

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 APRIL 2007 AND ENDING ON 30 JUNE 2007, 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 **136**. The total value of these settlements is **€31,761,129.09**

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
ALEXANDER, JOSEPH	CAVAN LOWER, KILLYGORDON,	CO. DONEGAL.	FARMER	267,818.00	656,017.93	923,835.93	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ALLEN, DAVID MICHAEL	MULGANNON,	WEXFORD.	FILLING STATION PROPRIETOR	140,220.00	158,273.00	298,493.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
ASPENHILL CONSTRUCTION LTD.,	25 WESTCOURT, CAHERSLEE, TRALEE,	CO. KERRY.	BUILDING CONTRACTORS	94,504.00	39,455.00	133,959.00	Underdeclaration of VAT Revenue Audit Case.
AUTOVILLAGE SALES & MAINTENANCE LTD.,	CASHEL, CLONLOO, VIA BOYLE,	CO. SLIGO.	GARAGE PROPRIETORS	42,764.00	38,517.00	81,281.00	Underdeclaration of VAT, PAYE/PRSI & Corporation Tax. Revenue Audit Case.
BEATTIE, THOMAS	MERGINSTOWN HOUSE, DUNLAVIN,	CO. WICKLOW.	FARMER/ HAULIER	48,453.00	73,784.75	122,237.75	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BELL, LOUIS & ANNE	THE HAVEN, BAILEY GREEN, HOWTH,	CO. DUBLIN.	PROPERTY LETTING	39,278.00	36,199.00	75,477.00	Underdeclaration of VAT. Revenue Audit Case.

BOHAN, EDWARD	18 ORWELL PARK, RATHGAR,	DUBLIN 6.	COMPANY DIRECTOR/ LANDLORD	657,750.20	1,374,963.80	2,032,714.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
BRENNAN, BARRY, & DUGGAN, RITA	POMME FRITTE TAKE AWAY, WHITEMILL ROAD,	WEXFORD.	RESTAURATEURS	14,205.00	15,147.75	29,352.75	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BRENNAN, PATRICK	BRYANLITTER, CLONTIBRET,	CO. MONAGHAN.	COMPANY DIRECTOR	51,058.00	81,648.00	132,706.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BRETT, JOHN	BEECH MOUNT, PILTOWN,	CO. KILKENNY.	RETIRED BANK MANAGER	28,071.00	69,458.00	97,529.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
BROWNE, JAMES	26 BRENNANSTOWN AVENUE, BRENNANSTOWN,	CO. DUBLIN.	COMPANY DIRECTOR	69,750.00	141,878.00	211,628.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
BUCKLEY, ROBERT (Estate of)	ADAMSTOWN HOUSE, KNOCKLONG,	CO. LIMERICK.	FARMER	126,081.00	376,733.00	502,814.00	Underdeclaration of Income Tax. Revenue Bogus Non - Resident Account Case.
BURKE, MARTIN	GURRAUN SOUTH, ORANMORE,	CO. GALWAY.	FARMER	10,756.00	38,044.00	48,800.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BURNS, JOSEPH	CORRS LANE, SANDYHILLS, RUSH,	CO. DUBLIN.	TAXI DRIVER / PLASTERER	150,000.00	300,000.00	450,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
BYRNE, DAVID	25 MAPLEWOOD RD, TALLAGHT,	DUBLIN 24.	HEALTH AND SAFETY TRAINER	16,261.00	9,704.00	25,965.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

BYRNES, MARTIN (Estate of)	DUBLIN RD., ORANMORE,	CO. GALWAY.	GARAGE PROPRIETOR	94,926.00	290,905.00	385,831.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CARRY, CHRISTOPHER	21 ROCKFIELD ROAD, KELLS,	CO. MEATH.	BUILDER & CIVIL ENGINEER	71,236.00	38,901.90	110,137.90	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CASTLETOWNBERE FISHERMAN'S CO-OP SOCIETY LTD.,	DINISH ISLAND, CASTLETOWNBERE ,	CO. CORK.	FISHERY CO- OPERATIVE SOCIETY	168,416.00	125,676.00	294,092.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CME CONSTRUCTION LTD.,	6 CLARA MEADOWS, MUFF ROAD, CULDAFF,	CO. DONEGAL.	BUILDING CONTRACTORS	101,948.00	44,988.00	146,936.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
COGAN, NOEL	BRATTY ROAD, CASTLEPOLLARD,	CO. WESTMEATH.	DOCTOR	81,380.00	205,287.00	286,667.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
COLLINS, JEREMIAH	GLENMORE WEST, STRAND,	CO. LIMERICK.	FARMER	12,764.68	17,147.23	29,911.91	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
COMET CENTRAL HEATING LTD.,	LONGTOWN, STRAFFAN,	CO. KILDARE.	PLUMBING & ELECTRICAL SERVICE PROVIDERS	23,168.00	10,424.00	33,592.00	Underdeclaration of PAYE/PRSI, VAT & Relevant Contracts Tax. Revenue Audit Case.
COMISKEY, BRENDAN	4 AVONMORE, FOXROCK,	DUBLIN 18.	SOLICITOR	450,416.57	945,812.00	1,396,228.57	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Offshore Assets Investigation Case & Revenue Bogus Non- Resident Account Case.
COONAN, WILLIAM J.	WATERMOUNT LODGE, KILCOCK,	CO. KILDARE.	LANDLORD, FINANCIAL SERVICES & INSURANCE	19,013.00	48,633.00	67,646.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

COOPER, ANTHONY	3 FRIAR STREET, YOUGHAL,	CO. CORK.	FURNITURE MANUFACTURER AND RETAILER	186,695.00	171,423.00	358,118.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case
COTTRELL, JOHN	HIGH STREET, NEWMARKET,	CO. CORK.	RETIRED PUBLICAN	7,000.00	18,000.00	25,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
CULLIMORE, DANIEL	4 FARNOGUE TERRACE,	WEXFORD.	RETIRED BUTCHER	20,570.00	53,633.00	74,203.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
D & S FLANAGAN BROS., BALLYMORE LTD.,	BALLYMORE, BOYLE,	CO. ROSCOMMON.	BUILDING CONTRACTORS	49,719.00	53,690.00	103,409.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
DEMPSEY, PATRICK	19 DEERPARK ROAD, CASTLEKNOCK,	DUBLIN 15.	LANDLORD	231,795.00	168,205.00	400,000.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
DERREENAULIFFE PARTNERSHIP,	23 MARLBORO STREET,	CORK.	PROPERTY DEVELOPERS	67,246.00	23,537.20	90,783.20	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
DONNELLAN, THOMAS B	DRUMUMNA, CRUSHEEN ,	CO. CLARE.	FARMER	30,087.00	72,356.00	102,443.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
DOORTY, MICHAEL	CARROWKEEL, KILSHANNY,	CO. CLARE.	FARMER	13,415.00	25,256.00	38,671.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DOWLING, THOMAS	4 KILLINEY GATE, KILLINEY,	CO. DUBLIN.	PUBLICAN	74,752.00	146,040.00	220,792.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.

DOYLE, RAYMOND	BALLYGARRA, BROADWAY,	CO. WEXFORD.	COMPANY DIRECTOR & FARMER	12,190.00	19,317.00	31,507.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DUIGNAN, JAMES J	ARIGNA, CARRICK ON SHANNON,	CO. LEITRIM.	RETIRED VETERINARY SURGEON	6,497.00	10,503.00	17,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DUIGNAN, LOUIS	CONVENT ROAD,	LONGFORD.	FARMER	5,419.00	15,377.00	20,796.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DUNNE, TIMOTHY	JOHNSTOWN HOUSE, BALLINDANGAN, MITCHELSTOWN,	CO. CORK.	FARMER	30,961.00	88,348.00	119,309.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
DUNPHY, CANICE	27 DEAN KAVANAGH PLACE,	CO. KILKENNY.	RETIRED EMPLOYEE	15,493.00	43,712.00	59,205.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
DWYER, DAVID	THE GULL, CHARLESFORT, KINSALE,	CO. CORK.	LANDLORD/ COMPANY DIRECTOR	113,601.00	280,282.00	393,883.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
FARREN, FINBAR	SANDY LANE, RUSH,	CO. DUBLIN.	COMPANY DIRECTOR	6,021.00	10,586.00	16,607.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
FITZPATRICK, IVAN	MULLINARY, AUGHNAMULLEN, CASTLEBLAYNEY ,	CO. MONAGHAN.	FARMER	75,231.85	126,321.27	201,553.12	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
FLEMING, PATRICK (Estate of)	CORNHILL, GLANWORTH ,	CORK.	FARMER	18,966.00	55,950.00	74,916.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.

FOLEY, JOHN	LIMERICK ROAD, CHARLEVILLE,	CO. CORK.	HAULAGE CONTRACTOR	143,322.00	308,736.00	452,058.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
FOYE, JOHN	ILLAUNE, MILLTOWN ,	CO. GALWAY.	COMPANY DIRECTOR	59,641.65	138,657.35	198,299.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
GANDY, ROY	DUBLIN ROAD, ATHLONE,	CO. WESTMEATH.	RETIRED HOTELIER	22,384.00	84,207.00	106,591.00	Underdeclaration of Income Tax. Revenue Bogus Non- Resident Account Case.
GARUDA LTD.,	THE GABLES, TORQUAY ROAD, FOXROCK,	DUBLIN 18.	REFRIGERATION CONSULTANTS	706,612.00	554,638.00	1,261,250.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Investigation Case.
GAVIN, PATRICK	PUNCHBOWL, MEELICK ,	CO. CLARE.	MEAT RETAILER	11,064.00	20,231.00	31,295.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
GOUGH, JAMES & FLYNN, JAMES	CARROWLEIGH, RATHCORMACK, CARRICK-ON-SUIR,	CO.TIPPERARY .	PROPERTY DEVELOPERS	33,342.00	10,002.60	43,344.60	Underdeclaration of Income Tax, Relevant Contracts Tax & PAYE/PRSI. Revenue Audit Case.
GRAHAM ANTHONY (BUILDING & SHOPFITTING) LTD.,	18B ROSEMOUNT IND EST, BALLYCOOLIN ROAD, BLANCHARDSTOWN,	DUBLIN 15.	BUILDERS & SHOPFITTERS	55,003.36	42,688.60	97,691.96	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
GRAY, GERARD	KNOCKANARK, STRADONE,	CO. CAVAN.	PETROL RETAILER	23,195.00	32,291.00	55,486.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
GREEN TIGER EXPRESS LTD.,	G9 CALMOUNT, DUBLIN PARK, BALLYMOUNT,	DUBLIN 12.	CAR TRANSPORT SERVICE	120,000.00	98,034.00	218,034.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

HARRINGTON, MICHAEL (Estate of)	SHRONE, GLENGARRIFF,	CO. CORK.	BUILDER	45,396.06	122,983.54	168,379.60	Underdeclaration of Income Tax, PAYE/ PRSI & VAT. Revenue Single Premium Insurance Products Case.
HARTY, BRENDAN	DROMATURE, BALLYHEIGUE,	CO. KERRY.	COMPANY DIRECTOR	12,421.00	37,205.00	49,626.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
HAYLES, HENRY (Estate of)	TINNAHINCH, GRAIGUENAMANAGH,	CO. KILKENNY.	PUBLICAN & GUTTERING SERVICE PROVIDER	55,460.00	124,587.00	180,047.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
HEAPHY, THOMAS	LACKEN, CAPPOQUIN,	CO. WATERFORD.	HAULIER	24,627.00	45,743.00	70,370.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
HIGGINS, MARTIN	BALLINDOOLEY,	CO. GALWAY.	GARAGE PROPRIETOR	109,173.62	251,136.09	360,309.71	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
HORGAN, JOHN (Estate of)	THE SQUARE, KILLORGLIN,	CO. KERRY.	RETIRED DRAPER	23,722.00	74,378.00	98,100.00	Underdeclaration of Income Tax. Revenue Bogus Non - Resident Account Case.
HORGAN, NIALL	SANDHILL ROAD, BALLYBUNION ,	CO. KERRY.	COMPANY DIRECTOR	21,598.00	67,509.00	89,107.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
J. N. CUMMINS & CO. LTD.,	MAYFIELD, CASHEL,	CO. TIPPERARY.	FENCING CONTRACTORS	14,614.00	8,009.00	22,623.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
JEDPR INVESTMENT & DEVELOPMENT LTD.,	SITE OFFICE, ATKIN'S HALL, LEE ROAD,	CORK.	PROPERTY DEVELOPERS	71,365.00	54,237.75	125,602.75	Underdeclaration of VAT. Revenue Audit Case.

JEFFERS, JOHN	29 BOYNE CRESCENT, MAYFIELD,	CORK.	BUILDER	18,707.00	8,293.00	27,000.00	Underdeclaration of VAT. Revenue Audit Case.
JENNINGS, PAT	PHEASANT HILL, WESTPORT ROAD, CASTLEBAR,	CO. MAYO.	COMPANY DIRECTOR	100,950.00	123,384.00	224,334.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
JOY, JOHN	SILVERSPRINGS, CLONMEL,	CO. TIPPERARY.	SOLICITOR	8,658.00	20,017.00	28,675.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
KELLY, SEAN MICHAEL	THE BRIDGE, HELVICK,	CO. WATERFORD.	FISHERMAN	35,156.00	28,022.00	63,178.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
KIERAN, PATRICK	IVY HOUSE, MOUNT AVENUE, DUNDALK,	CO. LOUTH.	COMPANY DIRECTOR	319,314.64	813,002.79	1,132,317.43	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KIRWAN, THOMAS	11 AUBURN GROVE, MALAHIDE,	CO. DUBLIN.	RETIRED COMPANY DIRECTOR	39,177.00	108,952.00	148,129.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LADDEN, FRANCIS	KILDERRY, MILLTOWN,	CO. KERRY.	RETIRED COMPANY DIRECTOR	25,418.00	13,582.00	39,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non -Resident Account Case.
LAI, TSO PUI	2 WINDMILL ROAD, CRUMLIN,	DUBLIN 12.	RESTAURATEUR	5,206.00	10,944.00	16,150.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LENEHAN, ADRIAN J.	LOCHGANNA, CAVETOWN, BOYLE,	CO. ROSCOMMON.	RETIRED EMPLOYEE	11,552.44	26,721.52	38,273.96	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

LETT, GEORGE	MILLPARK HOUSE, MILLPARK ROAD, ENNISCORTHY,	CO. WEXFORD.	RETIRED COMPANY DIRECTOR	29,284.56	76,367.90	105,652.46	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
LOWRY, MICHAEL	GLENREIGH, HOLYCROSS, THURLES,	CO. TIPPERARY.	COMPANY DIRECTOR & TD	63,516.09	128,604.15	192,120.24	Underdeclaration of Income Tax. Revenue Investigation Case.
LYNCH, PATRICK	GROUSEHALL, LOUGHDUFF,	CO. CAVAN.	GROCER / PETROL RETAILER	529,898.00	669,678.00	1,199,576.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LYONS, PATRICK	BALLINTOGER, LIXNAW,	CO. KERRY.	FARMER	25,883.00	57,547.00	83,430.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LYONS, REGINA	SUNNYBANK, 31 SEA ROAD,	GALWAY.	MUSIC TEACHER	29,357.03	66,578.41	95,935.44	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
M PEOPLE RECRUITMENT LTD.,	9 PROSPECT RD, HART'S CORNER, PHIBSBORO,	DUBLIN 9.	RECRUITMENT AGENTS	76,352.00	44,308.04	120,660.04	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MAGUIRE, SEAMUS	WESTMANSTOWN HOUSE, CLONEE RD, LUCAN,	CO. DUBLIN.	COMPANY DIRECTOR	39,100.00	45,404.00	84,504.00	Underdeclaration of Income Tax. Revenue Audit Case.
MAHONY, GEOFFREY J.	ROSSACUSSANE, GREENANE, KILLARNEY,	CO. KERRY.	BUILDING CONTRACTOR	12,144.00	37,454.00	49,598.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non - Resident Account Case.
MAHONY, JOHN JOE	CLADDANURE, KENMARE ,	CO. KERRY.	BUILDING CONTRACTOR	13,483.00	42,041.00	55,524.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non - Resident Account Case.

MC KENNA, PAUL	SHANNON HOUSE, CHANNONROCK, CARRICK RD, DUNDALK,	CO. LOUTH.	PLANT HIRE CONTRACTOR	93,743.00	64,352.90	158,095.90	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
MCBRIEN, DANIEL	28 CAMBRIDGE TERRACE, YORK ROAD, UPR DUNLAOGHAIRE,	CO. DUBLIN.	EMPLOYEE	12,215.00	18,650.00	30,865.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
MCCANN, COLIN	21 CONNOLLY TERRACE, BOHERMORE,	GALWAY.	BUILDING CONTRACTOR	123,338.00	55,574.00	178,912.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
MCCARTHY, DENIS	PARKLANDS PARK DRIVE, KILLARNEY,	CO. KERRY.	RETIRED PUBLICAN	55,400.00	97,154.00	152,554.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
MCCARTHY, JEREMIAH	WHITEHALL, SKIBBEREEN,	CO. CORK.	FARMER	13,443.00	34,446.00	47,889.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
MCCARTHY, PATRICK	BALLYGUNNERMORE, GRANTSTOWN,	CO. WATERFORD.	COMPANY DIRECTOR	243,115.00	769,863.00	1,012,978.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONAGH, IGGY	PORTLAND LITTLE, LORRHA, NENAGH,	CO. TIPPERARY.	PLASTERER & FARMER	9,482.00	21,675.00	31,157.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCDONALD, PATRICK	CONABURY, CASTLEBLAYNEY,	CO. MONAGHAN.	COMPANY DIRECTOR	34,936.70	44,406.00	79,342.70	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCDONNELL, TOM	3549 LAKESIDE PARK, NEWBRIDGE,	CO. KILDARE.	CARPENTER	13,458.00	7,302.00	20,760.00	Underdeclaration of Income Tax. Revenue Audit Case.

MCGILL, GERARD	APARTMENT 4, 97 UPPER RATHMINES ROAD,	DUBLIN 6 .	LANDLORD	69,650.00	143,350.00	213,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
MCGINN, NOEL	2 CARRICKFERN,	CAVAN.	RETIRED GENERAL MERCHANT	134,076.00	354,469.65	488,545.65	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCLOUGHLIN, MICHAEL	60 HANNAVILLE PARK, TERENURE,	DUBLIN 6.	COMPANY DIRECTOR	10,917.40	18,191.51	29,108.91	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCLOUGHLIN , SIMON	CHAPEL, KILMORE QUAY,	CO. WEXFORD.	FISHERMAN	47,725.00	25,542.00	73,267.00	Underdeclaration of Income Tax ,Capital Gains Tax & PAYE/PRSI. Revenue Audit Case.
MCPMAHON, AUGUSTINE	DRUMGOAN, CARRICKMACROSS,	CO. MONAGHAN.	BUILDER	22,219.00	36,177.00	58,396.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCNAMARA, SEAN	DERRINDAFFE, DUAGH, LISTOWEL,	CO. KERRY.	FARMER	75,950.00	169,610.00	245,560.00	Underdeclaration of Income Tax. Revenue Bogus Non - Resident Account Case & Offshore Assets Investigation Case.
MCQUAID, MICHEAL	NORTH ROAD,	MONAGHAN.	FURNITURE RETAILER	141,565.00	338,896.50	480,461.50	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MIDLAND CONTRACTORS LTD.,	THE MILL HOUSE, MAIN STREET, CELBRIDGE,	CO. KILDARE.	BUILDING CONTRACTORS	1,027,930.58	1,294,011.18	2,321,941.76	Underdeclaration of PAYE/PRSI & Relevant Contracts Tax. Revenue Investigation Case.
MORAN, ANTHONY (Estate of)	LONGFORD ROAD, MULLINGAR,	CO. WESTMEATH.	GROCER / NEWSAGENT	4,792.00	15,947.00	20,739.00	Underdeclaration of Income Tax. Revenue Audit Case.

MORGAN, LIAM	6 GRANGEMORE DRIVE, RAHENY,	DUBLIN 13.	EMPLOYEE	18,995.00	51,058.00	70,053.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MURPHY, EAMONN	COLMCILLE, THOMASTOWN,	CO. KILKENNY.	PUBLICAN	105,002.00	284,384.00	389,386.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
NEE, LAURENCE	5 BRIDGE STREET,	CAVAN.	SHOP PROPRIETOR	110,340.00	163,327.00	273,667.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'CONNOR, SEAMUS	BALLYDONNELL, MULLINAHONE,	CO. TIPPERARY.	CARPENTER	11,713.00	30,110.00	41,823.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'DONNELL, MICHAEL	DERRYCOORAUN, ISLANDEADY, CASTLEBAR,	CO. MAYO.	FARMER	25,387.00	58,990.00	84,377.00	Underdeclaration of Income Tax. Revenue Bogus Non- Resident Account Case.
O'DONOGHUE, PAUL	REENCAHERAGH, PORTMAGEE, CAHERCIVEEN,	CO. KERRY.	FARMER	5,987.00	12,477.00	18,464.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'DWYER, RIANA	CIRCULAR RD., TUAM,	CO. GALWAY.	UNIVERSITY LECTURER	27,737.00	73,817.00	101,554.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
O'DWYER, PATRICK	CIRCULAR RD., TUAM,	CO. GALWAY.	COMPANY DIRECTOR	26,995.00	70,485.00	97,480.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
O'KEEFFE, JOSEPH	RONAN'S COTTAGE, COCKPIT LANE, TALLOW,	CO. WATERFORD.	DOCTOR	120,254.06	159,855.94	280,110.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.

OLD DARNLEY LODGE LTD.,	THE MILL HOUSE, MAIN STREET, CELBRIDGE,	CO. KILDARE.	HOTELIERS	724,303.00	860,383.86	1,584,686.86	Underdeclaration of PAYE/PRSI. Revenue Investigation Case.
O'LEARY, ROBERT	19 ST PATRICK'S HILL,	CORK.	BUILDER	9,275.00	9,090.00	18,365.00	Underdeclaration of VAT. Revenue Audit Case.
O'NEILL, PATRICK	1 HILLSIDE GROVE, GLASHEEN,	CO. CORK.	RETIRED COMPANY DIRECTOR	26,236.00	48,697.00	74,933.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'REGAN, PATRICK	THE CURRAGH, CLONAKILTY,	CO. CORK.	LANDLORD & COMPANY DIRECTOR	24,584.00	50,682.50	75,266.50	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
O'REILLY, EUGENE	HAWTHORN HOUSE, FARNAGH HILL,	LONGFORD.	COMPANY DIRECTOR	45,632.00	54,000.00	99,632.00	Underdeclaration of Income Tax, PAYE/PRSI and Capital Gains Tax. Revenue Audit Case.
PARKMORE PROPERTIES LTD.,	PREMIER HOUSE, TURNPIKE RD, BALLYMOUNT,	DUBLIN 22.	BUILDING CONTRACTORS	46,617.00	18,584.00	65,201.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
PATTON, JOHN	TRUSK ROAD, BALLYBOFEY,	CO. DONEGAL.	FOOD WHOLESALER	99,154.00	245,451.00	344,605.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
PIGOT, JOHN	28 SPRINGHILL PARK, KILLINEY,	CO. DUBLIN.	RETIRED COMPANY DIRECTOR	11,091.00	23,825.00	34,916.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
POLICKY, STANISLAV	LARKFIELD HOUSE, KILMURRAY, FERRYBANK,	WATERFORD.	MARKETING CONSULTANT	54,193.00	84,680.00	138,873.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.

POWERFORCE CONSTRUCTION LTD.,	STONE COURT, GLENCAR, LETTERKENNY,	CO. DONEGAL.	BUILDING CONTRACTORS	27,859.00	10,747.00	38,606.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
PRICE, WILLIAM	CROSS OF THE CAGE, BLACKHILLS, BALBRIGGAN,	CO. DUBLIN.	FISHERMAN	170,649.00	281,686.00	452,335.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
QUIGLEY, ALPHONSUS P	THE BRIDGE, COLLOONEY,	CO. SLIGO.	BAR, SHOP AND PETROL PUMPS PROPRIETOR	86,393.00	288,609.00	375,002.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case, Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
QUILL, PADRAIG	BALLINGEARY,	CO. CORK.	CLOTHING RETAILER	73,774.00	236,392.00	310,166.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
RYAN, GERARD	HAZELGROVE, ROSLEVIN, ENNIS,	CO. CLARE.	MANAGEMENT CONSULTANT	11,525.00	12,550.00	24,075.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
RYAN, JOHN S.	99B RATHGAR ROAD, RATHGAR,	DUBLIN 6.	LANDLORD/ PROPERTY MANAGER & FARMER	129,618.71	86,618.53	216,237.24	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
SCANLON, BRIAN	WHITEHALL, PARTEEN,	CO. CLARE.	DOCTOR	46,130.00	65,050.00	111,180.00	Underdeclaration of Income Tax and Capital Acquisitions Tax. Revenue Offshore Assets Case & Single Premium Insurance Products Case.
SCANLON MATTHEW	COOLYDOODY, BALLYDUFF UPPER,	CO. WATERFORD.	FARMER	5,879.00	19,491.00	25,370.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
SCARLETT, FERGUS	382 NORTH CIRCULAR RD, PHIBSBORO,	DUBLIN 7.	COFFEE SHOP PROPRIETOR	16,133.16	7,366.84	23,500.00	Underdeclaration of Income Tax. Revenue Audit Case.

SCULLY, MICHAEL (Estate of)	ARDEN, TULLAMORE,	CO. OFFALY.	FARMER	23,885.00	68,723.00	92,608.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
SILVERSTREAM SERVICE STATION LTD.,	TAMLET, SILVERSTREAM,	MONAGHAN.	FUEL SALES AND SHOP PROPRIETORS	8,844.00	5,824.00	14,668.00	Underdeclaration of VAT. Revenue Audit Case.
SMITH, BILLY	CORRYROURKE, MULLAGH, VIA KELLS,	CO. CAVAN.	BUILDER	34,283.00	60,679.00	94,962.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
THE LITE BITE RESTAURANT LTD.,	1 THE PARADE,	KILKENNY.	RESTAURATEURS	61,482.00	37,018.00	98,500.00	Underdeclaration of Income Tax. Revenue Audit Case.
TINNEY, BERNARD (Estate of)	DONAGHMORE, CASTLEFIN,	CO. DONEGAL.	FARMER / PUBLICAN	202,735.00	706,603.00	909,338.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TOMKINS, CATHERINE	43 GREEN ROAD, MULLINGAR,	CO. WESTMEATH.	RETIRED EMPLOYEE	14,502.00	32,535.00	47,037.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
VECCHIO, PIO	53 SOUTH MAIN STREET,	WEXFORD.	RESTAURATEUR	104,513.00	98,699.75	203,212.75	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
WALSH, JAMES	LOWER PARK, CORBALLY,	LIMERICK.	RETIRED COMPANY DIRECTOR	642,072.00	657,928.00	1,300,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
WALSH, PHILIP	GLENBALLYVALLEY, TULLOGHER,	CO. KILKENNY.	FARMER	7,556.00	16,326.00	23,882.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

WATERS, JOHN	96 STILLORGAN GROVE, STILLORGAN,	CO. DUBLIN.	LANDLORD	88,006.00	133,150.00	221,156.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
WHARTON, MICHAEL	TEMPLENOE, KENMARE,	CO. KERRY.	PLANT HIRE CONTRACTOR	39,107.00	25,893.00	65,000.00	Underdeclaration of Income Tax, VAT & Relevant Contracts Tax. Revenue Audit Case.
WHOOLEY, MICHAEL (Estate of)	ARDNAGROGHERY, CHURCH CROSS, SKIBBEREEN,	CO. CORK.	RETIRED FARMER	10,000.00	15,000.00	25,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
YOUGHAL FURNITURE LTD.,	3 FRIAR ST. YOUGHAL,	CO. CORK.	FURNITURE MANUFACTURERS & RETAILERS	27,026.00	27,000.00	54,026.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.