

Part 1

List compiled, pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the period beginning on 1st July, 2002 and ending on 30th September, 2002 of every person upon whom a fine or other penalty was imposed by a Court

The total number of cases published is 175

Total amount of fines and penalties imposed €156,962.70

Failure to Lodge Income Tax Return(s)

<u>Name</u>	<u>Address</u>	<u>Description/ Occupation</u>	<u>No. of Charge s</u>	<u>Fine/ Penalty (€s)</u>
Atkinson, Don	Dunkereen, Innishannon, Co. Cork.	Panel Beater & Spray Painter	1	375.00
Bamford, Colin	Castletown, Dunleer, Co. Louth.	Haulier	1	375.00
Beecher, Sean	33, Roselawn, Innishannon, Co. Cork.	Share Fisherman	1	375.00
Bourke, Patrick	Townasligo, Bruckless, Co. Donegal.	Share Fisherman	2	650.00
Boylan, Shane	Ongenstown, Bohermeen, Navan, Co. Meath.	Agricultural Contractor	1	476.00
Boyle, Cathal	Tawnalaghan, Barnesmore Post Office, Donegal, Co. Donegal.	Farmer	2	1,000.00
Bradley, Charles	Clonglash, Buncrana, Co. Donegal.	Kitchen & Bedroom Unit Manufacturer	2	952.30
Broderick, John	“San Marino”, Little Island, Co. Cork.	Carpenter & Joiner	2	1,700.00
Buchanan, Stewart	Bohillion Upper,	Farmer	1	350.00

	Burt, Co. Donegal.			
Burke, Brid	Mullinbouys, Mountcharles, Co. Donegal.	Dressmaker	2	1,000.00
Burke, Thomas	Coolough, Brierhill, Galway, Co. Galway.	Investment Income	1	320.00
Butler, Noel	Corafora, Eslin Post Office, Carrick-on-Shannon, Co. Leitrim.	Agricultural Contractor	1	475.00
Byrne, James	Narin Road, Ardara, Co. Donegal.	Iron Works Proprietor	1	1,265.00
Cahalane, Cornelius	“Duncoba”, Bantry Road, Dunmanway, Co. Cork.	Architect	1	375.00
Cahill, Patrick	Tenenare, Edgeworthstown, Co. Longford.	Farmer	1	300.00
Callanan, Brendan	Dromin Road, Nenagh, Co. Tipperary.	Builder	1	750.00
Campbell, Gerard	Ballybarrack, Ardee Road, Dundalk, Co. Louth.	Courier	2	635.00
Campbell, Joseph A.	Cornaroy, Drumshanbo, Co. Leitrim.	Butcher	2	600.00
Carmody, Patrick	Meen, Listowel, Co. Kerry.	Farmer	1	475.00
Carson, Hugh	78, North Main Street, Youghal, Co. Cork.	Restaurateur	2	1,300.00
Clenaghan, John A.	11, Ballyboes, Greencastle,	Commission Agent	1	475.00

	Co. Donegal.			
Coen, Michael	“The Bake House”, Bantry, Co. Cork.	Chemist	1	375.00
Cogan, John Anthony	Corlisheen, Ballindoon, Via Boyle, Co. Sligo.	Haulier & Farmer	1	475.00
Cole, Harold	Gortinlieve, Newtowncunningham, Co. Donegal.	Farmer	2	950.00
Collins, Michael	Ballyvoreen, Rosscarbery, Co. Cork.	Builder	1	375.00
Conneely, Johnny	Cowlane, Clifden, Co. Galway.	Butcher	2	640.00
Connor, Sean	Priestown, Dunleer, Co. Louth.	Tiling Sub- Contractor	4	5,080.00
Corcoran, Anthony	Carrowcurry, Pontoon Road, Castlebar, Co. Mayo.	Tiling Contractor	2	2,500.00
Costello, Thomas	Pallas, Borrisoleigh, Thurles, Co. Tipperary.	Farmer	1	750.00
Crudden, Jim	Meencarrigach, Ballybofey, Co. Donegal.	Plasterer	2	640.00
Cummins, Brendan	Wilkinstown, Navan, Co. Meath.	Journalist	2	3,808.00
Curry, James	Clonlee, Knock, Claremorris, Co. Mayo.	Stall Trader	1	475.00
Daly, Cornelius	Clooneragh, Keel, Castlemaine,	Plasterer	1	475.00

	Co. Kerry.			
Delahunt, Joseph E.	1027, Nicholastown, Kilcullen, Co. Kildare.	Cleaning Services	1	475.00
Devine, Padraig	Bankerstown, Dunleer, Co. Louth.	Garage Proprietor	2	650.00
Dineen, Tadhg	Ballybeg, Ventry, Tralee, Co. Kerry.	Garage Proprietor	1	1,900.00
Donald, Stephen	Francis Street, Dundalk, Co. Louth.	Insurance Agent & Rental Income	1	1,270.00
Donoghue, Hugh A	Gortdromakerrie, Muckcross, Killarney, Co. Kerry.	Farmer	1	475.00
Doran, Richard	Ballyblood, Kilkishen, Co. Clare.	Carpenter	1	317.44
Downes, Joseph	Clonreddan, Cooraclare, Co. Clare.	Builder	1	475.00
Downey, William P.	Two Gneevs, Brosna, Co. Kerry.	Farmer	1	475.00
Doyle, Brendan	Moneyteigue, Aughrim, Arklow, Co. Wicklow.	Farmer	3	1,500.00
Dwyer, Dan	108, Pinewood Estate, Killarney, Co. Kerry.	Hackney Service	1	475.00
Edwards, Ronald	Hillsborough, Ramelton, Co. Donegal.	Farmer	2	2,730.00
Egan, Rory	Carrowvard, Beltra, Co. Sligo.	House Renovations	1	475.00

Fanning, Kevin	4, Liseen Terrace, Mitchel Street, Thurles, Co. Tipperary.	Rental Income & Farmer	1	625.00
Fassnidge, Clarke	31, Millstead, Blanchardstown, Dublin 15.	Motor Vehicle Retailer	4	1,900.00
Feeney, John	Drumbarron, Killybegs Road, Ardara, Co. Donegal.	Furniture & Upholstery Manufacturer	2	634.00
Finn, Bartholomew	Main Street, Castlegregory, Co. Kerry.	Builder & Shopkeeper	1	500.00
Finnegan, Martin	10, Tower View, Tenure, Dunleer, Co. Louth.	Concrete Finisher	1	375.00
Finnegan, Sean	Cockhill, Kilcummin, Killarney, Co. Kerry.	Plumber	1	475.00
Fitzgerald, David	29, Hillcroft Street, Patrick's Road, Limerick, Co. Limerick.	Haulier	1	500.00
Flannery, Patrick	Ardmorán, Kilmaine, Co. Mayo.	Building Sub- Contractor	1	475.00
Fleming, Thomas G.	Inch, Kilcummin, Co. Kerry.	Farmer	1	1,900.00
Flynn, John	Fair Green, Rathdrum, Co. Wicklow.	Rental Income	1	500.00
Flynn, Pat	Granshaw Road, Buncrana, Co. Donegal.	Sale & Fitting of Windows & Doors	1	500.00
Forkan, Brendan	Lislackagh,	Carpenter	1	475.00

	Swinford, Co. Mayo.			
Gallagher, Paul	Higginstown, Ballyshannon, Co. Donegal.	Cattle Dealer	2	650.00
Gerretsen, Charles	New Lane, Killaha East, Kenmare, Co. Kerry.	Flower Sales	1	475.00
Gillespie, Michael	Mellick, Killala, Co. Mayo.	Builder	1	475.00
Glynn, Joe	Derryclaugh, Kiltimagh, Co. Mayo.	Blocklayer & Builder	1	475.00
Grant, John	Knock Road, Claremorris, Co. Mayo.	Cattle Dealer	1	475.00
Greene, Denis	4, Sunnyhill, Killarney, Co. Kerry.	Mini Bus Service	1	475.00
Greene, Peter	Grange, Inch Island, Co. Donegal.	Milk Vendor	1	600.00
Griffin, Thomas	Shanahill West, Keel, Castlemaine, Co. Kerry.	Plasterer	1	1,900.00
Hallisey, Jeremiah	Glenmore, Waterville, Co. Kerry.	Farmer	1	475.00
Harris, Stephen	5, Meadow Hill, Letterkenny, Co. Donegal.	Motorsport Clothing Retailer	2	950.00
Hassett, Tadhg	7, Springs, Craddockstown, Naas, Co. Kildare.	Furniture Restorer	2	950.00
Hayden, Patrick	Nedineagh,	Builder	1	375.00

	Dunmanway, Co. Cork.			
Healy, Lilian	Rockfield, Faha, Killarney, Co. Kerry.	Farmer	1	475.00
Healy, Stephen	Muxnaw, Kenmare, Co. Kerry.	Builder & Furniture Maker	2	950.00
Hegarty, Charles	Kilcar, Co. Donegal.	Fire Systems	1	450.00
Henry, Desmond	Beaugreen, Glebe, Dunkineely, Co. Donegal.	Farmer	2	2,530.00
Heston, Michael	Bangor Erris, Ballina, Co. Mayo.	Agricultural Contractor	1	475.00
Holmes, Seamus	Clonarl, Castlefin, Co. Donegal.	Transport Operator	1	500.00
Holmes, Thomas	“The Grove”, Rathkenny, Slane, Co. Meath.	Gas Installer	3	1,428.00
Horgan, Connie	“Charlies House”, Kilgarvan, Co. Kerry.	Fencing Contractor	1	475.00
Hughes, John P.	16, Brookhaven, Castlebar, Co. Mayo.	Painter	1	475.00
Hunter, David	Gortcorcoran, Ballymacoda, Co. Cork.	Carpenter	1	650.00
Hutchinson, Robert	Main Street, Dunkineely, Co. Donegal.	Rental Income	2	650.00
Hyland, Grainne	6, South Square, Rosscarbery, Co. Cork.	Restaurateur & Wine Bar Proprietor	1	375.00

Johnson, Thomas B.	Ballydavid, Tralee, Co. Kerry.	Stone Mason	1	520.00
Joyce, Seamus	Horsepark, Knockaphunta, Castlebar, Co. Mayo.	Haulage Contractor	1	475.00
Kavanagh, Denis	“The Firkin”, Bellevue Hill, Delgany, Co. Wicklow.	Motor Dealer	1	475.00
Keeney, Jerome	Balgreen, Ramelton, Co. Donegal.	Car Dealer	1	316.25
Kennelly, Liam	Rathea, Listowel, Co. Kerry.	Farmer	1	475.00
Keohane, Michael	Market Place, Youghal, Co. Cork.	Haulage Contractor	1	1,000.00
Kirby, James	Lisnalty, Rosbrien, Limerick, Co. Limerick.	Farmer & Company Director	1	316.00
Knightly, Thomas	Tinnahalla, Killorglin, Co. Kerry.	Farmer	1	500.00
Lafferty, Terence	Gortlarry, Carndonagh, Co. Donegal.	Blocklayer	1	475.00
Loughlin, Oliver	Red Barn, Youghal, Co. Cork.	Farmer	1	650.00
Loughran, Patrick	Roxboro, Dunleer, Co. Louth.	Farmer	1	475.00
Love, John R.	Ednaharnon, Letterkenny, Co. Donegal.	Farmer	2	950.00

Malone, Ernest	18, Fairy Hill, Bray, Co. Wicklow.	Taxi Driver	1	316.00
Manley, Simon	Downs Industrial Estate, Delgany, Co. Wicklow.	Motor Mechanic	1	475.00
McBride, Hugh	Carraigboyle, Derrybeg, Letterkenny, Co. Donegal.	Builder	1	475.00
McBride, Patrick Snr.	Middletown, Derrybeg, Co. Donegal.	Builder	1	1,900.00
McCabe, Cyril	Clare Island, Westport, Co. Mayo.	Builder & Swimming Instructor	1	475.00
McCabe, Denis	Churchtown, Robinstown, Navan, Co. Meath.	Farmer	1	476.00
McCabe, Terence	Betaghstown, Boyerstown, Navan, Co. Meath.	Farmer	1	476.00
McCarthy, Jerry	Fustane, Kenmare, Co. Kerry.	Plant Hire Contractor	1	475.00
McClement, Donald John	Crosshaven, Co. Cork.	Yacht Broker	2	830.00
McDermott, Michael	10, Proudstown Road, Blackcastle, Navan, Co. Meath.	Hairdresser	3	1,428.00
McEntee, Peadar Jnr.	Tappagh, Dunraymond, Co. Monaghan.	Machinery Hire	1	370.00
McGowan, John A.	“Seaview” Drumcliffe, Co. Sligo.	Company Director	1	475.00
McGrath, Murty	Cregmore,	Egg Production	1	320.00

Eddie	Claregalway, Co. Galway.			
McGuinness, John	Gortinney, Carndonagh, Co. Donegal.	Building Contractor	1	320.00
McNally, Peter	Claristown, Julianstown, Co. Meath.	Carpenter	2	952.00
McNelis, Noel J.	Kilclooney, Portnoo, Co. Donegal.	Builder	2	634.00
Molloy, Patrick J.	Dromadajoyce, Killasser, Swinford, Co. Mayo.	Agricultural Contractor	1	475.00
Moloney, Martin	Dromore, Farranfore, Co. Kerry.	Ornamental Plasterer	1	1,900.00
Moriarty, Pdraig	Murioch, Ballydavid, Tralee, Co. Kerry.	Farmer	1	520.00
Moss, Stephen	Aughnahoo, Pettigo, Co. Donegal.	Farmer	1	500.00
Murphy, Des	Ballyiochtra, Dingle, Co. Kerry.	Hackney Service	1	475.00
Murphy, Timothy	Mouharoustig, Sneem, Co. Kerry.	Farmer	1	475.00
Ó Cathain, Michéal	Na Forthai Maola, Barna, Co. na Gaillimhe.	TV Production	1	320.00
O'Carroll, Denis	"The Tenth Green", 39, The Demesne, Ross Road, Killarney, Co. Kerry.	Electrical Contractor	1	475.00

O'Connor, Andrew	Dyke Gate Street, Dingle, Co. Kerry.	Fisherman	1	475.00
O'Connor, David Martin	Ballymacadam, Castleisland, Co. Kerry.	Farmer	1	475.00
O'Donnell, Luke J.D.	6, Westbury Court, Westport, Co. Mayo.	Doctor	1	475.00
O'Driscoll, David	Farranreagh, Knightstown, Valentia Island, Co. Kerry.	Farmer	1	475.00
O' Gorman, James	10, Matthew Avenue, Thurles, Co. Tipperary.	Publican	1	1,900.00
O' Grady, Michael	Cleggan, Kilmeena, Westport, Co. Mayo.	Builder's Labourer & Stone Mason	1	475.00
O' Leary, James	Derryvacourneen, Ballingeary, Co. Cork.	Farmer	1	375.00
O'Malley, Anthony	Carne, Belmullet, Co. Mayo.	Farmer	1	475.00
O'Neill, Christopher	Gurtcreen, Caherciveen, Co. Kerry.	Farmer	1	475.00
O'Neill, Joseph	Main Street, Bundoran, Co. Donegal.	Publican	2	850.00
O'Neill, Pauraic	Downshire, Edenderry, Co. Offaly.	Building Contractor	6	1,904.58
O' Riordan, John C.	10, New Street, Caherciveen, Co. Kerry.	Electrical Shop Proprietor	2	950.00

O'Shea, Timothy B.	Gorthanedin, Castlemaine, Co. Kerry.	Plasterer	1	475.00
O'Sullivan, David	Bishop's Lane, Killarney, Co. Kerry.	Bicycle Sales	1	475.00
O'Sullivan, Liam	Lough Road, The Lough, Cork, Co. Cork.	Dentist	1	475.00
O'Sullivan, Margaret	15, Clieveragh Downs, Listowel, Co. Kerry.	Hardware Merchant	1	475.00
O'Sullivan, Patrick	Ballyhea, Dingle, Co. Kerry.	Farmer	1	475.00
O'Sullivan, Sean	Esk, Bonane, Kenmare, Co. Kerry.	Plant Hire Operator	1	1,900.00
Parke, John	Glenmaquin, Letterkenny, Co. Donegal.	Farmer	2	650.00
Parke, John	Knockbrack, Letterkenny, Co. Donegal.	Plumber & Central Heating Contractor	2	650.00
Quigley, Brian	Carrickmullen, Knockbridge, Dundalk, Co. Louth.	Farmer	1	317.50
Riordan, Thomas	John Street, Dingle, Co. Kerry.	Farmer & Cattle Dealer	1	500.00
Roche, Michael	Desmond's Avenue, Castleisland, Co. Kerry.	Garage Proprietor	1	1,500.00
Rooney, George	Magheranappin, Convoy, Co. Donegal.	Builder	2	650.00

Rose, Terence	91, Meadowbrook, Corbally, Limerick, Co. Limerick.	Taxi Service	1	316.00
Rowland, John Jnr.	Cloonadaff, Glenhest, Newport, Co. Mayo.	Farmer	1	475.00
Rowland, John	20, St. Patrick's Avenue, Crossmolina, Co. Mayo.	Agricultural Contractor	1	475.00
Ryan, Michael	"Manderly", Muckross Drive, Killarney, Co. Kerry.	Tour Operator	1	475.00
Shanahan, Vera	"Allendale", 16, Glencuan, Killarney Road, Bray, Co. Wicklow.	Wool Shop Proprietor	2	632.00
Sheehan, James	Dromkerry, Fossa, Killarney, Co. Kerry.	Farmer	1	475.00
Sheehan, Justin	Cave, Clarinbridge, Co. Galway.	Plumber	1	320.00
Sheelan, Gerard	Rathcor, Riverstown, Dundalk, Co. Louth.	Pallet Distributor	2	952.00
Spellman, Sean	Carnmore, Oranmore, Co. Galway.	Tiler	2	1,200.00
Sugrue, Denis	Killoluaig, Portmagee, Killarney, Co. Kerry.	Farmer	1	1,900.00
Sweeney, Edward	Golan, Milford, Co. Donegal.	Farmer	3	948.75

Sweeney, Kevin	Gweedore Road, Dungloe, Co. Donegal	Auctioneer	2	950.00
Thornton, Eamonn	“Willville”, Carlingford, Co. Louth.	Vegetable Sales	1	476.00
Troy, Patrick	Marian Estate, Kilkee, Co. Clare.	Drainage	1	475.00
Walsh, Finbarr J.	South Abbey, Youghal, Co. Cork.	Plumbing	2	1,300.00
Walsh, William	Carravilla, Hollymount, Co. Mayo.	Welder	1	475.00
Young, Thomas	Rusheen, Borrisoleigh, Thurles, Co. Tipperary.	Farmer	1	750.00

Failure to Lodge Corporation Tax Return(s)

<u>Name</u>	<u>Address</u>	<u>Description/ Occupation</u>	<u>No. of Charges</u>	<u>Fine/ Penalty (€s)</u>
Armstrong Farm Services Ltd.	Avondale, Kinnitty, Co. Offaly.	Milk Systems Services	1	850.00

Fabricated Products (Shannon) Ltd.	Smithstown Industrial Estate, Smithstown, Shannon, Co. Clare.	Engineering Products Manufacturer	2	1,425.00
Lynn Publications Ltd.	Newmarket Street, Kells, Co. Meath.	Magazine Publisher	1	476.00
Slurry Mac Ltd.	Fairhill, Feakle, Co. Clare.	Agricultural Contractor	2	634.88
Wicklow Commercials Ltd.	The Industrial Estate, The Murrogh, Wicklow Town, Co. Wicklow.	Garage	2	2,000.00

Failure to Lodge P35 Return(s)

<u>Name</u>	<u>Address</u>	<u>Description/ Occupation</u>	<u>Fine/Penalty (€s)</u>
B. & K. Quin & Co. Ltd.	57, Ard Mhuire, Thurles, Co. Tipperary.	Petrol Service Station	2,535.00
Codd, Martin	Corrigeen, Brathnure, Enniscorthy,	Builder	2,535.00

Co. Wexford.

Cookes Bakery Ltd.	3, East Road, Dublin 3.	Bakery	2,535.00
Dover Transport Ltd.	19, Newtown Park, Skerries, Co. Dublin.	Haulage	2,535.00
Farrelly, (Plant Hire) Ltd.	Gravelsmount, Castletown, Navan, Co. Meath.	Plant Hire	2,535.00
Genport Ltd.	19-29, Morehampton Road, Donnybrook, Dublin 4.	Hotel	2,535.00
Kelly, Jason	Cuttragh, Carrickaboy, Co. Cavan.	Carpenter	2,535.00
King, Eugene	Castle Street, Roscrea, Co. Tipperary.	Newsagent & Grocer	2,535.00
Lenehan, Raymond	Farran Morgan, Ballina, Co. Mayo.	Merchandising Services	2,535.00
Lough Swilly Freight Ltd.	Ballyraine Road, Letterkenny, Co. Donegal.	Freight	2,535.00
O'Connor, Patrick	5/6, The Mall, Waterford, Co. Waterford.	Builder	2,535.00

Prendergast,
Christine

T/A Christine's Hair
Salon,
Quinnsworth
Shopping Centre,
Greystones,
Co. Wickow.

Hair & Beauty
Salon Proprietor

2,535.00