

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 APRIL 2010 AND ENDING ON 30 JUNE 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 **83**. The total value of these settlements is **€17,170,934.74**

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
BOLTON, JAMES	FAHYMORE, O'BRIENS BRIDGE,	CO. CLARE.	FARMER/ COMPANY DIRECTOR	87,131.52	57,194.61	144,326.13	Underdeclaration of Income Tax. Revenue Audit Case.
BORZA, BRIGITA	66 ST. AGNES PARK, CRUMLIN,	DUBLIN 12.	TAKE-AWAY FOOD SUPPLIER	50,000.00	21,996.00	71,996.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
BYRNE, PAUL & PETER	VARAKAJ OAK WAY, WALSHSTOWN, NEWBRIDGE,	CO. KILDARE.	BUILDING CONTRACTORS	400,000.00	244,058.00	644,058.00	Underdeclaration of VAT, PAYE/PRSI and Relevant Contracts Tax. Revenue Audit Case.
BYRNE, PAUL	10 WHITECHURCH HILL, BALLYBODEN,	DUBLIN 16.	SCAFFOLDING CONTRACTOR	49,579.00	24,448.00	74,027.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
CALLAGHAN, DONAL	THE KNOWE, KERRYKEEL, LETTERKENNY,	CO. DONEGAL.	PUBLICAN & RESTAURATEUR	56,961.00	64,439.00	121,400.00	Underdeclaration of Income Tax, VAT & Capital Acquisitions Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.

CAMPBELL, HUGH	LOUGHMORE, BALLYCUMMIN, MUNGRET,	LIMERICK.	HAIRDRESSER	10,459.00	18,794.00	29,253.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
COFFEY, PATRICK	13 BRÍ AN CHAOILINN, HARRISTOWN, CASTLEREA ,	CO. ROSCOMMON.	HANDYMAN	50,318.00	55,012.00	105,330.00	Underdeclaration of Income Tax and VAT. Revenue Deposit Interest Reporting Case.
COMHARCHUMANN INIS MEAIN TEO.	INIS MEAIN, OILEAIN ARANN,	CO. NA GAILLIMHE.	CO-OP	135,347.00	102,860.00	238,207.00	Underdeclaration of Corporation Tax, VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
CONNORS, PATRICK	UNIT 4, SHAMROCK BUSINESS PARK, GRAIGUECULLEN,	CO. LAOIS.	FURNITURE RETAILER	67,846.55	30,638.03	98,484.58	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
CROWLEY, TIMOTHY	GLENVIEW, UPPER GLANMIRE,	CO. CORK.	COMPANY DIRECTOR	23,090.00	43,322.00	66,412.00	Underdeclaration of Capital Gains Tax & Capital Acquisitions Tax. Revenue Single Premium Insurance Products Case.
CURRAN, NIALL	CLOONIFFE, MOYCULLEN,	CO. GALWAY.	PLANT HIRE	48,321.00	17,252.41	65,573.41	Underdeclaration of VAT. Revenue Audit Case.
E & M SECURITY LIMITED,	UNIT 9 GREENHILLS BUSINESS CENTRE, GREENHILLS ROAD,	DUBLIN 24.	SECURITY INSTALLERS	33,746.52	20,551.76	54,298.28	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
EMS COPIER SERVICES LTD.,	UNIT 40, CANAL WALK, SITE 21, PARKWEST INDUSTRIAL ESTATE, NANGOR ROAD,	DUBLIN 12.	OFFICE SUPPLIES PROVIDERS	45,835.00	24,165.00	70,000.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.

FALLON & BYRNE LIMITED,	11-17 EXCHEQUER STREET,	DUBLIN 2.	RESTAURATEURS	362,474.00	371,245.50	733,719.50	Underdeclaration of VAT. Revenue Audit Case.
FINNEGAN, AIDAN	HOLLYPARK, CRAUGHWELL,	CO. GALWAY.	FARMER	89,935.00	38,167.00	128,102.00	Underdeclaration of Capital Acquisitions Tax. Revenue Audit Case.
FITZGERALD, GEAROID	87 IDRONE ROAD KNOCKLYON WOODS,	DUBLIN 14.	EMPLOYEE	13,473.49	21,859.11	35,332.60	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
FLANAGAN, MARK	3 FR. MEEHAN CRESCENT, NEW INN, CASHEL,	CO. TIPPERARY.	HAULIER	78,506.64	32,550.34	111,056.98	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
FLOOD, THOMAS	74 MARYFIELD CRESCENT, ARTANE,	DUBLIN 5.	CHAUFFEUR	8,894.00	13,591.00	22,485.00	Underdeclaration of Capital Gains Tax. Revenue Single Premium Insurance Products Case.
FLYNN BROS STONEMASONS LTD.,	ILLANE, KEALKIL, BANTRY,	CO. CORK.	STONEMASONS	169,923.00	313,875.00	483,798.00	Underdeclaration of VAT and PAYE/ PRSI. Revenue Audit Case.
FLYNN, CORNELIUS & JEREMIAH	ILLANE, KEALKIL, BANTRY,	CO. CORK.	BUILDERS, FARMERS AND LANDLORDS	50,547.00	87,614.00	138,161.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
FLYNN, CORNELIUS	ILLANE, KEALKIL, BANTRY,	CO. CORK.	COMPANY DIRECTOR, LANDLORD & FARMER	9,545.00	16,834.00	26,379.00	Underdeclaration of Income Tax. Revenue Audit Case.

FLYNN, JEREMIAH JNR.	SNAVE, BALLYLICKEY, BANTRY,	CO. CORK.	COMPANY DIRECTOR, LANDLORD & FARMER	10,791.00	19,032.00	29,823.00	Underdeclaration of Income Tax. Revenue Audit Case.
FORAN, THOMAS	AYLWARDSTOWN, GLENMORE,	CO. KILKENNY.	COMPANY DIRECTOR	24,837.00	48,484.00	73,321.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
FOX, JAMES	45 MELROSE AVE, STAMEEN, DROGHEDA,	CO. LOUTH.	HACKNEY	30,689.80	35,218.20	65,908.00	Underdeclaration of Income Tax and Capital Acquisitions Tax. Revenue Deposit Interest Reporting Case.
G&P MC CAULEY LTD.,	KILLYNURE, CONVOY,	CO. DONEGAL.	PROPERTY DEVELOPERS	35,886.00	13,931.00	49,817.00	Underdeclaration of VAT and Relevant Contracts Tax. Revenue Audit Case.
GALLAGHER, JOHN	CARRICKNAGORE, BRUCKLESS,	CO. DONEGAL.	RETIRED FISHERMAN	27,800.00	40,866.00	68,666.00	Underdeclaration of Capital Gains Tax. Revenue Single Premium Insurance Products Case.
GALLAGHER, RUSSELL	JOHNSTOWN, KILPEDDER,	CO. WICKLOW.	BUILDING CONTRACTOR	26,224.00	18,567.00	44,791.00	Underdeclaration of Capital Gains Tax, Relevant Contracts Tax and VAT. Revenue Audit Case.
GARVEY, KAREN AND DAVID	1 TICKNOCK PARK, BLACKGLEN ROAD, SANDYFORD,	DUBLIN 18.	LANDLORDS	27,800.00	22,190.00	49,990.00	Underdeclaration of VAT. Revenue Audit Case.

GLENCORMACK TIMBER LTD.,	4 CORBALLIS, RATHDRUM,	CO. WICKLOW.	BUILDING CONTRACTORS	22,796.00	10,992.00	33,788.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
HARRIS, STEPHEN	24 SWORDS MANOR COURT, SWORDS,	CO. DUBLIN.	GAS APPLIANCES RETAILER & INSTALLER	22,808.00	9,033.00	31,841.00	Underdeclaration of Income Tax. Revenue Audit Case.
HEALY, PAUL	SCONCE HOUSE, KILROCK ROAD, HOWTH,	CO. DUBLIN.	FISHERMAN	153,858.00	48,392.00	202,250.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
HURLEY, JOHN	BALLYSPILLANE EAST, MIDDLETON,	CO. CORK.	FARMER	12,000.00	23,000.00	35,000.00	Underdeclaration of Capital Gains Tax. Revenue Single Premium Insurance Products Case.
IGOE, PATRICK	THE CRESCENT, TUBBERCURRY,	CO. SLIGO.	COMPANY DIRECTOR	20,760.00	38,442.00	59,202.00	Underdeclaration of Income Tax and VAT. Revenue Deposit Interest Reporting Case.
IRISH CARS RENTAL LTD.,	UNIT 3-4 WESTLINK BUSINESS PARK, CLONDRINAGH, ENNIS ROAD,	LIMERICK.	CAR RENTALS	498,874.00	335,283.00	834,157.00	Underdeclaration of VAT. Revenue Audit Case.
JACK BARR & SONS MANUFACTURERS LTD.,	BURNFOOT,	CO. DONEGAL.	BUILDING BLOCK MANUFACTURERS	223,593.00	130,105.00	353,698.00	Underdeclaration of VAT, Relevant Contracts Tax and PAYE/PRSI. Revenue Audit Case.

JIM BOLTON SAND & GRAVEL LIMITED	FAHEY, O'BRIENS BRIDGE,	CO. CLARE.	SAND & GRAVEL EXCAVATORS	54,462.00	12,801.85	67,263.85	Underdeclaration of VAT and PAYE/ PRSI. Revenue Audit Case.
KENNY, ANTHONY	4 NEWTOWN PARK, BLESSINGTON,	CO. WICKLOW.	COMPANY DIRECTOR	287,904.00	132,096.00	420,000.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
LAFFEY, WILLIAM	LETTERGESH, GOWLAWN, RENVYLE,	CO. GALWAY.	MOBILE HOMES HIRE & FARMER	17,731.00	34,474.00	52,205.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LAM, PHILLIP SIUTONG	UNIT 3, WHEATON HALL SHOPPING CENTRE, DROGHEDA,	CO. LOUTH.	TAKE-AWAY FOOD SUPPLIER	37,313.00	37,687.00	75,000.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
LANIGAN, THOMAS	CLONASSY, MULLINAVAT,	CO. KILKENNY.	COMPANY DIRECTOR	26,018.00	48,794.00	74,812.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
LEE, EAMONN	85 SEAPARK, MALAHIDE,	CO. DUBLIN.	ACCOUNTANT	125,863.00	69,137.00	195,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
LONG, JOHN	NEWTOWNSHANDRUM, CHARLEVILLE,	CO. CORK.	CONCRETE PRODUCTS MANUFACTURER	25,621.00	67,942.00	93,563.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LUMLEY, FRANCIS	THORNVALE, LECKINSTOWN, NAUL,	CO. DUBLIN.	RETIRED FARMER	15,490.80	32,509.20	48,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

MACKEY, BREEGE	BRIDGEND, RAMELTON,	CO. DONEGAL.	PUBLICAN	39,664.00	29,012.00	68,676.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
MAN, ANNA	EMMET STREET, TRIM,	CO. MEATH.	RESTAURATEUR	29,482.00	14,829.00	44,311.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
MCAULEY, MAUREEN	19 LEESON PARK AVE,	DUBLIN 6.	INVESTMENT INCOME	12,212.00	20,288.00	32,500.00	Underdeclaration of Income Tax. Revenue Offshore Funds Investigation Case.
MCGARVEY, OLIVER	37 RAHEEN PARK, BRAY,	CO.WICKLOW.	INVESTMENT INCOME	27,200.00	29,114.00	56,314.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCGLYNN, JIM	GLENCAR, LETTERKENNY,	CO. DONEGAL.	TRANSPORT OPERATOR	50,639.00	79,506.00	130,145.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
MCGRATH, SEAN	BALLAGH HOUSE, BOYNE HILL, KILCARN, NAVAN,	CO. MEATH.	DOCTOR	35,087.00	19,297.00	54,384.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCGROARY, NEIL	COOLFORE, CURRAGHA, ASHBOURNE,	CO. MEATH.	FARMER/ LANDLORD	105,162.72	161,196.83	266,359.55	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.

MCGUINNESS, BRIAN	65 ELM MOUNT PARK, BEAUMONT,	DUBLIN 9.	ELECTRICIAN/ LANDLORD	36,539.00	28,461.00	65,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
MEOW YOONG KAM, JOSEPHINE	8 O'CONNEL STREET,	WATERFORD.	RESTAURATEUR	439,794.00	707,453.00	1,147,247.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
MORROW, DAVID S.	FLOWERHILL, DRUMGOWAN, DONEGAL TOWN,	CO. DONEGAL.	FARMER	32,876.00	43,831.00	76,707.00	Underdeclaration of Capital Gains Tax. Revenue Single Premium Insurance Products Case.
MULLEADY, ANTHONY	KILNASHEE, DRUMLISH,	CO. LONGFORD.	COMPANY DIRECTOR	80,090.00	234,626.00	314,716.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NALLEN, GERARD	WESTEND HOUSE, BANAGHER,	CO. OFFALY.	RETIRED SHOPKEEPER	14,459.10	48,397.15	62,856.25	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
NIALL, DOROTHY	CONRANSTOWN HOUSE, CONRANSTOWN, CASTLETOWN GEOGHAN, MULLINGAR,	CO. WESTMEATH.	CONSULTANT ORTHOPAEDIC SURGEON	108,941.00	77,075.00	186,016.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'DONOGHUE, MICHAEL	VALLEY VIEW FARMHOUSE, GORTDROMAKERRY, MUCKROSS, KILLARNEY,	CO. KERRY.	FARMER AND B&B PROPRIETOR	25,046.00	54,874.00	79,920.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.

O'DWYER-MCANENLY, CLODAGH	MOY, EMYVALE,	CO. MONAGHAN.	HAULIER	29,775.00	20,225.00	50,000.00	Underdeclaration of PAYE/PRSI and VAT. Revenue Audit Case.
O'GARA, MICHAEL	PORTAHARD, FRENCHPARK,	CO. ROSCOMMON.	FARMER	71,971.00	208,580.00	280,551.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
O'SULLIVAN AND ASSOCIATES,	10 HERBERT STREET,	DUBLIN 2.	SOLICITORS	101,740.00	107,582.00	209,322.00	Underdeclaration of VAT. Revenue Audit Case.
O'SULLIVAN, CATHAL	10 HERBERT STREET,	DUBLIN 2.	SOLICITOR	384,305.00	406,376.75	790,681.75	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
P. A. DUNNE BUILDING CONTRACTORS LTD.,	GARRYVOE LOWER, GARRYVOE,	CO. CORK.	BUILDING CONTRACTORS	102,118.00	21,672.00	123,790.00	Underdeclaration of PAYE/PRSI, VAT and Corporation Tax. Revenue Audit Case.
P. A. DUNNE CONSTRUCTION LTD.,	GARRYVOE LOWER, GARRYVOE,	CO. CORK.	BUILDING CONTRACTORS	548,848.00	300,568.00	849,416.00	Underdeclaration of PAYE/PRSI, VAT and Corporation Tax. Revenue Audit Case.
PALVAN, ARYEN	43 DARTMOUTH SQUARE EAST,	DUBLIN 6.	PROPRIETARY DIRECTOR	43,814.16	23,477.60	67,291.76	Underdeclaration of Income Tax. Revenue Audit Case.

PHELAN, LAURENCE	THE GLEBE, DONAGHMORE, PORTLAOISE,	CO. LAOIS.	FARMER	147,936.00	268,978.00	416,914.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
RAFTER, ROBERT	26 BROOKDALE ESTATE, HEADFORD ROAD,	GALWAY.	EMPLOYEE	84,926.37	115,667.00	200,593.37	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case & Single Premium Insurance Products Case.
REID, DOMINIC	MEDLICOTT STREET, NEWPORT,	CO. MAYO.	GROCER	44,719.00	90,727.00	135,446.00	Underdeclaration of VAT and Income Tax. Revenue Audit Case.
RIORDAN, AIDAN T.	1PORTMARNOCK CRESCENT, PORTMARNOCK,	CO. DUBLIN.	MARINE ELECTRONICS ENGINEER	21,000.00	12,000.00	33,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
ROBERTS, CHRISTOPHER	6A CONNOLLY AVENUE, KINSEALY LANE, MALAHIDE,	CO. DUBLIN.	CRECHE OPERATOR	51,322.00	31,844.00	83,166.00	Underdeclaration of Income Tax. Revenue Audit Case.
ROCHE, MICHAEL	99 NEWBURY AVENUE, CLONSHAUGH,	DUBLIN 17.	BUILDER	122,988.83	81,752.00	204,740.83	Underdeclaration of Income Tax & VAT. Revenue Investigation Case.
ROCHFORD, ODRAN J.	20 VILLAGE GREEN, TALLAGHT,	DUBLIN 24.	SOLICITOR	127,387.00	251,525.33	378,912.33	Underdeclaration of Income Tax and VAT. Revenue Audit Case.

ROSSI, GIOVANNI	42 FLOWER HILL, NAVAN,	CO. MEATH.	RESTAURATEUR	91,032.81	68,950.87	159,983.68	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
SHEEHY, MICHAEL	BANAGAGOLE, OLD LEIGHLIN,	CARLOW.	GROCER	21,508.00	13,492.00	35,000.00	Underdeclaration of VAT. Revenue Audit Case.
SHERLOCK, ROY	MEADOWLANDS, KNOCKIERAN, BLESSINGTON,	CO. WICKLOW.	QUANTITY SURVEYOR	40,647.00	24,353.00	65,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
TALPUR, MIR ABDUL GHANI	8 DUNVALE GROVE, FRANKFIELD,	CORK.	DOCTOR	18,324.00	13,358.00	31,682.00	Underdeclaration of Income Tax. Revenue Audit Case.
THE BANJO CO- OWNERSHIP	6 NORTHBROOK ROAD,	DUBLIN 6.	PROPERTY DEVELOPERS	95,760.00	38,471.57	134,231.57	Underdeclaration of VAT. Revenue Audit Case.
TUITE, JAMES	2 LUTTRELSTOWN WAY, CASTLEKNOCK,	DUBLIN 15.	GAS MAINTENANCE PROVIDER	20,186.00	10,869.00	31,055.00	Underdeclaration of Income Tax. Revenue Audit Case.
TWOMEY, EAMONN	58 ST MARY'S RD., MIDDLETON,	CO. CORK.	ACCOUNTANT	122,751.00	62,420.00	185,171.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

WALIA, RAJWANT	14 COOK ST.,	CORK.	RESTAURATEUR	44,212.00	22,953.00	67,165.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
WALSH, ROBERT C.	BALNAGOWAN HOUSE, DARTRY,	DUBLIN 6.	SOLICITOR AND REAL ESTATE INVESTOR	512,337.00	852,663.00	1,365,000.00	Underdeclaration of Income Tax, Capital Gains Tax & VAT. Revenue Audit Case.
WEBSTER, HENRY	DUNBUR UPPER, DUNBUR,	CO. WICKLOW.	CARAVAN PARK OPERATOR AND FARMER	192,001.00	226,745.00	418,746.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
WHITEHEAD, BRIAN	116 ST. PATRICK'S ROAD, WALKINSTOWN,	DUBLIN 12.	CONCERT PROMOTER/ COMPANY DIRECTOR	109,000.00	66,000.00	175,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WORDPERFECT TRANSLATIONS LTD	58 FORTLAWN PARK, BLANCHARDSTOWN	DUBLIN 15	TRANSLATION AND INTERPRETATION SERVICES	823,037.35	850,390.97	1,673,428.32	Underdeclaration of PAYE/PRSI. Revenue Audit Case.