

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JULY 2005 AND ENDING ON 30 SEPTEMBER 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 **138**. The total value of these settlements is **€27,677,332.40**.

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
ALFRED McALPINE UTILITY SERVICES SE LTD.	3 ALTAMOUNT BUSINESS PARK, WESTPORT,	CO. MAYO.	ELECTRICAL CONTRACTORS	93,454.00	30,355.00	123,809.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
ANDERSON, ANTHONY	35 O'GROWNEY DRIVE, MULLINGAR,	CO. WESTMEATH.	BREAD AGENT	29,418.00	78,001.00	107,419.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BATES, EUGENE	DUNCANNON,	CO. WEXFORD.	FISHERMAN	8,041.00	5,294.00	13,335.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
BEHAN, MICHAEL	LISAHANE, LISTOWEL,	CO. KERRY.	FARMER	20,589.00	17,560.00	38,149.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BELLISLE PROPERTIES LIMITED	BELLISLE, CLONLARA,	CO. CLARE.	BUILDERS & DEVELOPERS	98,987.00	64,196.00	163,183.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
BOLTON, MARTIN	THE MALL, WILLIAM STREET, TULLAMORE,	CO. OFFALY.	CURTAIN & FABRIC SUPPLIER	223,179.00	351,821.00	575,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

BRIODY, CONNIE	MAIN STREET, KILNALECK,	CO. CAVAN.	COMPANY DIRECTOR	91,053.00	228,258.00	319,311.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Investigation Case.
BYRNE, RAY	GLASSON, ATHLONE,	CO. WESTMEATH.	RESTAURATEUR	83,292.00	84,162.00	167,454.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
CARMODY, PATRICK A	BALLYDUFF, KNOCKNAGOSHEL,	CO. KERRY.	FARMER	10,985.00	55,370.00	66,355.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARPENTER, THOMAS	10 BEECHPARK LAWN, CASTLEKNOCK,	DUBLIN 15.	BUTCHER	20,000.00	12,856.00	32,856.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARRIGAN, JOHN	CASTLEGRACE, CLOGHEEN,	CO. TIPPERARY.	RETIRED BUILDER	27,814.00	52,537.00	80,351.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
CARROLL, JIMMY	LORRAC MOR, MOORETOWN, SLANE,	CO. MEATH.	BUILDING CONTRACTOR	45,738.00	22,210.00	67,948.00	Underdeclaration of VAT. Revenue Audit Case.
CARVILLE, ARTHUR	MULLAGHDUFF, ANNYALLA, CASTLEBLANEY,	CO. MONAGHAN.	COMPANY DIRECTOR	6,591.00	15,248.00	21,839.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
CASSIDY, ANTHONY	ST. ORANS ROAD, BUNCRANA,	CO. DONEGAL.	COMPANY DIRECTOR	178,265.00	405,636.00	583,901.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Investigation Case .

CASSIDY, SEAMUS	LISFANNON, FAHAN,	CO. DONEGAL.	COMPANY DIRECTOR	96,606.00	231,454.00	328,060.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Investigation Case .
COLLINS, SEAN	NEWTOWN, STROKESTOWN,	CO. ROSCOMMON.	FARMER/ PHOTOGRAPHER & EMPLOYEE	54,160.00	55,340.00	109,500.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
COLLINS, THOMAS	BALLYCULLANE, KILMALLOCK,	CO. LIMERICK.	FARMER	23,629.00	46,373.00	70,002.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONNOLLY, ANTHONY	CODRUM, MACROOM,	CO. CORK.	EMPLOYEE	29,853.00	40,082.00	69,935.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRETARO, MARY	THE CRESCENT, BOYLE,	CO. ROSCOMMON.	TAKE AWAY FOOD SUPPLIER	11,513.00	31,771.00	43,284.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CULLEN, STEPHEN	25 EDENMORE DRIVE, RAHENY,	DUBLIN 5.	COMPANY DIRECTOR	28,523.00	28,453.00	56,976.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
CUNNINGHAM, MICHAEL	CLASH INDUSTRIAL ESTATE, TRALEE,	CO. KERRY.	MOTOR MECHANIC	12,175.00	31,649.00	43,824.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DALY (DECEASED), MARY	LYNN ROAD, MULLINGAR,	CO. WESTMEATH.	FILLING STATION PROPRIETOR	11,061.00	20,199.00	31,260.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DARLING, CLIVE	6 MILL CROSS ROAD, BEALNAMULLA, ATHLONE,	CO. WESTMEATH	EMPLOYEE	13,624.33	32,826.03	46,450.36	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.

DAVID & KIERAN LAVELLE	27 ASHLEIGH GROVE, KNOCKNACARRA,	GALWAY.	BUILDING CONTRACTORS	30,849.00	12,903.00	43,752.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
DILLON, PETER	BALLINAMUCK,	CO. LONGFORD.	RETIRED PUBLICAN	4,179.00	12,375.00	16,554.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DOHENY (DECEASED), PATRICK	NEWPARK, THE COMMONS, THURLES,	CO. TIPPERARY.	FARMER	4,850.00	15,150.00	20,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOHERTY, EDWARD	ROSS HEAD, CULKENNY, MALIN,	CO. DONEGAL	FISHERMAN	49,683.00	128,225.00	177,908.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUFF, PATRICK	HEADFORT ROAD, KELLS,	CO. MEATH.	COMPANY DIRECTOR	266,893.59	769,106.41	1,036,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DUKE, ERIC	DU-MAR, CAVAN ROAD, KELLS,	CO. MEATH.	HARDWARE MERCHANT	6,650.00	19,921.00	26,571.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DUN LAOGHAIRE/ RATHDOWN COUNTY COUNCIL	COUNTY HALL, MARINE ROAD, DUN LAOGHAIRE,	CO. DUBLIN.	PUBLIC BODY	28,872.00	10,775.00	39,647.00	Underdeclaration of VAT. Revenue Audit Case.
DWYER (DECEASED), BERNARD	KEASH, BALLYMOTE,	CO. SLIGO.	FARMER	6,206.40	10,229.93	16,436.33	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

DWYER, WILLIAM	BALLYHACK, ARTHURSTOWN, NEW ROSS,	CO. WEXFORD.	FISHERMAN	7,478.00	6,930.00	14,408.00	Underdeclaration of Income Tax. Revenue Audit Case.
FAHY, JACKIE	1 LISFENNEL CLOSE, DUNGARVAN,	CO. WATERFORD.	RETIRED EMPLOYEE	9,226.00	17,965.00	27,191.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Case & Offshore Assets Investigation Case.
FALVEY, WILLIAM	SCRAHANAVILLE, GNEEVEGUILLA, RATHMORE,	CO. KERRY.	FARMER	9,111.00	31,445.00	40,556.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FEHILY, JOHN	REDSHIRE ROAD, MUNNINSTOWN,	CO. WEXFORD.	CHEMIST	12,324.00	27,506.00	39,830.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
FINN, MICHAEL	ENNIS ROAD, GORT,	CO. GALWAY.	FURNITURE RETAILER	6,771.00	6,758.00	13,529.00	Underdeclaration of VAT. Revenue Audit Case.
FLYNN, CON	CURAHEEN, TRALEE,	CO. KERRY.	FARMER	52,597.00	124,443.00	177,040.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
FLYNN, PATRICK	DANGAN, KILMORE, CARRICK-ON- SHANNON,	CO. LEITRIM.	GROCER & FARMER	87,457.00	170,872.00	258,329.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
FLYNN (DECEASED), PATRICK J.	ATHLONE ROAD, FERBANE,	CO. OFFALY.	JOINER	60,000.00	165,000.00	225,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & CMI Investigation Case.
FOX, JOHN	GLENCULLEN, KILTERNAN,	CO. DUBLIN.	QUARRY PROPRIETOR	7,948.00	15,052.00	23,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.

G & K CEILINGS LTD.	193 MELLOWES ROAD, FINGLAS,	DUBLIN 11.	BUILDING CONTRACTOR	62,025.00	28,069.00	90,094.00	Underdeclaration of PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
GALLAGHER, PETER	OAKLEY PARK, KELLS,	CO. MEATH.	FARMER	22,158.00	25,561.00	47,719.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUINNESS (DECEASED), JOHN	CEANNCHOR HOUSE, CEANNCHOR ROAD, BAILY, HOWTH,	CO. DUBLIN.	FORMER COMPANY DIRECTOR	38,000.00	78,000.00	116,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Ansbacher Investigation Case.
HACKETT, FREDERICK	141 LOWER GLANMIRE ROAD,	CORK.	PUBLICAN	5,607.00	17,925.00	23,532.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HALL, EILEEN	KILLEEVAN, NEWBLISS,	MONAGHAN.	GROCER	12,428.00	29,915.00	42,343.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HANLY, PERCY	ELPHIN STREET, STROKESTOWN,	CO. ROSCOMMON.	COMPANY DIRECTOR, FARMER & LANDLORD	237,237.00	226,143.00	463,380.00	Underdeclaration of Income Tax, VAT, Relevant Contracts Tax & Capital Gains Tax. Revenue NIB Investigation Case, Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
HASSETT, EUGENE	MAIN STREET, RATHMORE,	CO. KERRY.	PUBLICAN	4,880.00	13,494.00	18,374.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOGAN, PETER	13 GLENARD AVENUE, SALTHILL,	GALWAY.	EMPLOYEE	28,360.00	38,502.00	66,862.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
HONAN, MADELINE	DANEFIELD, MOYCULLEN,	CO. GALWAY.	RETIRED SHOPKEEPER	11,613.00	38,387.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

HORAN (DECEASED), DENIS	BROSNA ROAD, TUBBERMAING, CASTLEISLAND,	CO. KERRY.	FARMER	6,430.00	18,184.00	24,614.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOWARD (DECEASED), JOHN	GURRANE, FERMOY,	CO. CORK.	FUEL MERCHANT	22,900.00	77,100.00	100,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HUGHES (DECEASED), ANGELA	14 LEGION AVENUE, DUNDALK,	CO. LOUTH.	INVESTMENT INCOME	12,308.00	14,063.00	26,371.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JKM CONSTRUCTION LTD.	SPRINGHILL, TALLANSTOWN, DUNDALK,	CO. LOUTH.	BUILDING CONTRACTORS	68,457.00	28,672.00	97,129.00	Underdeclaration of VAT. Revenue Audit Case.
KEANE, BRIDGET	FRIAR STREET, THURLES,	CO. TIPPERARY.	SHOP PROPRIETOR	4,126.00	13,874.00	18,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLIHER, MICHAEL	GORTNAHANBEE EAST, HEADFORD, KILLARNEY,	CO. KERRY.	BUILDING CONTRACTOR	9,062.00	24,247.00	33,309.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
KELLY, GEORGE B.	BONNICONLON, BALLINA,	CO. MAYO.	RETIRED GENERAL MERCHANT	28,223.00	73,809.00	102,032.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
KELLY, JOHN	HILL VIEW, DURROW ROAD, DURROW,	CO. LAOIS.	FARMER	14,170.00	7,796.00	21,966.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.

KENNY'S LANDSCAPE SERVICES LIMITED	14 WAINSFORT DRIVE, TERENURE,	DUBLIN 6W.	LANDSCAPE GARDENERS	58,358.00	122,939.00	181,297.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
KERSHAW, IFOR	35 CHURCH ROAD, BALLYBRACK,	CO. DUBLIN.	DRY CLEANER	34,371.00	39,177.00	73,548.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
KING, MALACHY	CLEGGAN, CLIFDEN,	CO. GALWAY.	COMPANY DIRECTOR	8,055.00	24,083.00	32,138.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KIRBY, DAVID	27 AVONDALE, KILCOHAN,	WATERFORD.	PLUMBER / HEATING INSTALLATION SERVICE PROVIDER	5,377.00	11,285.00	16,662.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
KIRBY, WILLIAM	ROCK STREET, TRALEE,	CO. KERRY.	PUBLICAN	23,356.00	54,020.00	77,376.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
LANDERS, DAVID	16 TOWNSPARK , LISMORE,	CO. WATERFORD.	MEAT WHOLESALE	37,570.00	53,168.00	90,738.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Case & Offshore Assets Investigation Case.
LINNANE, PETER PAUL	TIERNIEVAN, GORT,	CO. GALWAY.	FARMER	51,155.00	118,845.00	170,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOFTUS, MARTIN,	BROHER, CHARLESTOWN,	CO. SLIGO.	TURF CUTTING CONTRACTOR	6,696.00	22,094.00	28,790.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOMASNEY, FINBARR	12 KENT TERRACE, CASTLELYONS, FERMOY,	CO. CORK.	RETIRED EMPLOYEE	3,318.00	11,902.00	15,220.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

LOWRY, ROBERT W.	CHURCHMINSTER, BALLINDRAIT, LIFFORD,	CO. DONEGAL.	FARMER	27,162.00	76,279.00	103,441.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYDON, MARTIN	120 RATHGAR ROAD,	DUBLIN 6.	COMPANY DIRECTOR	167,291.00	417,858.00	585,149.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MALACHY MCMAHON CONSTRUCTION LTD.	TUBBERFIN, DONORE,	CO. MEATH.	BUILDING CONTRACTORS	167,744.00	64,411.00	232,155.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
MARTIN, DAMIEN	LUSMAGH ROAD, BANAGHER,	CO. OFFALY.	AGRICULTURAL CONTRACTOR	10,188.00	33,013.00	43,201.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCBRIDE, EUNAN	RAILWAY ROAD, KILLYGORDON,	CO. DONEGAL.	PUBLICAN	13,395.00	35,927.00	49,322.00	Underdeclaration of Income Tax & VAT . Revenue Bogus Non-Resident Account Case.
MCCABE (DECEASED), JOHN	GRANGE, TEMPLEMORE ROAD, ROSCREA,	CO. TIPPERARY.	RETIRED EMPLOYEE	15,129.00	42,799.00	57,928.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCANN, EAMONN	15 WELLINGTON PARK, BELFAST BT 96 DJ	NORTHERN IRELAND.	PUBLICAN	13,329.00	7,996.00	21,325.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MCCAUL, PETER	AGHMAKERR, LOUGHMOURNE, CASTLEBLAYNEY,	CO. MONAGHAN.	EMPLOYEE	5,603.50	16,396.50	22,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCAULEY, MICHAEL	DRUMDOIT, CASTLEFIN,	CO. DONEGAL.	FARMER	13,402.00	40,421.00	53,823.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

MCDONNELL, BRIAN	URBLEKIRK, DUNRAYMOND,	MONAGHAN.	COMPANY DIRECTOR	151,255.00	236,126.00	387,381.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCELROY, MICHAEL.	CARGARANNAGH, BALLYBAY,	CO. MONAGHAN.	COMPANY DIRECTOR	4,881.00	10,064.00	14,945.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCGINLEY, DENIS	BOUGHLONE, MOUNTRATH ROAD, PORTLAOISE,	CO. LAOIS.	COMPANY DIRECTOR	141,018.00	244,124.00	385,142.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCGIVERN (DECEASED), ROBERT	BALLINBRITTIG, CARRIGTWOHILL,	CO. CORK.	FARMER	7,446.00	13,542.00	20,988.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGLYNN, KATHLEEN	8 COLLEGE PARK,	LONGFORD.	SHOP PROPRIETOR	5,925.00	13,995.82	19,920.82	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGROARY, P.J & MARY	MAIN STREET, PETTIGO,	CO. DONEGAL.	GROCER/ FARMER	9,673.59	30,319.41	39,993.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCLOUGHLIN, MARTIN	DERRYCOOSH, CASTLEBAR,	CO. MAYO.	HAULIER & PLANT HIRE CONTRACTOR	4,505.00	13,149.00	17,654.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCLOUGHLIN, RODERICK	DUN GAR,	CO. ROSCOMMON.	EMPLOYEE	82,628.00	195,715.00	278,343.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCTAGUE, MICHAEL J.	2 DEERPARK AVENUE, CASTLEKNOCK,	DUBLIN 15.	RETIRED EMPLOYEE	4,164.00	12,186.00	16,350.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

MICHAEL, DENIS H.	KNOCKSBARRETT, BALLINA,	CO. MAYO.	COMPANY DIRECTOR & FARMER	46,278.00	61,215.00	107,493.00	Underdeclaration of Income Tax. Revenue Audit Case.
MOLONEY, MICHAEL & SEAN	TULLINEASKEY, CLONAKILTY,	CO. CORK.	BUILDING CONTRACTORS	10,218.00	8,894.00	19,112.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
MOYLAN, DAMIEN	MARTINSTOWN, THE CURRAGH,	CO. KILDARE.	BLOCKLAYING CONTRACTOR	45,391.00	14,351.00	59,742.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MURPHY, BRENDAN	56 KNOCKAIRE, TEMPLEOGUE,	DUBLIN 16.	TAXI SERVICE PROVIDER	184,720.00	392,142.00	576,862.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY (DECEASED), MARTIN	LOWPARK, CHARLESTOWN,	CO. MAYO.	PETROL STATION PROPRIETOR	3,698.00	9,390.00	13,088.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NEESON, RITA	MILLTOWN,	MONAGHAN.	RENTAL INCOME	12,316.00	27,850.00	40,166.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
NENAGH CONSTRUCTION CO. LTD.	2 CUDVILLE ROAD, NENAGH,	CO. TIPPERARY.	BUILDING CONTRACTORS	23,276.00	10,183.00	33,459.00	Underdeclaration of VAT. Revenue Audit Case.
NOONAN, JAMES	5 THE PARK, CHARLEVILLE,	CO. CORK.	SHOP PROPRIETOR	35,193.00	40,083.00	75,276.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Investigation Case.
NOONAN, JOHN	DREENA, RAILWAY ROAD, CHARLEVILLE,	CO. CORK.	SHOP PROPRIETOR	18,233.00	21,172.00	39,405.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Investigation Case.

O'CONNELL, MICHAEL	RIVERSIDE DRIVE, CASTLEISLAND,	CO. KERRY.	RETIRED BUILDER	9,500.00	29,512.00	39,012.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOGHUE (DECEASED), ANN	MUNGRET POST OFFICE,	CO. LIMERICK.	FOOD RETAILER	26,776.00	18,224.00	45,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOGHUE (DECEASED), MAURICE	MILL ROAD, KILLARNEY,	CO. KERRY.	COMPANY DIRECTOR	299,570.00	364,257.00	663,827.00	Underdeclaration of Income Tax & VAT. Revenue NIB/CMI Investigation Case.
O'FLAHERTY BROTHERS LIMITED	KILMORE QUAY,	CO. WEXFORD.	FISH DISTRIBUTORS & WHOLESALEERS	319,800.00	309,329.00	629,129.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
O'FLAHERTY, BRENDAN	KILMORE QUAY,	CO. WEXFORD.	FISHERMAN	110,111.00	109,800.00	219,911.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'FLAHERTY, DENIS	KILMORE QUAY,	CO. WEXFORD.	FISHERMAN	166,021.00	159,214.00	325,235.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'FLAHERTY, JOHN	CHAPEL GARDEN, KILMORE QUAY,	CO. WEXFORD.	FISHERMAN	204,955.00	231,201.00	436,156.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'FLAHERTY, SEAMUS	KILMORE QUAY,	CO. WEXFORD.	FISHERMAN	144,864.00	154,284.00	299,148.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'HALLORAN, PATRICK	CASTLERUDDERY, BALTINGLASS,	CO. WICKLOW.	PUBLICAN	170,466.00	430,851.00	601,317.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'LEARY, KEITH	7 VILLAGE DRIVE, KILBRECK, STAMULLEN,	CO. MEATH.	PLASTERER	20,142.00	9,187.00	29,329.00	Underdeclaration of Income Tax, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

O'REILLY, JOHN P.	THE KNATHER, BALLYSHANNON,	CO. DONEGAL.	COMPANY DIRECTOR	71,321.00	144,323.00	215,644.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'RIORDAN, JOHN G.	10 DOUGLAS WEST, DOUGLAS VILLAGE,	CORK.	ACCOUNTANT	9,041.00	12,785.00	21,826.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'SHEA, PHILIP	PAROCHIAL HOUSE, MYSHALL,	CO. CARLOW.	CLERGYMAN	29,331.00	62,984.00	92,315.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
O'SULLIVAN, MICHAEL J.	SKAHANA, UNION HALL,	CO. CORK.	BUILDER	52,677.00	117,084.00	169,761.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
P. CLARKE CONTRACTS LTD.	OFFICE NO 3 APPLEWOOD VILLAGE, JUGBACK LANE, SWORDS,	CO. DUBLIN.	BUILDING CONTRACTORS	13,663.00	5,607.00	19,270.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
P. HANLY & SONS LTD.	ELPHIN STREET, STROKESTOWN,	CO. ROSCOMMON.	SUPERMARKET & HARDWARE STORE PROPRIETORS	97,403.00	126,750.00	224,153.00	Underdeclaration of VAT & PAYE/PRSI. Revenue NIB Investigation Case, Bogus Non- Resident Account Case & Offshore Assets Investigation Case.
PARSONS, FRANK	KILCLOGHANS, TUAM,	CO. GALWAY.	COMPANY DIRECTOR	21,148.43	74,286.46	95,434.89	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PEOPLES, JAMES	MEENACLADY, MEENLARAGH POST OFFICE,	CO. DONEGAL.	RETIRED HAULIER & FUEL SUPPLIER	37,178.00	111,534.00	148,712.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PRIOR, THOMAS P.	CHAPEL STREET, SWANLINBAR,	CO. CAVAN.	COMPANY DIRECTOR & LANDLORD	51,014.00	145,281.00	196,295.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.

QUILTER (DECEASED), JOHN JOE	BALLYREHAN, LIXNAW,	CO. KERRY.	FARMER	9,302.00	30,698.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RAY BYRNE & JANE ENGLISH	GLASSON, ATHLONE,	CO. WESTMEATH.	RESTAURATEURS	22,283.00	26,241.00	48,524.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
RICHARDSON, BARRY	MAGHERACLOGHER, DERRYBEG,	CO. DONEGAL.	COMPANY DIRECTOR	218,951.00	509,922.00	728,873.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RMV LIMITED	HIGH STREET, KILLARNEY,	CO. KERRY.	PUBLICAN	8,809.00	5,277.00	14,086.00	Underdeclaration of VAT. Revenue Audit Case.
ROCHE, EDWARD	BALLYREA, BALLYGARRETT, GOREY,	CO. WEXFORD.	BUILDER	126,361.00	211,139.00	337,500.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
ROCHE, FRANK	RAHEENADARRIG, MONAMOLIN, GOREY,	CO. WEXFORD.	BUILDER	126,361.00	211,139.00	337,500.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
RODGERS, THOMAS P.	CROSS STREET, KELLS,	CO. MEATH.	DRAPER	50,765.00	85,862.00	136,627.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Investigation Case.
RYAN, JEREMIAH	KNOCKNACOPPLE, RATHMORE,	CO. KERRY.	FARMER	26,478.00	67,438.00	93,916.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SEASON MASTER DOUBLE GLAZING LTD.	STRAIDE, FOXFORD,	CO. MAYO.	MANUFACTURING GLAZIERS	122,057.00	266,587.00	388,644.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.

SHANAHAN, MICHAEL	10 STRAND STREET, TRALEE,	CO. KERRY.	VEGETABLE DEALER	3,801.00	10,393.00	14,194.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SINNOTT, FRANCIS	DANESCASTLE, CARRICK-ON- BANNOW,	CO. WEXFORD.	BUILDING CONTRACTOR	15,844.00	7,118.00	22,962.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
SMYTH, JOSEPH	CASTLEREA ROAD, BALLAGHADERREEN,	CO. ROSCOMMON.	EMPLOYEE	76,950.00	178,843.00	255,793.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
STANLEY, GEORGE, JAMES & RAYMOND	BLACKCHURCH BUSINESS PARK, NAAS ROAD, RATHCOOLE,	CO. DUBLIN.	PROPERTY/ LAND DEVELOPERS	2,174,281.00	748,228.00	2,922,509.00	Underdeclaration of VAT. Revenue Audit Case.
STANLEY, GEORGE	BLACKCHURCH BUSINESS PARK, NAAS ROAD, RATHCOOLE,	CO. DUBLIN.	COMPANY DIRECTOR	52,422.00	68,316.00	120,738.00	Underdeclaration of Income Tax. Revenue Audit Case.
STANLEY, JAMES	BLACKCHURCH BUSINESS PARK, NAAS ROAD, RATHCOOLE,	CO. DUBLIN.	COMPANY DIRECTOR	51,055.00	67,520.00	118,575.00	Underdeclaration of Income Tax. Revenue Audit Case.
STANLEY MACADAM ROAD SURFACING LTD.	BLACKCHURCH BUSINESS PARK, NAAS ROAD, RATHCOOLE,	CO. DUBLIN.	ROAD SURFACING SERVICE PROVIDERS	316,367.00	309,216.00	625,583.00	Underdeclaration of VAT. Revenue Audit Case.

STANLEY, RAY	BLACKCHURCH BUSINESS PARK, NAAS ROAD, RATHCOOLE,	CO. DUBLIN.	COMPANY DIRECTOR	51,055.00	67,520.00	118,575.00	Underdeclaration of Income Tax. Revenue Audit Case.
SULLIVAN, J F	OWENVILLE, 18 ST. JAMES COURT, ENNIS ROAD,	LIMERICK.	EMPLOYEE/ FARMER	24,567.00	72,963.00	97,530.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SWANWARD ENTERPRISES LTD.	BLACKCHURCH BUSINESS PARK, NAAS ROAD, RATHCOOLE,	CO. DUBLIN.	PROPERTY/ LAND DEVELOPERS	2,865,621.00	2,464,969.00	5,330,590.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
SWEENEY, PAUL	GLENDONAN, CHURCHILL,	CO. DONEGAL.	BUILDING CONTRACTOR	27,151.00	11,403.00	38,554.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
THOMPSON, EDWARD	DOONTAS, KILLASSER, SWINFORD,	CO. MAYO.	FARMER	22,760.00	65,218.00	87,978.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
W.P. KEARNS LIMITED	BALLYARNETT HOUSE, 154 RACECOURSE ROAD,	DERRY BT48 8NG.	PROPERTY DEVELOPERS	116,641.00	41,429.00	158,070.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
WALSH (DECEASED), PATRICK	CASTLE STREET,	ROSCOMMON.	RETIRED BUILDER	36,500.00	113,500.00	150,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WATSON, JOHN	NEWTOWN, OLDTOWN,	CO. DUBLIN.	HAULIER	124,031.00	75,969.00	200,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

WILKINSON, CRAWFORD	COOLSHANNAGH ROAD,	MONAGHAN.	RETIRED BUTCHER	30,077.00	46,720.00	76,797.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
WRIGHTS OF HOWTH EXPORT KILMORE QUAY LTD.	THE QUAY, KILMORE QUAY,	CO. WEXFORD.	FISH PROCESSORS	27,600.00	16,729.00	44,329.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

