

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JANUARY 2005 AND ENDING ON 31 MARCH 2005, OF EVERY PERSON – in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Subsection (2) of the said Section 1086. The total number of settlements published is **173**. The total value of these settlements is **€21,611,883.29**.

Note: Settlements are not published where the amount is less than the threshold (€12,700 or €30,000), 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

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
ANGLAND, PATRICK B.	MEENTINNA, ROCKCHAPEL,	CO. CORK.	FARMER	5,895.00	25,228.00	31,123.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ARTINI, MAURO	3 DEAN STREET,	KILKENNY.	TAKE AWAY FOOD	147,858.00	129,059.00	276,917.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BARRY, JOHN D.	MCHUGH HOUSE, 82/83 GRAND PARADE,	CORK.	DENTIST	27,134.00	74,090.00	101,224.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BARTLETT, MICHAEL	2 ST. MARY'S TERRACE, KILLARNEY,	CO. KERRY.	EGG WHOLESALER	10,508.00	34,492.00	45,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BATES, NEIL	KILMORE QUAY,	CO. WEXFORD.	FISHERMAN	17,243.00	10,409.00	27,652.00	Underdeclaration of Income Tax. Revenue Audit Case.
BEECHMOUNT FURNITURE LTD.	BEECHMOUNT INDUSTRIAL ESTATE, NAVAN,	CO. MEATH.	FURNITURE RETAILER	307,547.00	571,160.00	878,707.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
BENNETT, MICHAEL	BALLINAKILL, BALLYCARNEY, ENNISCORTHY,	CO. WEXFORD.	COMPANY DIRECTOR	6,750.00	7,951.00	14,701.00	Underdeclaration of Income Tax. Revenue Audit Case.
BOGGAN, JAMES	KILMACREE, DRINAGH,	CO. WEXFORD.	COMPANY DIRECTOR	11,588.00	38,412.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOYLAN, PATRICK	DRUMASS, INNISKEEN, DUNDALK,	CO. LOUTH.	LANDLORD & EMPLOYEE	15,030.00	40,766.00	55,796.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRIODY, MARGARET	11 WOODLANDS AVENUE, MULLINGAR,	CO. WESTMEATH.	EMPLOYEE	34,000.00	86,000.00	120,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BROSNAN, PAUDIE GERALD	STRAND STREET, DINGLE,	CO. KERRY.	PUBLICAN	22,516.00	63,977.00	86,493.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BROWNE, MAURICE	THE SQUARE, BALLYDUFF, TRALEE,	CO. KERRY.	PUBLICAN	16,304.00	44,080.00	60,384.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BROWNE, JOHN	UNIT 3, ROCK INDUSTRIAL PARK, CAMUS ROAD, CASHEL,	CO. TIPPERARY.	COMPANY DIRECTOR/ LANDLORD	115,026.00	77,398.00	192,424.00	Underdeclaration of VAT & Capital Gains Tax. Revenue Audit Case.
BYRNE (DECEASED), DENIS	BALLYEDMONDUFF, SANDYFORD,	CO. DUBLIN.	RETIRED EMPLOYEE	17,509.00	37,736.00	55,245.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
BYRNE, SIMON	70 GREENPARK ROAD, BRAY,	CO. WICKLOW.	TYRE SALES	28,383.00	12,834.00	41,217.00	Underdeclaration of VAT. Revenue Audit Case.
CANNON (DECEASED), MICHAEL	ORANHILL, ORANMORE,	CO. GALWAY.	COMPANY DIRECTOR	122,054.00	370,462.00	492,516.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARMETHEN LTD.	UNIT 4 WILLOW ROAD BUSINESS PARK, NEW NANGOR ROAD, CLONDALKIN,	DUBLIN 22.	BUILDING CONTRACTORS	38,366.00	13,811.00	52,177.00	Underdeclaration of VAT. Revenue Audit Case.
CAROLAN SNR., THOMAS	WOODVIEW, STRADBALLY,	CO. LAOIS.	FARMER	29,550.00	74,679.00	104,229.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARTON, PATRICK	KNOCKNAGRASS, BREE, ENNISCORTHY,	CO. WEXFORD.	COMPANY DIRECTOR & BUILDER	9,098.00	31,301.00	40,399.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAVVIES LTD.	NINTH LOCK ROAD, CLONDALKIN,	DUBLIN 22.	HOTELIERS	86,800.00	74,648.00	161,448.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
CHAMBERS, JOSEPH	STRABANE ROAD, RAPHOE,	CO. DONEGAL.	RETIRED BUILDER	5,472.00	12,528.00	18,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CLANCY, P. J.	CLOONBOOK, BEKAN, CLAREMORRIS,	CO. MAYO.	AGRICULTURAL CONTRACTOR	6,495.00	15,106.00	21,601.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
COLE, RAY	MAGHERA, VIRGINIA,	CO. CAVAN.	COMPANY DIRECTOR	27,342.00	19,526.00	46,868.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
CONNOLLY, ALEC	KINLOUGH,	CO. LEITRIM.	RETIRED BUTCHER	31,250.00	93,750.00	125,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COPPERBEECH DEVELOPMENT COMPANY LTD.	3 BRIDGE STREET, NAVAN,	CO. MEATH.	PROPERTY/ LAND DEVELOPERS	194,027.00	64,331.00	258,358.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
COTTER, HESTER	CHURCH STRAND, BALTIMORE,	CO. CORK.	RENTAL INCOME	9,908.00	30,693.00	40,601.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COURTLINE SERVICES LTD.	DROMEDA ROAD, CASTLEBELLINGHAM,	CO. LOUTH.	SUPERMARKET PROPRIETORS & REFUSE SERVICES	10,003.00	6,399.00	16,402.00	Underdeclaration of VAT. Revenue Audit Case.
CRANORA LTD.	KINNITTY CASTLE, KINNITTY,	CO. OFFALY.	CONSULTANT ENGINEERS	24,665.00	30,988.00	55,653.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
CRAWFORD, GEORGE	DERREENSOO, CARRICK-ON- SHANNON,	CO. ROSCOMMON.	FARMER	67,766.00	168,353.00	236,119.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
DALTON, PATRICK	DALYSTOWN, GRANARD,	CO. LONGFORD.	FARMER	3,125.00	10,157.00	13,282.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
DALTON, PATRICK	CLARE, CLAREMORRIS,	CO. MAYO.	GENERAL MERCHANT	66,334.00	133,666.00	200,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DALY, MATTHEW	SCURLOGSTOWN, TRIM,	CO. MEATH.	FARMER	66,210.00	183,790.00	250,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DAVID FLYNN LTD.	TRAMORE ROAD INDUSTRIAL COMPLEX, TRAMORE ROAD,	WATERFORD.	BUILDING CONTRACTORS	121,589.00	227,656.00	349,245.00	Underdeclaration of Corporation Tax & VAT, Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
DELANEY SNR. (DECEASED), MICHAEL	KNOCKLYON, TEMPLEOGUE,	CO. DUBLIN.	PUBLICAN	22,459.00	61,690.00	84,149.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
DOOLAGHTY, PATRICK	BAREFIELD, ENNIS,	CO. CLARE.	COMPANY DIRECTOR	5,103.00	16,714.00	21,817.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DORAN, GERALD P.	6 TUBBERMORE ROAD, DALKEY,	CO. DUBLIN.	LANDLORD	201,761.00	669,766.00	871,527.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
EGAN, THOMAS	9 UNIVERSITY ROAD,	GALWAY.	LANDLORD	27,175.00	82,521.00	109,696.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
ELLIOTT, HUGH	COLLEGE ROAD, LETTERKENNY,	CO. DONEGAL.	PUBLICAN	108,094.00	304,921.00	413,015.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
FARRELLY, TERENCE	9 BEATTY PARK, MAYNOOTH ROAD, CELBRIDGE,	CO. KILDARE.	BUILDER	22,730.00	9,546.00	32,276.00	Underdeclaration of Income Tax. Revenue Audit Case.
FITZGERALD (DECEASED), DANIEL	BALLINORIG, TRALEE,	CO. KERRY.	FARMER	5,974.00	19,026.00	25,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZPATRICK, MICHAEL	GLASHA ROAD, RATHDOWNEY,	CO. LAOIS.	BUS/COACH HIRE	14,681.00	15,318.00	29,999.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
FITZPATRICK, PATRICK	CLAHANANOE CROSS, BALLINSKELLIGS,	CO. KERRY.	RETIRED CARPENTER	15,563.00	62,730.00	78,293.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZPATRICK, THOMAS	LAHAIBHLT, KNOCKLONG,	CO. LIMERICK.	GENERAL MERCHANT & FARMER	320,184.00	379,816.00	700,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
FLYNN (DECEASED), ROSE	CARNAMUGGAGH, GORTLEE, LETTERKENNY,	CO. DONEGAL.	RETIRED EMPLOYEE	3,368.00	13,202.29	16,570.29	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non- Resident Account Case.
FOLEY, PATRICK	SHEANE BRIDGE, GARRYHILL,	CO. CARLOW.	BUILDING CONTRACTOR	200,861.00	334,139.00	535,000.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.

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FOX, MARK & EDWARD	72 MAIN STREET, KEADY,	CO. ARMAGH, BT60 3TL.	BUILDING CONTRACTORS	40,509.00	13,306.00	53,815.00	Underdeclaration of VAT. Revenue Audit Case.
FOXSTAR LTD.	23 THE MALL, BEACON COURT, SANDYFORD,	DUBLIN 18	NIGHT CLUB PROPRIETORS	43,996.00	35,196.00	79,192.00	Underdeclaration of VAT. Revenue Audit Case.
FRANK BROGAN LTD.	MAIN STREET, BANGOR ERRIS, BALLINA,	CO. MAYO.	BUILDERS PROVIDERS	6,176.00	20,172.00	26,348.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
GALLAGHER, SEAN & PETER	LESKEY, BOHO, ENNISKILLEN,	CO. FERMANAGH.	BUILDING CONTRACTORS	23,803.00	30,105.00	53,908.00	Underdeclaration of VAT. Revenue Audit Case.
GALVIN, PATRICK	POT OF GOLD, BEAUFORT, KILLARNEY,	CO. KERRY.	FARMER	13,500.00	36,500.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GEOGHEGAN, THOMAS	CRADDENSTOWN, RAHARNEY, MULLINGAR,	CO. WESTMEATH.	BUILDING CONTRACTOR	14,462.00	5,742.00	20,204.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
GERARD MCHALE PLANT HIRE LTD.	SPRING VALLEY, SUMMERHILL,	CO. MEATH.	PLANT & MACHINERY HIRE	13,856.00	4,790.00	18,646.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
GLEESON (DECEASED), JOSEPH	BRIDGE STREET, HEADFORD,	CO. GALWAY.	TAXI SERVICES	15,000.00	45,000.00	60,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
GLEESON (DECEASED), KIERAN	BRIDGE STREET, HEADFORD,	CO. GALWAY.	TAXI SERVICES	45,000.00	95,000.00	140,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GOLDEN, KENNETH	MAIN STREET, MANORHAMILTON,	CO. LEITRIM.	RETIRED NEWSAGENT	60,000.00	40,000.00	100,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
GREHAN, NOEL	BRIDESWELL, ATHLONE,	CO. ROSCOMMON.	BUILDER	11,971.00	22,437.00	34,408.00	Underdeclaration of Income Tax, VAT & Stamp Duty. Revenue Bogus Non- Resident Account Case.
GUSKEN (DECEASED), ORTRUD	4 QUEENS PARK, MONKSTOWN,	CO. DUBLIN.	INVESTMENT INCOME	16,280.00	22,353.00	38,633.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HANNAWAY, MARY	ROSBEG, STRANDHILL ROAD,	SLIGO.	INVESTMENT INCOME	21,040.00	37,358.00	58,398.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
HANRAHAN, BRIAN	5 NEWCASTLE CLOSE, MONALEEN HEIGHTS, MONALEEN,	LIMERICK.	COMPANY DIRECTOR	66,854.00	203,241.00	270,095.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HARDIMAN, EUGENE	ROOSKY,	CO. ROSCOMMON.	DOCTOR	594,742.00	874,478.00	1,469,220.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non- Resident Account Case.

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HART (DECEASED), MICHAEL	TINNOCK, CAMPILE,	CO. WEXFORD.	FARMER	83,421.00	235,792.00	319,213.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HENRY, PETER JOSEPH	FRENCHPARK, CASTLEREA,	CO. ROSCOMMON.	BUILDING CONTRACTOR	8,148.00	14,338.00	22,486.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HENRY, PETER	BLUE LAGOON, RIVERSIDE,	SLIGO.	COMPANY DIRECTOR	195,197.00	539,140.00	734,337.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
HIGGINS, MICHAEL L.	BROHER, CHARLESTOWN,	CO. MAYO.	FARMER	12,869.00	18,494.00	31,363.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JASON WARREN & PATRICK HILLIS	77 MOUNT PROSPECT, CLONARD,	WEXFORD.	PLASTERERS	9,417.00	4,029.00	13,446.00	Underdeclaration of VAT. Revenue Audit Case.
KEANE, PATRICK	CASHLEEN, RENVYLE,	CO. GALWAY.	FARMER	4,241.00	14,260.00	18,501.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEATING SNR. (DECEASED), JOHN	KILMAGOURA, NEWTOWN, CHARLEVILLE,	CO. CORK.	RETIRED FARMER	6,100.00	20,372.00	26,472.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
KEENAN, PATRICK	DUCINELLA, SCOTSTOWN ROAD,	MONAGHAN.	DENTIST	57,081.00	104,798.00	161,879.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KELLEDY, BENNY	26 PRIORLAND GROVE, DUBLIN ROAD, DUNDALK,	CO. LOUTH.	EMPLOYEE	11,302.00	11,552.00	22,854.00	Underdeclaration of Income Tax. Revenue Bogus Non Resident Account Case.
KELLIHER, FLORENCE	34 COUNTESS GROVE, KILLARNEY,	CO. KERRY.	PUBLICAN & EMPLOYEE	9,348.00	21,868.00	31,216.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, BRENDAN	8 SARSFIELD DRIVE, BALLINASLOE,	CO. GALWAY.	COMPANY DIRECTOR	6,363.00	7,236.00	13,599.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, KENNETH	BEECHLAWN, BALLINASLOE,	CO. GALWAY.	COMPANY DIRECTOR	4,464.00	10,815.00	15,279.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEDY, THOMAS	CLUASMORE, DINGLE,	CO. KERRY.	FISHERMAN	11,411.00	36,892.00	48,303.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KILLIAN, DANIEL	MILLICENT FARM, CLANE,	CO. KILDARE.	FARMER	35,905.00	83,130.00	119,035.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account & Offshore Assets Investigation Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
LANCE INVESTMENTS LTD.	12-13 EUSTACE STREET, TEMPLE BAR,	DUBLIN 2.	PROPERTY INVESTMENT COMPANY	131,905.00	72,482.00	204,387.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
LANDMARK CONSTRUCTION LTD.	CORNAKELLY, MOYNE,	CO. LONGFORD.	BUILDERS	110,864.00	31,294.00	142,158.00	Underdeclaration of Corporation Tax, VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
LAVIN, JAMES	MULROOG WEST, BALLINDEREEN,	CO. GALWAY.	FARMER	66,445.00	33,935.00	100,380.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
LIFFEY (DECEASED), KEVIN	SHINRONE, BIRR,	CO. OFFALY.	VETERINARY SURGEON	24,000.00	76,000.00	100,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOWRY, JOHN	LOUGHTTEAGUE, STRADBALLY,	CO. LAOIS.	FARMER	26,510.00	69,203.00	95,713.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAGUIRE, SHEILA	BLACKLION,	CO. CAVAN.	RETIRED PUBLICAN	15,286.00	40,309.00	55,595.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MAHON, BARRY	78 AUNGIER STREET,	DUBLIN 2.	LEISURE & RECREATIONAL ACTIVITIES	117,136.00	52,679.00	169,815.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
MANN, PATRICK	26 ASHE STREET, TRALEE,	CO. KERRY.	SOLICITOR	21,707.00	72,573.00	94,280.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MANNION, JOHN	GORTRUMMAGH, CLIFDEN,	CO. GALWAY.	HARDWARE STORE PROPRIETOR	7,188.00	13,557.00	20,745.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MARRON, PEADAR	UMERAFREE, CORDUFF, CARRICKMACROSS,	CO. MONAGHAN.	COMPANY DIRECTOR	29,653.00	81,345.00	110,998.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MBC TIMBER FRAME LIMITED	U 1&2 THE CUBE BUILDING, CAHIR BUSINESS PARK, CAHIR,	CO. TIPPERARY.	MANUFACTURER OF TIMBER FRAME HOUSES	28,062.00	9,619.00	37,681.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
MCBRIDE (DECEASED), JOSEPH	ROSHINE LODGE, BURTONPORT,	CO. DONEGAL.	RETIRED FISHERMAN	12,780.00	36,210.00	48,990.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCAFFREY SNR., EDWARD	ASSAROE ROAD, BALLYSHANNON,	CO. DONEGAL.	PETROL STATION PROPRIETOR & COMPANY DIRECTOR	22,288.00	31,302.00	53,590.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCCANN, DANIEL	BALLYHARRY, CARNDONAGH,	CO. DONEGAL.	FARMER & TRANSPORT CONTRACTOR	26,043.00	78,993.00	105,036.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

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MCCARTHY (DECEASED), DENIS P.	CASTLELACK, 2 WESTGATE ROAD, BISHOPSTOWN,	CO. CORK.	RETIRED EMPLOYEE	13,361.00	38,845.00	52,206.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JOHN	MANGERTON, KILGARVAN,	CO. KERRY.	FARMER	8,280.00	25,293.00	33,573.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, TIMOTHY J.	59 TOWNSHEND STREET, SKIBBEREEN,	CO. CORK.	PLANT & MACHINERY HIRE	14,029.00	24,025.00	38,054.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCORMICK, EILEEN	ROCKCORRY,	CO. MONAGHAN.	RETIRED TEACHER	12,665.00	33,175.00	45,840.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCDONNELL, GERARD	142 SEACREST, KNOCKNACARRA,	GALWAY.	TAXI SERVICES	4,363.00	9,236.00	13,599.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGILLYCUDDY, KEVIN	DOOLAHIG, DOOKS, GLENBEIGH,	CO. KERRY.	BUILDER	3,140.00	10,810.00	13,950.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCNALLY, EUGENE	AUGHAGALLY, TYDAVNET,	CO. MONAGHAN.	FARMER	8,690.00	19,505.00	28,195.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCNAMARA, RICHARD	BALLYHACK, NEW ROSS,	CO. WEXFORD.	FISHERMAN & CARPENTER	14,173.00	16,020.00	30,193.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

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MCNAMARA, SEAN	DERRINDAFFE, DUAGH, LISTOWEL,	CO. KERRY.	FARMER	13,302.00	35,465.00	48,767.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCPARTLAN, MICHAEL J.	STATION ROAD, MANORHAMILTON,	CO. LEITRIM.	RETIRED EMPLOYEE	10,360.00	21,286.00	31,646.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
MCWEENEY, JAMES	ROSSNOWLAGH ROAD, BALLYSHANNON,	CO. DONEGAL.	LANDLORD	40,660.00	99,450.00	140,110.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MENTONE DEVELOPMENTS COMPANY LTD.	CUSTUME PLACE, ATHLONE,	CO. WESTMEATH.	BUILDING CONTRACTORS	131,961.00	362,469.00	494,430.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
MEYERS, DAVID	18 ASCIUS VILLAS, ATHLONE,	CO. WESTMEATH.	BUILDER	10,750.00	3,555.00	14,305.00	Underdeclaration of VAT. Revenue Audit Case.
MICHAEL BROGAN TRACTOR SALES LTD.	SPRINGPARK, CLOGHAN,	CO. OFFALY.	TRACTOR SALES & REPAIRS	60,563.00	44,298.00	104,861.00	Underdeclaration of VAT. Revenue Audit Case.
MOONEY, WILLIAM	KILCOLMAN, OLD PARISH, RING, DUNGARVAN,	CO. WATERFORD.	FARMER	48,926.00	124,734.00	173,660.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
MORGAN, PATRICK	88 JOHNSTOWN AVENUE, CABINTEELY,	CO. DUBLIN.	RETIRED COMPANY DIRECTOR	90,000.00	249,807.00	339,807.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLIN, TOMMIE JOE	27 GLENBURREN PARK, TUAM ROAD,	GALWAY.	EMPLOYEE	71,530.00	63,406.00	134,936.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MULLINS & HENRY	12 FAIRWAYS, RATHFARNHAM,	DUBLIN 16.	OPTICIANS	10,343.00	4,697.00	15,040.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MURPHY, AIDAN	2 SEVEN SPRINGS, STRANDHOUSE ROAD, NEWBRIDGE,	CO. KILDARE.	NEWSAGENT/ BOOKSHOP	61,683.00	96,060.00	157,743.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
MURPHY, ELLEN	GLENVIEW HOUSE, CORRAN, HEADFORD, KILLARNEY,	CO. KERRY.	FARMER	24,992.00	35,462.00	60,454.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
MURPHY (DECEASED), INA	GRENAGH SOUTH, GRENAGH,	CO. CORK.	FARMER	13,718.00	44,785.00	58,503.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, MICHAEL J.	ROSEVILLE, NEW ROSS,	CO. WEXFORD.	COMPANY DIRECTOR	35,911.00	20,351.00	56,262.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
MURPHY (DECEASED), PATRICK	GRENAGH SOUTH, GRENAGH,	CO. CORK.	FARMER	13,718.00	44,785.00	58,503.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, THOMAS	FINNIS HOUSE, BANDON,	CO. CORK.	FARMER	6,497.00	11,887.00	18,384.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, WILLIAM J.	GRENAGH SOUTH, GRENAGH,	CO. CORK.	FARMER	13,718.00	44,785.00	58,503.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, WILLIAM J.	CROSSE, KILCONNELL, BALLINASLOE,	CO. GALWAY.	FARMER	17,675.00	34,937.00	52,612.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NEWFOUNDLAND PUBLIC HOUSE LIMITED	DUNCORMICK,	CO. WEXFORD.	PUBLICANS	29,943.00	14,916.00	44,859.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
NGUYEN, HIEN NGOC	THE SQUARE, CASTLECOMER,	CO. KILKENNY.	TAKE AWAY FOOD	20,804.00	9,971.00	30,775.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
O'BEIRNE, ALICE	5 BRAMLEY COURT, CASTLEKNOCK,	DUBLIN 15.	RETIRED EMPLOYEE	10,595.00	10,276.00	20,871.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'CALLAGHAN, JOHN	9 FAIRHILL, KILLARNEY,	CO. KERRY.	FRUIT & VEGATABLE TRADER	53,944.00	85,006.00	138,950.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL, TIMOTHY	BAWNASKEHY, CASTLEISLAND,	CO. KERRY.	FARMER	6,818.00	17,417.00	24,235.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, PATRICK J.	BALLINCLARE, ANNASCAUL,	CO. KERRY.	BUILDER/ GUESTHOUSE PROPRIETOR	15,209.00	41,299.00	56,508.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'DONNELL, JOHN	GRANAHAN, CURRAGHROE,	ROSCOMMON.	EMPLOYEE	6,269.00	21,005.00	27,274.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOVAN, RICHARD	BEECH LAWN, BLACKMILLER HILL,	KILDARE.	EMPLOYEE	8,333.00	27,223.00	35,556.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DWYER, JEREMIAH	NEAR PONDA ROSA, BALLYBRACK, ANNACARTHY,	CO. TIPPERARY.	SUPERMARKET PROPRIETOR	22,408.00	45,633.00	68,041.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'LEARY, EILEEN	26 PLUNKETT STREET, KILLARNEY,	CO. KERRY.	HOUSEHOLD APPLIANCES RETAILER	12,006.00	35,650.00	47,656.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
O'NEILL, GERARD	MYRE HILL, CAHERLISTRANE,	CO. GALWAY.	FARMER	14,054.00	25,942.00	39,996.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'NEILL (DECEASED), JOSEPH	KARINGAL, TULLOWBEG, TULLOW,	CO. CARLOW.	FARMER	152,915.00	448,260.00	601,175.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'NEILL, TIMOTHY	RAYCOSLOUGH, BLACKWATER BRIDGE, KILLARNEY,	CO. KERRY.	PUBLICAN/ SHOPKEEPER	27,107.00	73,320.00	100,427.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
OPPERMANN, JOHN	48 THE WAVERING, BLAINROE,	CO. WICKLOW.	RETIRED RESTAURATEUR & COMPANY DIRECTOR	19,840.00	45,555.00	65,395.00	Underdeclaration of Income Tax. Revenue Ansbacher Case.
O'REGAN, DENIS	DUNKEREEN, UPTON, INNISHANNON,	CO. CORK.	COMPANY DIRECTOR	19,853.00	47,358.00	67,211.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REILLY, BRIAN	BUNNOE, LISBODUFF, COOTEHILL,	CO. CAVAN.	BUILDER	20,295.00	26,713.00	47,008.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'SHEA, PATRICK	BALLYCAHANE, CRECORA,	CO. LIMERICK.	FARMER	133,759.00	335,255.00	469,014.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
O'SULLIVAN, JOHN	CHURCHTOWN, BEAUFORT, KILLARNEY,	CO. KERRY.	PHOTOGRAPHER	28,265.00	78,752.00	107,017.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, JOHN	CLIFF, CALLINAFERCY, MILLTOWN,	CO. KERRY.	BUILDER	7,932.00	24,608.00	32,540.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PAT CORRIGAN TRANSPORT LTD.	51 MAIN STREET,	LONGFORD.	HAULAGE SERVICES	12,434.00	16,173.00	28,607.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non Resident Account Case.
PAUL DOHERTY ARCHITECTS LTD.	KILLYBEGS ROAD, DONEGAL TOWN,	CO. DONEGAL.	ARCHITECTURAL SERVICES	16,450.00	8,554.00	25,004.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
PESCE, DANIELA	65 JOHN STREET, KILKENNY,	CO. KILKENNY.	TAKE AWAY FOOD	122,765.00	117,235.00	240,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
QUINN, MICHAEL	CASTLEBLAYNEY ROAD, CARRICKMACROSS,	MONAGHAN.	COMPANY DIRECTOR	14,329.00	15,309.00	29,638.00	Underdeclaration of Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
QUIRKE, JOHN	14 CASTLE STREET, CAHIR,	CO. TIPPERARY.	JEWELLER	20,046.00	6,762.00	26,808.00	Underdeclaration of VAT. Revenue Audit Case.
RIGNEY, MARIE	63 IRISHTOWN, ATHLONE,	CO. WESTMEATH.	HAIRDRESSER	14,039.00	5,842.00	19,881.00	Underdeclaration of VAT. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
RODBRIDGE CONSULTANTS LTD.	ABBNEY HOUSE, KELLS ROAD, NAVAN,	CO. MEATH.	LAND DEVELOPERS	21,700.00	6,944.00	28,644.00	Underdeclaration of VAT. Revenue Audit Case.
ROSBANE ENTERPRISES LTD.	7 FRANCIS STREET, DUNDALK,	CO. LOUTH.	PUBLICAN	19,558.00	10,901.00	30,459.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
RYAN, (DECEASED) AIDAN T.	MOUNT ST. JOSEPH, FARNOGUE,	CO. WEXFORD.	OPTICIAN	133,979.00	360,338.00	494,317.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, CORNELIUS	KINNITTY CASTLE, KINNITTY,	CO. OFFALY.	COMPANY DIRECTOR & HOTELIER	29,674.00	22,385.00	52,059.00	Underdeclaration of VAT. Revenue Audit Case.
RYAN, JOAN	7 MAIN STREET, RATHOATH,	CO. MEATH.	PUBLICAN	13,913.00	6,677.00	20,590.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
RYAN, THOMAS	12 WASDALE GROVE, TERENCE,	DUBLIN 6.	LANDLORD	41,997.00	24,097.00	66,094.00	Underdeclaration of Income Tax. Revenue Audit Case.
RYDER, JOHN	BALLINAHINCH, NEWTOWNCASHEL,	CO. LONGFORD.	FARMER	11,864.00	25,789.00	37,653.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SALTEES SHELL FISH LTD.	ROSEVILLE, NEW ROSS,	CO. WEXFORD.	FISH EXPORTER	36,142.00	27,786.00	63,928.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
SAYERS, MICHAEL	CLAHANE, VENTRY, DINGLE,	CO. KERRY.	BUILDER	32,831.00	79,193.00	112,024.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
SCANLON, PATRICK	BALLYGRENNAN, LISTOWEL,	CO. KERRY.	RETIRED PUBLICAN & EMPLOYEE	9,941.00	31,365.00	41,306.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SEYMOUR, TONY	ANNABEG, DROMINEER, NENAGH,	CO. TIPPERARY.	FARMER	12,500.00	37,500.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHEERAN, JAMES	GRAINMORE STUD, BRANNOCKSTOWN, NAAS,	CO. KILDARE.	VETERINARY SURGEON	7,813.00	10,079.00	17,892.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SHELLY, LIAM	ROSENALLIS, MOUNTMELICK.	CO. LAOIS.	HAULIER	3,286.00	10,861.00	14,147.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHEPPARD JNR., THOMAS	GLENOGUE, BENNEKERRY,	CO. CARLOW.	FARMER	4,839.00	15,301.00	20,140.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHERLOCK, JOHN	LINTON HOUSE, RATHALDRON, NAVAN,	CO. MEATH.	COMPANY DIRECTOR	92,888.00	180,311.00	273,199.00	Underdeclaration of Income Tax, PAYE/PRSI & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
SHERLOCK, PATRICK	CABRAGH, GARLOW CROSS, NAVAN,	CO. MEATH.	COMPANY DIRECTOR	200,166.00	276,420.00	476,586.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
SHOVLIN, PETER	CALHAME, BRUCKLESS,	CO. DONEGAL.	MARINE ENGINEER	68,466.00	160,030.00	228,496.00	Underdeclaration of Income Tax. Revenue Audit Case.
SITE WORK CONTRACTORS LTD.	DUBLIN ROAD, CASHEL,	CO. TIPPERARY.	BUILDING CONTRACTOR	14,358.00	8,895.00	23,253.00	Underdeclaration of VAT. Revenue Audit Case.
SONNYS LIGHT COMMERCIALS LTD.	FERISKILL, MOSTRIM,	CO. LONGFORD.	COMMERCIAL VEHICLE SALES	139,034.00	131,092.00	270,126.00	Underdeclaration of VAT. Revenue Audit Case.
SOUTH COAST TRANSPORT LTD.	CORRIN, FERMOY,	CO. CORK.	HAULAGE SERVICES	108,633.00	58,835.00	167,468.00	Underdeclaration of Income Tax, VAT, PAYE/PRSI & Capital Gains Tax. Revenue Audit Case.
SOUTH DUBLIN COUNTY COUNCIL	COUNTY HALL, TALLAGHT,	DUBLIN 24.	LOCAL AUTHORITY	75,993.00	30,393.00	106,386.00	Underdeclaration of VAT. Revenue Audit Case.
STAFFORD, GEORGE	BIRCHGROVE, DRINAGH, ROSSLARE ROAD,	WEXFORD.	COMPANY DIRECTOR	38,172.00	33,158.00	71,330.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
STANDISH JNR., MICHAEL	SUMMERHILL, ROSCREA,	CO. TIPPERARY.	FORESTRY SERVICES	21,820.00	12,413.00	34,233.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case
SUGRUE, TIMOTHY	KILBLINE, BENNETTSBRIDGE,	CO. KILKENNY.	FARMER	31,408.00	96,580.00	127,988.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SWEENEY, ANNE	SANDY ROW, CASTLEFINN,	CO. DONEGAL.	HAIRDRESSER	4,000.00	9,235.00	13,235.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SWEENEY, SEAMUS	BRIDGEND, DUNGLOE,	CO. DONEGAL.	NEWSAGENT	14,874.00	50,126.00	65,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TANSEY TRANSPORT LTD.	NAAS INDUSTRIAL ESTATE, NAAS,	CO. KILDARE.	HAULAGE SERVICES	21,708.00	8,206.00	29,914.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case
TECHNICONCONSULT LTD.	KINNITTY CASTLE, KINNITTY,	CO. OFFALY.	CONSULTANT ENGINEERING	5,751.00	7,149.00	12,900.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
TRAVELODGE LTD. (In Liquidation)	RICHMOND MILLS, CLONDRA,	CO. LONGFORD.	SALE OF HIDES	77,289.00	96,121.00	173,410.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case
TYRRELL, JOSEPH M.	8 HOMELEIGH, CASTLEKNOCK,	DUBLIN 15.	RETIRED COMPANY DIRECTOR	127,661.00	168,882.00	296,543.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.

Name	Address	County	Occupation	Tax	Interest & Penalties	Total	Additional particulars
WALSH, PATRICK J.	24 CATHERINE STREET,	WATERFORD.	LANDLORD	121,308.00	378,692.00	500,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WILSON, DENIS J.	EGLANTINE, MONTENOTTE,	CORK.	MEDICAL CONSULTANT	36,208.00	90,163.00	126,371.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WINCASSAT LIMITED	UNIT 20, 1ST FLOOR, THE PLAZA, SWORDS,	CO. DUBLIN.	RESTAURATEURS	35,212.00	14,788.00	50,000.00	Underdeclaration of VAT. Revenue Audit Case
WOODLOCK, GERARD	30 COLLEGE GREEN, THURLES,	CO. TIPPERARY.	PAVING CONTRACTOR	15,689.00	5,580.00	21,269.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.