

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JULY 2007 AND ENDING ON 30 SEPTEMBER 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 **149**. The total value of these settlements is **€54,729,342.22**

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
AVS AGENCIES LTD.,	DROMIDICLOUGH WEST, BALLINEEN,	CO. CORK.	SUPPLIER OF AGRICULTURAL PRODUCTS	10,055.00	3,228.00	13,283.00	Underdeclaration of VAT. Revenue Audit Case.
BARDON, OLIVER	66 MOREHAMPTON ROAD, DONNYBROOK,	DUBLIN 4.	COMPANY DIRECTOR	1,064,934.01	2,299,416.54	3,364,350.55	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
BERGIN, FIDELMA	15 BERYSTEDE, LEESON PARK,	DUBLIN 6.	BEAUTICIAN	144,543.76	212,212.29	356,756.05	Underdeclaration of Income Tax. Revenue Single Premiums Insurance Products Case.
BOLTON HILL SAND & AGGREGATE LTD.,	MIDLAND HOUSE, ATHGAVAN, NEWBRIDGE,	CO. KILDARE.	HAULIERS	21,665.00	19,841.00	41,506.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BOTHWELL DEVELOPMENT LTD.,	BALLINAMONA HOUSE, FERMOY,	CO. CORK.	BUILDERS	180,632.00	79,243.00	259,875.00	Underdeclaration of Corporation Tax, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

BOYLAN, BRENDAN	5 KENNEL HILL, ANNABELLA, MALLOW,	CO. CORK.	EMPLOYEE	192,853.00	298,040.00	490,893.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
BOYLE, PATRICK	NARIN, PORTNOO,	CO. DONEGAL.	CARAVAN PARK PROPRIETOR & FARMER	115,863.00	148,820.00	264,683.00	Underdeclaration of Income Tax and VAT. Revenue Offshore Assets Investigation Case.
BRADLEY, AUSTIN	21 BALLINASPIG LAWN, BISHOPSTOWN,	CO. CORK.	RETIRED ACCOUNTANT	38,335.00	97,070.00	135,405.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
BRADY, JOHN	DRUMHILLOCK,	CO. MONAGHAN.	FARMER	493,550.00	838,376.00	1,331,926.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BRADY, PHILIP	DRUMHILLOCK,	CO. MONAGHAN.	RETIRED FARMER	68,500.00	173,574.00	242,074.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BRIGHT EAGLE LTD.,	11 LACKEN RISE, TULLOW RD.,	CARLOW.	BUILDERS	228,363.00	96,187.50	324,550.50	Underdeclaration of VAT. Revenue Audit Case.
BUCKLEY, JAMES	COOLCORRAN, BELGOOLY,	CO. CORK.	COMPANY DIRECTOR	216,236.00	412,543.00	628,779.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
BURKE, JOE	35 HAZELWOOD, LOUGHREA,	CO. GALWAY.	MUSICIAN	8,007.00	11,749.00	19,756.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.

BYRNE, LIAM	38 MILLMOUNT GROVE, WINDY ARBOUR, DUNDRUM,	DUBLIN 14.	MOTORCYCLE SALES AND REPAIRS	13,079.00	13,079.00	26,158.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BYRNE, NOEL	WHITETAVERN, STRATFORD ON SLANEY, BALTINGLASS,	CO. WICKLOW.	CONFECTIONERY WHOLESALER	43,160.00	106,840.00	150,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CAMPBELL, ANTHONY	DAMASTOWN, NAUL,	CO. DUBLIN.	FARMER	32,569.00	20,738.00	53,307.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
C.F. CLASSIC FASHIONS LTD.,	CLASSIC HOUSE, GREEN STREET,	DUBLIN 7.	LADIES FASHION RETAILERS	315,355.00	844,003.00	1,159,358.00	Underdeclaration of VAT. Revenue Offshore Assets Investigation Case.
CHARINO LTD.,	35 UPPER GLADSTONE STREET, CLONMEL,	CO. TIPPERARY.	BINGO HALL OPERATOR	213,782.00	523,402.00	737,184.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CHRISTIES SUPERMARKET LTD.,	PEARSE ROAD,	SLIGO.	SUPERMARKET & FILLING STATION PROPRIETORS	88,674.00	49,243.00	137,917.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
CLIFFORD, SEAN	SHANDRUM, CHARLEVILLE,	CO. CORK.	FROZEN FOOD WHOLESALER	126,607.00	240,236.00	366,843.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
COGAN, PHILIP (Estate of)	ROSE COTTAGE, BORRENMANN RD.,	CORK.	RETIRED FARMER	48,200.00	27,184.00	75,384.00	Underdeclaration of Income Tax. Revenue Audit case.

COLLINS, FREDERICK	3 ASHBOURNE VILLAGE, TYCOR,	WATERFORD.	JOINER	13,626.61	21,819.73	35,446.34	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
COLLINS, JOHN	KILMICHAEL, MACROOM,	CO. CORK.	PUBLICAN & GROCER	103,695.00	271,709.00	375,404.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
COLLINS, PATRICK	CLOUNAMON, BALLYLONGFORD,	CO. KERRY.	BUILDING CONTRACTOR	6,086.00	19,292.00	25,378.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
CONNAUGHTON, JOHN F.	APARTMENT 15, GLENBRIAN HALL, 98 HOWTH ROAD, CLONTARF,	DUBLIN 3.	RETIRED COMPANY DIRECTOR	1,612,475.00	4,466,439.00	6,078,914.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CONNOLLY, JOHN	RATHBAUN HOUSE, LISDOONVARNA,	CO. CLARE.	HOTEL PROPRIETOR	155,905.00	134,456.00	290,361.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
CONNOTES LIMITED	CARROWKEEL, CASTLESHANE,	CO. MONAGHAN.	HOTELIERS	34,702.00	42,682.50	77,384.50	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
COSTELLOE, OLAF G.	THE DAIRY, KEATINGS LANE, GREN ST., CALLAN,	CO. KILKENNY.	CHEMIST	160,913.00	344,360.00	505,273.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
COYLE, EAMONN	COYLE MEMORIALS, CORVEEN, DERRYBEG,	CO. DONEGAL.	MONUMENTAL SCULPTOR	84,799.00	35,201.00	120,000.00	Underdeclaration of Income Tax, VAT and Relevant Contracts Tax. Revenue Audit Case.
COYLE, PADDY	KILLYGRALLEN, BALLINODE,	CO. MONAGHAN.	FISH WHOLESALER	17,454.00	28,876.00	46,330.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

CREMMINS, PAUL	37 TOBERAHEENA, CLONMEL,	CO. TIPPERARY.	COMPANY DIRECTOR	6,096.00	9,933.00	16,029.00	Underdeclaration of Income Tax. Revenue Audit Case.
CUMISKEY, SEAN	26 AVONDALE DRIVE, TRIM,	CO. MEATH.	DRYLINING CONTRACTOR	331,028.00	50,006.00	381,034.00	Underdeclaration of PAYE/PRSI, Relevant Contracts Tax & VAT. Revenue Audit Case.
DALMELVIN LTD.,	8-10 CHURCH VIEW,	CAVAN.	PROPERTY DEVELOPERS	65,106.00	24,198.00	89,304.00	Underdeclaration of VAT. Revenue Audit Case.
DALY, ELLEN	GLAUN, DUNMANWAY,	CO. CORK.	SHOPKEEPER/ PUBLICAN	247,467.00	431,301.00	678,768.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
DALY, FREDERICK A.	CLIFTON, FERMOY,	CO. CORK.	PUBLICAN	10,150.00	24,850.00	35,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DELTONA LTD.,	86 THE QUAY,	WATERFORD.	REAL ESTATE DEVELOPERS	146,760.00	226,017.00	372,777.00	Underdeclaration of Income Tax. Revenue Audit Case.
DEMPSEY, THOMAS	34 TINAHASK, ARKLOW,	CO. WICKLOW.	FISHERMAN	62,192.00	64,046.00	126,238.00	Underdeclaration of Income Tax. Revenue Audit Case.
DOHERTY, ELLEN	12 PATRICK STREET,	WATERFORD.	FISH MERCHANT	47,298.00	77,702.00	125,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DONNERY, CAROLINE	78 THE OLD MILL, RATOATH,	CO. MEATH .	COMPANY DIRECTOR	113,250.00	136,750.00	250,000.00	Underdeclaration of Income Tax. Revenue Investigation Case.

DOUGLAS, OLIVER	7 ABBEYVIEW, MONASTEREVEN,	CO. KILDARE.	RETIRED DRAPER	7,772.00	30,728.00	38,500.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Bogus Non-Resident Account Case.
DOYLE, JOHN	TOMBRACK, FERNS,	CO. WEXFORD.	FARMER	12,595.00	37,405.00	50,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DOYLE, PAULINE	BALLYMOUNTAIN, MOONCOIN,	CO. KILKENNY.	COMPANY DIRECTOR	74,803.00	135,010.00	209,813.00	Underdeclaration of Income Tax. Revenue Audit Case.
DOYLE, PETER	LUFFANY, MOONCOIN,	CO. KILKENNY.	FARMER	34,429.00	88,675.00	123,104.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DSL DEVELOPMENTS LTD.,	CARYSFORT, AGHADOE, KILLARNEY,	CO. KERRY.	PROPERTY DEVELOPERS	57,427.00	25,573.00	83,000.00	Underdeclaration of VAT. Revenue Audit Case.
EGANS MOUNT TEMPLE LIMITED	MOUNT TEMPLE, MOATE,	CO. WESTMEATH.	PUBLICANS	10,129.00	6,040.00	16,169.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
ELLWOOD, WILLIAM	CARROWBEHY, CASTLEREA,	CO. ROSCOMMON.	PUBLICAN & GROCER	25,903.00	41,243.00	67,146.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
FAGAN, KEVIN	MAIN STREET, GARRISTOWN,	CO. DUBLIN.	PROPERTY DEVELOPER	43,924.00	14,900.20	58,824.20	Underdeclaration of VAT and Relevant Contracts Tax. Revenue Audit Case.
FASHION FAIR LTD.,	40 DRURY STREET,	DUBLIN 2.	FASHION WHOLESALERS	158,293.82	525,494.66	683,788.48	Underdeclaration of VAT. Revenue Single Premiums Insurance Products Case.

FITZGERALD, JAMES	3 FRIAR STREET, YOUGHAL,	CO. CORK.	FARMER & PROPERTY DEVELOPER	45,661.00	31,724.60	77,385.60	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FLANAGAN, MICHAEL	COORHEEN, LOUGHREA,	CO. GALWAY.	EMPLOYEE	12,037.70	25,829.69	37,867.39	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
FLANNERY, JOHN P	CHURCH STREET, BALLAGHADERREEN,	CO. ROSCOMMON.	AUCTIONEER & BUILDER	198,412.00	646,234.00	844,646.00	Underdeclaration of Income Tax, Capital Gains Tax & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
FRANCIS, EILEEN	IVY COTTAGE, SPIDDAL,	CO. GALWAY.	RETIRED GROCER & POST MISTRESS	19,045.00	59,085.00	78,130.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case.
FRONTIER CONSTRUCTION COMPANY LTD.,	STRANDHILL,	CO. SLIGO.	BUILDING CONTRACTORS	53,553.00	15,758.95	69,311.95	Underdeclaration of VAT. Revenue Audit Case.
GALLAGHER, MICHAEL	OUGHAM, BALLYMOTE RD., TUBBERCURRY,	CO. SLIGO.	BUILDER	170,493.00	533,475.00	703,968.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
GALWAY TURKEYS LTD.,	BOOKEEN, KILTULLA, ATHENRY,	CO. GALWAY.	FROZEN FOODSTUFF SUPPLIERS	30,446.00	14,767.00	45,213.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
GANNON, ANTHONY	SANMICHELLE, KETTLES LANE, SWORDS,	CO. DUBLIN.	PROPERTY DEVELOPER	124,414.85	84,040.83	208,455.68	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
GOLDEN, BARRY	3 SPRINGWOOD, MALLOW,	CO. CORK.	EMPLOYEE	78,466.00	82,005.00	160,471.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.

GRANT, MICHAEL	8 CASTLEWOODS, BALLINAMONA,	CO. WATERFORD.	COMPANY DIRECTOR	6,703.00	10,929.00	17,632.00	Underdeclaration of Income Tax. Revenue Audit Case.
HANRAHAN, PATRICK	GOUREEMORE, BALLYLICKY, BANTRY,	CO. CORK.	RETIRED EMPLOYEE	6,694.00	15,433.00	22,127.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Offshore Assets Investigation Case.
HARTNETT, CHRISTY	GORTACRUE, MIDDLETON ,	CO. CORK.	FARMER	7,169.00	20,121.00	27,290.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
HARTNETT, JOSEPH	SALEEN, CLOYNE, MIDDLETON,	CO. CORK.	FARMER AND PROPERTY DEVELOPER	75,469.00	51,868.00	127,337.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
HEGARTY, DENIS	LONGSTONE, WHITECHURCH,	CORK.	BUILDING CONTRACTOR	44,469.95	45,518.06	89,988.01	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
HENNESSY, JOSEPH,	ROSEMARY SQUARE, ROSCREA,	CO. TIPPERARY.	PHARMACIST	27,071.00	16,746.00	43,817.00	Underdeclaration of Income Tax. Revenue Audit Case.
HERTERICH, REGINALD (Estate of)	46 COLLEGE RD.,	GALWAY.	RETIRED BUTCHER	10,614.00	29,386.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOME FARM FOOTBALL CLUB,	97A SWORDS ROAD, WHITEHALL,	DUBLIN 9.	FOOTBALL CLUB	24,972.62	13,119.96	38,092.58	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
HURSON, BRIAN	38 NUTLEY AVENUE,	DUBLIN 4.	MEDICAL CONSULTANT	355,658.32	781,026.83	1,136,685.15	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

HUGHES, TERENCE	18/19 SOUTH MAIN STREET, YOUGHAL,	CO. CORK.	PUBLICAN	33,013.00	16,817.55	49,830.55	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
HURLEY, SEAN	2 BROMPTON COURT, CASTLEKNOCK,	DUBLIN 15.	LANDLORD	34,774.61	25,225.39	60,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
INDUSTRIA ENTERTAINMENT LTD.,	39 LOWER LEESON STREET,	DUBLIN 2.	ENTERTAINMENT VENUE	234,068.00	297,273.73	531,341.73	Underdeclaration of PAYE/PRSI. Revenue Investigation Case.
JEFFREY, DAVID	1 THORMANBY LAWNS, HOWTH,	CO. DUBLIN.	RETIRED EMPLOYEE	17,010.10	30,174.45	47,184.55	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
JOHN DIXON PLANT HIRE LTD.,	SARFIELDSTOWN, KILLUCAN,	CO. WESTMEATH.	PLANT HIRE	128,338.95	107,295.04	235,633.99	Underdeclaration of VAT & PAYE/PRSI. Revenue Investigation Case.
JOYCE, JAMES	24 CLONARD DRIVE, DUNDRUM,	DUBLIN 16.	RETIRED COMPANY DIRECTOR	25,292.00	36,065.00	61,357.00	Underdeclaration of Income Tax. Revenue Single Premiums Insurance Products Case.
JVD CONSTRUCTION LTD.,	90A GREAT WILLIAM O' BRIEN STREET, BLACKPOOL,	CORK.	BUILDERS	75,985.00	41,791.25	117,776.25	Underdeclaration of VAT. Revenue Audit Case.
KEENAN, JAMES	CARRICKAKELLY, INNISKEEN, DUNDALK,	CO. LOUTH.	COMPANY DIRECTOR	16,815.00	24,752.00	41,567.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KELLEHER, JOHN (Estate of)	46 NEW STREET, MACROOM,	CO. CORK.	GARAGE PROPRIETOR	19,000.00	31,000.00	50,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.

KELLETT, THOMAS	CAVAN ROAD, OLDCASTLE,	CO. MEATH.	PROPERTY DEVELOPER	62,595.00	146,395.00	208,990.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
KENNY, JAMES	AGHAMORE HOUSE, CAHERGOWAN, CLAREGALWAY	CO. GALWAY.	COMPANY DIRECTOR	137,109.00	297,891.00	435,000.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case.
KERR, KIERAN P.	29 ST. FINBARR'S PARK, THE LOUGH,	CORK.	ACCOUNTANT	177,961.00	122,039.00	300,000.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
KIELY, JAMES (Estate of)	MILL STREET, CARRICK- ON- SUIR,	CO. TIPPERARY.	FOOTWEAR RETAILER	13,640.00	39,869.00	53,509.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
LICKEY ENTERPRISES LIMITED,	3 FRIAR STREET, YOUGHAL,	CO. CORK.	PROPERTY DEVELOPERS	20,731.00	14,284.30	35,015.30	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
LITHO SUPPLIES LTD.,	UNIT 65A, BALDOYLE INDUSTRIAL ESTATE, BALDOYLE,	DUBLIN 13.	PRINTING SUPPLIERS	52,570.00	23,443.00	76,013.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
LUCEY, JAMES	FAIR OAKS, SHANAKIEL,	CO. CORK.	MEDICAL PRACTITIONER	35,383.00	106,090.00	141,473.00	Underdeclaration of Income Tax & PAYE/ PRSI. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
M.B.S. MARKETING BUREAU SERVICES LTD.,	26 ORWELL WOODS, RATHGAR,	DUBLIN 6.	PUBLISHING SERVICE PROVIDER	80,586.00	29,414.00	110,000.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MARTIN, PATRICK	LURGANSBOYS, CARRICKMACROSS,	CO. MONAGHAN.	HAULIER	13,611.00	21,226.00	34,837.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.

MCCAFFERTY, SEAMUS	MAIN STREET, NAAS,	CO. KILDARE.	GROCER	31,737.00	15,540.00	47,277.00	Underdeclaration of VAT. Revenue Audit Case.
MCCAFFREY, PATRICK	CANABO, BLACKLION,	CO. CAVAN.	BUILDING CONTRACTOR & FARMER	7,674.66	19,627.34	27,302.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case.
MCCARTHY, EDWARD (Estate of)	6 ARD NA RI AVENUE, POULADUFF ROAD,	CORK.	PHOTOGRAPHER & RETIRED EMPLOYEE	35,591.00	75,663.00	111,254.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCCHRYSTAL, JOHN	36 BALLYTORE ROAD, RATHFARNHAM,	DUBLIN 14.	COMPANY DIRECTOR	7,618.00	12,112.00	19,730.00	Underdeclaration of Income Tax. Revenue Single Premiums Insurance Products Case.
MCDONALD, JAMES & ROSE A.	THE CROSS, CLONMANY,	CO. DONEGAL.	GROCERS & PUBLICANS	87,527.00	188,940.00	276,467.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
MCDONALD, JAMES	THE CROSS, CLONMANY,	CO. DONEGAL.	GROCER & PUBLICAN	214,001.00	430,578.00	644,579.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONALD, ROSE A.	THE CROSS, CLONMANY	DONEGAL	GROCER & PUBLICAN	199,191.00	404,742.00	603,933.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCELVANEY, SEAN	CARROWKEEL, CASTLESHANE,	CO. MONAGHAN.	COMPANY DIRECTOR	41,602.00	46,013.00	87,615.00	Underdeclaration of Income Tax and Capital Acquisitions Tax. Revenue Audit Case.
MCFADDEN, MICHAEL	WINDY RIDGE, MILFORD,	CO. DONEGAL.	ELECTRICIAN	23,667.00	41,333.00	65,000.00	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue NIB/CMI Investigation Case.

MCGAHON, PATRICK	18 FAUGHART TERRACE, ST. MARY'S ROAD, DUNDALK,	CO. LOUTH.	RETIRED COMPANY DIRECTOR	36,486.32	93,292.46	129,778.78	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCGINLEY CONSTRUCTION LTD.,	THE HOLLANDS, LIFFORD,	CO. DONEGAL.	BUILDING CONTRACTORS	367,507.00	164,424.00	531,931.00	Underdeclaration of VAT. Revenue Audit Case.
MCMAHON, FRANCIS	GREAGH, LOUGHMOURNE, CASTLEBLAYNEY,	CO. MONAGHAN.	FARMER	26,907.00	54,601.00	81,508.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCMANUS, JOHN P. (Estate of)	CONABURY, CASTLEBLAYNEY,	CO. MONAGHAN.	RETIRED PUBLICAN & FARMER	8,030.00	23,992.00	32,022.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORIARTY (GAP OF DUNLOE) INDUSTRIES LTD.,	GAP OF DUNLOE, BEAUFORT, KILLARNEY,	CO. KERRY.	GIFT SHOP	123,522.00	321,920.00	445,442.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Offshore Assets Investigation Case.
MURRAY, MARTIN	5 KINCORA ROAD, CLONTARF,	DUBLIN 3.	COMPANY DIRECTOR	1,280,497.00	3,076,111.00	4,356,608.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
NAUGHTON, JULIA	MUCKROSS RD. KIILLARNEY,	CO. KERRY.	GUESTHOUSE PROPRIETOR	16,221.00	28,366.00	44,587.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
NORTHERN VIEW CARAVANS LTD.,	MANOR HOUSE, ROSSNOWLAGH	DONEGAL	CARAVAN SUPPLIERS & SITE PROVIDERS	18,900.00	13,734.00	32,634.00	Underdeclaration of VAT. Revenue Audit Case.

O'BRIEN, PETER (Estate of)	32 BALLYGARTH MANOR, JULIANSTOWN ,	CO. MEATH.	BUILDER AND LANDLORD	805,877.00	2,330,986.00	3,136,863.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
O'CONNELL, DONALD	TOBINS CROSS, HOLYCROSS, THURLES,	CO. TIPPERARY.	FARMER	38,177.00	78,571.00	116,748.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'CONNOR, JOHN	MAIN ST., BALLYBUNION,	CO. KERRY.	COMPANY DIRECTOR	78,923.00	123,396.00	202,319.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
O'DONNELL, THOMAS	CREEVY, BALLYSHANNON,	CO. DONEGAL.	RETIRED COMPANY DIRECTOR	63,583.00	186,417.00	250,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOGHUE, PATRICK	BALLYTURN, GORT,	CO. GALWAY.	HAULIER	22,299.00	12,701.00	35,000.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
O'LEARY, THOMAS	BAWNISHAL, SKIBBEREEN,	CO. CORK.	FARMER	52,307.00	136,878.00	189,185.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'REILLY BROS. (DROGHEDA) LTD. (In Voluntary Liquidation)	67/69 NARROW WEST STREET, DROGHEDA,	CO. LOUTH.	WHOLESALE OF LIGHT HARDWARE	122,636.83	244,047.76	366,684.59	Underdeclaration of VAT. Revenue Investigation Case.
O'REILLY-HYLAND, DERMOT (Estate of)	HOLLYWOOD HOUSE, GLENEALY,	CO. WICKLOW.	RETIRED QUANTITY SURVEYOR	128,700.00	471,300.00	600,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
O'REILLY, JAMES	NEWTOWN HOUSE, STALABAN, DROGHEDA,	CO. LOUTH.	RETIRED COMPANY DIRECTOR	330,838.98	657,552.17	988,391.15	Underdeclaration of Income Tax. Revenue Investigation Case.

O'SHEA, MARTIN	BALLINDUD,	WATERFORD.	COMPANY DIRECTOR	162,775.00	254,588.00	417,363.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'SHEA, MATTHEW	BALLINDUD,	WATERFORD	COMPANY DIRECTOR	144,447.00	226,951.00	371,398.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'SHEA, STEPHEN	REENMEEN, GLENGARRIFFE,	CO. CORK.	EMPLOYEE & LANDLORD	13,891.00	32,083.00	45,974.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Bogus Non-Resident Account Case.
O' SULLIVAN, BRENDAN	DIRRINADIN, MASTERGEEHY, KILLARNEY,	CO. KERRY.	BUILDING CONTRACTOR	58,482.00	132,477.00	190,959.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
O'SULLIVAN, DONIE	AGHADOE, KILLARNEY,	CO. KERRY.	COMPANY DIRECTOR	153,183.00	76,817.00	230,000.00	Underdeclaration of VAT. Revenue Audit Case.
O' SULLIVAN, JOHN D.	DERRIMIHANE, CASTLETOWNBERE,	CO. CORK.	FISHERMAN	152,902.00	79,791.20	232,693.20	Underdeclaration of Income Tax. Revenue Audit Case.
O' SULLIVAN, THOMAS	KINARD, LISPOLE, DINGLE,	CO. KERRY.	BUILDING CONTRACTOR	100,734.00	132,101.00	232,835.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
PERKINS, JAMES	37 LEOPARDSTOWN DRIVE, STILLORGAN,	CO. DUBLIN.	RETIRED ENGINEER	6,718.00	16,796.60	23,514.60	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
POP, VIOREL GABRIEL	19 WILLOW AVENUE, PRIMROSE GATE, CELBRIDGE,	CO. KILDARE.	ROOFER	192,968.00	63,130.40	256,098.40	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

POWER, ANDY	LEAMYBRIEN, KILMACTHOMAS,	CO. WATERFORD.	GARAGE PROPRIETOR	11,142.00	30,087.00	41,229.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
RED CIVIL ENGINEERING LTD.,	UNIT 15, CRAG CRESCENT, CLONDALKIN INDUSTRIAL ESTATE,	DUBLIN 22.	BUILDERS	83,000.00	33,669.00	116,669.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
REGAN, PAUL	CLOONMORE, TARMONBARRY,	CO. ROSCOMMON.	PUBLICAN	24,950.00	16,826.00	41,776.00	Underdeclaration of VAT, Income Tax and PAYE/PRSI. Revenue Audit Case.
RYAN, EDWARD J. (Estate of)	82 ELM ROAD, DONNYCARNEY,	DUBLIN 5.	ELECTRICIAN	510,948.00	1,207,993.00	1,718,941.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
RYAN, GARY	THE LAURELS, POST OFFICE ROAD, LUSK,	CO. DUBLIN.	SITE CLEANER	90,023.00	41,546.00	131,569.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
RYAN, MICHAEL (Estate of)	ROUNDSTONE,	CO. GALWAY.	PUBLICAN	39,829.94	103,358.20	143,188.14	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
RYAN, RICHARD	6 HILLCOURT ROAD, GLENAGEARY,	CO. DUBLIN.	EMPLOYEE	5,233.00	13,191.00	18,424.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SANDGATE LTD.,	39 LOWER LEESON STREET,	DUBLIN 2	ENTERTAINMENT VENUE	105,109.00	128,938.28	234,047.28	Underdeclaration of PAYE/PRSI. Revenue Investigation Case.
SEAMUS ELMORE (FORECOURT SERVICES) LTD.,	ESSMORE HOUSE, JAMESTOWN ROAD, INCHICORE,	DUBLIN 8.	TRAFFIC LIGHTS PROVIDER	352,963.00	458,545.00	811,508.00	Underdeclaration of Corporation Tax, Capital Gains Tax & VAT. Revenue Offshore Assets Investigation Case.

SHEEHAN, JOSEPH	ARD NA HOUN, FERMOY,	CO. CORK.	PEST CONTROL SERVICE PROVIDER	51,861.00	35,639.00	87,500.00	Underdeclaration of Income Tax & PAYE/PRSI . Revenue Audit Case.
SLATTERY, PATRICK	DERRAVOHER, BALLYLOOBY, CAHIR,	CO. TIPPERARY.	AGRICULTURAL MACHINERY SUPPLIER	94,695.00	280,556.00	375,251.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SMITH, WILLIAM	KILFOYLAN, TUBBER, MOATE,	CO. WESTMEATH.	FARMER	33,140.00	87,549.00	120,689.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case.
SMYTH, LIAM	MAIN STREET, BALLYBAY,	CO. MONAGHAN.	PUBLICAN	60,905.00	133,888.00	194,793.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SPENCER, JOHN	KILLURE,	WATERFORD.	RETIRED PLUMBER & EMPLOYEE	143,763.00	261,624.00	405,387.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
SPILLANE, SEAMUS	HEADFORD, KILLARNEY,	CO. KERRY.	FARMER	12,770.00	23,570.00	36,340.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
STAKELUM, JOHN J.	FAIRMONT, BALLYRONAN ROAD, KILPEDDAR,	CO. WICKLOW.	RETIRED ACCOUNTANT	182,831.00	242,169.00	425,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
SUDBURY, NORMAN	35 CRANNAGH ROAD, RATHFARNHAM,	DUBLIN 14.	RETIRED EMPLOYEE	20,251.00	29,749.00	50,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
TRAYNOR, J. D. (Estate of)	134 HOWTH ROAD,	DUBLIN 3.	COMPANY DIRECTOR	1,253,564.00	2,800,000.00	4,053,564.00	Underdeclaration of Income Tax & Residential Property Tax. Revenue Ansbacher Investigation Case.

TRINDER, EDWARD (Estate of)	5 CROAGHTA PARK, GLASHEEN ROAD,	CORK.	RETIRED GARAGE PROPRIETOR AND SHOPKEEPER	40,688.00	94,141.00	134,829.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
TRIPLETT LIMITED,	81/82 TALBOT STREET,	DUBLIN 1.	PUBLICANS	71,133.00	44,853.90	115,986.90	Underdeclaration of Corporation Tax and VAT. Revenue Audit Case.
WALLACE, THOMAS J.	BALLINAKILL, ROSCREA,	CO. TIPPERARY.	FARMER	5,000.00	15,000.00	20,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
WALSH, ALBERT	MONAMORE, LODGE ROAD, WESTPORT,	CO. MAYO.	BUILDER	26,142.00	11,018.00	37,160.00	Underdeclaration of VAT. Revenue Audit Case.
WALSH, EDWARD	LOUGHMORE HOUSE, WOODSTOWN,	WATERFORD.	COMPANY DIRECTOR	188,493.00	301,587.00	490,080.00	Underdeclaration of Income Tax. Revenue Audit Case.
WALSH, JAMES	TANNERSRATH, CLONMEL,	CO. TIPPERARY.	MOBILE VIDEO SERVICE PROVIDER	33,574.00	71,426.00	105,000.00	Underdeclaration of Income Tax& VAT. Revenue Audit Case.
WALSH, JOSEPH, (Estate of)	GLANDORE, TROYSWOOD, FRESHFORD ROAD,	KILKENNY.	RETIRED COMPANY DIRECTOR	358,875.00	438,625.00	797,500.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
WALSH, WALTER	1 ANNAVILLE HOUSE, NEWTOWN,	WATERFORD.	RETIRED CAR DEALER	120,642.00	227,498.00	348,140.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
WARREN, BERTIE	KILEDMOND, BORRIS,	CO. CARLOW.	FARMER	120,000.00	380,000.00	500,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
WHELAN, WILLIAM	GURTNACRERE,	TIPPERARY.	BUILDER	87,379.92	50,214.08	137,594.00	Underdeclaration of Income Tax, PAYE/PRSI, Relevant Contracts Tax & VAT. Revenue Audit Case.

WHITFORD, JOHN	AVONDALE, 1 SUNSET PLACE, KILLEENS,	CORK.	PAVING CONTRACTOR	72,090.00	25,735.00	97,825.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
WHYTE, NOEL	AGHERAGH, NEWBLISS,	CO. MONAGHAN.	HANDYMAN/ LANDLORD	7,000.00	11,738.83	18,738.83	Underdeclaration of Income Tax and VAT. Revenue Offshore Assets Investigation Case.