

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JULY 2010 AND ENDING ON 30 SEPTEMBER 2010, 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 **72** The total value of these settlements is **€13,263,524.88**

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
BARNES, ADRIAN	79 CARYSFORT PARK, CARYSFORT AVENUE, BLACKROCK,	CO. DUBLIN.	EMPLOYEE	15,489.72	25,686.17	41,175.89	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
BARRETT, CYRIL	19 ARKENDALE WOODS, GLENAGEARY,	CO. DUBLIN.	RETIRED COMPANY DIRECTOR	87,578.00	95,604.00	183,182.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Deposit Interest Reporting Case.
BRADY, ANN	3 RADHARC NA CEIBHE, QUAY ROAD, RUSH,	CO. DUBLIN.	RETIRED GROCER/ TEACHER	16,411.00	48,038.00	64,449.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
BRENDAN O'REGAN & ASSOCIATES LTD.,	SHANAVAGH, BALLYDEHOB,	CO. CORK.	ENGINEERING SERVICES	41,852.69	28,148.00	70,000.69	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
BRENNAN, JOHN J	BAWNDAW, GRACEDIEU EAST,	WATERFORD.	ACCOUNTANT/ FARMER/ PROPERTY DEVELOPER	304,451.00	375,101.00	679,552.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.

BRIGHT, DEREK	LONG MOUNTAIN, BALLYMACAHARA, ASHFORD,	CO. MEATH.	FLOOR SANDER	95,493.00	126,633.00	222,126.00	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue Audit Case.
BROWNE, MAURA	103 UPPER DORSET STREET,	DUBLIN 1.	PUBLICAN	29,185.00	13,282.00	42,467.00	Underdeclaration of VAT. Revenue Audit Case.
CLERY, OLIVER	19 DAISY TERRACE, SUMMERHILL,	WATERFORD.	RETIRED COMPANY DIRECTOR	34,822.00	43,440.00	78,262.00	Underdeclaration of Capital Gains Tax . Revenue Single Premium Insurance Products Case.
CONNORS, DAVID	EMERALD TERRACE, DUNGARVAN,	CO. WATERFORD.	VETERINARY ACTIVITIES	35,333.01	15,304.90	50,637.91	Underdeclaration of Income Tax. Revenue Audit Case.
CONWAY, J. H.	4 KILMORE, BAILEY VIEW, HARBOUR ROAD, DALKEY,	CO. DUBLIN.	RETIRED EMPLOYEE	11,304.02	30,635.29	41,939.31	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CORCORAN, JOSEPH & ANN	CASTLEBAR ST., WESTPORT,	CO. MAYO.	NIGHTCLUB PROPRIETORS	281,679.00	323,963.00	605,642.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
CORRIGAN, DERMOT	14 THE BALLAGH COVE, THE BALLAGH, ENNISCORTHY,	CO. WEXFORD.	BUILDER	77,260.00	42,864.00	120,124.00	Underdeclaration of Income Tax, VAT, PAYE/PRSI and Relevant Contracts Tax. Revenue Audit Case.
DALY, SEAN	TUBRID, KENMARE,	CO. KERRY.	COMPANY DIRECTOR	164,777.00	433,298.00	598,075.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

DIVER, GERARD	CASHEL, GORTAHORK, LETTERKENNY,	CO. DONEGAL.	BUILDER	45,333.00	24,667.00	70,000.00	Underdeclaration of VAT and Income Tax. Revenue Audit Case.
DORAN, THOMAS	18 MAIN STREET, GOREY,	CO.WEXFORD	RESTAURATEUR	132,691.00	117,309.00	250,000.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
DOYLE, CLARE	2 JOHN O'CONNELL STREET, COBH,	CO. CORK.	PUBLICAN	20,200.00	13,037.00	33,237.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
DUNPHY, KENNETH	BALLINGOWN, LEAMYBRIEN,	CO. WATERFORD.	CONSTRUCTION/ STONE MASON	113,889.09	58,627.87	172,516.96	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
FARRELL, PATRICK	LACKEN, NEW ROSS,	CO. WEXFORD.	LANDLORD	170,520.00	328,406.00	498,926.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
FIELD, GERARD	14 RATHMORE AVENUE, STILLORGAN,	CO. DUBLIN.	DENTAL TECHNICIAN	344,410.00	295,192.00	639,602.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
FINAVERA RENEWABLES IRELAND LTD.,	REGUS HARCOURT CENTRE, HARCOURT ROAD,	DUBLIN 2.	RENEWABLE ENERGY SERVICES	74,928.00	41,083.00	116,011.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
FITZPATRICK, PATRICK	KILLEANEY, KILRONAN, ARAN ISLANDS,	CO. GALWAY.	FISHERMAN	94,192.00	132,030.00	226,222.00	Underdeclaration of Income Tax. Revenue Audit Case

GAHAN, JAMES	FAIRVIEW, CASTLECOMER ROAD,	KILKENNY.	RETIRED COMPANY DIRECTOR	129,358.34	261,463.20	390,821.54	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
GALBRAITH, ROBERT	KATE'S COTTAGE, CURRACLOE,	CO. WEXFORD.	COMPANY DIRECTOR	930,468.72	944,869.63	1,875,338.35	Underdeclaration of Income Tax and VAT. Revenue Deposit Interest Reporting Case & Single Premium Insurance Products Case.
GANNON, PATRICK	7 MONTPELIER PARK,	DUBLIN 7.	WASTE DISPOSAL SERVICE	21,801.43	8,654.69	30,456.12	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
GEOGHEGAN, JAMES	2 JOHN STREET SOUTH, PIMLICO,	DUBLIN 8.	GROCER	688,462.00	831,148.27	1,519,610.27	Underdeclaration of Income Tax and VAT. Revenue Deposit Interest Reporting Case & Single Premium Insurance Products Case.
GLENDALOUGH CRAFT CENTRE LTD.,	DERRYBAWN, RATHDRUM,	CO. WICKLOW.	SHOPKEEPERS	27,868.00	11,101.00	38,969.00	Underdeclaration of Corporation Tax and PAYE/PRSI. Revenue Audit Case.
GLYNN, WILLIAM	3 CRESTFIELD CLOSE, WHITEHALL,	DUBLIN 9.	RETIRED EMPLOYEE	20,571.27	57,504.92	78,076.19	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
HANLY, ROBERT	1-3 DROGHEDA MALL, MAIN STREET, FINGLAS,	DUBLIN 11.	DENTAL SURGEON	30,550.00	33,681.00	64,231.00	Underdeclaration of Income Tax. Revenue Audit Case.

HAYWARD, ANTHONY	LOWER FAUGHART, DUNDALK,	CO. LOUTH.	WEB DESIGNER	116,007.00	54,701.40	170,708.40	Underdeclaration of VAT. Revenue Audit Case.
HIGGINS, THERESA	216 SEAPARK, MALAHIDE,	CO. DUBLIN.	PR CONSULTANT	65,869.00	36,713.00	102,582.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
IANNELLI, CARMINE	3 PATRICK STREET, TEMPLEMORE,	CO. TIPPERARY.	TAKE AWAY FOOD SUPPLIER	129,378.42	145,621.58	275,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
IAQUANIELLO, ANTONIO	14 MAIN STREET, BALDOYLE,	DUBLIN 13.	TAKE AWAY FOOD SUPPLIER	13,609.42	25,450.96	39,060.38	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
KEANE, TIMOTHY A.	FRIARSWOOD, BRENNANSTOWN VALE, FOXROCK,	DUBLIN 18.	PROPERTY DEALER	17,589.00	40,012.00	57,601.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KELLY, MARTIN	ILLAN HOUSE, CASTLEDILLON, STRAFFAN,	CO. KILDARE.	COMPANY DIRECTOR	33,891.00	77,975.00	111,866.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KINCARRA DEVELOPMENTS LTD.,	MANSFIELD CHAMBERS, 43 LOWER O'CONNELL ST.,	DUBLIN 1.	BUILDING CONTRACTORS	103,558.00	51,194.40	154,752.40	Underdeclaration of Income Tax, Corporation Tax & PAYE/PRSI. Revenue Audit Case.
LENEHAN, SEAMUS	TOBERTON, JOHNSTOWN, NAAS,	CO. KILDARE.	FARMER	21,758.00	22,149.00	43,907.00	Underdeclaration of Income Tax. Revenue Audit Case.

LYNAM, PAUL	64 CASTLETOWN, LEIXLIP,	CO. KILDARE.	HOME HEATING OIL SALES/ RENTS	37,449.76	16,695.87	54,145.63	Underdeclaration of Income Tax, PAYE/PRSI and VAT. Revenue Audit Case.
MACKEN, ANGELA	MAIN ST, SLANE,	CO. MEATH.	RETIRED COMPANY DIRECTOR	12,329.00	17,671.00	30,000.00	Underdeclaration of Capital Gains Tax, Revenue Investigation Case.
MADDEN, ANTOINETTE	21 BRIGHTON AVENUE, RATHGAR,	DUBLIN 6.	RETIRED EMPLOYEE	11,164.72	13,820.03	24,984.75	Underdeclaration of Income Tax. Revenue Audit Case.
MADIGAN, GERARD	16 MANOR STREET,	WATERFORD.	COMPANY DIRECTOR	36,219.00	61,209.00	97,428.00	Underdeclaration of Income Tax. Revenue Bogus Non -Resident Account Case & Offshore Assets Investigation Case.
MALONE, WILLIAM	28 THORNDALE, ROCKS ROAD, KINGSCOURT,	CO. CAVAN.	WINE WHOLESALER	48,104.00	17,461.00	65,565.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
MARRON, ALICE	MAIN STREET, SALLINS,	CO. KILDARE.	BUS HIRE AND RENTAL INCOME	112,445.00	221,332.00	333,777.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCCONNELL, JOHN	MAIN ST., BALLYBOFEY,	CO. DONEGAL.	BUTCHER	24,328.00	45,560.70	69,888.70	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Single Premium Insurance Products Case and Offshore Assets Investigation Case.
MCCRUDDEN, JOHN	2 ST. MARY'S ROAD, BUNCRANA,	CO. DONEGAL.	PLUMBER	77,000.00	31,359.27	108,359.27	Underdeclaration of Income Tax and VAT. Revenue Audit Case.

MCGARRY, CON	BALLYGLASS, BALLINAGARE,	CO. ROSCOMMON.	CARPENTER/ COMPANY DIRECTOR	27,267.00	12,958.00	40,225.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
MCLOUGHLIN, RHONA	16 UPPER MAIN STREET, BUNCRANA,	CO. DONEGAL.	PUBLICAN	35,088.00	17,235.00	52,323.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
MORRIS, MICHAEL	UPPER MAIN STREET, ABBEYLEIX,	CO. LAOIS.	RETIRED SERVICE STATION PROPRIETOR AND EMPLOYEE	18,348.00	22,103.00	40,451.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
MURPHY, JAMES	KNOCKATOON, ROCKCHAPEL,	CO. CORK.	FARMER	51,166.00	79,722.00	130,888.00	Underdeclaration of Income Tax, Capital Gains Tax & Capital Acquisitions Tax. Revenue Deposit Interest Reporting Case.
NOLAN, PATRICK	BALLYWILLIAM, ENNISCORTHY,	CO. WEXFORD.	MARKET TRADER	47,985.00	52,015.00	100,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'CONNOR, GERARD	GLOURIA, LISSELTON,	CO. KERRY.	FARMER	12,893.00	36,347.00	49,240.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'CONNOR, SEAN	BALLYMORE HOUSE, BALLYMORE, VENTRY,	CO. KERRY.	BUILDER	24,190.00	14,810.00	39,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
O'DRISCOLL, VAL	BALLINDERRIG FARM, LITTLE ISLAND,	CO. CORK.	FARMER	158,016.39	200,733.61	358,750.00	Underdeclaration of Capital Acquisitions Tax and Capital Gains Tax. Revenue Audit Case.

O'DWYER TIMBER CONTRACTORS LTD.,	WESTMORELANDS, HUGGINSTOWN,	CO. KILKENNY.	TIMBER HARVESTING SERVICE	54,663.00	74,279.00	128,942.00	Underdeclaration of PAYE/PRSI. Revenue Single Premium Insurance Products Case.
O'LOIDEAIN, SEAN	BÓTHAR AN DOILIN, AN CHEATHRÚ RUA,	CO. NA GAILLIMHE.	HOTELIER	23,574.00	12,363.00	35,937.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case
O'LOUGHLIN, JOSEPH	BAWNOGUE, DEERPARK, BUNCLODY,	CO. WEXFORD.	COURIER	42,725.00	22,275.00	65,000.00	Underdeclaration of VAT. Revenue Audit Case.
O'NEILL, BRENDAN	95 ST. HELEN'S RD., BOOTERSTOWN,	CO. DUBLIN.	COMPANY DIRECTOR	58,904.90	36,105.03	95,009.93	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
O'NEILL, RAYMOND ST. JOHN	COURTHOUSE CHAMBERS, WASHINGTON STREET,	CO. CORK.	SOLICITOR	97,666.00	70,015.00	167,681.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
O'RIAIN, SEAMUS P.	LR. BRIDGE STREET, CALLAN,	CO. KILKENNY.	PUBLICAN	24,073.22	55,095.22	79,168.44	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Single Premium Insurance Products Case.
O'RIORDAN, MICHAEL JOHN	BALLYDONAGH, DUNGOURNEY,	CO. CORK.	FLORIST	20,344.24	9,810.29	30,154.53	Underdeclaration of Income Tax and VAT. Revenue Audit Case.

O'SHEA, TIMOTHY	HOLLYWOOD LOWER, HOLLYWOOD,	CO. WICKLOW.	COMPANY DIRECTOR/ LANDLORD	20,200.00	49,800.00	70,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
PARTON, MICHELLE	2 LEICNIN VILLAGE, TURLOUGH, CASTLEBAR,	CO. MAYO.	HAIRDRESSER & PUBLICAN	40,885.00	14,567.50	55,452.50	Underdeclaration of VAT. Revenue Audit Case.
PATTIE, STEPHEN	KILLALOE FLOWERS, THOMAS STREET, KILLALOE ,	CO. CLARE.	FLORIST	25,346.00	14,654.00	40,000.00	Underdeclaration of VAT and PAYE/ PRSI. Revenue Audit Case.
PONS, ROBERTO	6/7 TRIMMERS LANE,	WEXFORD.	RESTAURATEUR	74,602.00	42,176.00	116,778.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
POWER, VINCENT G.	40 WILLIAM STREET,	LIMERICK.	ALTERNATIVE MEDICINE CLINIC	49,375.00	28,500.00	77,875.00	Underdeclaration of Income Tax. Revenue Audit Case.
ROCHE, WILLIAM ANTHONY	KILEENS,	WEXFORD.	BUILDER	126,650.00	198,350.00	325,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
SARSFIELD, BRIAN	CROSSGALES, TOMHAGGARD,	CO. WEXFORD.	FARMER	7,668.60	12,229.52	19,898.12	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

SARFIELD, WILLIAM	CROSSGALES, TOMHAGGARD,	CO. WEXFORD.	FARMER	7,668.60	12,229.52	19,898.12	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SAYERSCOURT (GRAFTON ST.) LTD.,	UNIT 4, THE SEAPOINT BUILDING, CLONTARF,	DUBLIN 3.	HEALTH FOOD RETAILERS	126,619.26	128,726.22	255,345.48	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
TIERNEY, PATRICK	PACELAND, DUNBOYNE,	CO. MEATH.	COMPANY DIRECTOR/ LANDLORD	151,553.00	90,127.00	241,680.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
TSANG, WAI HUNG	9 MARKET SQUARE, ENNISCORTHY,	CO. WEXFORD.	RESTAURATEUR	30,000.00	11,055.00	41,055.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
WYNNE, KEVIN	SHAMROCK HOUSE, LOUGH ALLEN PO, CARRICK-ON-SHANNON,	CO. LEITRIM.	EMPLOYEE	6,692.00	7,841.00	14,533.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
ZAKARIA AL ZOUBI & MADKOUR, ABDUL AZIZ	18-21 SOUTH STREET, NEW ROSS,	CO. WEXFORD.	RESTAURATEURS	17,334.00	14,630.00	31,964.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.