIN	PROPERTY AND LAND DEVELOPING	750.00	1
CUMISKEY,	JOHN	CASITA, DEMENSE ROAD, DUNDALK,	CO. LOUTH	SALES SERVICES - EQUIPMENT	750.00	1
CUMMINS,	RICHARD	18, GLENAVON PARK, BALLYBRACK,	CO. DUBLIN	LANDSCAPE GARDENING	750.00	1
CURTIS,	JOHN	25, KILCARN COURT, NAVAN,	CO. MEATH	SECURITY SERVICES	1,500.00	2
DAGGE,	WESLEY	BALLYRAHEEN HOUSE, TINAHELY, ARKLOW,	CO. WICKLOW	FARMER	750.00	1
DALY,	PAUL	KILLAUGHY, BLUEBALL, TULLAMORE,	CO. OFFALY	FRUIT AND VEGETABLE DEALER	750.00	1
D'ARCY,	NOREEN	DARCY MARKETING, FLOOR 2, 13, FORSTER STREET, GALWAY,	CO. GALWAY	MARKETING	3,000.00	1
DELANEY,	MARTIN	LOWERTOWN, BLUEBALL, TULLAMORE,	CO. OFFALY	WINDOW FITTER	2,000.00	1
DETTORRE,	SILVIO	118, THE COMMONS, DULEEK,	CO. MEATH	VAN COURIER	8,538.00	4
DEVINE,	NICHOLAS	GABRAGH, GARLOW CROSS, NAVAN,	CO. MEATH	STEEL FIXING	1,975.00	3

DIXON,	BRIAN	1, CASTLEKNOCK GATE, CASTLEKNOCK ROAD,	DUBLIN 15	UNKNOWN	750.00	1
DOHERTY,	MARTIN	MIDDLETOWN, DERRYBEG,	CO. DONEGAL	HARDWARE STORE PROPRIETOR	3,000.00	1
DOHERTY,	WILLIAM	GORTFAD, PORTHALL, LIFFORD,	CO. DONEGAL	LINO FITTER	1,975.00	3
DONNELLAN,	BILLY	CLOONEYGOLGAN, DONAMON,	CO. ROSCOMMON	COMPANY DIRECTOR	1,500.00	2
DOONER, JNR.	THOMAS	27, SLADEMORE DRIVE, ARD NA GREINE,	DUBLIN 13	ELECTRICAL WORK	951.00	3
DOWLEY,	DAVID	26, DUNBANE, CARRICK ON-SUIR,	CO. TIPPERARY	GENERAL SUB-CONTRACTOR	1,500.00	2
DOWLING,	JASON	131, KILLESTER PARK, KILLESTER,	DUBLIN 5	ACCOUNTANCY AND PROPERTY LETTING	750.00	1
DOYLE,	DERRICK	20, HUNTSTOWN CLOSE, MULHUDDART,	CO. WEXFORD	BREAD AGENT	1,500.00	2
DOYLE,	EAMON	KILTEALY, ENNISCORTHY,	CO. WEXFORD	GARAGE PROPRIETOR	850.00	1
DOYLE,	MICHAEL	KILTEALY, ENNISCORTHY,	CO. WEXFORD	BUILDER	6,000.00	2
DOYLE,	THOMAS J.	73, LIAM MELLOWS PARK, WEXFORD,	CO. WEXFORD	ENGINEERING CONSULTANT	750.00	1
DOYLE,	TIMOTHY	BALLYGOMAN, BARNTOWN,	DUBLIN 4	HAULAGE SERVICES	750.00	1
DUFFY,	KEVIN	5, CRANMER LANE, HADDINGTON ROAD,	DUBLIN 4	RENTAL INCOME	1,225.00	2
DUIGNAN,	LEO	HARTLEY, CARRICK-ON SHANNON,	CO. WEXFORD	PAINTER AND DECORATOR	750.00	1
DUNNE	PATRICK	BOOLABAUN, DAVIDSTOWN, ENNISCORTHY,	CO. LONGFORD	ROOFER	3,000.00	1
DUNNE,	JOHN	6A, STRAND STREET, WICKLOW TOWN,	CO. WICKLOW	MECHANIC AND MOTOR REPAIRS	3,600.00	3
EGAN,	FIONA	GLANMORE, KENAGH,	CO. DONEGAL	HOME BAKERY SHOP PROPRIETOR	750.00	1

ELLIOTT,	ROBERT	4, ARDESKIN HOLIDAY HOMES, OLD LAGHEY ROAD, DONEGAL TOWN,	CO. DONEGAL	BUILDING CONTRACTOR	750.00	1
ENGLISHBY,	SEAN	SELLAR, NOBBER,	CO. MEATH	PLANT REPAIRS	3,200.00	5
ENNIS,	JEREMY	ARDRUMS, AGHER, SUMMERHILL,	CO. OFFALY	LANDSCAPE GARDENING	2,767.00	5
EVERITT,	JOSEPH	LAUGHTON, MONEYGALL, BIRR,	CO. OFFALY	ELECTRICIAN	750.00	1
FAGAN,	NOEL	CLONDOOGAN, SUMMERHILL,	CO. MEATH	GENERAL CONTRACTOR	2,767.00	5
FARRELL,	GERARD	BOROVIEW, RATHNURE, ENNISCORTHY,	CO. WEXFORD	HAULAGE SERVICES	3,000.00	1
FARRELL,	RICHARD	6, NEW RANGE, LOWER TEMPLESHANNON, ENNISCORTHY,	CO. WEXFORD	BUILDER	1,000.00	1
FARRELLY,	PETER	53, GEORGIAN VILLAGE, CASTLEKNOCK,	DUBLIN 15	ARCHITECTURAL SERVICES	750.00	1
FAULKNER, SNR,	COLM	DUNMOE, NAVAN,	CO. MEATH	FARMER	2,767.00	5
FIELD,	THOMAS	CREEWOOD, SLANE,	CO. MEATH	FARMER	2,767.00	5
FINNAMORE,	EDMUND	ALDOBOROUGH, GEASHILL,	CO. OFFALY	HAULAGE SERVICES	750.00	1
FINNEGAN,	COLM	BALLYWEELIN, ROSSES POINT,	CO. SLIGO	CARPENTER	2,816.00	4
FLANAGAN,	CHRISTOPHER	16, LAMPTON COURT, STRABANE,	CO. TYRONE	BUILDER	1,500.00	2
FLOOD,	PATRICK	155, SHANGANAGH CLIFFS, SHANKILL,	CO. DUBLIN	HAULAGE SERVICES	950.00	2
FLYNN,	THERESA	6, DEANSRATH GREEN, CLONDALKIN,	DUBLIN 22	CONTRACT CLEANING	950.00	2
FORDE,	DARAGH	29, GLENHEIGHTS PARK, BALLYVOLANE,	CO. CORK	BUILDER	3,200.00	4
FRIEL,	BRENDAN	BALLYURE, BALLYLAR P O, LETTERKENNY,	CO. DONEGAL	GROUNDS WORK CONTRACTOR	1,500.00	2

FRIEL,	STEPHEN	BRAIDE, LIFFORD, DONEGAL,	CO. DONEGAL	SLAUGHTERMAN	750.00	1
GALLAGHER,	COLETTE	MAIN STREET, COLLOONEY,	CO. SLIGO	RESTAURATEUR AND RENTAL INCOME	750.00	1
GALLAGHER,	EAMONN	RATHDONNELL HOUSE, TRENTAGH, LETTERKENNY,	CO. DONEGAL	ARCHITECTURAL SERVICES	2,250.00	3
GALLAGHER,	GERARD	BALLINLOUGH, WESTPORT,	CO. MAYO	STONEMASON AND FARMER	750.00	1
GARRY,	DAVID	RERE 128, LOWER RATHMINES ROAD,	DUBLIN 6	MECHANIC AND MOTOR REPAIRS	1,500.00	2
GEIRAN,	PETER	10, PARK DRIVE, THE PARK, CABINTEELY,	DUBLIN 18	ELECTRICIAN	1,109.00	3
GERAGHTY,	MICHAEL	353, CASEMENT ROAD, FINGLAS,	DUBLIN 11	DELIVERY AND COURIER SERVICE	8,000.00	5
GIBNEY,	CHRISTOPHER	15, THE BEECHES, GRANGE ROAD, RAHENY,	DUBLIN 5	TAXI SERVICES	750.00	1
GILES,	VIVIAN	28, REDWOOD RISE, KILNAMANAGH,	DUBLIN 24	BUILDER AND SELLING AGENT	1,109.00	3
GRAHAM,	MICHAEL	62, LEALAND ROAD, CLONDALKIN,	DUBLIN 22	DELIVERY AND COURIER SERVICES	950.00	2
GRAHAM,	PHILIP	26, TEMPLE PARK AVENUE, BLACKROCK,	CO. DUBLIN	COMPANY DIRECTOR	792.00	2
GRIMES,	CHRISTOPHER	16, MOUNT EAGLE RISE, LEOPARDSTOWN HEIGHTS,	DUBLIN 18	FARMER	750.00	1
GUINAN,	PATRICK	38, MARLFIELD GARDENS, CABINTEELY,	DUBLIN 18	ACCOUNTING AND BOOKKEEPING SERVICES	750.00	1
HALPIN,	DESMOND	15, CARRIGLEA DRIVE, FIRHOUSE,	DUBLIN 24	ARCHITECTURAL SERVICES	750.00	1
HANLON,	JOSEPH	12, BELVEDERE AVENUE, NORTH CIRCULAR ROAD,	DUBLIN 1	ROOFING CONTRACTOR	1,267.00	3
HARLEY,	GERARD	RATHDONNELL, LETTERKENNY,	CO. DONEGAL	FARMER	1,500.00	2
HARPER,	NIALL	WOODLANDS, LETTERKENNY,	CO. DONEGAL	VINYL FITTER	750.00	1

HEALY,	MICHAEL J.	ARDCUMBER, RIVERSTOWN,	CO. SLIGO	HAULAGE CONTRACTOR	750.00	1
HEAVEY,	GERARD	MUCHWOOD, BALLIVOR,	CO. MEATH	CARPENTER	11,069.00	5
HENNESSY	BART- HOLOMEW	GARRYCULLEN, SALTMILLS,	CO. WEXFORD	CAR REPAIRS	9,000.00	3
HENRY,	DESMOND	BEAUGREEN, GLEBE, DUNKINEELY,	CO. DONEGAL	FARMER	750.00	1
HIGGINS	DIARMUID	MOUNT GRANGE LODGE, GRANGE CROSS, DONNYBROOK, DOUGLAS, CORK	CO. CORK	PROPERTY AND LAND DEVELOPING	2,000.00	2
HOGAN,	KEVIN	16, HARLECH CRESCENT, ROEBUCK ROAD,	DUBLIN 14	BUILDER	750.00	1
HOGSETT,	BARRY	26, WATSON AVENUE, KILLINEY,	CO. DUBLIN	HANDYMAN AND TRADESMAN	951.00	3
HUDSON,	MICHAEL	SEAVIEW, ABBEY STREET, ARKLOW,	CO. WICKLOW	DELIVERY AND COURIER SERVICES	2,000.00	2
HUGHES,	FINTAN	THE DIAMOND, CASTLEFIN,	CO. DONEGAL	PUBLICAN	750.00	1
HUGHES,	FRANK	FRIARQUARTER, CLAREMORRIS ROAD, BALLINROBE,	CO. MAYO	FRAMING OF TIMBER HOUSES	1,000.00	1
HUGHES,	JOHN	SHANNON LODGE, CARRICK-ON- SHANNON,	CO. LEITRIM	HAULAGE CONTRACTOR	1,500.00	1
HUGHES,	PETER	CLOGHANS HILL, TUAM,	CO. MAYO	FARMER	1,000.00	1
JAMESON,	RAY	FITZWILLIAM SQUARE, WICKLOW,	CO. WICKLOW	SOLICITOR	1,700.00	2
JOHNSTON,	JOHN	138, THE GLEN, ALDERBROOK, ASHBOURNE,	CO. MEATH	PLASTERER	750.00	1
JOHNSTON,	KEVIN	KOILMORE, CLAREMORRIS,	CO. MAYO	FARMER	750.00	1
JOHNSTON,	RAYMOND	194, PIERCE ROAD, SALLYNOGGIN, DUN LAOGHAIRE,	CO. DUBLIN	TRADESMAN AND HANDYMAN	750.00	1
JOYCE,	MICHAEL	TOMFARNEY, CLONROCHE,	CO. WEXFORD	PETROL STATION PROPRIETOR	3,000.00	1
KANE,	MARTIN	36, CHERRYMOUNT, CLONMEL,	CO. TIPPERARY	SANDWICH BAR AND DELI OPERATOR	750.00	1

KAVANAGH,	BRENDAN	5, THE VILLAGE, AGHAMORE, CARRICK- ON-SHANNON,	CO. LEITRIM	HACKNEY DRIVER	750.00	1
KEANE,	PHILIP	5, DHEIR MHOLIG, MONAMOLIN, GOREY,	CO. WEXFORD	BUILDER	800.00	1
KEATING,	ALAN	121, CLANRANALD ROAD, DONNYCARNEY,	DUBLIN 5	PROPERTY ROOFING	1,500.00	2
KEATING,	IAN	COMBER HOUSE, CLONES,	CO. MONAGHAN	FARMER	750.00	1
KEENAN,	DAVID	104, FOXROCK PARK, FOXROCK,	DUBLIN 18	PAINTER AND DECORATOR	750.00	1
KEHOE,	TONY	LITTLE CULLENSTOWN, FOULKSMILLS,	CO. WEXFORD	MILK AGENT	1,500.00	1
KELEHAN,	GUS	BALLAGH, BUSHYPARK, GALWAY,	CO. GALWAY	MECHANIC AND MOTOR REPAIRS	750.00	1
KELEHAN,	JOHN	26, CORDUFF AVENUE, BLANCHARDSTOWN,	DUBLIN 15	COURIER AND DELIVERY SERVICES	1,500.00	2
KELLY,	DAVID	9, CLADY MEADOW GREEN, ROBINSTOWN, NAVAN,	CO. MEATH	PRINTER	11,069.00	5
KELLY,	MARY	T/A GIFTS UNLIMITED, LONG WALK SHOPPING CENTRE, DUNDALK,	CO. LOUTH	GIFT SHOP PROPRIETOR	3,000.00	4
KENNEDY,	OONAGH	2A, PRINCES STREET, TRALEE,	CO. KERRY	RESTAURATEUR	750.00	1
KENNY,	ADRIAN	SWAN LODGE, STRANDHILL, SLIGO,	CO. SLIGO	ARCHITECTURAL DESIGN SERVICES	750.00	1
KIELY,	GLENDA ANN	REDMONDSTOWN, CASTLETOWN- GEOGHEGAN, MULLINGAR,	CO. WESTMEATH	INSURANCE AGENT AND BROKER	475.00	1
KIERNAN,	BARRY	94, KINCORA AVENUE, CLONTARF,	DUBLIN 3	HACKNEY DRIVER	750.00	1
KILGANNON,	DECLAN	81, RATHEDMOND ESTATE, SLIGO,	CO. SLIGO	SCUBA DIVING POWERBOAT TRAINING	750.00	1
KING,	JOHN	ROSSHILL LODGE, ROSSHILL, GALWAY,	CO. GALWAY	MILK AGENT	750.00	1

KINSELLA,	JASON	51, LEYLAND GROVE, CLONDALKIN,	DUBLIN 22	METAL POLISHING	792.00	2
LAFFAN,	JOHN	BALLYFREE COTTAGE, GLENEALY,	CO. WICKLOW	PAINTER AND DECORATOR	2,700.00	3
LAFFERTY,	JAMES	2, OAKFIELD PARK, SLIGO,	CO. SLIGO	CIVIL ENGINEER	750.00	1
LANE,	KENNETH	33, BROOKWOOD, KINVARA, BALLYVOLANE, CORK,	CO. CORK	BUILDER	900.00	1
LARKIN,	BRIAN	13, TEMPLE VIEW SQUARE, CLAREHALL, MALAHIDE ROAD,	DUBLIN 5	CARPET FITTER	1,225.00	2
LARKIN,	PAUL	18, BEECHPARK COURT, COOLOCK,	DUBLIN 5	TILER	750.00	1
LAVERY,	BRENDAN	HARKAZAG, BOOLEY HILL, FETHARD-ON- SEA,	CO. WEXFORD	BUILDER	900.00	1
LI CHAU,	SUE	T/A THE WOK INN, KILBRIDE STREET, TULLAMORE,	CO. OFFALY	RESTAURATEUR	1,750.00	2
LOUGHRAN,	JOSEPH	ATHRONAN, DUNSANY,	CO. MEATH	BUILDER	750.00	1
LOVETT,	GERARD	T/A THE COPPER KETTLE, MAIN STREET, KILNALECK,	CO. CAVAN	PUBLICAN AND RESTAURATEUR	750.00	1
LOWE,	BRENDAN	12, ASSUMPTA PARK, SHANHILL,	CO. DUBLIN	PAINTER AND DECORATOR	950.00	2
LYNCH,	BARRY	16, OAKVIEW CLOSE, HARTSTOWN, CLONSILLA,	DUBLIN 15	MILK AGENT	6,000.00	2
LYNCH,	CHARLES	7, DRYSDALE CLOSE, AYLESBURY, TALLAGHT,	DUBLIN 24	MILK AGENT	6,000.00	2
LYNCH,	JOSEPH G.	BRADDA, COLLON ROAD, SLANE,	CO. MEATH	PROPERTY AND LAND DEVELOPING	2,767.00	5
LYNCH,	LAURENCE	DOOBALLY, TULLAGHAN POST OFFICE,	CO. LEITRIM	FARMER	2,250.00	3

LYNCH,	RENARD	4, RIVERSIDE PARK, CORLISMORE, BALLINAGH,	CO. CAVAN	DESIGN CONSULTANT	750.00	1
LYNCH,	VINCENT P.	CARRICKMOLEEN, KILLINEY HILL ROAD, KILLINEY,	CO. DUBLIN	SURGEON AND MEDICAL CONSULTANT	475.00	1
MAGUIRE,	DAVID	25, CASTLELAWN, ATHBOY,	CO. MEATH	PHOTOCOPIER SALES AND DISTRIBUTION	750.00	1
MAGUIRE,	MICHAEL	MONEYDURTLOW, FERNS,	CO. WEXFORD	FARMER	3,000.00	1
MANNION,	DYMPNA	T/A THE STYLE EMPORIUM, GRATTAN STREET, SLIGO,	CO. SLIGO	BOUTIQUE PROPRIETOR	750.00	1
MARTIN,	SEAN	11, SILVERWOOD ROAD, RATHFARNHAM,	DUBLIN 14	PLUMBER AND HEATING INSTALLATION	950.00	2
MCCANN	DAVID	DRUMACON, CASTLEBLANEY,	CO. MONAGHAN	VEHICLE RECOVERY SERVICE	750.00	1
MCCANN,	OWEN	DRUMBILLA, KILCURRY, DUNDALK,	CO. LOUTH	FARMER	1,500.00	2
MCCARTY,	JAMES A.	169, WALLED GARDENS, CASTLETOWN, CELBRIDGE,	CO. KILDARE	NEWSAGENCY PARTNERSHIP	750.00	1
MCCARTHY,	SHANE	4A, LAD LANE,	DUBLIN 2	PHOTOGRAPHER	317.00	1
MCCLEAN,	DAVID	4, THE LAURELS, SEAPARK, MOUNT PROSPECT AVENUE,	DUBLIN 3	COMPANY DIRECTOR	750.00	1
MCCORMACK,	PAUL	ABBEYLARA,	CO. LONGFORD	SUBCONTRACTOR	750.00	1
MCCURTAIN,	DAVID	12, TEMPLE MANOR CLOSE, WALKINSTOWN,	DUBLIN 12	HAIRDRESSER AND BARBER	950.00	2
MCDONALD,	DEREK J.	79, HAZEL GROVE, BLESSINGTON ROAD, TALLAGHT,	DUBLIN 24	COURIER AND DELIVERY SERVICES	1,225.00	2
MCDONALD,	JAMES	62, SEAFIELD ROAD EAST, CLONTARF,	DUBLIN 3	COMPANY DIRECTOR	750.00	1
MCDONALD,	KEITH	59, ROS ARD, CAPPAGH ROAD, BARNA, GALWAY,	CO. GALWAY	MUSICIAN/ ENTERTAINER/ SPORTSPERSON	750.00	1

MCELWAIN, ROBERT	LARAGH, LISGALL, CARRICKMACROSS,	CO. MONAGHAN	COMPANY DIRECTOR AND RENTAL INCOME	750.00	1
MCENERY, TIMOTHY	70, KILCOHAN, WATERFORD,	CO. WATERFORD	BUILDER	750.00	1
MCEVOY, WILLIAM	5, MEADOW VIEW, CLONARD,	CO. MEATH	GENERAL SUB-CONTRACTOR	3,200.00	5
MCGAHAN, SEAN	88, FRANCIS STREET,	DUBLIN 8	ANTIQUES DEALER	1,500.00	2
MCGEE, CHARLES	245, ROS SUILIGHE, OLD TOWN, LETTERKENNY,	CO. DONEGAL	RESTAURATEUR	750.00	1
MCGEE, DANNY	64, SPIDDAL ROAD, BALLYFERMOT,	DUBLIN 10	HAULAGE SERVICES	475.00	1
MCGEE, HANNAH	226, ROS SUILIGH, LETTERKENNY,	CO. DONEGAL	RESTAURATEUR	1,500.00	2
MCGINLEY, PATRICK	BALLYMICHAEL, BALLYLAR, LETTERKENNY,	CO. DONEGAL	PROPERTY AND LAND DEVELOPING	1,500.00	2
MCGLYNN, PATRICK	25, MAUGHERBOY ESTATE,	CO. SLIGO	CARPENTER	750.00	1
MCGURRIN, DECLAN	WEATHERFORT, CLOGHER, CLAREMORRIS,	CO. MAYO	COMPANY DIRECTOR AND BLOCKLAYER	750.00	1
MCHUGH, FRANK	CORRAGEEN HOUSE, FRIARSTOWN, BOHERNABREENA,	DUBLIN 24	GENERAL STORE PROPRIETOR	1,225.00	2
MCHUGH, JAMES	WINTERBERRY, PELLETSTOWN, DRUMREE,	CO. MEATH	EXHIBITION DISPLAYS AND SIGNS	1,975.00	3
MCKENNA, SEAMUS	31, FERRYCARRIG AVENUE, COOLOCK,	DUBLIN 17	SUPPLY AND INSTALLATION OF ALARMS	1,500.00	2
MCLOUGHLIN, JOHN PATRICK	DRUMGOWNA, KESHCARRIGAN,	CO. LEITRIM	FARMER	750.00	1
MCLAUGHLIN, TEDDIE	GREENWOOD, GLENCAR ROAD, LETTERKENNY,	CO. DONEGAL	HACKNEY DRIVER	750.00	1
MCMORROW, MICHAEL	LISGOREY, COLGA, CALRY,	CO. SLIGO	HAULAGE	750.00	1
MCNALLY, CIANAN	STAMULLEN ROAD, GORMANSTOWN,	CO. MEATH	FLORIST	11,069.00	5

MCNAMARA,	JOHN	BALLINASTONA, SHERINS CROSS, KILMALLOCK,	CO. LIMERICK	FARMER	750.00	1
MEAGHER,	PADDY	21, MELROSE AVENUE, FAIRVIEW,	DUBLIN 3	TAXI SERVICES	750.00	1
MOLLOY,	GEALE	229, ROCHESTOWN AVENUE, DUN LAOGHAIRE,	CO. DUBLIN	COMPANY DIRECTOR	750.00	1
MONAGHAN,	IAN	BALLINTOGHER, DROMONE, OLDCASTLE,	CO. MEATH	TYRE TRADER	750.00	1
MONTGOMERY,	HUGH	DUNMORE, FALCARRAGH,	CO. DONEGAL	PLASTERER	750.00	1
MOORE,	BRENDAN	GREENANSTOWN, STAMULLEN,	CO. MEATH	ELECTRICIAN	750.00	1
MULLANE,	DANIEL	51, MANGERTON CLOSE, THE GLEN, CORK	CO. CORK	HAULIER	750.00	1
MULLANEY,	MICHAEL	SHEAFIELD, LEITRIM POST OFFICE, CARRICK- ON-SHANNON,	CO. LEITRIM	BUILDER AND COMPANY DIRECTOR	750.00	1
MURPHY,	JAMES F.	GRANGEBOYNE, KILMESSAN,	CO. MEATH	COMPANY DIRECTOR	750.00	1
MURRAY,	PADRAIC	GRIANAN, NEWTOWN- PARK AVENUE, BLACKROCK,	CO. DUBLIN	UNKNOWN	750.00	1
MURRAY,	PAUL	28, MILLVIEW COURT, MALAHIDE,	CO. DUBLIN	STONE AND BRICK CLEANER	6,000.00	2
MURRAY,	SHANE	CHURCHVIEW, CLONLEIGH PALACE, ENNISCORTHY,	CO. WEXFORD	COMPANY DIRECTOR	3,000.00	1
MURTAGH,	PATRICIA	12, MOATLAWNS, RATOATH VILLAGE,	CO. MEATH	CLOTHING RETAILER	750.00	1
NEURIEDER,	GEORGE	GIBBERPATRICK, DUNCORMAC,	CO. WEXFORD	DENTIST AND DENTAL CONSULTANT	750.00	1
NOLAN,	JOHN	CARRANTOGHER, ELPHIN,	CO. ROSCOMMON	ROOFER	1,500.00	2
NOLAN,	RAYMOND	SALTHILL, MOUNTCHARLES,	CO. DONEGAL	CAR SALES	750.00	1

O'BRIEN,	JOHN	5, KILLMAHUDDRICK CLOSE, CLONDALKIN,	DUBLIN 22	GENERAL ROOFING	12,800.00	5
O'BRIEN,	JOHN	DANESTOWN, BALRATH, NAVAN,	CO. MEATH	BUILDER	3,200.00	5
O'BRIEN,	P.J.	CROSSTOWN, WEXFORD,	CO. WEXFORD	MECHANIC AND MOTOR REPAIRS	475.00	1
O'BRIEN,	WALTER	KILLEGNEY, CLONROCHE, ENNISCORTHY,	CO. WEXFORD	FARMER	1,500.00	1
O'BROIN,	RUAIRI	6, CLARINDA PARK EAST, DUN LAOGHAIRE,	CO. DUBLIN	BUILDER	475.00	1
O'BYRNE,	SEAMUS	LOUGH GOWNA LODGE, AUGHAKINE, AUGHNACLIFFE,	CO. LONGFORD	COMPANY DIRECTOR	750.00	1
O'CONNELL,	JOHN	26, CLONROSSE DRIVE,	DUBLIN 13	EARTHWORKS	6,000.00	2
O'CONNOR,	DERMOT	MILLTOWN, BELTURBET,	CO. CAVAN	ACCOUNTANT	750.00	1
O'CONNOR,	MATTHEW	HAYES, HARRISTOWN, NAVAN,	CO. MEATH	RENTAL INCOME	2,767.00	5
O'CONNOR,	RORY	BALLAGHBOY, DOORA, ENNIS,	CO. CLARE	COMPANY DIRECTOR	1,500.00	1
O'DALY,	KIERAN	3, OAKTON COURT, BALLYBRACK,	CO. DUBLIN	UNKNOWN	750.00	1
O'FARRELL,	VALERIE	SOMERTON HOUSE, FAIRY HOUSE ROAD, DUNBOYNE,	CO. MEATH	GUESTHOUSE PROPRIETOR	750.00	1
O'GARA,	MICHAEL STEPHEN	KILGREANA, BALLYGLASS, CLAREMORRIS,	CO. MAYO	FARMER	750.00	1
O'HARA,	MICHAEL	55, MCDERMOTT TERRACE, MANORHAMILTON,	CO. LEITRIM	PLUMBER	1,500.00	2
O'KEEFFE DODD,	LORRAINE	BALLYROBIN, FERRYBANK, WATERFORD,	CO. WATERFORD	GROCER	750.00	1
O'LEARY,	JOHN MARTIN	66, IRISHTOWN, NEW ROSS,	CO. WEXFORD	CARPENTER	3,000.00	1

O'MAHONY	SEAMUS	32, BROOKWOOD HEIGHTS, ARTANE,	DUBLIN 5	TAXI SERVICES	750.00	1
O'MALLEY,	ALAN	68, HOLMWOOD, BRENNANSTOWN ROAD, CABINTEELY,	DUBLIN 18	COMPANY DIRECTOR	750.00	1
O'NEILL,	BRIAN	25, LLEWELLYN CLOSE, GRANGE VALLEY, RATHFARNHAM,	DUBLIN 16	APPLIANCE REPAIRS	950.00	2
O'NEILL,	DAVID	42, COXTOWN, DUNMORE EAST,	CO. WATERFORD	FISHING	3,000.00	1
O'NEILL,	DES	LEA BEG, NEWCASTLE,	CO. WICKLOW	PLUMBER AND HEATING INSTALLATION	3,000.00	1
O'NEILL,	KENNETH	LISCARTON, KELLS ROAD, NAVAN,	CO. MEATH	COMPUTER SALES AND SERVICES	2,450.00	4
O'NEILL, JNR.	MICHAEL	BALINDERRIN, ENFIELD,	CO. MEATH	FARMER	3,200.00	5
O'NEILL,	ROBERT	FLAT 1, 21, NORTH STREET, NEW ROSS,	CO. WEXFORD	RENTAL INCOME	1,200.00	1
O'REILLY,	DAVID	446, ORWELL PARK GREEN, TEMPLEOGUE,	DUBLIN 6W	PLASTERER	475.00	1
O'SULLIVAN,	JAMES	50, ST. BRIGIDS PARK, BLANCHARDSTOWN,	DUBLIN 15	TAXI SERVICES AND RENTAL INCOME	750.00	1
O'SULLIVAN,	WILLIAM M.	106, ST COLMBANUS ROAD, MILLTOWN,	DUBLIN 14	ELECTRICIAN	3,000.00	1
PALMER,	AUDREY	7, SEABURY WALK, MALAHIDE,	CO. DUBLIN	RENTAL INCOME	1,500.00	2
PAWLEY,	ERNEST	6, THE DALE, INSE BAY, LAYTOWN,	CO. MEATH	WASTE MANAGEMENT SERVICE	1,975.00	3
PHILIPS,	NIALL	WARRENSTOWN, DUNBOYNE,	CO. MEATH	BUILDING SUB-CONTRACTOR	1,500.00	2
POWER,	CON	DERRYPATRICK HOUSE, SUMMERHILL,	CO. MEATH	FARMER	2,767.00	5
POWER ,	DECLAN	ORCHARDSTOWN, BUTLERSTOWN, WATERFORD,	CO. WATERFORD	REPAIRS	3,810.00	3
POWER	WILLIAM	HIGHLANDS, DRUMCANNON, TRAMORE,	CO. WATERFORD	SALES DISTRIBUTOR	750.00	1

PULKIS,	ERIKS	AINAVA, NEWTOWN, THE COMMONS, DULEEK	CO. MEATH	SCAFFOLDING CONTRACTOR	750.00	1
QUIGLEY,	PAUL	COOLRAHEEN, TAGHMON,	CO. WEXFORD	BUILDER	475.00	1
QUILTY,	PAUL	BALLYGLASSOON, PILTOWN,	CO. KILKENNY	DELI OPERATOR	750.00	1
QUINN,	GAVIN	28, CLUAIN LOINN, KELLS ROAD, OLDCASTLE,	CO. MEATH	HACKNEY DRIVER	2,450.00	4
QUINN,	MARY MARGARET	BEAMORE, DROGHEDA,	CO. MEATH	COMPANY DIRECTOR	2,250.00	3
REID,	JOHN	18, CASTLE LAWNS, SUMMERHILL,	CO. MEATH	GENERAL SUB- CONTRACTOR	3,200.00	5
REILLY,	DAVID	49, ALVERNO HEIGHTS, LAYTOWN,	CO. MEATH	TILER	1,975.00	3
REILLY,	JAMES	ROBERTSTOWN, KILMAINHAMWOOD, KELLS,	CO. MEATH	TAXI SERVICES	2,767.00	5
REILLY,	MARK	CORTUBBER, KINGSCOURT,	CO. CAVAN	MUSHROOM PRODUCTION	750.00	1
REILLY,	ROBERT	2, MAPLE AVENUE, JOHNSTOWN WOOD, NAVAN,	CO. MEATH	CARPENTRY AND JOINERY	9,800.00	4
REYNOLDS,	JOAN	106, HOWTH ROAD, CLONTARF,	DUBLIN 3	NEWSAGENT AND BOOKSHOP PROPRIETOR	750.00	1
RICE,	MICHAEL	MILEBUSH, CASTLEBAR,	CO. MAYO	PANEL BEATER	1,000.00	1
ROBINSON,	KEITH	45, ASHFIELD DRIVE, WEXFORD,	CO. WEXFORD	BUILDER	750.00	1
ROCHE,	MICHAEL	BALLYKILLEEN, VIA BALLYHAUNIS,	CO. MAYO	CONSTRUCTION OF AERTEX CEILINGS	750.00	1
RODGERS,	THOMAS	KILDRUM, CARRIGANS,	CO. DONEGAL	TILER	750.00	1
ROSSITER,	MICHAEL	5, BEECHGROVE, CASTLEBRIDGE,	CO. WEXFORD	BUILDER	750.00	1
ROTHERY,	GRAINNE	3, OAKTON COURT, BALLYBRACK,	CO. DUBLIN	UNKNOWN	750.00	1
ROUSE,	DECLAN	KINARD, ENNISCRONE,	CO. SLIGO	ELECTRICAL CONTRACTOR	750.00	1

RUANE,	BRIAN	THORNHILL GARDEN CENTRE, CELBRIDGE,	CO. KILDARE	COMPANY DIRECTOR	750.00	1
RUSSELL,	DEREK	14, ST. FINTAN ROAD, CABRA,	DUBLIN 7	BUILDER	750.00	1
RYAN,	DAVID JOHN	18, CHANCEL MEWS, RIVERSTON ABBEY, NAVAN ROAD,	DUBLIN 7	FLOORING CONTRACTOR	750.00	1
RYAN,	MARTIN	HERITAGE VIEW, NEWTOWN ROAD, WEXFORD,	CO. WEXFORD	RENTAL INCOME	750.00	1
RYAN,	MICHAEL	CURRAWN, WHITEHALL,	CO. ROSCOMMON	PAINTER AND DECORATOR	1,500.00	1
RYAN,	WILLIAM	15, LAKELANDS DRIVE, UPPER KILMACUD ROAD, STILLORGAN,	CO. DUBLIN	BUILDER	475.00	1
SAMPSON,	JAMES	MAIN STREET, SHINRONE, BIRR,	CO. OFFALY	PLUMBER	750.00	1
SARFIELD,	JENNIFER	18, BALGRIFFIN PARK, BALGRIFFIN,	DUBLIN 13	COMPANY DIRECTOR	475.00	1
SCANLON,	PHILIP	16, ASHWOOD LAWNS, BAWNOGUE, CLONDALKIN,	DUBLIN 22	GENERAL MERCHANT	475.00	1
SEAGRAVE,	JONATHAN	28, TEMPLEMICHAEL, GLEBE, LONGFORD,	CO. LONGFORD	PAINTER AND DECORATOR	750.00	1
SHANLEY,	DECLAN	BALLINDERRY, ENFIELD,	CO. MEATH	BUILDING SUB-CONTRACTOR	1,975.00	3
SHAUGHNESSY,	KEVIN	KILLGLASSON, ROUNDFORT, HOLLYMOUNT,	CO. MAYO	TILING AND FLOORING CONTRACTOR	1,000.00	1
SHERLOCK,	ROBERT	MAIN STREET, BALLISODARE,	CO. SLIGO	BUTCHER	750.00	1
SHOVELIN,	JASON	CASTLETOWN, DUNKINEELY,	CO. DONEGAL	WELDER AND FABRICATOR	750.00	1
SMITH,	DOUGLAS M.	3, ARD NA GREINE, CLONMEL,	CO. TIPPERARY	INSTALLATION OF SUSPENDED CEILINGS	750.00	1
SMITH,	FERGAL	77, FASSAUGH AVENUE, CABRA,	DUBLIN 7	CARPENTER	750.00	1
SMITH,	PHILIP ANDREW	SHANNON UPPER, BALLINAGH,	CO. CAVAN	FUEL MERCHANT AND FARMER	1,500.00	1

SMYTH,	DAVID	NOLAGH, SHERCOCK,	CO. CAVAN	COMPANY DIRECTOR AND CAR DEALER	3,900.00	4
STAFFORD,	NOREEN	19, RATHANNA, CORNAGEEHA,	CO. SLIGO	CRECHE AND MONTESSORI SCHOOL OPERATOR	2,250.00	3
SWAINE,	ROBERT	BALLYFASEY, MULLINAVAT, WATERFORD,	CO. WATERFORD	CAR SALES AND AUTO PARTS	1,000.00	1
TACKABERRY,	JOSEPH	46, HILLCREST HEIGHTS, LUCAN,	CO. DUBLIN	CARPET FITTER	750.00	1
TAYLOR,	KIERAN	108, TEMPLEOGUE WOOD,	DUBLIN 6W	QUANTITY SURVEYOR	750.00	1
TEMPESTA,	MARIO	82, MAIN STREET, CARRICK-ON-SUIR,	CO. TIPPERARY	RESTAURATEUR	2,200.00	1
THOMPSON,	JOHN	31, NEWLANDS, MULLINGAR,	CO. WESTMEATH	BUILDER	6,000.00	2
THUNDER,	SEAN	9, ASHWOOD AVENUE, CLONDALKIN,	DUBLIN 22	HAULIER	475.00	1
TIGHE,	PHILIP	DRUMGILL, DRUMCONRATH, NAVAN,	CO. MEATH	INSTALLATION OF MILLING EQUIPMENT	2,250.00	3
TONER,	JAMES FRANCIS	PILLTOWN, DROGHEDA,	CO. MEATH	UNKNOWN	13,438.00	6
TURNER,	JAMES	110, HOLLYBANK ROAD, DRUMCONDRA,	DUBLIN 9	GUESTHOUSE PROPRIETOR	792.00	2
TYRRELL,	GERARD	8, DISTILLERY ROAD,	DUBLIN 3	HACKNEY DRIVER	4,900.00	2
TYRRELL,	MARY	RAHONE, KILFENORA,	CO. CLARE	TRAINING COURSES	3,000.00	1
WALSH,	ANTHONY	2, FOXHILL GREEN, BALDOYLE,	DUBLIN 13	MILK AGENT	4,800.00	6
WALSH,	JOHN	22, BARROW VIEW HEIGHTS, NEW ROSS,	CO. WEXFORD	SALES AND INSTALLATION OF ALUMINIUM WINDOWS AND DOORS	6,000.00	2
WALSH,	JOHN	BALLYBRENNAN LITTLE, KILLINICK,	CO. WEXFORD	PLASTERER	3,000.00	1
WALSH,	MARK	298, CASTLETOWN, LEIXLIP,	CO. KILDARE	BRICKLAYER	750.00	1

WARD,	DARREN	COPPER BEACH COTTAGE, ARD BRACKEN, NAVAN,	CO. MEATH	FROZEN FOOD RETAILER	750.00	1
WESTON DURHAM,	RICHARD	REMUN, GARRISTOWN, CO DUBLIN,	CO. DUBLIN	WHOLESALE NURSERY	750.00	1
WHEARTY,	GARY	RACECOURSE, BELLEWSTOWN, DROGHEDA,	CO. MEATH	BUILDER	3,000.00	1
WHITE,	DAVID	3, AVONCOURT, AVONDALE, WATERFORD,	CO. WATERFORD	TAXI SERVICES	750.00	1
WHITE,	JAMES	BALLINA, BALLYMURN, ENNISCORTHY,	CO. WEXFORD	FARMER	800.00	1
WILLIAMSON,	NIALL	THE OLD SCHOOLHOUSE, DUNKITT, VIA WATERFORD,	CO. WATERFORD	PHOTOGRAPHER	1,225.00	2
WOLFF ,	GUNNAR	KNOCKGREANY, COOLGREANY, GOREY,	CO. WEXFORD	TILER	1,000.00	1
WOODS,	JOHN	16, BROWNSTOWN, RATOATH,	CO. MEATH	BUILDER	3,200.00	5
YATES,	KIERAN	CLONONEY, SHANNON HARBOUR,	CO. OFFALY	RE-CYCLING	750.00	1

FAILURE TO LODGE CORPORATION TAX RETURN(S)					
NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
BEIRNE BROTHERS, MUSHROOMS LTD.	THE LODGE, CARRICK- ON-SHANNON,	CO. LEITRIM	MUSHROOM GROWERS	750.00	1
FINTAN STEWART LTD.	31, ANDY DOYLE CLOSE, ENNISCORTHY,	CO. WEXFORD	ELECTRICAL CONTRACTORS	3,000.00	1
LYNOTT DEVELOPMENTS LTD.	ARAN HSE, JAMES STREET, BALLINA,	CO. MAYO	REAL ESTATE DEVELOPMENTS	750.00	1
MURRAYS FRESH BREAD LTD.	CHURCHVIEW, CLONLEIGH PALACE, ENNISCORTHY,	CO. WEXFORD	BAKERY	3,000.00	1
PALTANE TRANSPORT (IRELAND) LTD.	CLEVERAGHY, INDUSTRIAL ESTATE, SLIGO,	CO. SLIGO	HAULAGE	500.00	1
WALTROP LTD.	10, SWEET AUBURN, CARRICKBEG, CARRICK -ON-SUIR,	CO. TIPPERARY	BUILDING CONTRACTORS	1,000.00	1

**FAILURE TO LODGE V.A.T. RETURN(S)**

NAME		ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
AHMAD,	AZAD	COBRA TANDOORI RESTAURANT, 69, MAIN STREET, KINSALE,	CO. CORK	RESTAURATEUR	750.00	1
BYRNE,	LIAM	7, THE OAKS, ROCKFIELD, DUNDRUM,	DUBLIN 14	BRICKLAYER	4,200.00	5
DONLON,	FERGAL	BALLYMAKEEGAN,	CO. LONGFORD	STEEL FABRICATOR	3,000.00	4
ESB CORK SPORTS ASSOCIATION		BALLINEASPIG, CURRAHEEN ROAD, BISHOPSTOWN,	CO. CORK	SPORTS ASSOCIATION	475.00	1
FAHY,	JOHN	CURRAMORE, OWER POST OFFICE,	CO. GALWAY	LIMESTONE CONTRACTOR	3,750.00	5
FANNINS WELL DEVELOPMENT LTD.		19, HENRY STREET, KENMARE,	CO. KERRY	BUYING AND SELLING HOUSES	1,500.00	2
FITZGERALD,	EUGENE	122, MEADOWMOUNT, CHURCHTOWN,	DUBLIN 16	TILING AND GENERAL CONTRACTOR	1,425.00	3
HANNON,	BERNARD	30, GREENANE DRIVE, TIPPERARY TOWN,	CO. TIPPERARY	BUILDER	2,250.00	3
KELLY,	BRENDAN	ST. MARY'S ROAD, KILLENAULE,	CO. TIPPERARY	BRICKLAYER	21,000.00	7
LEAHY,	WILLIAM J.	TALLOW STREET, YOUGHAL,	CO. CORK	NEWSAGENT	1,225.00	2
LYNG,	JAMES	HOODSGROVE, NEW ROSS,	CO. WEXFORD	HAULIER	800.00	1
MURPHY,	DANIEL MICHAEL	SOUTH SQUARE, SNEEM, KILLARNEY,	CO. KERRY	PUBLICAN AND FARMER	9,000.00	12
NEVILLE,	MICHAEL	KILDERRY, BALLYMITTY,	CO. WEXFORD	GARAGE PROPRIETOR	3,750.00	5
NIGHIONAIN,	MAIRE	16B, ECHLIN STREET, OFF ST. JAMES STREET,	DUBLIN 8	GRAPHIC DESIGNER	2,250.00	3
O'DONNELL,	MICHAEL	SHANVALLEYHUE, NEWPORT,	CO. MAYO	PLASTERING CONTRACTOR	750.00	1

O'DRISCOLL,	MICHAEL	60, THORNDALE ESTATE, DUBLIN HILL, CORK,	CO. CORK	CONTRACT CLEANING	2,250.00	3
REDMOND,	LIAM E.	11, CASTLECOMER ROAD, KILKENNY,	CO. KILKENNY	LIGHT ENGINEERING	3,000.00	4
STANFORD,	PETER	7, BREFFNI HEIGHTS, CARRICK-ON- SHANNON,	CO. LEITRIM	BUILDING CONTRACTOR	25,500.00	9
TIGHE,	PHILIP	DRUMGILL, DRUMCONRATH, NAVAN,	CO. MEATH	INSTALLATION OF MILLING EQUIPMENT	3,750.00	5
VOOI,	ANGEL	33A, PARTNAMORE HEIGHTS, BALLINCOLLIG,	CO. CORK	PHOTO PROCESSING	2,400.00	2
WHELAN,	MARGARET	EARLSFORT LODGE, 1A, DUBLIN 2 EARLSFORT TERRACE,		PHOTO PROCESSING	3,750.00	5

**FAILURE TO LODGE P35 RETURN(S)**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
DEMPSEY, JAMES EDWARD	5, COOLMINE ROAD, CLONSILLA,	DUBLIN 15	FUR AND TEXTILE CLEANER	2,535.00	1
DUNNE, KEVIN	PADDINGTON, CLONEE, DUBLIN 15	DUBLIN 15	ALUMINIUM FABRICATOR	1,663.68	1
FITZGERALD, EUGENE	122, MEADOWMOUNT, CHURCHTOWN,	DUBLIN 16	TILING AND GENERAL CONTRACTOR	475.00	1
GALLEN, DAVID J.	19, THORNHILL MEADOWS, CELBRIDGE,	CO. KILDARE	RESTAURATEUR	5,070.00	2
IRISH COACH BUILDING AND TRAILER SUPPLIES LTD.	UNIT C5, STATION ROAD BUSINESS PARK, STATION ROAD, CLONDALKIN,	DUBLIN 22	AGRICULTURAL MACHINES	2,535.00	1
KENNEDY, ANTHONY	12, OLD TOWN ROAD, SANTRY,	DUBLIN 9	FITTER AND WELDER	2,535.00	1
MEGHNA LTD.	109, LOWER BAGGOT STREET,	DUBLIN 2	RESTAURANT	2,535.00	1
MULLANE, DANIEL	51, MANGERTON CLOSE, THE GLEN, CORK	CO. CORK	HAULIER	750.00	1
MURPHY, DANIEL MICHAEL	SOUTH SQUARE, SNEEM, KILLARNEY,	CO. KERRY	PUBLICAN AND FARMER	1,500.00	2

NORTH PORT LTD.	THE MULHUDDART HOUSE, BLANCHARDSTOWN,	DUBLIN 15	PUBLIC HOUSE	2,535.00	1
O'GRADY, THOMAS	RALLEKAYSTOWN, LUSK,	CO. DUBLIN	OFFICE FURNITURE MANUFACTURER	2,535.00	1
O'HIGGINS INSURANCES LTD.	13, CLARINDA PARK NORTH, DUN LAOGHAIRE,	CO. DUBLIN	INSURANCE AND PENSION FUNDING	2,535.00	1
REYNOLDS TECHNICAL SERVICES LTD.	CARRAGIN, KINCORA COURT,	DUBLIN 3	INSTALLATION OF ELECTRICAL WIRING	2,535.00	1
SANDROCK CONTRACTORS LTD.	BROOKVILLE, HAZELBROOK, MALAHIDE,	CO. DUBLIN	CONSTRUCTION AND CIVIL ENGINEERING	2,535.00	1
SUNDRY SPLIES LTD.	BURLINGTON HOUSE, WATERLOO LANE,	DUBLIN 4	STATIONERS AND PRINTERS	2,535.00	1
WILLIAM HOLLINS & COMPANY LTD.	2/5, JOHNSON'S PLACE,	DUBLIN 2	LADIES FASHIONWEAR	2,535.00	1

**SUBMISSION OF INCORRECT INCOME TAX RETURNS**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
GANNON JOHN JOSEPH	APARTMENT 1, CITYWEST, SAGGART,	CO. DUBLIN	COMPANY DIRECTOR	1,000.00	1
O'REILLY, EUGENE	HAWTHORN HOUSE, FARNAGH HILL, LONGFORD,	CO. LONGFORD	RENTAL INCOME	2,000.00	2

**SUBMISSION OF INCORRECT INCOME TAX RETURNS/FAILURE TO REMIT VAT**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
COLFER, EDWARD	62, BEECHBROOK, PARK, KILMUCKRIDGE,	CO. WEXFORD	BUILDING CONTRACTOR	18 months imprisonment on each of 14 charges to run concurrently (suspended for 3 years)	14

**SUBMISSION OF INCORRECT CLAIMS FOR VAT REPAYMENTS/OBTAINING INCORRECT VAT REPAYMENTS**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
HOYNE, ANNE MARIA	6, STRANDMILL ROAD, PORTMARNOCK,	CO. DUBLIN	BOOK-KEEPER	4,750.00	10

**CIGARRETTE SMUGGLING**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
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ARTAMONO-VIENE,	VAIDA	38, COTSWOLDS, MIDDLETON,	CO. CORK	UNKNOWN	400.00 and 6 months imprisonment (suspended for 2 years)	1
AYUSH,	AMARBOLD	APARTMENT 29, COLLEGE COURT, PARNELL STREET,	DUBLIN 1	STUDENT	400.00	1
BAJUKS,	ALEKSANDRS	PADUA HOUSE, CELTIC AVENUE, ROSCOMMON,	ROSCOMMON	UNKNOWN	400.00	1
BOCKUS,	MARIUS	THE HOSTEL, MOVILLE,	CO. DONEGAL	FISHERMAN	250.00	1
BORODAVKA,	LESYA	53, WILLOWBANK, MIDDLETON,	CO. CORK	UNKNOWN	400.00	1
BUMBAR,	ENKHBAYAR	C/O APARTMENT 82, STEWART HALL, PARNELL STREET,	DUBLIN 1	STUDENT	400.00	1
DOLAN,	JANE ELIZABETH	173, SHANGAN ROAD,	DUBLIN 9	UNKNOWN	100.00	1
DURKOVAS,	VITALIJUS	2, HUNTSTOWN AVENUE, CLONSILLA	DUBLIN 15	UNKNOWN	400.00	2
GUNDSAMBUU,	ENKHZUL	APARTMENT 13, 25, LEINSTER ROAD, RATHMINES,	DUBLIN 6	UNKNOWN	400.00	1
KOZACENKO,	IGORIS	6, BEVERLEY DRIVE, KNOCKLYON,	DUBLIN 16	LABOURER	7,500.00	1
KRUMINA,	GUNTA	4, SANDYMOUNT, BIRR,	CO. OFFALY	CARE ASSISTANT	400.00	1
KUZIKS,	LEONIDS	37, THE OAKS, RIDGEWOOD, SWORDS,	CO. DUBLIN	FACTORY WORKER	400.00	1
LOPES,	MARCIO RICARDO	47, MOREAD GARDENS, NAAS,	CO. KILDARE	MEAT FACTORY WORKER	250.00	1
MCGUIRE,	MICHAEL	30, TRINITY SQUARE,	DUBLIN 2	CROUPIER	400.00	1
NEVIN,	JEAN	ST. MICHAELS PARK, MULLINGAR,	CO. WESTMEATH	UNKNOWN	400.00	1
NEVIN,	JOHN JOSEPH	IRISHTOWN, MOUNTMELICK,	CO. LAOIS	BUILDER	400.00	1
OSMANOVIC,	CELEBIJA	41, BARLETTSTOWN, MULHUDDART,	DUBLIN 15	UNKNOWN	1 month's imprisonment (suspended for 6 months)	1

OSMANOVIC,	DERVISA	55, BROOKHAVEN DRIVE, BLANCHARDSTOWN,	DUBLIN 15	UNKNOWN	1 month's imprisonment (suspended for 6 months)	1
PIRUSKA,	SANDRA	KLAVINOS, ZANA, SALDUS,	LATVIA	FARM WORKER	300.00	1
PLINTA,	MECISLAVS	FLAT 2, MAIN STREET, EMYVALE,	CO. MONAGHAN	MUSHROOM PICKER	200.00	1
PLINTA,	VERONIKA	FLAT 2, MAIN STREET, EMYVALE,	CO. MONAGHAN	BAKERY SHOP WORKER,	400.00	1
PSHEDYZAL,	ANATOLIY	FANEVIEW HOUSE, COMMONS ROAD, DUNDALK,	CO. LOUTH	FACTORY WORKER	400.00	1
SAKHNOVSKA,	VIRA	19, BROOKFIELD, FINNSTOWN ABBEY, LUCAN,	CO. DUBLIN	UNKNOWN	180 hours of community service	1
SAVICENKO,	JURTJUS	APARTMENT 3, ARLINGTON HEIGHTS, PARK ROAD KILLARNEY,	CO. KERRY	RECYCLE WORKER	200.00	1
SOMESAN,	SEBASTIAN	AUGHABEG, BAGNELSTOWN,	CO. CARLOW	UNKNOWN	500.00 and 6 months imprisonment (suspended for 2 years)	1
SWEENEY,	SAMANTHA	24, MILLWOOD PARK, EDENMORE,	DUBLIN 5	UNKNOWN	250.00	1
TEIDER,	JURIJUS	94, MEADOWBANK, LETTERKENNY,	CO. DONEGAL	CONSTRUCTION WORKER	200.00	1
TSEDEN,	SUMIYABAZAR	APARTMENT 4, 53, MARY STREET,	DUBLIN 1	CLEANER	200.00	1
WANG ,	HAOBO	3, LIBERTY SQUARE, HANBURY LANE,	DUBLIN 8	STUDENT	400.00	1
YU,	WENGUANG	90, CHERRYWOOD, LOUGHLINSTOWN,	DUBLIN 18	STUDENT	100.00	1

**MIS-USE OF MARKED MINERAL OIL**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)	
BAGNALL,	DESMOND	KILLELORY, GEASHILL,	CO. OFFALY	FARMER	3,000.00	2
BUTLER ,	JOSEPH	1, DOOROGUE, BALLYBOUGHAL,	CO. DUBLIN	HAULIER	950.00	1

CAROLAN,	PHILIP	LAKEVIEW BURNIA, VIRGINIA,	CO. CAVAN	FARMER	1,500.00	1
CASH,	MYLES	CLOGHEEN, MONASTEREVIN,	CO. KILDARE	HORSE TRADER	950.00	1
CUMMINS TRANSPORT LTD.		HAGGARD, RAMSGRANGE, NEW ROSS,	CO. WEXFORD	HAULIER	1,100.00	3
DEMPSEY,	WILLIE	TINHILLA, BALLYHOGUE,	CO. WEXFORD	LORRY DRIVER	950.00	1
DESMOND,	JEROME	TRISAXON, KINSALE,	CO. CORK	FARMER	2,000.00	2
DOHERTY,	CONOR	GLENFAD HOUSE, PORTHALL, LIFFORD,	CO. DONEGAL	BUILDER	1,500.00	1
DOYLE,	RAY	ROSFARAGHAN, FERBANE,	CO. OFFALY	HAULIER	3,000.00	2
DOYLE,	VINCENT	25, HOPHILL VALE, TULLAMORE,	CO. OFFALY	COMPANY DIRECTOR	1,500.00	1
DUNNE ,	MARTIN	KILCOLLAN, JENKINSTOWN,	CO. KILKENNY	PROPERTY DEVELOPER	1,900.00	2
DWYER,	EAMON	GRAIGUE, URLINGFORD, THURLES,	CO. TIPPERARY	HAULIER	950.00	1
FINSA FOREST PRODUCTS LTD.		SCARRIFF	CO. CLARE	TIMBER PROCESSOR	1,200.00	1
FOLEY,	VINCENT	COOLBANE, KILLORGLIN,	CO. KERRY	FARMER	950.00	1
FRESH VALETING LTD.		14, NORTHVIEW CLOSE, CLONMEL,	CO. TIPPERARY	VALETING BUSINESS	1,000.00	1
FUREY,	DERMOT	GLASSAGHBEG POST OFFICE, LIFFORD,	CO. DONEGAL	DIGGER DRIVER	3,000.00	1
GALLAGHER,	SEAMUS	12, CASTLEVIEW WAY, RIVERSIDE, SWORDS,	CO. DUBLIN	HAULIER	950.00	1
HUGHES,	NOEL	JORDANSTOWN, LUSK,	CO. DUBLIN	HAULIER	950.00	1
J.S.M. KELLY DEVELOPMENTS LTD.		LURGANKEEL, KILCURRY, DUNDALK	CO. LOUTH	REAL ESTATE DEVELOPMENT	1,500.00	1
JOYCE,	MARTIN	1, DUNSINK LANE, FINGLAS,	DUBLIN11	UNKNOWN	950.00	1

MCGIVERN INTERNATIONAL TRANSPORT LTD.		DRUMGANUS LOWER, BROOMFIELD, CASTLEBLAYNEY,	CO. MONAGHAN	HAULIER	3,000.00	2
MCKEOGH,	MARTIN	INCHADRINAGH, BALLINA, KILLALOE,	CO. TIPPERARY	FARMER	950.00	1
MCNAMARA,	BART- HOLEMEW	MOUNT RUSSELL, KILLMALLOCK,	CO. LIMERICK	FARMER	1,000.00	1
MCPARTLAND OILS LTD.		CHERRYBROOK, MANORHAMILTON,	CO. LEITRIM	OIL DISTRIBUTOR	950.00	1
MOLLOY,	PAT	PUTTAGHAUN, TULLAMORE	CO. OFFALY	HAULIER	1,000.00	1
MORAN,	PAUL	DARRINGTON, WALDERSTOWN, ATHLONE,	CO. WESTMEATH	HAULIER	3,000.00	3
O'BRIEN,	NORMAN	THE REAGANS, DUNSHAUGHLIN	CO. MEATH	HAULIER	950.00	1
ROGAN,	FRANK	RATHGLASS, ENNISCRONE	CO. SLIGO	FARMER	2,000.00	1
SLATTERY,	GABRIEL	DUNMACAEENA, IRISHTOWN, CLAREMORRIS,	CO. MAYO	FARMER	1,500.00	1
TECHTUM CARPENTRY LTD.		TULLYRAINE, CORCREAGHY, DUNDALK,	CO. LOUTH	CARPENTER	1,500.00	1
WALSH,	JOHN A. (JACK)	FEAKLE EAST, FEAKLE,	CO. CLARE	PLANT HIRE	2,150.00	2
WARD,	TOM	KEELOGUES, WILLIAMSTOWN,	CO. GALWAY	FARMER	1,250.00	1

SALE / DELIVERY OR USE OF LAUNDERED OIL					
NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)

CROWLEY,	DENIS	GLOUNTHUANE SERVICE STATION, GLOUNTHUANE, CORK,	CO. CORK	FUEL RETAILER	1,200.00	1
MANNING BROTHERS (PLANT HIRE) LTD.		TENNALOUGH, CARRICKBOY	CO. LONGFORD	HAULIER	5,000.00	5
MCLAUGHLIN,	BRIAN BERNARD	BALLYBINABY, HACKBALLSCROSS,	CO. LOUTH	SHOPKEEPER	3,000.00	3
MUNROE,	JOHN	NEALE ROAD, BALLINROBE	CO. MAYO	HAULIER	2,850.00	4

SMITH,	GERARD	19, BUSINESS PARK, DULEEK	CO. MEATH	HAULIER	1,900.00	2
TONER,	STEPHEN	3, CARRICKCLOUGHAN HILL, CAMLOUGH, NEWRY,	CO. DOWN	UNKNOWN	3,000.00	2

**VRT - IDENTIFICATION MARK ASSIGNED TO A VEHICLE NOT DISPLAYED**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)	
WHELAN	CIARAN	14, CASTLE MEADOWS, MURRINTOWN,	CO. WEXFORD	TRAINEE SOLICITOR	800.00	1

**FAILURE TO HOLD A CURRENT LIQUOR LICENCE**

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)	
BLEAKLEY,	GERALDINE	GALA MOYNE CROSS STORES, BALLYDUFFY, MOYNE,	CO. LONGORD	SHOP PROPRIETOR	635.00	1
CARMODY,	DANIEL	MAIN STREET MONASTEREVIN,	CO. KILDARE	PUBLICAN	1,265.00	1
CROWLEY ,	JOHN PAUL	WATERCOURSE INN, 68, WATERCOURSE ROAD, CORK,	CO. CORK	PUBLICAN	700.00	1
FINNEGAN,	PATRICK	T/A FINNEGANS FOODMARKET, LOUTH VILLAGE, DUNDALK,	CO. LOUTH	SUPERMARKET PROPRIETOR	637.50	1
GARRY,	MICHAEL	T/A THE ROYAL DENN, MAIN STREET, ATHBOY,	CO. MEATH	PUBLICAN	2,538.00	2
HOSSAIN ,	SHARIFF	PALKI INDIAN RESTAURANT, 79,LEINSTER STREET, ATHY,	CO. KILDARE	RESTAURATEUR	632.50	1
KITLAKE LTD.		T/A KENNEDYS BAR 21, BLARNEY ROAD, CORK,	CO. CORK	PUBLICAN	1,000.00	1
LANGAN,	ROSEMARIE	MONAGHAN ROAD, CLONES,	CO. MONAGHAN	SERVICE STATION PROPRIETOR	632.50	1
LAWLESS,	JOHN	T/A FALLONS, DYSART, BALLYFORAN,	CO. ROSCOMMAN	PUBLICAN	632.50	1
MCALARY,	SEAMUS	FINNEGANS BAR AND RESTAURANT, MAIN STREET, MUFF,	CO. DONEGAL	PUBLICAN	1,265.00	1

MCLAUGHLIN ,	BRENDAN	EXCELSIOR BAR 25, UPPER MAIN STREET, BUNCRANA,	CO. DONEGAL	PUBLICAN	1,265.00	1
NEARY,	SIOBHAN	BREFFNI INN, 2, CONNOLLY STREET, CAVAN,	CO. CAVAN	PUBLICAN	632.50	1
NOLAN,	ALAN	T/A NOLANS TAVERN, GRANGE BROADWAY,	CO. WEXFORD	PUBLICAN	617.50	1
TRAVERS - O' SIOCHAIN,	BRIAN	T/A BRIAN O' SIOCHAIN, MARINE UPPER STRAND, YOUGHAL,	CO. CORK	PUBLICAN	800.00	1
TULLY,	PATRICK	T/A TULLY'S, KINVARA,	CO. GALWAY	PUBLICAN	632.50	1
WHELTON,	MICHAEL	T/A MCILHATTONS, MCCURTAIN HILL, CLONAKILTY,	CO. CORK	PUBLICAN	650.00	1