

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 OCTOBER 2010 AND ENDING ON 31 DECEMBER 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 **62**.

The total value of these settlements is **€20,974,197.17**

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
AIR SEA CONTAINERS IRELAND LTD.,	NEWCOURT HOUSE, STRANDVILLE AVENUE, CLONTARF,	DUBLIN 3.	FREIGHT AGENTS	11,803.00	8,134.61	19,937.61	Underdeclaration of Corporation Tax, Capital Gains Tax and VAT. Revenue Audit Case.
ALI, SHAIKAT	PARKMORE, ROSCREA,	CO. TIPPERARY.	CLOTHING RETAILER AND WHOLESALER	47,852.00	40,101.19	87,953.19	Underdeclaration of VAT and Capital Gains Tax. Revenue Audit Case.
BOUCHER, PAUL	17 SANDFORD ROAD, RANELAGH,	DUBLIN 6.	COMPANY DIRECTOR	10,024.00	29,976.00	40,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation .
CAFFERKEY, MICHAEL	TREANBEG, NEWPORT,	CO. MAYO.	RETIRED EMPLOYEE	153,441.00	111,184.00	264,625.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
CARSON, KENNETH	NEW BEGINNINGS, COURTYARD SHOPPING CENTRE, LETTERKENNY,	CO. DONEGAL.	BABY CLOTHING & ACCESSORIES RETAILER	32,763.00	17,004.00	49,767.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
CCE DEVELOPMENTS LTD.,	3 COURTFIELDS COMMERCIAL CENTRE, RAHEEN,	CO. LIMERICK.	BUILDING CONTRACTORS	49,527.00	26,788.00	76,315.00	Underdeclaration of PAYE/ PRSI, VAT and Corporation Tax. Revenue Audit Case.
CONNELLY (DECEASED), JAMES	BALLYWILLIAM, SPIDDAL,	CO. GALWAY.	FORMER GRAPHIC DESIGNER	71,539.33	224,470.67	296,010.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CONNELLAN, JAMES	BROWNHILL ROAD, CARLOW,	CO. CARLOW.	RETIRED DENTIST	137,531.00	406,721.00	544,252.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CONNOLLY, MARTIN	LECK, THREEMILEHOUSE,	CO. MONAGHAN.	KITCHEN MANUFACTURER	5,165.00	7,697.00	12,862.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CRONIN, JOHN D.	COOLKEAL, 33 KNOCKNACREE PARK, DALKEY,	CO. DUBLIN.	ACCOUNTANT	77,822.10	26,011.21	103,833.31	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.

D'ALESSANDRO, ANTONIO	MAIN ST., CARNEW	CO. WICKLOW.	RESTAURATEUR	105,848.00	94,152.00	200,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
DISSANAYAKA, LAKSHAMAN	119 MOBHI ROAD, GLASNEVIN,	DUBLIN 9.	COMPANY DIRECTOR/ TRADER/ TAXI SERVICE	15,187.72	8,571.42	23,759.14	Underdeclaration of Income Tax. Revenue Audit Case.
DIXON, KIERAN OLIVER	MALTPool, TAUGHEEN, CLAREMORRIS,	CO. MAYO.	FARMER / CATTLE HAULIER	60,506.00	32,440.00	92,946.00	Underdeclaration of VAT. Revenue Audit Case.
DOHERTY, COLUMBA	DUNDRAIN, BURNFOOT,	CO. DONEGAL.	BUILDING CONTRACTOR	53,280.00	49,553.00	102,833.00	Underdeclaration of VAT. Revenue Audit Case.
DOHERTY, DANNY	THE MILL, GULLADUFF, MOVILLE	CO. DONEGAL.	MECHANIC	129,483.00	273,517.00	403,000.00	Underdeclaration of VAT and Income Tax. Revenue Single Premium Insurance Products Case.
DOWNER, RODERICK	BALLYLINA LODGE, BORRISOKANE,	CO. TIPPERARY.	LANDLORD	17,850.49	13,997.51	31,848.00	Underdeclaration of Income Tax. Revenue Trusts and Offshore Structures Investigation Case.
DUFFY, SEAMUS	LONGFIELD, CASTLEBLAYNEY,	CO. MONAGHAN.	FUEL DISTRIBUTOR	28,840.00	28,839.00	57,679.00	Underdeclaration of VAT. Revenue Audit Case.
FAHY, MICHAEL	67 PROSPECT HILL,	GALWAY.	PROPERTY MANAGEMENT	60,727.00	22,712.10	83,439.10	Underdeclaration of VAT. Revenue Audit Case.
FINNERTY, GERARD	RATHAWILLADOON, TUBBER,	CO. GALWAY.	PUBLICAN	49,827.00	21,993.00	71,820.00	Underdeclaration of VAT. Revenue Audit Case.
FITZGERALD, JOHN R.	SHANDANGAN, THE COTTAGES, TRAMORE ROAD,	CORK.	BUILDER	135,833.00	57,567.00	193,400.00	Underdeclaration of Income Tax, VAT, Capital Gains Tax & PAYE/PRSI. Revenue Audit Case.
FOLEY, DANIEL G.	TULLIG, BEAUFORT, KILLARNEY,	CO. KERRY.	FARMER	45,047.00	60,716.00	105,763.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
GALLAGHER, JOHN	LOUGHER, DULEEK,	CO. MEATH.	QUARRY OPERATOR	1,158,458.00	1,841,542.00	3,000,000.00	Underdeclaration of Income Tax and PAYE/PRSI. Revenue Deposit Interest Reporting Case.
GEANEY, DAVID	UPPER MAIN STREET, DINGLE,	CO. KERRY.	COMPANY DIRECTOR	88,054.00	164,494.00	252,548.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case and Revenue Deposit Interest Reporting Case.
GLEESON CONCRETE	PAMDOHLEN HOUSE, DOORADOYLE ROAD,	LIMERICK.	CONCRETE MANUFACTURERS	2,843,120.00	4,806,880.00	7,650,000.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Trusts and Offshore Structures Investigation Case.
GRAY, THOMAS	KILMOORLAND STUD, RATHMOYLON,	CO. MEATH.	COURT MESSENGER	378,876.00	416,754.99	795,630.99	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.

HARMON, JAMES	ABBAY HOUSE, SMITHS ROAD, CHARLEVILLE,	CO. CORK.	PROPERTY LETTING/ PROPRIETARY DIRECTOR	628,387.00	236,620.00	865,007.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
HARVEY, COLM	TINNYCAHILL, CLAR RD, DONEGAL TOWN ,	DONEGAL.	COMPANY DIRECTOR	110,389.00	281,170.00	391,559.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Bogus Non-Resident Account Case, Offshore Assets Investigation Case & Single Premium Insurance Products Case.
HEALION, LEE	1 TEMPLE GARDENS, RATHMINES,	DUBLIN 6.	COMPANY DIRECTOR	47,236.26	81,198.81	128,435.07	Underdeclaration of Income Tax. Revenue Offshore Funds Investigation Case.
HEERY, JOHN G.	22 CRANNAGH ROAD, RATHFARNHAM,	DUBLIN 14.	COMPANY DIRECTOR	57,426.00	137,350.00	194,776.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Offshore Assets Investigation Case.
HORAN, PAUL	CROSS MARKET ST., TRAMORE,	CO. WATERFORD.	RESTAURATEUR AND PUBLICAN	21,565.00	22,040.00	43,605.00	Underdeclaration of Income Tax ,VAT and Stamp Duty. Revenue Investigation Case.
HUGHES, DERMOT	MAIN STREET, DUNLAVIN,	CO. WICKLOW.	SUPERMARKET PROPRIETOR	32,210.00	22,163.00	54,373.00	Underdeclaration of VAT. Revenue Audit Case.
KELLY, JOSEPH	SOCIETY STREET, BALLINASLOE,	CO. GALWAY.	PUBLICAN	116,618.00	55,977.00	172,595.00	Underdeclaration of Income Tax, PAYE and VAT. Revenue Audit Case.
KELLY, MICHAEL	COOLBAWN, AUGHRIM,	CO. WICKLOW.	FARMER/ BUILDING CONTRACTOR	20,680.00	14,922.00	35,602.00	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue Audit Case.
KINGERLEE, JOHN	KILCATHERINE, EYERIES, BEARA,	CO. CORK.	ARTIST	36,268.00	23,752.00	60,020.00	Underdeclaration of VAT. Revenue Audit Case.
KNIFEEDGE DEVELOPMENTS LTD., (IN LIQUIDATION)	24-26 CITY QUAY,	DUBLIN 2.	BUILDING CONTRACTORS	51,980.00	16,598.00	68,578.00	Underdeclaration of VAT and Relevant Contracts Tax. Revenue Audit Case
LANGANS CAFÉ & RESTAURANT LTD.,	THE QUAY, WESTPORT,	CO. MAYO.	RESTAURATEURS	39,176.00	15,957.00	55,133.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
LEFROY, J. G.	CROWENSTOWN LITTLE, DELVIN, MULLINGAR,	CO. WESTMEATH.	FARMER	40,467.00	65,883.00	106,350.00	Underdeclaration of Capital Acquisitions Tax. Revenue Offshore Assets Investigation Case.
LYNCH, HUMPHREY	THE GLEBE, COACHFORD,	CO. CORK.	LANDLORD	446,453.00	294,312.00	740,765.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
MAHER, JOHN	CHARLEVILLE, BORRIS-IN -OSSORY,	CO. LAOIS.	FARMER	195,752.00	154,248.00	350,000.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.

MCGANN & ASSOCIATES LTD.,	UNIT F, AIRPORT BUSINESS CAMPUS, SANTRY,	DUBLIN 9.	MARKETING AND CONSULTANCY SERVICES	46,377.00	23,513.00	69,890.00	Underdeclaration of PAYE/PRSI & Corporation Tax. Revenue Audit Case.
McGUINNESS, KIERAN	APT 721, VILAMOURA 8125/910, QUARTEIRA, ALGARVE,	PORTUGAL.	LANDLORD	8,741.38	10,204.56	18,945.94	Underdeclaration of Capital Gains Tax. Revenue Trusts and Offshore Structures Investigation Case.
MCNUTT JNR., WILLIAM	MAGHERABEG, DOWNINGS,	CO. DONEGAL.	COMPANY DIRECTOR	10,480.39	30,245.34	40,725.73	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MOLLOY, NICHOLAS	RAHAN RD, BALLYDUFF, TULLAMORE,	CO. OFFALY.	FARMER	11,340.00	41,081.00	52,421.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MULHALL, AIDEEN	38 KILVERE, BUTTERFIELD AVE., RATHFARNHAM,	DUBLIN 14.	RENTAL INCOME	367,274.00	201,413.00	568,687.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Investigation Case.
O'CALLAGHAN, DERMOT	RED BARNS HOUSE, RED BARNS ROAD, DUNDALK,	CO. LOUTH.	COMPANY DIRECTOR	9,222.10	20,965.90	30,188.00	Underdeclaration of Capital Gains Tax. Revenue Offshore Funds Investigation Case.
O'CARROLL, PETER	114 MAIN STREET, BRAY,	CO. WICKLOW.	RETIRED BANK OFFICIAL AND LANDLORD	73,712.00	44,051.00	117,763.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
O'DONNELL, THOMAS	CLOGHANE, CASTLEGREGORY,	CO. KERRY.	HAULIER / COMPANY DIRECTOR	21,035.00	12,752.00	33,787.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
O'DONOGHUE, PHILIP	23A ST PETER'S ROAD, PHIBSBOROUGH,	DUBLIN 7.	CABLE INSTALLER	19,972.00	10,159.68	30,131.68	Underdeclaration of Income Tax. Revenue Audit Case.
O'GORMAN, DANIEL	THE BRAMBLE, PORT ERIN,	ISLE OF MAN.	RETIRED COMPANY DIRECTOR	7,667.03	29,376.08	37,043.11	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'GORMAN, MICHAEL	KELLYSTOWN, ADAMSTOWN,	CO. WEXFORD.	PUBLICAN	96,269.00	136,692.00	232,961.00	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue Deposit Interest Reporting Case.
O'REGAN, BRIAN	BEECHWOOD FARM, BALLYREGAN, DUNDERROW, KINSALE,	CO. CORK.	FARMER/ PROPERTY DEVELOPER	25,691.00	15,297.00	40,988.00	Underdeclaration of VAT. Revenue Audit Case.
O'REILLY JNR, STAN,	15 MOREHAMPTON ROAD, DONNYBROOK,	DUBLIN 4.	SKIP HIRE & METAL RECYCLING	254,382.00	245,618.00	500,000.00	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue Audit Case.

PAT O'NEILL LIFE PENSION & INVESTMENT LTD.,	THE ARCHES, DUNMORE ROAD,	WATERFORD.	INSURANCE BROKERS	85,277.80	139,164.11	224,441.91	Underdeclaration of Corporation Tax. Revenue Single Premium Insurance Products Case.
PRIORY CYCLES AND MOTOR CYCLES MANUFACTURING CO. LTD.,	75/77BOYNE ROAD, UNIT 1-2, DUBLIN INDUSTRIAL ESTATE,	DUBLIN 11.	WHOLESALE DISTRIBUTOR OF MOTORCYCLES	118,265.50	91,267.83	209,533.33	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
PSB ENTERPRISES LTD.,	CULLOHILL, PORTLAOISE,	CO. LAOIS.	SERVICE STATION PROPRIETORS	78,108.00	31,755.00	109,863.00	Underdeclaration of VAT. Revenue Audit Case.
ROGERS, EDWARD	AUGHALATTY, CARRIGART,	CO. DONEGAL.	BUILDER	50,356.00	146,235.00	196,591.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Bogus Non-Resident Account Case, Offshore Assets Investigation Case & Single Premium Insurance Products Case.
ROSCOMMON OIL DISTRIBUTORS LTD.,	LECARROW, CUILMORE, STROKESTOWN,	CO. ROSCOMMON.	FUEL & OIL DISTRIBUTORS	131,362.00	48,638.00	180,000.00	Underdeclaration of VAT. Revenue Audit Case.
SHEILS, PATRICK	FUNSHOG, COLLON,	CO.MEATH.	COMPANY DIRECTOR	66,172.00	125,355.49	191,527.49	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
TAYLOR, NOEL	BALLYELAN, BALLINGARRY,	CO. LIMERICK.	FARMER	15,133.00	47,079.00	62,212.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
TREACY, TONY	BALLYDRENNAN, BALLYCOMMON, NENAGH,	CO. TIPPERARY.	FARMER	20,618.12	50,976.45	71,594.57	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
WALSH, WILLIAM	GRAIGUE UPPER, BALLYPATRICK, CLONMEL,	CO. TIPPERARY.	HAIRDRESSER AND FARMER	15,120.00	52,041.00	67,161.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
WALSH, WILLIAM	LOWER CASTLE STREET,	ROSCOMMON.	FORECOURT/ SHOP PROPRIETOR	43,097.00	17,625.00	60,722.00	Underdeclaration of VAT. Revenue Audit Case.