

Part 1

**List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997,
in respect of the period beginning on the 1st of October 2010 and ending on 31st December 2010, of every person upon
whom a fine or other penalty was imposed by a Court.**

**The total number of cases published is: 499
Total Amount of fines and penalties imposed: €1,385,902.00**

FAILURE TO LODGE INCOME TAX RETURN(S)					
NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
ALFORD, DEREK	3, SEABURY ORCHARD, MALAHIDE,	CO. DUBLIN	BUILDING CONTRACTOR	1,000.00	1
BABINGTON, DAMIEN	LISNACLEA, CARRICKMACROSS,	CO. MONAGHAN	PLASTERER	750.00	1
BANKS, JOHN	3, WILLOW VALE, BALLYBRACK,	CO. DUBLIN	TRANSPORT OPERATOR	1,600.00	1
BANNON, TREVOR	GURTEENOONA, MONASTEREVIN,	CO. KILDARE	CARPENTER	1,250.00	1
BARRETT, DERMOT	61, BEAL SHARUTA, BALLYBANE, GALWAY	CO. GALWAY	SECURITY SERVICE AND SAFETY EQUIPMENT/SALES	1,250.00	1
BASQUILL, THOMAS	DRUNGANNAGH, MANULLA, CASTLEBAR,	CO. MAYO	ELECTRICIAN	1,250.00	1
BAXTER, PATRICK	30, MILLSTREAM, KILLALOE,	CO. CLARE	WINDOW CLEANER	2,000.00	2
BEGLEY, MARCUS	TOGHERMORE, TUAM,	CO. GALWAY	HAULAGE SERVICES	750.00	1
BEHAN, PATRICK R.	MEADOWLANDS, CLONMOYLE, RATHANGAN ROAD,	CO. KILDARE	RENTAL INCOME	1,250.00	1
BELL, ENDA	KILSARAN, CASTLEBELLINGHAM,	CO. LOUTH	GROCER	2,500.00	2
BERKERY, ALAN	93, GLANNATAN, GOLF LINKS ROAD, CASTLETROY,	CO. LIMERICK	COMPANY DIRECTOR	750.00	1
BIRMINGHAM, SINEAD P	23, GRIFFEEN GLEN DENE, BROOKWOOD, LUCAN,	CO. DUBLIN	FLORIST	1,850.00	1
BLACK, ANNE	RAHAN, LETTERKENNY,	CO. DONEGAL	RENTAL INCOME	1,250.00	1
BLAKE, JOHN	LISKEAVY, TUAM,	CO. GALWAY	FARMER	750.00	1
BRANSFIELD, GERARD	AUGHAKILMORE, BALLINALLEE,	CO. LONGFORD	CAR REPAIRS AND SPRAY PAINTING	750.00	1
BRENNAN, MARK	LUCKINGTON COTTAGE, ULVERTON ROAD, DALKEY,	CO. DUBLIN	PLUMBING AND HEATING INSTALLATION	2,750.00	1
BRERETON, FRANK	310, TONLEEGEE ROAD, RAHENY,	DUBLIN 5	TILER	3,700.00	1
BRILLY, NIALL	1, RYEMONT ABBEY, LEIXLIP,	CO. KILDARE	COMPANY DIRECTOR	1,850.00	1
BROUGHAM, JOSEPH	1, NEWTOWN COTTAGES, MALAHIDE ROAD,	DUBLIN 17	WELDER	2,400.00	1
BUCHANAN, NOEL	BRIDGETOWN, BURT,	CO. DONEGAL	FARMER	4,000.00	1
BUCKLEY, DONAL	GILCAUGH, VICARSTOWN,	CO. CORK	ELECTRICIAN	1,250.00	1
BURKE, DONNA	CARRABROWN, CASTLEGAR,	CO. GALWAY	PAINTER AND DECORATOR	1,250.00	1
BURKE, JIMMY	OLD ROAD, MOYNE, TUAM,	CO. GALWAY	PLASTERER	750.00	1
BURKE, MATTHEW	BALLYMOATE ROAD, BOYLE,	CO. ROSCOMMON	BARBER	2,500.00	1
BURROWS, SEAN	RINN, CROGHAN,	CO. ROSCOMMON	MOTOR CYCLE AND SMALL MACHINERY REPAIRS	3,000.00	2
BYRNE, DANIEL	56, GRANGEMORE CRESCENT, RAHENY,	DUBLIN 13	ELECTRICIAN	4,100.00	2

BYRNE,	MICHAEL	COLLEGE ROAD, CLANE,	CO. KILDARE	MOTOR REPAIRS	1,250.00	1
BYRNE,	PATRICK	12, HARCOURT LODGE, INCHICORE,	DUBLIN 8	GARAGE PROPRIETOR.	4,300.00	1
BYRNE,	PETER	CLOUGHREEN, MONASTEREVIN,	CO. KILDARE	FARMER	1,250.00	1
CAFFREY,	DERMOT	21, RIVERSIDE, CASTLEREA,	CO. ROSCOMMON,	SOFTWARE DEVELOPMENT	4,000.00	4
CAFOLLA,	ELENOR	LEINSTER STUD, OLD CARTON, MAYNOOTH,	CO. KILDARE	STUD FARM OPERATOR	1,250.00	1
CALLAGHY,	MICHAEL	CLONTUSKERT, BALLINASLOE,	CO. GALWAY	ACCOUNTANT	2,000.00	1
CALLANAN,	PAUL	CASTLEDALY, PETERWELL,	CO. GALWAY	GARAGE PROPRIETOR.	1,250.00	1
CAMPBELL,	THOMAS	NAPTOWN HOUSE, NAUL,	CO. DUBLIN	FARMER	4,000.00	2
CAREY,	ANTHONY	CLONLOUM, O'CALLAGHANS MILLS	CO. CLARE	HARDWARE STORE PROPRIETOR	2,750.00	1
CAROLAN,	THOMAS	HARESTOWN ROAD, MONASTERBOICE, DROGHEDA	CO. LOUTH	BAKERY/CONFECTIONERY	1,250.00	1
CARTY,	DAVID	MOORE SOUTH, BALLYDANGAN, ATHLONE,	CO. ROSCOMMON	FARMER	750.00	1
CHALLONER,	DARREN	KILMURRY STREET, THOMASTOWN,	CO. KILKENNY	CARPENTER	1,250.00	1
CLARKE,	JOHN	GURTEENOONA, MONASTEREVIN,	CO. KILDARE	WINDOW CLEANER	4,250.00	5
CLIFFORD,	STEPHEN	407, IVEAGH TRUST BUILDINGS, KEVIN STREET,	DUBLIN 8	COMPANY DIRECTOR	12,900.00	6
COATES,	DAVID	172, AYLMER ROAD, NEWCASTLE,	CO. DUBLIN	PLUMBING CONTRACTOR	1,600.00	1
COLEMAN,	JAMES	PHILIPSTOWN, HACKBALLSCROSS, DUNDALK,	CO. LOUTH	RENTAL INCOME	1,250.00	1
COLLINS,	LIAM	16, BAN AN CHAISLEAN, BALLINTUBBER, CASTLEREA,	CO. ROSCOMMON	PLUMBER	750.00	1
COLLINS,	MARTIN	7, GEORGIAN CLOSE, DROGHEDA,	CO. LOUTH	PLUMBER AND HEATING INSTALLATION	5,000.00	1
COLLUM,	SEAN	DRUMNAHARA, BALLINALEE,	CO. LONGFORD	BUTCHER	750.00	1
COMISKEY,	BRIAN	7, HADDINGTON LAWN, GLENAGEARY,	CO. DUBLIN	LEGAL SERVICES	750.00	1
COMMINS,	DAVID	ORANBEG, ORANMORE,	CO. GALWAY	ROOFING AND SLATING	5,000.00	1
CONDON,	STEPHEN	BALROBUCKMORE, CORRANDULLA,	CO. GALWAY	CARPENTRY SERVICES	5,000.00	1
CONNELLY,	MICHAEL	PADDYS CROSS, AILE, BARN,	CO. GALWAY	PROPERTY SERVICES	1,250.00	1
CONNOLLY,	COLIN	CARNANE, KILCOLGAN,	CO. GALWAY	PUBLICAN.	1,250.00	1
CONNOLLY,	ENDA	1359, WILLIAM PEARSE TERRACE, CASTLEDERMOT,	CO. KILDARE	BLOCKLAYER	1,250.00	1
CONNOLLY,	GERARD	ROSSLOUGH, LOUTH POST OFFICE DUNDALK,	CO. LOUTH	GARAGE	2,500.00	2
CONNOLLY,	IAN	ROSSLOUGH, LOUTH POST OFFICE, DUNDALK,	CO. LOUTH	FARMER	1,250.00	1
CONNOLLY,	MICHAEL	SLIEVEROE, ATHENRY,	CO. GALWAY	BUILDING CONTRACTOR	750.00	1
CONWAY,	KEVIN	LEITRA STABLES, GLENAMADDY,	CO. GALWAY	GROUNDWORKS CONTRACTOR	2,000.00	1
CORMICAN,	BRIAN	CLOGHAN, MOUNT TALBOT,	CO. ROSCOMMON	CARPENTER AND COMPANY DIRECTOR	750.00	1

COUGHLAN	JOHN P.	SHANAGH, SHANBALLYMORE,	CO. CORK	BLOCKLAYER	13,000.00	12
COUGHLAN,	KEVIN	ALTAMOUNT STREET, WESTPORT,	CO. MAYO	BREAD DISTRIBUTOR	750.00	1
COYNE,	DARAGH	MILLTOWNPASS, MULLINGAR,	CO. WESTMEATH	FARMER	1,250.00	1
CRONIN,	EAMONN	188, SHANOWEN ROAD, SANTRY	DUBLIN 9	RENTAL INCOME	5,500.00	3
CROSSAN,	PAUL	55, MEADOWBANK, LETTERKENNY	CO. DONEGAL	CARPET FITTER	1,250.00	1
CUMMINS,	BRENDAN	MONEYMORE, ORANMORE,	CO. GALWAY	VACUUM SYSTEMS INSTALLATION.	11,000.00	3
CUMMINS,	SEAN	33, MONASTERY GATE AVENUE, CLONDALKIN	DUBLIN 22	CAR SALES AND COMPANY DIRECTOR	2,850.00	1
CUNNINGHAM,	CASSANDRA	1, CHURCHFIELDS, WHITESTRAND AVENUE, LOWER SALTHILL, GALWAY	CO. GALWAY	MAKE UP STUDIO AND BEAUTY SALON OPERATOR	1,250.00	1
CUNNINGHAM,	NOEL	34, BELMONT, DUBLIN ROAD , GALWAY,	CO. GALWAY	TAXI SERVICES	1,250.00	1
CURRAN,	COLEMAN	70, RIASC NA RI, RAHOON, GALWAY,	CO. GALWAY	ELECTRICIAN	3,750.00	2
CURRAN,	JOSEPH	FARANADUN LODGE, FARANADUN, CLANE ROAD, KILCOCK,	CO. KILDARE	LIFE AND PENSIONS ADVISOR AND COMPANY DIRECTOR	2,000.00	2
CURRAOIN,	PARAIC	CLOCH MOR, BAILE NA HABHANN,	CO. GALWAY	COMPANY DIRECTOR	11,000.00	3
DALY,	SIMON	LOOP ROAD, BALLYBRIT, GALWAY,	CO. GALWAY	PLASTERER	750.00	1
DEERY,	JIMMY	ROSEMOUNT HOUSE, ROSEMOUNT, LETTERKENNY,	CO. DONEGAL	TILER	2,000.00	1
DENNISTON,	RICHARD	BALLINACOR, CROSSROADS, KILLYGORDON,	CO. DONEGAL	FARMER	1,250.00	1
DE SOUSA	CAROLINE	19, MONASTERY GROVE, ENNISKERRY,	CO. WICKLOW.	TRANSPORT OPERATOR	2,000.00	2
DEVLIN,	MALCOLM	107, LIOS MOR, CAPPAGH ROAD	CO. GALWAY	COMPANY DIRECTOR	750.00	1
DIGAN,	DAVID	APARTMENT 1, 17, SOUTH MAIN STREET, NAAS,	CO. KILDARE	TELESALES	1,250.00	1
DIVILLY FEEHILY,	JACINTA	13, MOYCARN DRIVE, SHANNONBRIDGE ROAD, BALLINASLOE,	CO. GALWAY	RESTAURATEUR	750.00	1
DOHERTY,	PATRICK	KILLOURT, MALIN HEAD,	CO. DONEGAL	PLANT AND MACHINERY	1,250.00	1
DOHERTY,	THOMAS A.	TULLYOWEN, ST. JOHNSTON, LIFFORD,	CO. DONEGAL	HAULAGE SERVICES	1,250.00	1
DONNELLAN,	DERMOT	GURTEEN, MOUNTBELLEW, BALLINASLOE,	CO. GALWAY	TILER.	3,000.00	1
DOOGAN,	PATRICK GERARD	LISAHULLY, BALLYSHANNON,	CO. DONEGAL	FARMER	2,000.00	2
DOOLEY,	GORDON	130 FOXFIELD GROVE, RAHENY,	DUBLIN 5	RENTAL INCOME AND PROPERTY AGENT	3,900.00	1
DOOLEY,	PAUL	ATTYMON, ATHENRY,	CO. GALWAY	FARMER.	1,500.00	2
DOWDALL,	ALAN	MACETOWN, CLOUGHAN, MULLINGAR,	CO. WESTMEATH	PLANT HIRE OPERATOR	1,250.00	1
DOWLING,	DAVID	49, COURTTOWN PARK, KILCOCK	CO. KILDARE	UNKNOWN	2,500.00	2

DOWLING,	JOHN	19, CHURCH STREET, LISTOWEL	CO. KERRY	FENCING CONTRACTOR	1,250.00	1
DOYLE,	WILLIAM	LULLYMORE, RATHANGAN,	CO. KILDARE	MECHANICAL AND QUARRYING ENGINEER/RENTAL INCOME	1,250.00	1
DRUMMOND,	GAVIN	BARRYMORE,	CO. ROSCOMMON	SALES REPRESENTATIVE	750.00	1
DUNNE,	CIARAN	19, FINGAL PLACE, STONEBATTER,	DUBLIN 7	FREELANCE JOURNALIST	4,600.00	2
DUNNE,	DECLAN	10, CORRYBEG, TEMPLEOGUE BRIDGE,	DUBLIN 6	VAN DELIVERIES	1,000.00	1
EGAN,	ANTHONY	CLOONMORE, ROSCAHILL,	CO. GALWAY	POWER TOOLS SERVICING AND REPAIRS	1,250.00	1
EGAR,	HERBERT	GRANGE MORE, BRANNOCKSTOWN, NAAS,	CO. KILDARE	AGRICULTURAL CONTRACTOR	5,000.00	1
EGAR,	NORMAN	BRANNOCKSTOWN, NAAS,	CO. KILDARE	AGRICULTURAL CONTRACTOR	10,000.00	2
ELLIS,	DAVID	11, ROWLAGH PARK, CLONDALKIN	DUBLIN 22	PLASTERER	1,500.00	1
ELLIS,	PETER	8, DUNARD, CRAUGHWELL,	CO. GALWAY	COMPANY DIRECTOR AND TOY DISTRIBUTOR	5,000.00	1
EVERARD,	OLIVER	RED MOUNTAIN, DONORE, DROGHEDA,	CO. MEATH	BUTCHER	2,000.00	2
FAHY,	DEREK	KILORAN, BALLINASLOE,	CO. GALWAY	FARMER	750.00	1
FAHY,	JARLATH	TIAQUIN, COLEMANSTOWN, BALLINASLOE,	CO. GALWAY	PAINTER AND DECORATOR	750.00	1
FAHY,	PADRAIG	89, SEACREST, BARNA ROAD,	CO. GALWAY	SOFTWARE AND DEVELOPMENT PROGRAMMING	3,000.00	1
FAHY,	DEIRDRE	APARTMENT 2, SEAPOINT AVENUE, MONKSTOWN,	91, CO. DUBLIN	SOLICITOR	4,350.00	1
FALLON,	MICHAEL	CLOONEENBANE, ROSCOMMON,	CO. ROSCOMMON	PLASTERER	750.00	1
FARRELL,	ANTHONY	LEDWITHSTOWN, BALLYMAHON,	CO. LONGFORD	PLASTERER	750.00	1
FARRELLY,	DEREK	14, MARLEY COURT, MARLEYS LANE, DROGHEDA,	CO. LOUTH	PLUMBER AND HEATING INSTALLATION	3,000.00	1
FEE,	MARTIN	BALLYBARRACK, DUNDALK,	CO. LOUTH	BUILDING CONTRACTOR	3,000.00	1
FENNELLY,	THOMAS	BALLYROE, CHURCHTOWN, ATHY,	CO. KILDARE	HAULIER AND FARMER	1,250.00	1
FINNEGAN,	JOSEPH	DOWDSTOWN, ARDEE,	CO. LOUTH	CARPET FITTER	2,500.00	2
FINNERTY,	RICHARD	39, MOOREFIELD DRIVE, NEWBRIDGE,	CO. KILDARE	LABOURER	8,000.00	2
FITZPATRICK,	THOMAS	MULLOUGH, BALLYNEALE, CARRICK- ON-SUIR,	CO. TIPPERARY	COMPANY DIRECTOR	1,000.00	1
FLANNERY,	JACKIE A.	20, O'CONNELL ST, ATHLONE,	CO. WESTMEATH	PRINTER	2,000.00	2
FLAVIN,	JAMES	CARRIGLONG, TRAMORE,	CO. WATERFORD	GARDEN EQUIPMENT MANUFACTURER	1,000.00	1
FLEMING,	GERALD	RAILWAY HOUSE, LACKEN LOWER, BALLINAGH	CO. CAVAN	CARPENTER	2,000.00	2
FLOOD,	GERALDINE	T/A SOMETHING SPECIAL, 2, ADELAIDE ROAD, GLASTHULE,	CO. DUBLIN	BOUTIQUE PROPRIETOR	3,500.00	1
FLOOD,	MARY	2, ADELAIDE ROAD, GLASTHULE,	CO. DUBLIN	COSTUME JEWELLERY SALES	2,900.00	1
FOLEY,	ALAN PATRICK	69, CLONSHAUGH AVENUE, CLONSHAUGH,	DUBLIN 17	UPHOLSTERER AND COURIER	4,000.00	2

FULLER,	PAUL	63, ARDCIAN PARK, RATHBEALE ROAD, SWORDS	CO. DUBLIN	BUILDING CONTRACTOR	1,000.00	1
GALLAGHER,	DECLAN	9 ,THE GREEN, MOYGLARE HALL, MAYNOOTH,	CO. KILDARE	BLOCK LAYER	5,000.00	1
GALLIGAN,	HENRY	PRIORLAND HOUSE, DUBLIN ROAD, DUNDALK,	CO. LOUTH	COMPANY DIRECTOR	2,500.00	2
GARTLAN,	JOHN	CARRICKEDMOND, KILCURRY, DUNDALK,	CO. LOUTH	COMPANY DIRECTOR	1,250.00	1
GERAGHTY,	NIALL	133, ALLENVIEW HEIGHTS, NEWBRIDGE,	CO. KILDARE	BRICKLAYER	2,000.00	2
GIBBONS,	KIERAN	CLOGGERNAGH, ISLANDEADY, CASTLEBAR,	CO. MAYO	PLASTERER	1,250.00	1
GIBSON,	PAULINE	20 FORTFIELD ROAD, TERENURE,	DUBLIN 6W	COMPANY DIRECTOR	5,000.00	1
GILL,	MICHAEL	COIS NA HABHANN, RATHMORE, CROSSMOLINA,	CO. MAYO	FARMER	1,250.00	1
GILMARTIN,	MARTIN	TANGLEWOOD, GORDON AVENUE, FOXROCK,	DUBLIN 18	RENTAL INCOME	3,800.00	2
GIOVANNI,	NARDONE	40 ,GLENHILL AVENUE, FINGLAS,	DUBLIN 11	COFFEE SHOP PROPRIETOR	5,000.00	1
GLYNN,	ANTHONY	TAVANAGH, CUMMER, TUAM,	CO. GALWAY	ELECTRICAL CONTRACTOR.	750.00	1
GLYNN,	JOHN	MOATY, KILTORMER, BALLINASLOE,	CO. GALWAY	FARMER.	750.00	1
GLYNN,	RONALD S.	MOONE, ATHY,	CO. KILDARE	FARMER	19,000.00	5
GORDON,	HUGH MICHAEL	WARREN LODGE, CURRYLINE, NEWTOWNFORBES,	CO. LONGFORD	BUILDER	1,500.00	2
GRIFFIN,	MARTIN THOMAS	37, ROCK ROAD, BLACKROCK,	CO. DUBLIN	ACCOUNTING AND BOOK- KEEPING SERVICES	2,750.00	1
GRIFFIN,	PAT	POULEYWERRIN, LETTERMORE,	CO. GALWAY	GROUNDWORKS CONTRACTOR	8,000.00	2
GRUFFERTY,	LISA	KILMORONEY, BARROWHOUSE, ATHY,	CO. KILDARE	HAIRDRESSER	2,500.00	2
HALLIGAN,	PATRICK	12 ,COLLEGE FARM GLEN, NEWBRIDGE,	CO. KILDARE	COMPANY DIRECTOR	2,500.00	2
HAND,	DERMOT	CORHELSHINAGH, SHANTONAGH POST OFFICE, CASTLEBLAYNEY,	CO. MONAGHAN	CARPENTER	750.00	1
HANLEY,	MARK	3, INNY COURT, MAIN STREET, BALLYMAHON,	CO. LONGFORD	PLASTERER	1,500.00	1
HANSARD,	GARY	26, LARKFIELD CLOSE, LUCAN,	CO. DUBLIN	MUSICAL GROUP PARTNER	2,850.00	1
HARVEY,	PETER	56, THE WILLOWS, POLLERTON,	CO. CARLOW	TAXI SERVICES	2,750.00	3
HAVENS,	LAWRENCE PATRICK	POLLAGORTEEN, QUINSBOROUGH, MONASTEREVIN,	CO. KILDARE	BUILDER	1,250.00	1
HAYNES,	KEITH	CHURCH BUNGALOW, LITTLE ISLAND, CORK,	CO. CORK	DISTRIBUTOR	3,250.00	3
HEALION,	JOSEPH	SPOLENSTOWN, TULLAMORE,	CO. OFFALY	HAULAGE SERVICES	750.00	1
HEALY,	CHRISTIAN	KILSHEELAN STUD, KILSHEELAN,	CO. TIPPERARY	COMPANY DIRECTOR	1,000.00	1
HEFFERNAN,	ANN MARIE	CARROWBROWNE, CASTLEGAR,	CO. GALWAY	PAINTER.	1,250.00	1

HEFFERNAN,	FLAN	GORTMORE, ROSCAHILL,	CO. GALWAY	PLASTERER.	14,000.00	4
HEGARTY,	GERARD	34, DUNMORE PARK, BALLYMOUNT,	DUBLIN 24	ELECTRICIAL CONTRACTOR	1,850.00	1
HENNELLY,	NIALL	WOODLAWN, BALLINASLOE,	CO. GALWAY	JOINER.	2,000.00	1
HERATY,	MARTIN	BALLINALEE, LONGFORD,	CO. LONGFORD	PUBLICAN AND GROCER	750.00	1
HESSION JNR.	BILLY	71. PALACE FIELDS, TUAM,	CO. GALWAY	CARPENTER.	750.00	1
HESTER,	MARTIN	17. DONNYCARNEY ROAD,	DUBLIN 9	CABLE AND SATELLITE COMMUNICATIONS	8,000.00	2
HIGGINS,	CONOR	24, OAK PAARK, NARRAGHMOR,	CO. KILDARE	FLOORING CONTRACTOR	1,250.00	1
HOGAN,	JOHN	1915, COILL DUBH, NAAS,	CO. KILDARE	SITE PREPARATION	2,500.00	2
HORGAN,	PETER	4, THE CRESCENT, CALVERSTOWN,	CO. KILDARE	HACKNEY SERVICE	5,000.00	1
HUNTER,	JAMES	CROFTON PARK, BALLINA,	CO. MAYO	BUILDER	1,250.00	1
JOHNSTON,	GEOFFREY	34, GLEN ELLAN GREEN, SWORDS,	CO. DUBLIN	PLUMBER AND HEATING INSTALLATION	10,800.00	7
JOHNSTON,	KEVIN	LAKEVIEW STABLES, LACKAN, MULTYFARNHAM,	CO. WESTMEATH	WEBWEAR SALES MAINTENANCE	1,250.00	1
JORDAN,	VINCENT	T/A JORDANS INTERIORS, TOWER HOUSE, TUAM ROAD, GALWAY,	CO. GALWAY	FURNITURE/TEXTILES AND CARPETS RETAILER	9,000.00	3
JOYCE,	MARTIN	MILLTOWN ROAD, TUAM,	CO. GALWAY	LUBRICANTS DISTRIBUTOR	2,000.00	1
KEAGUE,	ALAN	10 TOWER VIEW, TRIM,	CO. MEATH	COMPANY DIRECTOR	3,000.00	2
KEARNEY,	JOSEPH	GORTAVOHER, TUBBER,	CO. GALWAY	FARMER	1,250.00	1
KEEGAN,	JAMIE	130, BEATTY PARK, CELBRIDGE	CO. KILDARE	COMPANY DIRECTOR	2,650.00	1
KEENAN,	DERMOT	I,COBBLERS WALK, LUSK VILLAGE,	CO. DUBLIN	CATERING SERVICES	1,700.00	1
KELLY	BRENDAN	BALLYCLIMAY, MOYVORE, MULLINGAR,	CO. WESTMEATH	FARMER	1,725.00	2
KELLY COLEMAN,	PATRICK	TRA BHAIN, LETTERMORE,	CO. GALWAY	BUILDING CONTRACTOR	1,250.00	1
KELLY,	LUKE ANTHONY	CASTLETOWN, DELVIN, MULLINGAR,	CO. WESTMEATH	BUILDER	1,250.00	1
KELLY,	JOHN	GLEBE, CALTRA,	CO. GALWAY	FENCING CONTRACTOR	750.00	1
KELLY,	PATRICK	23, JOHN KIRK PARK, CLOGHERHEAD,	CO. LOUTH	PLUMBER AND HEATING INSTALLATION	9,000.00	3
KELLY,	PAUL	21, OAK GLEN, BALLINASLOE,	CO. GALWAY	PAINTER AND DECORATOR	2,000.00	1
KENNEDY,	PAUL	197, AYLMER PARK, NAAS,	CO. KILDARE	TILER	2,500.00	2
KEOGH,	ANTHONY	BALLINURE, RATHANGAN	CO. KILDARE	HACKNEY SERVICE	1,250.00	1
KEOUGH,	DARREN	56, BELFRY DRIVE, DUNDALK,	CO. LOUTH	COMPANY DIRECTOR	3,000.00	1
KERR,	NIGEL	89, FOREST PARK, DROGHEDA,	CO. LOUTH	COMPANY DIRECTOR	1,250.00	1
KIERNAN,	SEAN	39, GLIN ROAD, COOLOCK,	DUBLIN 17	SUPPLYING AND FITTING WINDOWS	1,250.00	1
KILLENEY,	JOSEPH	39, ROSELAWN, BALLYDOWD, LUCAN,	CO. DUBLIN	HAULAGE SERVICES	2,767.00	5
KIRWAN,	CIARAN	APARTMENT 6, HAZELBROOK, TERENURE ROAD WEST,	DUBLIN 6W	GARDEN DESIGN	1,850.00	1

LIDLAW,	DARREN	KEEVERSTOWN, GRANGEBELLEW, DROGHEDA,	CO. LOUTH	CAR VALETING	1,500.00	2
LAIRD,	PAUL	SHEANMHARA, RAHARNEY,	CO. WESTMEATH	COMPUTER REPAIR AND SALES	1,250.00	1
LALLY,	GREG	ROVEAGH, KILCOLGAN,	CO. GALWAY	PROPERTY MAINTENANCE	3,000.00	1
LALLY,	JOHN	11, CHERRY PARK, RATHINGLE, SWORDS,	CO. DUBLIN	PAINTER AND DECORATOR	1,650.00	1
LAWLOR,	DESMOND	3, FOREST DRIVE, RIVERVALLEY, SWORDS,	CO. DUBLIN	RESTAURATEUR AND RENTAL INCOME	5,000.00	2
LAWLOR,	JOHN	26, DUN CUILINN, CUT BUSH, THE CURRAGH,	CO. KILDARE	TAXI SERVICES	1,250.00	1
LENEHAN,	JAMES	HORTLAND, DONADEA,	CO. KILDARE	INSTALLATION OF SECURITY SYSTEMS	1,250.00	1
LETTICE,	ROBERT	22, ST. FINIANS CRESCENT, LUCAN,	CO. DUBLIN	TAXI SERVICES	9,000.00	3
LOWRY,	EUGENE	6, TEMPLEROAN MEADOWS, KNOCKLYON,	DUBLIN 16	ALARM INSTALLATIONS	1,350.00	1
LYNCH,	SEAMUS	FENCULLEN STABLES, POLLARDSTOWN, THE CURRAGH,	CO. KILDARE	HORSE TRAINER	16,000.00	4
MADDEN,	LIAM	DUMKELLIN, KILCOLGAN,	CO. GALWAY	HOT TUBS AND SAUNAS SUPPLIERS	1,000.00	1
MAHER,	DEREK	DERRYCRIB, DONADEA, NAAS,	CO. KILDARE	PLASTERER	2,500.00	2
MAHONY,	EAMONN	6 ,COSCORRIG VIEW, LOUGHREA,	CO. GALWAY	FARMER	750.00	1
MALONE,	ANTHONY	4, DRUMBANNON, BALLIEBORO,	CO. CAVAN	BUILDING CONTRACTOR	750.00	1
MALONEY,	DENISE	RINNANEY ROAD, FOXFORD,	CO. MAYO	PUBLICAN	2,500.00	1
MANLEY,	EAMONN	GLASGANNY, CASTLEBRIDGE,	CO. WEXFORD	ACCOUNTING AND BOOK- KEEPING SERVICES	1,200.00	1
MARSELLA,	ANNA	70,SAINT PETERS ROAD, WALKINSTOWN,	DUBLIN 12	RESTAURATEUR	7,500.00	6
MARTIN,	ALAN	BALLYVARA, DAINGEAN ROAD, TULLAMORE,	CO. OFFALY	TELECOMMUNICATIONS EQUIPMENT	1,000.00	1
MARTIN,	ANTHONY	4, GRANVILLE ROAD, NEWTOWNPARK AVENUE, BLACKROCK,	CO. DUBLIN	CONSULTANCY SERVICE	5,400.00	2
MARTIN,	KIERAN	12, LORD EDWARD STREET, BALLINA,	CO.MAYO	PLANNING CONSULTANT	750.00	1
MAUGHAN,	MICHAEL	KNOCKASKEEHAUN, RATHNAMAGH, BALLINA,	CO. MAYO	FARMER	1,250.00	1
MCBRIDE,	BERNARD	CASTLEMOYLE SOUTH, BOHERLAHAN, CASHEL,	CO. TIPPERARY	TRANSPORT AND HAULAGE SERVICE	13,000.00	3
MCCANN,	MAURICE	2 ,MURMOD HILL, VIRGINIA,	CO. CAVAN	COMPANY DIRECTOR	750.00	1
MCCONNON,	MARGARET	SEAPPOINT ROAD, TERMONFECKIN,	CO. LOUTH	FLORIST	1,500.00	2
MCCORMACK,	MICHAEL	BALLYKEERAN BIG, ATHLONE,	CO. WESTMEATH	MOTOR FACTOR	1,250.00	1
MCCORMICK,	ALAN	CARROWMORE LACKEN, BALLINA,	CO. MAYO	FARMER	1,250.00	1
MCDAID,	DENIS	HILLSIDE VIEW, MINDORAN, CLONMANY,	CO. DONEGAL	PAINTING AND GLAZING CONTRACTOR	1,250.00	1
MCDERMOTT,	PADRAIG	ORAN, DONAMON, ROSCOMMON,	CO. ROSCOMMON	FENCING CONTRACTOR	750.00	1
MCDONAGH,	DAMIEN	NEWTOWN, CLOGHAN,	CO. OFFALY	FARMER	750.00	1

MCDONAGH,	RICHARD	KILKERRIN, CONNEMARA,	CO. GALWAY	GROCER AND SUB-POST MASTER	1,250.00	1
MCDONALD,	KATHLEEN	BESTFIELD, ATHY ROAD, CARLOW,	CO CARLOW	SECURITY SERVICES	14,000.00	4
MCDONNELL,	TONY	2,1 DRUMCARRA AVENUE, JOBSTOWN, TALLAGHT,	DUBLIN 24	CARPENTER	1,250.00	1
MCEVOY,	JAMES	18-19 MAIN STREET, NEWBRIDGE,	CO. KILDARE	FARMER	1,250.00	1
MCEVOY,	SEAN	32, UPPER BELLADD, PORTLAOISE,	CO. LAOIS	CAR PARTS AND MOTOR FACTOR	750.00	1
MCFADDEN,	TINA	17, ORANBAY, ORANHILL, ORANMORE,	CO. GALWAY	PUBLICAN	1,500.00	2
MCGANN,	SHAUNA EDEL	3, ARAN ROAD, BALLINDEREEN, KILCOLGAN,	CO. GALWAY	AUCTIONEER AND ESTATE AGENT	1,250.00	1
MCGARRY,	SHARON	11, GRACEMEADOW WALK, STAMULLEN,	CO. MEATH	HORSE TRAINER	3,000.00	4
MCGEE,	DANNY	NEWTOWN LOW, KILBEGGAN,	CO. WESTMEATH	VEHICLE CONVERSION	1,250.00	1
MCGETTIGAN,	MICHAEL	GLENREE MIDDLE, CARRIGART,	CO. DONEGAL	COMPANY DIRECTOR	1,250.00	1
MCGIRR,	JOHN	DRUMURPHY, CASTLEFIN,	CO. DONEGAL	FARMER	2,000.00	1
MCGRATH,	MICHAEL	20, ORMOND CLOSE, SWORDS,	CO. DUBLIN	ELECTRICIAN	2,200.00	1
MCGUIRE,	PAUL	BALLINABUCKY, KILCOLGAN,	CO. GALWAY	MOTORCYCLE REPAIRS	1,250.00	1
MCKENNA,	RAYMOND	NEWGROVE HOUSE, GALLINAGH, MONAGHAN,	CO. MONAGHAN	FARMER	4,000.00	4
MCKEY,	DECLAN	33, HAZELWOOD AVENUE, BAY ESTATE, DUNDALK,	CO. LOUTH	TAXI SERVICES	6,000.00	2
MCLOUGHLIN,	KEVIN	39, GARRAI GLAS, BALLYDAVID, ATHENRY,	CO. GALWAY	CARPENTER.	750.00	1

MCMAHON,	JOHN	CLONEE, BALLYAGRAN, KILMALLOCK,	CO. LIMERICK	FARMER	3,500.00	4
MCNERNEY,	ALAN	LEGGA, MOYNE,	CO. LONGFORD	CARPENTER	750.00	1
MCNERNEY,	JOHN	TONEYWARDEN, GRANARD,	CO. LONGFORD	FARMER	750.00	1
MCQUILLAN	UNA	62, PEMBROKE ROAD,	DUBLIN 4	ARCHITECT	1,500.00	2
MEADE,	JOHN	12, DEERPARK, VIRGINIA,	CO. CAVAN	PLASTERER	750.00	1
MEE,	DECLAN	CLOVERHILL, ROSCOMMON,	CO. ROSCOMMON	GARDEN SHED AND GARAGE SUPPLIER	750.00	1
MINCHIN,	DAVID	16, CUNAHOWAN, RATHOE ROAD, TULLOW,	CO. CARLOW	GROUNDWORKS CONTRACTOR	1,250.00	1
MOLONEY,	JOHN	AUGHBOY, CLONLARA,	CO. CLARE	UNKNOWN	1,250.00	1
MONKS,	ANTHONY	RUSHVEELA HOUSE, PORTACARRON, OUGHTERARD,	CO. GALWAY	JEWELLERY MANUFACTURER AND IMPORTER	5,000.00	1
MOOREHEAD,	SAMUEL	22, ROSELAWN, NAAS,	CO. KILDARE	PUBLICAN	6,000.00	2
MORAN,	RORY	BROWNSHILL AVENUE, BROWNSHILL, CARLOW,	CO. CARLOW	PHOTOGRAPHER AND DESIGNER	1,250.00	1
MORRIN	MARTINA	ANNAGHKEAN, HEADFORD,	CO. GALWAY	HAULIER	1,500.00	2
MORLEY JNR.	JAMES	T/A MORLEYS GARDEN CENTRE, NEW STREET, BALLINROBE,	CO. MAYO	GARDEN CENTRE PROPRIETOR	1,250.00	1
MOYNIHAN,	COLIN	COOLBOY, ATHLACCA, KILMALLOCK,	CO. LIMERICK	FOOD AND NON- ALCOHOLIC BEVERAGES RETAILER	750.00	1
MULKERRINS,	KARL JOHN	CLONSHECAHILL, NEW INN, BALLINASLOE,	CO. GALWAY	PROPERTY DEVELOPER.	750.00	1
MULKERRINS,	PADRAIG TADHG	MYNISH, CARNA, CONNEMARA,	CO. GALWAY	STEEL FIXER.	3,000.00	1
MULRENNAN,	JOHN JAMES	53, GLEANN ARD, BALLAGHADERREEN,	CO. ROSCOMMON	BUILDER	2,000.00	1
MURPHY,	ANN	16, RATHDOWN AVENUE, TERENURE,	DUBLIN 6W	RENTAL INCOME	1,200.00	1
MURPHY,	DERRY	2, CLOON TEMPLE, BALLINGARRY,	CO. LIMERICK	CARPENTER	1,250.00	1

MURPHY,	NIGEL	COOLNARISKA, KILLESBIN,	CO. CARLOW	CARPENTER	1,250.00	1
MURPHY,	THOMAS	COOLBOY, ATHLACCA NORTH, KILMALLOCK,	CO. LIMERICK	CARPENTER	2,500.00	2
MURRAY,	GERARD	4, PINE VALLEY DRIVE, RATHFARNHAM,	DUBLIN 16	ACCOUNTANT	4,600.00	1
MURRAY,	RUTH	87, KINGSGROVE, ATHY,	CO. KILDARE	IRONING SERVICE	5,000.00	1
NALLY,	VINCENT	CHURCHTOWN, BALLYNACARGY,	CO. WESTMEATH	FARMER	2,000.00	1
NAUGHTON,	SEAN	FALTY, OLDTOWN, ATHLONE,	CO. ROSCOMMON	FARMING / RENTAL INCOME	750.00	1
NEE,	RONAN	MINNA, INVERIN,	CO. GALWAY	COMPANY DIRECTOR	5,000.00	1
NELSON,	DAVID	CARA HOUSE, BLACKHILLS, BALBRIGGAN,	CO. DUBLIN	CARPENTER	1,700.00	1
NOLAN,	MARTIN	35, MEADOW COPSE, HARTSTOWN,	DUBLIN 15	ELECTRICAL CONTRACTOR AND COMPANY DIRECTOR	5,100.00	2
NOLAN,	THOMAS	POTERSIZE, BALLITORE,	CO. KILDARE	FARMER AND DIGGER HIRE	4,000.00	4
O'BRIEN,	DANIEL	MEENACROSS, DUNGLOE,	CO. DONEGAL	BUILDING CONTRACTOR	1,250.00	1
O'BRIEN	IAN	117, RIVEROCK'S, CLAREGALWAY,	CO. GALWAY	PAINTER/DECORATOR	1,250.00	1
O'BRIEN	JOHN	12, PEMBROOKE COTTAGES, BOOTERSTOWN	CO. DUBLIN	JOURNALIST	6,600.00	2
O'BRIEN,	MARTIN	2, NEWBURY LAWN, CLONSHAUGH,	DUBLIN 17	CLOTHING SHOP PROPRIETOR	1,750.00	1
O'BRIEN,	RICHARD	ORCHARD END, CASTLETOWN, PALLASKENRY,	CO. LIMERICK	PLASTERER	2,750.00	3
O'BRIEN,	THOMAS F	HOLLYMOUNT HOUSE, CULLENAGH, FERMOY,	CO. CORK	FARMER	2,000.00	1
O'CARROLL,	JEROME	11, IDRONE TERRACE, BLACKROCK,	CO. DUBLIN	RENTAL INCOME	11,800.00	4
O'CONNOR	ANTHONY	WOODVIEW, CHURCH ROAD, SAGGART,	CO. DUBLIN	DRY CLEANERS	2,600.00	1
O'CONNOR,	DERMOT C.	MILLTOWN, BELTURBET,	CO. CAVAN	ACCOUNTING AND BOOK- KEEPING SERVICES	750.00	1
O'CURRAOIN	DONALL	CLOCH MOR, BAILE NA HABHAN,	CO. GALWAY	PLASTERER	11,000.00	3
O'DROIGHNEAN JNR.	MICHAEL	BAILE EAMONN, SPIDDAL,	CO. GALWAY	CATTLE PIG AND SHEEP DEALER	1,250.00	1
O'FLAHERTY,	DARREN	DEERPARK, BOYLE,	CO. ROSCOMMON	REHABILITATION CENTRE OPERATOR	1,500.00	2
O'FLAHERTY,	PATRICK	9, MERRION COURT, MONTENOTTE, CORK	CO. CORK	COMPANY DIRECTOR	3,500.00	4
O'GORMAN,	PAUL	11, BOTHAIKSTIOSAIN, RAHOON ROAD, GALWAY,	CO. GALWAY	RENTAL INCOME	8,000.00	2
O'GRADY,	JAMES	CLOUGHADOOLARTY, FEDAMORE,	CO. LIMERICK	RESTAURATEUR	1,250.00	1
O' HARA,	LEONARD	6, OLIVER PLUNKETT TERRACE, MOATE,	CO. WESTMEATH	PAINTER AND DECORATOR	1,250.00	1
O'MAHONY,	JOHN PAUL	22, WOODVIEW, KILLEAGH,	CO. CORK	STEEL FABRICATOR	1,250.00	1
O'REILLY,	FRANCIS	DERROE, BALLYNAHOWN,	CO. GALWAY	ARCHITECTURAL DESIGN AND PLANNING CONSULTANT	2,000.00	2
O'ROURKE,	EDMOND	43, CASTLEWOOD GARDENS, CARLOW,	CO. CARLOW	RENTAL INCOME	5,000.00	1

O'SULLIVAN,	DAVID	VIADUCT HOUSE, SPUR HILL, CORK,	CO. CORK	MAINTENANCE AND SERVICING OF PORTABLE TOILETS	1,250.00	1
O'SULLIVAN,	DEBORAH	78, RIVER OAKS, CLAREGALWAY,	CO. GALWAY	CANTEEN SERVICE	5,000.00	1
O'SULLIVAN,	KIERAN	OUGHTERARD,	CO. GALWAY	GROCER	1,250.00	1
PALMER ,	JOHN	62, ACORN ROAD, WYCKHAM PARK, DUNDRUM,	DUBLIN 18	BUILDING CONTRACTOR	1,400.00	1
PATTON,	BERNARD	20, ST BRIDGIDS CRESCENT, DRUMKEEN,	CO. DONEGAL	BUILDING CONTRACTOR	1,250.00	1
PENDLEBURY,	STEPHEN	LISDUFF, DRUMSNA, CARRICK-ON- SHANNON,	CO. LEITRIM	BUILDER	1,250.00	1
PERCIVAL,	JOHN	111, MONALEE MANOR, KNOCKNACARRA,	CO. GALWAY	BOOKMAKER AND COMPANY DIRECTOR	5,000.00	1
PERRY,	SCOTT	13, CHURCHFIELD, CLANE,	CO. KILDARE	COMPANY DIRECTOR	1,250.00	1
PHELAN,	MARK	7, PRIORY VILLAGE, CALVERSTOWN, KILCULLEN,	CO. KILDARE	LAND SURVEYING AND COMPANY DIRECTOR	5,000.00	1
PHILPOTT,	EUGENE	KILCASKIN, KANTURK,	CO. CORK	TYRE SALES AND REPAIRS	1,250.00	1
PONISI,	DAVID	19, MONREAD COURT, NAAS,	CO. KILDARE	COMPANY DIRECTOR	3,250.00	3
PRENDERGAST,	PAUL	BALLINAKILL, MOYVALLEY,	CO. KILDARE	MUSHROOM GROWER	1,250.00	1
PURCELL,	THOMAS	BOHERBUI, BALLAGHADERREEN,	CO. ROSCOMMON	COMPUTER ENGINEERING	750.00	1
QUALTER,	NOEL STEPHEN	MAREE, ORANMORE,	CO. GALWAY	ELECTRICIAN.	1,250.00	1
QUINN,	DERMOT	BOHO, BALLINTUBBER,	CO. ROSCOMMON	FARMER	1,000.00	1
QUINN,	JOHN	WOODSIDE HOUSE, DUNSTOWN WOOD, NAAS,	CO. KILDARE	FURNITURE DELIVERY SERVICE	5,000.00	1
RAHER,	DAVID	CLONEA, DUNGARVAN,	CO. WATERFORD	TILER	3,000.00	1
REID,	KIERAN	DONEANY, KILDARE,	CO. KILDARE	FITTED FURNITURE SUPPLIER	5,000.00	1
REILLY,	TONY	36, ST. ANTHONYS CRESCENT, GREENHILLS,	DUBLIN 12	COURIER	1,900.00	1
REVINS,	PATRICK	53, ALLENTON AVENUE, BALLYCRAUGH, TALLAGHT,	DUBLIN 24	BUILDING CONTRACTOR	11,000.00	3
REYNOLDS,	COLM	13, MANSFIELD GROVE, ATHY,	CO. KILDARE	CIVIL ENGINEER	1,250.00	1
RICHARDS,	HYLTON	19, EAST BEACH, COBH	CO. CORK	ELECTRICIAN	4,250.00	5
ROCK,	MICHAEL	ROXBORO, ROSCOMMON,	CO. ROSCOMMON	BOOKMAKER	750.00	1
ROGAN,	PATRICK HUGH	137, WAINSFORT ROAD, TERENURE,	DUBLIN 6W	PROJECT MANAGEMENT	8,000.00	2
ROGERS,	PAUL	SILVERHILL, KELLS ROAD, ARDEE,	CO. LOUTH	PLANT SERVICES AND REPAIR	1,500.00	2
ROGERSON ,	DEREK	22, BARRETT STREET, DUNLAOGHAIRE,	CO. DUBLIN	INDUSTRIAL WINDOW CLEANER	17,000.00	5
RYAN ,	DECLAN	16, CREIGHTON STREET, OFF CITY QUAY	DUBLIN 2	TAXI SERVICES	2,950.00	1
SCALLY,	MICHAEL	CLONCRAVE, KINNEGAD	CO. WESTMEATH	FARMER	3,250.00	3
SEATON- STEDHAM	TRISTAN	13, EATON WOOD COURT, SHANKILL,	CO. DUBLIN	WEB SITE FOR TENDERING PRODUCTS	1,850.00	1

SERVIS,	JAMES	STONEPARK, ROSCOMMON,	CO. ROSCOMMON	JOINERY AND FURNITURE MANUFACTURER	750.00	1
SHANAGHER,	GERARD	ROSSMEAN, BALLINTUBBER,	CO. ROSCOMMON	FARMER	750.00	1

SHANLEY,	PAUL	31, LAKELANDS CLOSE, CO. DUBLIN STILLORGAN,		BUILDING CONTRACTOR	3,000.00	1
SHAUGHNESSY,	ANTHONY	KNOCKDOE, CLAREGALWAY,	CO. GALWAY	BUILDING CONTRACTOR	5,000.00	1
SHEA,	MARY	GARYMORE, KILCONNELL,	CO. GALWAY	PUBLICAN.	750.00	1
SHEEHAN,	MICHAEL	T/A SHEEHAN FINANCIAL SERVICES, BRIDGE HOUSE, SKEHARD ROAD, BLACKROCK, CORK	CO. CORK	INSURANCE AGENT AND BROKER	2,500.00	2
SHIEL,	DENIS	17, PARK COURT, TARA STREET, TULLAMORE,	CO. OFFALY	SHOPKEEPER	3,750.00	4
SHINE,	MARY	TULLY, ATHLONE,	BAYLIN, CO. WESTMEATH	INSURANCE COMMISSION	1,250.00	1
SLEVIN,	ANTHONY	125, DUNARD AVENUE, CABRA	DUBLIN 7	COURIER AND DELIVERY SERVICES	1,600.00	1
SLICKER,	FREDERICK	2565, WOODSIDE PARK, TOWN,	CO. KILDARE KILDARE	CONTRACT CLEANING	5,000.00	1
SMYTH,	WILLIAM	2, LIBERTY COURT, CLANBRASSIL STREET,	DUBLIN 8	AMUSEMENT ARCADE OPERATOR	4,400.00	1
SMYTH,	JAMES	ABBEYTOWN, ROSCOMMON,	CO. ROSCOMMON	CARPENTER	750.00	1
SOMERS,	DESMOND DEREK	3, TURNAPIN COTTAGES, CLOGHRAN,	CO. DUBLIN	ROOFER	2,850.00	1
SPELLMAN,	SEAN	CARNMORE, ORANMORE,	CO. GALWAY	TILER	8,000.00	2
STEVENSON,	MATTHEW	93, ASHFIELD, DROGHEDA,	CO. LOUTH	CARPENTER	6,000.00	2
SUTTON,	CIARAN	7, HOLLYSTOWN PARK,	DUBLIN 15	GREEN GROCER	1,950.00	1
TALBOT,	VINCENT	AUGHLEAM, BLACKSOD, BALLINA,	CO. MAYO	TAXI SERVICE AND GROCERY	1,250.00	1
TALTY,	DERMOT	18, ELMWOOD, KNOCK ROAD, CLAREMORRIS,	CO. MAYO	TILER	2,500.00	1
TAYLOR,	DARREN	9, MOYLE HILL VIEW ESTATE, MILFORD,	CO. DONEGAL	GRAPHIC DESIGN	3,000.00	1
THOMPSON,	BRIAN	HOLLYBROOK HOUSE, SARNAUGHT, CASTLEBAR,	CO. MAYO	SITE INVESTIGATING AND HOLE DRILLING	1,250.00	1
TOWEY,	MICHAEL	CASTLEMORE, BALLAGHADERREEN,	CO. ROSCOMMON	ENGINEER	750.00	1
TWOMEY,	EAMONN	58, THE COTSWOLDS, MIDLETON,	CO. CORK	ACCOUNTING AND BOOK- KEEPING SERVICES	1,250.00	1
VYSNIAUSKAS,	RICARDAS	31, CEDARFIELD, DROGHEDA,	CO. LOUTH	UNKNOWN	6,000.00	2
WALKER,	NOEL	ALBANY, DROMIN, DUNLEER,	CO. LOUTH	MECHANIC AND MOTOR REPAIRS	1,500.00	2

WALL,	JOSEPH	CARDINAL HOUSE, MAYNOOTH,	CO. KILDARE	BOOK SELLER	1,250.00	1
WALLACE,	JAMES	100, LOG NA GCAPALL, SOUTH CIRCULAR ROAD, LIMERICK,	CO. LIMERICK	ACCOUNTING AND BOOK- KEEPING SERVICES	750.00	1
WALLS,	JOE	BOTHAR BUI, CARRAROE,	CO. GALWAY	RENTAL INCOME	1,250.00	1
WALSH,	JOHN	DUNARD, CLASH MORGAN, MOURNE ABBEY, MALLOW,	CO. CORK	RENTAL INCOME	2,500.00	2
WARDE,	JOHN	CAPPATAGGLE, BALINASLOE,	CO. GALWAY	PLANT HIRE OPERATOR	4,000.00	2
WATTS,	ANDREW	40, BALLINTRANE WOODS, FOREST ROAD, SWORDS,	CO. DUBLIN	CARPENTER	2,750.00	1
WHELAN,	MARGARET	T/A EARLSFORT PHOTO, EARLSFORT LODGE, 1A, EARLSFORT TERRACE,	DUBLIN 2	PHOTOGRAPHIC SERVICES	6,000.00	2
WHITTY,	GERARD	NOOK, CAMPILLE,	CO. WEXFORD	BUILDING CONTRACTOR	3,500.00	2
WILSON,	GAVIN	15, GLEANN NA RIOGH CLOSE, NAAS,	CO. KILDARE.	HAULAGE SERVICES	1,250.00	1
WINKLE,	CONOR	1, CHANDERLANDS, ATHY ,	CO. KILDARE	COMPUTER SALES	1,250.00	1

FAILURE TO LODGE CORPORATION TAX RETURN(S)

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
ABLE SECURITY LTD.	1, HARDMANS GARDENS, DROGHEDA,	CO. LOUTH	SECURITY SERVICES	5,000.00	1
BALROTHERY LIFECARE LTD.	1, TERENCE PLACE, TERENURE,	DUBLIN 6W	PROPERTY AND LAND DEVELOPMENT	2,900.00	1
CHARLES MC NULTY BUILDERS LTD.	ARDNABLEASK, BARNESMORE,	CO. DONEGAL	BUILDING CONTRACTOR	750.00	1
COGNITIVE NETWORK SOLUTIONS LTD.	28, SOUTH FREDERICK STREET,	DUBLIN 2	IT SERVICES AND DEVELOPMENTS	1,500.00	1
CREGBOY MANAGEMENT CO. LTD.	CRESTHAVEN, CREGBOY, CLAREGALWAY.	CO. GALWAY	PROPERTY MANAGEMENT COMPANY	1,250.00	1
EAST COAST UPVC LTD.	16. MOUNT AUBURN, BRYANSTOWN, DUBLIN ROAD, DROGHEDA,	CO. LOUTH	BUILDING CONTRACTOR	5,000.00	1
EUROFIBRES (IRELAND) LTD.	EDENTUBBER ROAD, CARRICKARNON, DUNDALK,	CO. LOUTH	FURNITURE MANUFACTURER	5,000.00	1
EXAM READY TECHNOLOGIES LTD.	ASHGROVE, PALMERSTOWN, ORANMORE,	CO. GALWAY	EDUCATIONAL SOFTWARE DEVELOPMENT AND MANUFACTURING	5,000.00	1
JULCHRIS & SONS CONSTRUCTION LTD.	62, MCHALE ROAD, CASTLEBAR,	CO. MAYO,	BUILDING CONTRACTOR	750.00	1
KAR AUTO SALES & REPAIRS LTD.	UNIT 1, MEATH MOTOPARK, NAVAN ROAD, TRIM,	CO. MEATH	CAR AND TRUCK SALES	3,000.00	2
MARPHIL CONSTRUCTION LTD.	MULLACREW, DUNDALK,	CO. LOUTH	BUILDING CONTRACTOR	2,500.00	2
MORCON PROPERTY SERVICES LTD.	CLONGHAN, MOYDOW	CO. LONGFORD	LABOUR SERVICES SUPPLIER	750.00	1
PARKWEST CLEANING & SECURITY SERVICES LTD.	UNIT 19, PARKWEST ENTERPRISE CENTRE, PARKWEST,	DUBLIN 12	CONTRACT CLEANING	2,950.00	1
ROYAL ROCK LTD.	UNIT 30-33,KILKERRIN PARK, LIOSBAN ESTATE, TUAM ROAD, GALWAY	CO. GALWAY	CONSTRUCTION COMPANY	1,250.00	1

THREE CORNER HOLDINGS LTD.	HOTEL SITE, OLD MONIVEA ROAD, GALWAY,	CO. GALWAY	HOTEL AND CONFERENCE CENTRE MANAGEMENT COMPANY	1,250.00	1
TULLYNAGRACKEN MANAGEMENT CO. LTD.	UNIT 6, RACECOURSE BUSINESS PARK, PARKMORE, GALWAY,	CO. GALWAY	MANAGEMENT COMPANY	1,250.00	1

FAILURE TO LODGE VAT RETURNS						
NAME		ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
COLEMAN,	JAMES	T/A BALLYGALANE MOTORWORKS, LISMORE,	CO. WATERFORD	MOTOR MECHANIC	6,170.00	3
COLUMB,	BRIAN	"ROMA", DALYSTOWN, GRANARD,	CO. LONGFORD	BUILDING CONTRACTOR	3,750.00	3
COSTELLO,	PATRICK	29, SHANNON ROAD, SIXMILEBRIDGE,	CO. CLARE	FUEL SUPPLIER	1,250.00	1

COUGHLAN,	JOHN P.	SHANAGH, SHANBALLYMORE,	CO. CORK	BLOCKLAYER	13,000.00	12
DE SOUSA,	CAROLINE	19, MONASTERY GVOVE, ENNISKERRY,	CO. WICKLOW.	TRANSPORT OPERATOR	6,000.00	6
FITZPATRICK,	DANIEL	TAUR, NEWMARKET,	CO. CORK	MECHANIC AND CAR SALES	35,000.00	7
FLANNERY,	JACKIE A.	20, O'CONNELL STREET, ATHLONE,	CO. WESTMEATH	PRINTER	1,500.00	2
HICKEY,	MICHAEL	401B, SPICERS MILL, BALBRIGGAN,	CO. DUBLIN	LANDSCAPING	15,750.00	21
IRWIN,	MARTIN	CARRICKMAGRATH, BALLYBOFEY,	CO. DONEGAL	SITE ASSESSMENTS	12,000.00	4
MARPHIL CONSTRUCTION LTD.		MULLACREW, DUNDALK,	CO. LOUTH	BUILDING CONTRACTOR	7,500.00	6
MCCARTHY,	DENIS	CORLIS ROAD, COLLON, DROGHEDA,	CO. LOUTH	FUEL/HEATING OIL/COAL MERCHANT	3,750.00	3
MCNAMARA,	GERARD	5, CLAUGHAUN COURT, GARRYOWEN, LIMERICK,	CO. LIMERICK	FITTER AND WELDER	750.00	1
MOORE,	JOHN	3, HAZELHATCH ROAD, NEWCASTLE,	CO. DUBLIN	BUILDER	1,250.00	2
MORRIN,	MARTINA	ANNAGHKEAN, HEADFORD,	CO. GALWAY	HAULIER	750.00	1
MURPHY,	DON	19, SPRING ROAD, RIVERWAY, SOUTH DOUGLAS ROAD, CORK	CO. CORK	PAINTER AND DECORATOR	750.00	1
MURPHY,	LIAM	BALLINEADIG, FARRAN,	CO. CORK	PLANT HIRE OPERATOR	750.00	1
NOONAN TILES LTD.		KNOCKTORAN, KNOCKLONG,	CO. LIMERICK	TILE SALES	5,750.00	5
O'CONNELL,	GERARD	20, CLUINE MHUIRE, PALLASKENRY,	CO. LIMERICK	AGRICULTURAL CONTRACTOR	750.00	1
O'SULLIVAN ,	DAVID	VIADUCT HOUSE, SPUR HILL, CORK,	CO. CORK	MAINTENANCE AND SERVICING OF PORTABLE TOILETS	12,000.00	14
RYDER,	GEORGE	SLIGO ROAD, BALLINA,	CO. MAYO	BUILDER	1,250.00	1
STAUNTON,	P.J.	THE ISLANDS, DRIMCOGGY, SRAH, CLAREMORRIS,	CO. MAYO	ARCHITECT AND FARMER	1,250.00	1
WOODTECH HOMES LTD.		COOLEA, MACROOM,	CO. CORK	CONSTRUCTION OF TIMBER FRAMED HOUSES	1,250.00	1

FAILURE TO LODGE P35 RETURN(S)

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
COUGHLAN, JOHN P.	SHANAGH, SHANBALLYMORE,	CO. CORK	BLOCKLAYER	750.00	1
MARPHIL CONSTRUCTION LTD.	MULLACREW, DUNDALK,	CO. LOUTH	BUILDING CONTRACTOR	3,750.00	3
MOORE, JOHN	3, HAZELHATCH ROAD, NEWCASTLE,	CO. DUBLIN	BUILDER	5,850.00	4
MURPHY, LIAM	BALLINEADIG, FARRAN,	CO. CORK	PLANT HIRE OPERATOR	750.00	1
O'CONNELL, GERARD	20, CLUINE MHUIRE, PALLASKENRY,	CO. LIMERICK	AGRICULTURAL CONTRACTOR	750.00	1

ALCOHOL SMUGGLING

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
COYLE, CHARLIE	T/A GOOD TIME CHARLIES, 3, FRANCIS STREET, DUNDALK,	CO. LOUTH	PUBLICAN	2,500.00	1
GRAHAM, LEANNE	T/A THE OLD STAND, 66, HENRY STREET, LIMERICK,	CO. LIMERICK	COMPANY DIRECTOR	5,000.00	2
KADONA LTD.	TIERLAHOOD, STRADONE,	CO. CAVAN	CASH AND CARRY OPERATOR	2,500.00	1

MCMAHON,	BRIAN	OSCARS BAR, 21, PARK STREET, DUNDALK,	CO. LOUTH	PUBLICAN	2,500.00	1
NAUGHTON,	LIAM	50, GLEN RI BALLINA,	CO. MAYO	PUBLICAN	5,000.00	1
O'NEILL,	CATHERINE	THE SQUARE, GALBALLY,	CO. LIMERICK	GROCER	2,500.00	1
RUDDEN,	PADRAIG	DRUMUCK, STRADONE,	CO. CAVAN	CASH AND CARRY OPERATOR	2,500.00	1
RZAYEV,	KAZIM	228 TIRELLAN HEIGHTS, HEADFORD ROAD, GALWAY,	CO. GALWAY	SHOPKEEPER	2,500.00	1
WALSH,	PAT	T/A THE HARLEQUIN BAR 50, MAIN STREET CARRICKMACROSS,	CO. MONAGHAN	PUBLICAN	2,500.00	1
WU,	XUEYUN	77, CNOC AN OIR, RAHOON, GALWAY,	CO. GALWAY	SHOPKEEPER	2,500.00	1

SALE/DELIVERY OF COUNTERFEIT SPIRITS

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
MCGONIGLE, PATRICK	CRATLOEMOYLE, CRATLOE,	CO. CLARE	UNKNOWN	5,000.00	1
SHEEHY, MICHAEL	BANNAGAGOLE, OLD LEIGHLIN,	CO. CARLOW	GROCER	5,000.00	1

OBSTRUCTING AN OFFICER OF THE REVENUE COMMISSIONERS

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
JOHNSON JOHN BIMBO OLUWAYOSE	71, AIRLIE HEIGHTS, LUCAN,	CO. DUBLIN	IMPORTER AND EXPORTER OF BEER AND ETHNIC FOODS	3,800.00	1

CIGARETTE SMUGGLING

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
BERNOTAS, ARTURAS	40, MANOR WOOD, MONAGHAN,	CO. MONAGHAN	UNKNOWN	900.00	1
BOZHESKO, KOSTYANTYN	37, ORCHARD COURT, BLACKPOOL, CORK,	CO. CORK	UNKNOWN	6 MTHS IMPRISONMENT (SUSPENDED)	1
BROWN, NOEL	6B, ORMOND SQUARE,	DUBLIN 7	UNKNOWN	930.00	1
FETHERSTON, NICOLA	219, BUTTERCUP PARK, DARNDALE ,	DUBLIN 17	UNKNOWN	850.00	1
FU, BOHUA	APARTMENT 52, WELLINGTON COURT, MOUNTJOY SQUARE,	DUBLIN 1	UNKNOWN	870.00	1
HARRI, MAKSIM	52, THE DRIVE, BROADALE, MARYBOROUGH HILL, DOUGLAS,	CO. CORK	UNKNOWN	875.00	1
HOLOHAN, JOHN FINBARR	BRIDGE STREET, BALLYRAGGETT,	CO. KILKENNY	UNKNOWN	500.00	1
JALBAA, BATDARIYA	FLAT 9, 18, UPPER GARDINER STREET,	DUBLIN 1	UNKNOWN	850.00	1
JAMSRAN OYUNBAYAR	APARTMENT 20 , 25, WOLFE TONE STREET,	DUBLIN 1	CLEANER	250.00	1
JANTAUSKAS, AURIMAS	APARTMENT 26, 4 ,COMMONS ROAD, BLACKPOOL, CORK,	CO. CORK	UNKNOWN	500.00	1
KROMANS, JANIS	97, OLD BARNLEASK WOOD, NAVAN,	CO. MEATH	CONSTRUCTION WORKER	930.00	1
KRYSA, JACEK PAWEL	31, MONKSFIELD COURT, CLONDALKIN,	DUBLIN 22	UNKNOWN	200 HOURS COMMUNITY SERVICE	2
LARKIN, EOIN	ARTHURSTOWN, EDMONDSTOWN, ARDEE,	CO. LOUTH	COMPANY DIRECTOR	750.00	1
MCDONALD, SEAN	LISLIN, LISBODUFF, COOTEHILL,	CO. CAVAN	UNKNOWN	300.00	1

MCKEE,	BERNARD GERARD	CLONAVOGY, CASTLEBLAYNEY,	CO. MONAGHAN	BRICKLAYER	700.00	1
MCNERNEY,	FRANCIS JAMES	LEGGA, MOYNE,	CO. LONGFORD	BUILDER	250.00	1
MIUT,	ALIN CONSTANTIN	APARTMENT 5, 67/69 JERVIS STREET,	DUBLIN 1	BUILDER	730.00	1
MOSIELEK,	GRZEGORZ STANISLAW	2A, SANCTA MARIA, CHURCH STREET, SLIGO,	CO. SLIGO	UNKNOWN	975.00	1
MOSIELEK,	HONORATA MALGORZATA	1, RATHEDMOND, SLIGO TOWN,	CO. SLIGO	UNKNOWN	850.00	1
NAROVSKA,	TATJANA	3, COURTYARD, BALLYMAN HOUSE, BALLYMAN ROAD, BRAY,	CO. WICKLOW	CHILD MINDER	870.00	1
NEVIN,	MARTIN	12, ST. MICHAELS PARK, MULLINGAR,	CO. WESTMEATH	UNKNOWN	6 MONTHS IM- PRISONMENT	1
O'CEARNAIGH,	GEAROID	22, MELVILLE COVE, FINGLAS,	DUBLIN 11	ELECTRICIAN	1,100.00	1
O'HARE,	MARTIN	1, STRAND ROAD , OMEATH,	CO. LOUTH	UNKNOWN	850.00	1
O'MAHONY,	GEORGE	14, TRAMORE LAWN, DOUGLAS, CORK,	CO. CORK	BARMAN	500.00	1
RAHMAN,	HAZRAT	21, VICTORIA ROAD, LUTON,	ENGLAND	COMPANY DIRECTOR	250.00	1
ROGALA,	KRYSZTOF PRZEMYSLAW	CASTLE STREET, TRIM,	CO. MEATH	UNKNOWN	400.00	1
SHLUSAVER,	TYMUR	THE BIRCHES, TUDOR GROVE, ASHBOURNE,	CO. MEATH	CLOTHES RETAILER	875.00	1
SULTANOV,	SAMIR	58, BINN BHAN, CAPPAGH ROAD, GALWAY,	CO. GALWAY	SHOPKEEPER	950.00	1
SURENJAV,	GERELMAA	APARTMENT 11, BLOCK B , SMITHFIELD MARKET,	DUBLIN 7	CLEANER	800.00	1
TERTELIENE,	GITANA	49, CLUAIN ARRA, NEWCASTLEWEST,	CO. LIMERICK	UNKNOWN	2,500.00	1

ILLEGAL SELLING OF CIGARETTES

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
CUSACK, CAROL	1, UPPER PENNYWELL ROAD, GARRYOWEN,	CO. LIMERICK	SHOPKEEPER	2,500.00	1
DONAJSKI, MARIUSZ	4, CHURCHWELL GROVE, BALMAYNE,	DUBLIN 13	BAGGAGE HANDLER	2,800.00	1
MCCARTHY, JOHN	17, ISLAND VIEW, KNOCKBOY,	CO. WATERFORD	TAXI DRIVER	2,500.00	1
MCCORMACK, CARMEL	22D, ST. MICHANS HOUSE,	DUBLIN 7	STREET TRADER	2,500.00	1
MCCULLY, CIARA	60, BREE, CASTLEBLAYNEY,	CO. MONAGHAN	UNKNOWN	2,500.00	1
MCGINLEY, WADE	MAIN STREET, BUNCRANA,	CO. DONEGAL	SHOPKEEPER	2,500.00	1
MCGONIGLE, PATRICK	CRATLOEMOYLE, CRATLOE,	CO. CLARE	UNKNOWN	5,000.00	1
MURPHY, DAN	4, CHURCH VIEW, OFF MULGRAVE ROAD, CORK,	CO. CORK	UNKNOWN	2,500.00	1
RAHMAN, MATIUR	AM/PM STORE, 16A ORWELL ROAD, RATHGAR,	DUBLIN 6	SHOP MANAGER	3,650.00	1
SHEEHY, MICHAEL	BANNAGAGOLE, OLD LEIGHLIN,	CO. CARLOW	GROCER	5,000.00	1

FAILURE TO HOLD A CURRENT LIQUOR LICENCE

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
BRESLINS BUNDORAN LTD	WESTEND, BUNDORAN,	CO.DONEGAL	GROCERY STORE AND OFF-LICENCE	633.00	1

BROWNE,	PATRICK	T/A THE ARDMORE BAR, 45, MAIN STREET, BRAY,	CO. WICKLOW	PUBLICAN	650.00	1
CAHILL,	JAMES	T/A COSTCUTTING SUPERMARKET, NEWTOWN ROAD, COBH,	CO. CORK	SHOPKEEPER	635.00	1
DEVANE,	MICHAEL	T/A DEVANES 24/25/26, IRISHTOWN, CLONMEL,	CO. TIPPERARY	PUBLICAN	650.00	1
FLYNN,	ELIZABETH	T/A INDIAN OCEAN, SARSFIELD COURT, SARSFIELD STREET, CLONMEL,	CO. TIPPERARY	RESTAURATEUR	700.00	1
JUNEJA,	GURDIP SINGH	T/A SUNDAYS WELL CONVENIENCE STORE, 88, SUNDAYS WELL ROAD, CORK,	CO. CORK	SHOPKEEPER	637.00	1
LOGUE,	DEREK	T/A BELLBRIDGE HOUSE, HOTEL SPANISH POINT,	CO. CLARE	HOTELIER	800.00	1
MCDONAGH,	SEAN	T/A RAILWAY TAVERN- FIRE BOX GRILL, FAHAN, LIFFORD,	CO. DONEGAL	PUBLICAN	633.00	1
MCFADDEN,	PATSY	T/A GORTLEE STORES, ANGLERS HAVEN, KILMACRENNAN,	CO. DONEGAL	PUBLICAN	750.00	1
MULLEN,	FRANK	T/A THAI ORCHID, 7, WESTMORELAND STREET,	DUBLIN 2	RESTAURATEUR	950.00	1
NEPTUNE CATERING LTD.		T/A SUFIS CAFÉ, 45, LOWER STEPHEN STREET,	DUBLIN 2	RESTAURANT	800.00	1
O'BRIEN,	TIMOTHY	T/A O'BRIEN'S, JOHNSTOWN, NAVAN,	CO. MEATH	PUBLICAN	633.00	1
O'MALLEY,	CHRISTOPHER	T/A THE GREEN DRAKE INN, BORRIS,	CO. CARLOW	PUBLICAN	634.00	1
RATHCLIFF INNS LTD.		1, TERENCE PLACE, TERENURE,	DUBLIN 6	PUBLIC HOUSE	1,000.00	1
REYNOLDS,	JOHN	T/A BELLINTER INN, BELLINTER,	CO. MEATH	PUBLICAN	700.00	1
SHERLOCK,	HELEN	T/A THE MATTOCK INN, DROGHEDA STREET, COLLON,	CO. LOUTH	PUBLICAN	1,200.00	1

FAILURE TO HOLD AUCTIONEERS LICENCE

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
JOSRENNE LTD.	T/A KEAPOCK PROPERTY, 53, MCCURTAIN STREET, FERMOY,	CO. CORK	AUCTIONEERS AND HOUSE AGENTS	630.00	1

POSSESSION OF AN UNREGISTERED VEHICLE

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
CURTIS, EMMA	CLOUGHREA, DRUMCONRATH, NAVAN,	CO. MEATH	STUDENT	2,500.00	1
FOLEY, CLARA	20, DAAR RIVERWALK, GORTBOY, NEWCASTLEWEST	CO. LIMERICK	STUDENT	2,500.00	1
MCKERNAN, AINE	SILLIS, GLASLOUGH	CO. MONAGHAN	FRUIT AND VEGETABLE RETAILER	2,500.00	1
O'SHEA, KEVIN	PORTLAND DRIVE, GORTBOY, NEWCASTLEWEST	CO. LIMERICK	PUBLICAN	2,500.00	1

FAILURE TO PAY VRT

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	No. of Charges
WARD, MICHAEL TERENCE	66, CEDARFIELD, DROGHEDA,	CO. LOUTH	UNKNOWN	5,000.00	1

MISUSE OF MARKED MINERAL OIL

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
A.K. FORESTRY CONTRACTORS LTD.	BALLINA, BALLYMURN, ENNISCORTHY	CO. WEXFORD	FORESTRY MANAGEMENT	2,500.00	1
BERMINGHAM EDWARD	36, JOHNSGATE VILLAGE, LIMERICK,	CO. LIMERICK	UNKNOWN	2,500.00	1
BOWE, MICHAEL	AUGHONEY, TIMAHOE, PORTLAOISE,	CO. LAOIS	FARMER	2,500.00	1
BOYD, STEVEN	POLLAVADDY, BALLA,	CO. MAYO	UNKNOWN	2,500.00	1
BRAY, JOSEPH	RATHCANNON, KILMALLOCK,	CO. LIMERICK	HORSE DEALER	2,500.00	1
BRAY, PATRICK	CAHIRDUFF, MANISTER, CROOM,	CO. LIMERICK	FARMER	5,000.00	1
BUGGY, PATRICK	KYLE, TIMOHOE, PORTLAOISE,	CO. LAOIS	HAULIER	2,500.00	1
CALLAN SAND & GRAVEL LTD.	162, PLUCKERSTOWN, KILMEAGUE, NAAS,	CO. KILDARE	HAULIER	2,500.00	1
CORBETT, DANIEL	CREAN, NEWCASTLE WEST	CO. LIMERICK	FARMER	2,500.00	1
DELANEY, NEIL	T/A SORCON PLANT, 11 O'DONNELL PARK, CLOGHERHEAD,	CO. LOUTH	HAULIER	5,000.00	2
DELANEY, PATRICK	PARKHILL, BALLYADAMS, ATHY,	CO. KILDARE	STEEL FABRICATOR	2,500.00	1
DEMPSEY, KEVIN	LURGANS, CARRICKMACROSS,	CO. MONAGHAN	RENTAL INCOME	2,500.00	1
DUFFY, JOHN	CARRACASTLE, STRAIDE,	CO. MAYO	FARMER	5,000.00	1
DYNES, EDWARD	TUSKER, BROOMFIELD,	CO. MONAGHAN	UNKNOWN	2,500.00	1
EAGER, WILLIAM	39, SEA COURT, NEWCASTLE,	CO. WICKLOW	TAXI DRIVER	2,500.00	1
GANNON, MAURICE	KEELOGUES, GLENAMADDY,	CO. GALWAY	HAULIER	2,500.00	1
GAUGHAN, ADRIAN	CASTLEBAR ROAD, FOXFORD,	CO. MAYO	BUILDER	2,500.00	1
GORDON, NEIL	RATHLEE, EASKEY,	CO. SLIGO	UNKNOWN	2,500.00	1
GRUMLEY, SAM	CROSSDRUM LOWER, OLDCASTLE,	CO. MEATH	TAXI DRIVER	2,500.00	1
HARTY, WILLIAM	HAGGARDS GREEN, CALLAN,	CO. KILKENNY	UNKNOWN	2,500.00	1
HENEZHAN, BRIAN	FARNANE, TULRAHAN, CLAREMORRIS,	CO. MAYO	PLANT AND MACHINERY HIRE	2,500.00	1
HIGGINS, PATRICK	KILMORE, DRUMKEERIN,	CO. LEITRIM	FARMER	3,000.00	1
J&E MURRAY HAULAGE LTD.	RAILWAY HOUSE, CREGG ROAD, CARRIK-ON-SUIR,	CO. TIPPERARY	HAULIER	2,900.00	1
JOHN CONROY MECHANICAL CONTRACTORS LTD.	UNIT 1, WESTFIELD HOUSE, O'MOORE STREET, TULLAMORE,	CO. OFFALY	INSTALLATION AND FITTING OF ELECTRICAL WIRING	3,000.00	1
KEARNEY, KEVIN	KNOCKANARRIGAN, DONARD,	CO. WICKLOW	HAULIER	2,500.00	1
LENIHAN, PATRICK	LISNAFULLA, BROADFORD,	CO. LIMERICK	FARMER	2,500.00	1
MULLIGAN, PETER	ALDERBOROUGH, GEASHILL,	CO. OFFALY	HAULIER	2,500.00	1

MURPHY,	DAVID	GREEN STREET, CASTLEPOLLARD,	CO. WESTMEATH	SCAFFOLDER	2,500.00	1
MCDONAGH,	JOHN	34, FOYNES COURT, LONGFORD	CO. LONGFORD	UNKNOWN	2,500.00	1
MCGRATH,	PIERCE	GLASSDRUMMOND, NEWBLISS,	CO. MONAGHAN	HAULIER	2,500.00	1
MCGUINNESS,	COLM	64, BALLISK COURT, DONABATE,	CO. DUBLIN	HAULIER	10,000.00	2
NAUGHTON,	ALAN	ABBAY PARK, CLONTUSKERT, BALLINASLOE,	CO. GALWAY	AGRICULTURAL CONTRACTOR	2,500.00	1
NORTH EAST FOODS LTD.		UNIT 10, CURRABEG BUSINESS PARK, CURRABEG, ARDEE,	CO. LOUTH	FOOD PROCESSING	5,000.00	1
NUGENT,	BARRY	T/A AJ GRAB HIRE, CORNASASNAGH, CORDUFF, CARRICKMACROSS	CO. MONAGHAN	HAULIER	2,850.00	1
O'CALLAGHANS ALUMINIUM LTD.		ONGENSTOWN, BOYERSTOWN, NAVAN,	CO. MEATH	ALUMINIUM WINDOWS MANUFACTURER	2,500.00	1
O'COFAIGH CONSTRUCTION LTD.		SLANEY, TULLYALLEN, DROGHEDA,	CO. LOUTH	CONSTRUCTION COMPANY	7,500.00	3
O'CONNOR,	DANIEL	18, MULLALLY GROVE, CAPPAMORE,	CO. LIMERICK	UNKNOWN	3,000.00	1
PAKENHAM,	DAVID	101, CILL CAIS, OLD BAWN, TALLAGHT,	DUBLIN 24	UNKNOWN	2,900.00	1
PHIBBS,	JAMES	SYCAMORE COTTAGE, BLESSINGTON ROAD, SAGGART,	CO. DUBLIN	HAULIER	2,500.00	1
PHIBBS,	SEAMUS	HEMPSTOWN, BLESSINGTON,	CO. WICKLOW	HAULIER	2,500.00	1
REILLY,	ELLEN	HOUSE 2, WALLERS LOT, CASHEL,	CO. TIPPERARY	UNKNOWN	5,000.00	1
SCALLY,	PAUL	RATHWIRE, KILLUCAN,	CO. WESTMEATH	PLANT HIRE OPERATOR	2,500.00	1
SHERLOCK,	THOMAS	122A, GLEN ALAINN, TULLYALLEN,	CO. LOUTH	LABOURER	2,500	1
SHIRE,	JOHN	CASTLEHEIGHTS, DUNOMAN,	CO. LIMERICK	UNKNOWN	2,500	1
SOUTH OF IRELAND CRUSHING & PLANT HIRE LTD.		LASKILTAGH, CROOM,	CO. LIMERICK	PLANT HIRE	2,500	1
TINKLER,	NOEL	3, STONEY LANE, RATHCOOLE,	CO. DUBLIN	HAULIER	5,750	2
TPH CIVILS LTD.		BALLINTONBAY, GREENAN, RATHDRUM,	CO. WICKLOW	ENGINEERING WORKS	3,200	1
TRIMBLE,	RAYMOND	70, FARNDREG, DUNDALK,	CO. LOUTH	UNKNOWN	2,500	1
WARD,	PETER	KILBREEDY EAST, KILMALLOCK,	CO. LIMERICK	UNKNOWN	5,000.00	1
WILSON,	ANDREW	LURGANMORE, CASTLEBLAYNEY,	CO. MONAGHAN	UNKNOWN	2,500.00	1

FAILURE TO LODGE VAT RETURNS/FAILURE TO REMIT VAT					
NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)

BRADY	BERNARD	MILLGRANGE, GREENORE,	CO. LOUTH	COMPANY DIRECTOR	CON- CURRENTLY SENTENCED TO ONE YEAR, NINE MONTHS AND FOUR MONTHS. SENTENCES SUSPENDED FOR A PERIOD OF THREE YEARS.	9
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FAILURE TO PRODUCE BOOKS AND RECORDS

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
KEARNEY, NOEL	7, GREENFIELDS, MODEL FARM ROAD, CORK	CO. CORK	CONTRACT CLEANER	1,250.99	1

DELIVERING INCORRECT VAT RETURNS/CLAIMING VAT TO WHICH NOT ENTITLED/PRODUCING INCORRECT INVOICES IN CONNECTION WITH VAT

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
MCKINNEY, MARY	RIVERSIDE, COCKHILL ROAD, BUNCRANA,	CO. DONEGAL	HAULAGE CONTRACTOR	SENTENCED TO 3 YEARS IMPRISONMENT ON EACH CHARGE - SUSPENDED ON CONDITION OF 240 HOURS COMMUNITY SERVICE. ALL SENTENCES TO RUN CON- CURRENTLY.	15

DELIVERING INCORRECT VAT RETURNS/OBTAINING REFUNDS OF VAT TO WHICH NOT ENTITLED/FAILURE TO LODGE AN INCOME TAX RETURN/FAILURE TO LODGE P35 RETURNS

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
NASH, MICHAEL	MONLENA, NEWCASTLEWEST,	CO. LIMERICK	ELECTRICIAN	8,250.00	11

DELIVERING INCORRECT INCOME TAX RETURNS/CLAIMING AN INCOME TAX REPAYMENT TO WHICH NOT ENTITLED/DELIVERING INCORRECT P35 RETURNS

NAME	ADDRESS	COUNTY	OCCUPATION	FINE AMOUNT €	NO. OF CHARGES (CONVICTIONS)
WATTERS, COLM	25, GREYGATES, MOUNT MERRION,	CO. DUBLIN	COMPANY DIRECTOR AND TAX CONSULTANT	SENTENCED TO 15 MONTHS IMPRISONMENT ON EACH OF THE 7 CHARGES - TO RUN CON- CURRENTLY	7