

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 OCTOBER 2003 AND ENDING ON 31 DECEMBER 2003, 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 **182**. The total value of these settlements is **€25,195,787.78**.

Note: Settlements are not published where the amount is less than €12,700, 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	Occupation	Tax	Interest & Penalties	Total	Additional particulars
ABERNETHY, PATRICK	WHITE ROCK, NORTH CHURCHTOWN, MIDDLETON, CO. CORK.	RETIRED COMPANY DIRECTOR	4,690.00	14,309.00	18,999.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ADHMAID CILL NA MARTRA TEO.	KILNAMARTYRA, MACROOM, CO. CORK.	TIMBER PRODUCTS & HAULAGE	166,206.00	231,995.00	398,201.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
AHERN (DECEASED), CHRISTOPHER	KNOCKFIERNA, BALLINGARRY, CO. LIMERICK.	FARMER	4,893.00	17,087.00	21,980.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ALL STARS LTD.	CHARLOTTE ST., NEWBRIDGE, CO. KILDARE.	PUBLICAN	20,652.00	11,091.00	31,743.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.

ARMSTRONG, WILLIAM	PARKHILL, BALLYSHANNON, CO. DONEGAL.	FARMER	36,394.00	106,374.00	142,768.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
ATRON ELECTRONICS LTD.	LYNWOOD HOUSE, BALLINTEER ROAD, DUBLIN 16.	MANUFACTURE & DISTRIBUTION OF ELECTRONIC EQUIPMENT	5,364.64	9,512.32	14,876.96	Underdeclaration of Corporation Tax. Revenue Audit Case.
BAINNE BEO TEORANTA,	KILLUSTY, FETHARD, CO. TIPPERARY.	BILLING SYSTEM SUPPLIER	10,517.00	3,432.00	13,949.00	Underdeclaration of VAT. Revenue Audit Case.
BATTLE, PADDY	DROMORE WEST, CO. SLIGO.	SUPERMARKET PROPRIETOR	47,620.00	122,237.00	169,857.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BEARWOOD TREATMENTS LTD. (In Liquidation)	CROSSDERRY, CRAUGHWELL, CO. GALWAY.	FURNITURE MANUFACTURERS	17,584.00	12,132.00	29,716.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
BLANEY, EAMONN PATRICK	CENTRAL STORES, BALLYMALEEL, LETTERKENNY, CO. DONEGAL.	COMPANY DIRECTOR	27,938.00	58,546.00	86,484.00	Underdeclaration of Income Tax & VAT Revenue Bogus Non-Resident Account Case.
BOWE, THOMAS	NEWTOWN, STRADBALLY, CO. LAOIS.	FARMER	8,291.00	24,264.00	32,555.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

BOYLE, HARRY F.	PASSAGE CROSS, DUNMORE ROAD, WATERFORD.	PUBLICAN	9,248.00	21,191.00	30,439.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BREEN, JAMES	22 AYLESBURY, CLONMACKEN, ENNIS ROAD, LIMERICK.	EMPLOYEE	4,849.00	8,733.00	13,582.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BREEN, MARGARET	CULLINAGH, NEWCASTLEWEST, CO. LIMERICK.	EMPLOYEE	10,200.00	29,145.00	39,345.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRIEF COURIERS LTD.	5 BLESSINGTON COURT, DUBLIN 7.	COURIER SERVICES	53,048.00	25,457.00	78,505.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
BRODERICK, THOMAS	MAPSTOWN, DUNGARVAN, CO. WATERFORD.	FARMER	11,906.00	37,955.00	49,861.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BROWNE, PHILOMENA	66 CHERRYBROOK DRIVE, DROGHEDA, CO. LOUTH.	TAXI SERVICES	24,046.00	26,584.00	50,630.00	Underdeclaration of Income Tax. Revenue Audit Case.
BURKE, THOMAS	BRIDGE STREET, CARRICK-ON-SHANNON, CO. LEITRIM.	RETIRED PUBLICAN	26,535.00	81,465.00	108,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BURNS, GEORGE	ROCKTOWN, GREENCASTLE, CO. DONEGAL.	FARMER	21,996.00	62,441.00	84,437.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

BURNS, TERENCE	ROCKTOWN, GREENCASTLE, CO. DONEGAL.	FARMER	34,884.00	100,522.00	135,406.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE (DECEASED), JOSEPH A.	THE HEIGHTS, MUNSTER HILL, ENNISCORTHY, CO. WEXFORD.	NEWSAGENT	6,319.00	18,399.00	24,718.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, LEONARD	GLENCOLMCILLE, CO. DONEGAL.	GENERAL MERCHANT	132,758.00	333,940.00	466,698.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, MICHAEL	2, CASTLE STREET, CORK.	DRAPER	23,573.00	67,920.00	91,493.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAFFERKEY, JOHN	VALLEY ROAD, DOONIVER, ACHILL, CO. MAYO.	RETIRED EMPLOYEE	13,065.00	17,936.00	31,001.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAHILL, JOHN	AUGHANURE, OAK PARK, CARLOW.	COMPANY DIRECTOR	25,727.00	67,488.00	93,215.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CALLAGHAN, HUBERT	THE SQUARE, CASTLEREA, CO. ROSCOMMON.	AUCTIONEER	76,606.00	240,025.00	316,631.00	Underdeclaration of Income Tax & VAT Revenue Bogus Non- Resident Account Case.

CASEY, EUGENE	BALLYLYNCH, KILMACTHOMAS, CO. WATERFORD.	FARMER	8,635.00	28,678.00	37,313.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, MATTIE	CAHERKEEGANE, CLONDROHID, MACROOM, CO. CORK.	FARMER	3,134.00	9,866.00	13,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COADY, JAMES	HILL VIEW, BALLINAMONA, FERRYBANK, WATERFORD.	COMPANY DIRECTOR	11,380.00	32,249.00	43,629.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COBBE, ERWIN	KILBRIDE, PORTARLINGTON, CO. LAOIS.	WASTE DISPOSAL	133,540.00	40,260.00	173,800.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
COLLINS, DECLAN	WILKINSTOWN, NAVAN, CO. MEATH.	PLANT & MACHINERY HIRE	47,485.00	137,552.00	185,037.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
CORBETT, JOHN	DERREEN, CLIFDEN, CO. GALWAY.	RETIRED FARMER	3,559.00	11,394.00	14,953.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CORR, FRANCIS T.	AVE MARIA, LOUGHSHINNY, SKERRIES,	FISHERMAN	14,150.00	14,929.00	29,079.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

CO. DUBLIN.

COSTELLOE, OLAF G.	GREEN STREET, CALLAN, CO. KILKENNY.	PHARMACIST	73,119.00	87,280.00	160,399.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COURTNEY, HUGH	MOYLES, INNISKEEN, CO. MONAGHAN.	MOTOR REPAIRS	11,013.00	21,383.00	32,396.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CROWLEY, KITTY	LOWER GLANMIRE ROAD, CORK.	RENTAL INCOME	13,043.00	34,718.00	47,761.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DEANE, KATHLEEN V.	GRANARD, LYRE, CLONAKILTY, CO. CORK.	PROPERTY LETTING	14,172.00	42,815.00	56,987.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DELANEY, HELEN	GREEN STREET, CALLAN, CO. KILKENNY.	EMPLOYEE	25,125.00	41,633.00	66,758.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
DIVINEY, MICHAEL	BRANNOCKSTOWN, TRIM, CO. MEATH.	FARMER	6,981.00	19,501.00	26,482.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DONOVAN, EDWARD	9 MARKET SQUARE, PORTLAOISE, CO. LAOIS.	GROCER	25,193.00	87,483.00	112,676.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non- Resident Account Case.

DOWNEY, GERRY	DUBLIN ROAD, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	15,331.00	44,999.00	60,330.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOWNEY, RICHARD	29 CHANTIER GATE, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	13,821.00	40,547.00	54,368.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUNNE (DECEASED), PATRICK	EASTER HILL, STRADBALLY, CO.LAOIS.	FARMER	7,889.00	21,085.00	28,974.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUNNE, SEAN	OLIVERS HILL, KILLOTERRAN, CO. WATERFORD.	TAKE-AWAY FOOD SALES	138,419.00	309,309.00	447,728.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
DUNSANY CONSTRUCTION LTD.	KILLEEN, DUNSANY, CO. MEATH.	BUILDING CONTRACTORS	26,220.00	12,455.00	38,675.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
EAST COAST HELICOPTERS LIMITED	RAVENSDALE PARK, DUNDALK, CO. LOUTH.	TRANSPORT/ HAULAGE SERVICES	11,104.00	4,894.00	15,998.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
EICON NETWORKS MANUFACTURING LTD.	4034 CITYWEST BUSINESS CAMPUS, SAGGART, CO. DUBLIN.	COMPUTER SOFTWARE MANUFACTURER	71,303.00	32,218.00	103,521.00	Underdeclaration of VAT. Revenue Audit Case.

FARRELL, JAMES	THE BROOK, RUSH, CO. DUBLIN.	LANDLORD	199,013.00	429,518.00	628,531.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARREN, PATRICK SONNY	GREEN ACRES, SUNDRIVE ROAD, RUSH, CO. DUBLIN.	RETIRED SHOPKEEPER	7,110.00	23,591.00	30,701.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARRISSEY, THOMAS	MILLTOWN, CHARLEVILLE, CO. CORK.	FARMER	5,915.00	18,606.00	24,521.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FEEDS & SEEDS LTD.	CANNON STREET, KELLS, CO. MEATH.	AGRICULTURAL SUPPLIER & GENERAL MERCHANT	28,517.00	31,483.00	60,000.00	Underdeclaration of VAT. Revenue Audit Case.
FERRY (DECEASED), HUGH	BALLYRAINE, LETTERKENNY, CO. DONEGAL.	INVESTMENT INCOME	24,110.00	50,769.00	74,879.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FINN, STEPHEN	HAWTHORN, NORTH CIRCULAR ROAD, LIMERICK.	COMPANY DIRECTOR	201,058.00	485,988.00	687,046.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

FITZGERALD (DECEASED), CHRISTOPHER	FARNANE, MURROE, CO. LIMERICK.	FARMER	43,737.00	43,920.00	87,657.00	Underdeclaration of Income Tax. Revenue Audit Case.
FITZPATRICK, JOHN	NEWTOWN, KILCOLGAN, CO. GALWAY.	EMPLOYEE	32,529.00	46,281.00	78,810.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
FLANAGAN, MORTIMER	WATERFORD ROAD, KILKENNY.	EMPLOYEE	43,731.00	86,845.00	130,576.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FLANAGAN, RICHELLE	13 OTTERBROOK, WILLBROOK ROAD, RATHFARNHAM, DUBLIN 14.	EMPLOYEE	14,941.00	16,504.00	31,445.00	Underdeclaration of Income Tax. Revenue Audit Case.
FOLEY, PATRICK	LABANE, DAVIS ROAD, CLONMEL, CO. TIPPERARY.	RETIRED BUTCHER	16,900.00	33,542.00	50,442.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FORKAN, THOMAS	CHURCH ST., SWINFORD, CO. MAYO.	VICTUALLER	24,000.00	74,022.00	98,022.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
G. P. ELECTRICAL LTD.	RERE 72 TYRCONNELL ROAD, INCHICORE, DUBLIN 8.	ELECTRICAL CONTRACTOR	10,222.38	4,395.46	14,617.84	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

GALLAGHER, MICHAEL	RAMELTON, CO. DONEGAL.	RESTAURATEUR	5,952.00	19,048.00	25,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GALLEN, DECLAN	36 TARA COURT, LETTERKENNY, CO. DONEGAL.	COMPANY DIRECTOR & LANDLORD	13,662.81	24,530.22	38,193.03	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
GEANEY, PATRICK	BARRAFOHONA, BALLYNOE, MALLOW, CO. CORK.	FARMER	5,855.00	17,133.00	22,988.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GODWIN, EOIN	BELMONT, CLOGHANS HILL, TUAM, CO. GALWAY.	FARMER	16,381.00	14,603.00	30,984.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
GORMLEY (DECEASED), PETER	CLOONTYMULLEN, ROSCOMMON.	FARMER & AGRICULTURAL CONTRACTOR	17,475.00	46,515.00	63,990.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GOUGH, JOHN	VICARSTOWN SOUTH, CAPPAGH, CO. WATERFORD.	FARMER	14,129.00	41,573.00	55,702.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRIFFITH, LEWIS	CARRICKNAHORNA, BALLYSHANNON, CO. DONEGAL.	FARMER	97,848.00	247,425.00	345,273.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

GRYSON, JOZEF	CORNSTOWN HOUSE, ASHBOURNE, CO. MEATH.	FARMER	4,856.00	12,925.00	17,781.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GULLANE, EAMON	MAIN ST., KINNEGAD, CO. WESTMEATH.	COMPANY DIRECTOR	44,411.00	67,961.00	112,372.00	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
HEARY JNR., PHILIP	ST. ANTHONY'S, FAIR GREEN, KELLS, CO. MEATH.	AGRICULTURAL CONTRACTOR	33,303.00	25,750.00	59,053.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
HEELAN, JOHN	GLENSHASK, LISMORE, CO. WATERFORD.	FARMER	55,176.00	89,576.00	144,752.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEGARTY, EAMON	AUGHT, TURE, MUFF, CO. DONEGAL.	BUILDING CONTRACTOR & PLANT HIRE	13,662.00	9,338.00	23,000.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
HICKEY, MARGUERITE	7 TRIMELSTON GARDENS, BOOTERSTOWN, CO. DUBLIN.	EMPLOYEE	13,468.40	20,212.03	33,680.43	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HODGINS, ADAM R.	RIVERSTON, NENAGH, CO. TIPPERARY.	INVESTMENT INCOME	46,731.00	144,860.00	191,591.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

HOGAN, DENIS	ROSEBERRY, NEWBRIDGE, CO. KILDARE.	COMPANY DIRECTOR	29,476.00	82,668.00	112,144.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HURSON, BRIAN	38 NUTLEY AVENUE, DUBLIN 4.	MEDICAL CONSULTANT	60,815.00	124,011.00	184,826.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
IMMOVALE LTD.	PUCHES CROSS, LIMERICK.	RESTAURANT	80,400.51	30,409.00	110,809.51	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
J. J. BARBER (FERMOY) LTD.	O'NEILL CROWLEY QUAY, FERMOY, CO. CORK.	JEWELLER	58,477.00	135,254.00	193,731.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
JOHNSTON, ALBERT	19 ORWELL PARK RISE, TEMPLEOGUE, DUBLIN 6.	LAUNDRY PROPRIETOR	15,407.00	45,349.00	60,756.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
KAVANAGH (DECEASED), PATRICK	COOLADANGAN, ARKLOW, CO. WICKLOW.	FARMER	7,208.00	22,783.00	29,991.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEARNEY (DECEASED), JOHN	BALLYMOUNTAIN, FERRYBANK, VIA WATERFORD.	FARMER	8,315.00	25,704.00	34,019.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEATING (DECEASED), JAMES	CAHIR HILL, FENOR, CO. WATERFORD.	RETIRED EMPLOYEE	5,936.00	18,970.00	24,906.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

KEENAN, JOSEPH	LOUGHNAGORE, KILBEGGAN, CO. WESTMEATH.	COMPANY DIRECTOR	27,575.00	82,353.00	109,928.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLEHER, ETHNA	LARCHFIELD, COACHFORD, CO. CORK.	EMPLOYEE	4,372.00	14,000.00	18,372.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, SEAMUS	THE QUAY, ANNAGHDOWN, CO. GALWAY.	LANDLORD	112,936.00	252,246.00	365,182.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEDY (DECEASED), THOMAS	132/134 LR. DRUMCONDRA ROAD, DUBLIN 9.	PUBLICAN	281,774.00	778,059.00	1,059,833.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
KENNEDY, JOHN	SLIGAUNAGH, DUNGARVAN, CO. WATERFORD.	FARMER	10,022.00	28,012.00	38,034.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEDY, MARGARET	THE SQUARE, NEWPORT, CO. TIPPERARY.	SUPERMARKET PROPRIETOR	15,265.00	50,371.00	65,636.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEDY, MICHAEL J.	CARRIGAN, CRAUGHWELL, CO. GALWAY.	COMPANY DIRECTOR	456,058.00	830,314.00	1,286,372.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KILDARE CHILLING	KILDARE, CO. KILDARE.	MEAT PROCESSING	52,434.00	42,983.00	95,417.00	Underdeclaration of VAT. Revenue Audit Case.

COMPANY

KILLEEN, T. C.	APARTMENT 84, MOUNT PROSPECT LAWNS, CLONTARF, DUBLIN 3.	MEDICAL DOCTOR	180,661.00	401,742.00	582,403.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
LORDAN, JOHN	3 EAGLE VALLEY, POWERSCOURT, ENNISKERRY, CO. WICKLOW.	DENTIST	8,964.00	13,750.00	22,714.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
LUCEY, JOHN	KILNATOORA, YOUGHAL, CO. CORK.	FARMER	9,033.00	14,861.00	23,894.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNE, PATRICK	COOLCLEAVE, FIRIES, KILLARNEY, CO. KERRY.	FARMER	7,235.00	25,428.00	32,663.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAGUIRE, TIMOTHY	68 AYLMER ROAD, NEWCASTLE, CO. DUBLIN.	COMPANY DIRECTOR	15,823.00	10,919.00	26,742.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHON, NORAH	4 STONEBRIDGE CLOSE, SHANKILL, CO. DUBLIN.	RETIRED EMPLOYEE	14,711.00	19,036.00	33,747.00	Underdeclaration of Income Tax. Revenue Audit Case.

MANNING, PATRICK JOSEPH	41 HARRISONS PLACE, CHARLEVILLE, CO. CORK.	EMPLOYEE	4,529.00	17,065.00	21,594.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MARSELLA (DECEASED), PATRICK	79 GLASNEVIN AVENUE, DUBLIN 11.	CAFÉ PROPRIETOR	137,631.00	394,967.00	532,598.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MARTIN TATE LTD.	CARRICKADERRY, CLONTIBRET, CO. MONAGHAN.	HAULAGE CONTRACTORS	17,566.00	6,770.00	24,336.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MCBRIDE, PATRICK	1 ERRIGAL VIEW, BALLAGHDERG, LETTERKENNY, CO. DONEGAL.	RETIRED NEWSPAPER CARRIER	38,561.00	111,439.00	150,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCCARTHY MEATS LTD.	ALEXANDRA HOUSE, CLANE, CO. KILDARE.	FOOD PROCESSING	1,282,085.00	1,681,261.00	2,963,346.00	Underdeclaration of PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JAMES	ALEXANDRA HOUSE, CLANE, CO. KILDARE.	COMPANY DIRECTOR	679,268.00	1,194,677.00	1,873,945.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
MCCORMACK, JOSEPH P.	KILTOBRANKS, BALLAGHADREEN, CO. ROSCOMMON.	BUILDER & FARMER	10,113.00	33,855.00	43,968.00	Underdeclaration of Income Tax Revenue Bogus Non-Resident Account Case.
MCCORMACK, LEO	3 PARK VIEW, ATHBOY, CO. MEATH.	BUILDING CONTRACTOR	20,636.00	9,905.00	30,541.00	Underdeclaration of VAT. Revenue Audit Case.

MCCREADY, JAMES	COUNTRY LANE, CHAPEL ROAD, DUNGLOE, CO. DONEGAL.	BUILDER	5,819.55	11,555.33	17,374.88	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONNELL, JOHN	194 SUNDAYS WELL, NAAS, CO. KILDARE.	COMPANY DIRECTOR	13,940.00	44,571.00	58,511.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGEE, THOMAS	MAIN STREET, PALLASKENRY, CO. LIMERICK.	GROCER	19,570.00	45,855.00	65,425.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCGOVERN, EUGENE	16 COLLEGE GARDEN, GRANBY ROW, CARLOW.	PUBLICAN	48,533.00	87,670.00	136,203.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCGRATH, PATRICK	MAIN STREET, EMLY, CO. TIPPERARY.	HIDE & SKIN MERCHANT	68,361.00	191,266.00	259,627.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGUINNESS, BERNARD	3 HILL TOP LAWN, SHANKILL, CO. DUBLIN.	CHIMNEY SWEEP	51,001.00	138,454.00	189,455.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCHALE (DECEASED), JAMES	LODGE ROAD, WESTPORT, CO. MAYO.	PUBLICAN	3,963.00	15,069.00	19,032.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

MCHUGH, EAMON	GREENHILL, FINTRA ROAD, KILLYBEGS, CO. DONEGAL.	FISHERMAN	87,203.00	99,162.00	186,365.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCPARLAND, PETER	RAVENSDALE PARK, DUNDALK, CO. LOUTH.	COMPANY DIRECTOR	16,650.00	14,812.00	31,462.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MOLLIN, JOHN	RAHAN, TULLAMORE, CO. OFFALY.	COMPANY DIRECTOR & FARMER	19,089.00	46,785.00	65,874.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOLONEY, ANTHONY	DREWSBORRO, SCARIFF, CO. CLARE.	FARMER	32,416.00	89,250.00	121,666.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MOORE, MARY	4 LARCH GROVE, RANELAGH, DUBLIN 6.	RETIRED EMPLOYEE	7,694.00	18,609.00	26,303.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOORE, PATRICK	BALLYHAMPSHIRE, CASTLELYONS, CO. CORK.	FARMER	10,517.00	37,302.00	47,819.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non- Resident Account Case.
MORIARTY, JOHN	DOORA, PORTMAGEE, CAHERCIVEEN, CO. KERRY.	FARMER	8,554.00	23,127.00	31,681.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

MULCAHY, JOHN	GURRANES, INNISHANNON, CO. CORK.	FARMER	75,482.00	243,333.00	318,815.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MULLANE, PATRICK	CAHERULTAN, CASTLEMARTYR, CO. CORK.	EMPLOYEE	8,453.00	24,645.00	33,098.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLEN, OLLY	8 BULLRING, DROGHEDA, CO. LOUTH.	PUBLICAN	9,584.00	8,388.00	17,972.00	Underdeclaration of VAT. Revenue Audit Case.
MULVIHILL, EAMONN	MAIN STREET, BALLYBUNION, CO. KERRY.	SHOPKEEPER	56,997.00	134,211.00	191,208.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY- O'CONNOR, BEATRIJS	GREYBROOK, WATERFALL, CO. CORK.	PROPERTY LETTING	5,483.00	14,881.00	20,364.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, PATRICK	BARMONEY, BALLYHOGUE, ENNISCORTHY, CO. WEXFORD.	FARMER	30,070.00	70,080.00	100,150.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, THOMAS	VESTA, ARCHERS AVENUE, KILKENNY.	EMPLOYEE	4,478.00	11,054.00	15,532.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NATIONAL RECYCLING CO. LTD.	CONNOLLY ROAD, CHURCHFIELD, CORK.	RECYCLING	30,395.00	11,609.00	42,004.00	Underdeclaration of VAT. Revenue Audit Case.
NOONAN, JAMES	5 THE PARK, CHARLEVILLE, CO. CORK.	SPORTS SHOP PROPRIETOR	28,516.00	75,398.00	103,914.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NOONAN, JAMES & JOHN	CHARLEVILLE, CO. CORK.	SPORTS SHOP PROPRIETORS	26,518.00	71,070.00	97,588.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
NOONAN, JOHN	DREENA, RAILWAY ROAD, CHARLEVILLE, CO. CORK.	SPORTS SHOP PROPRIETOR	25,950.00	70,354.00	96,304.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NUGENT, MICHAEL	ATHGRANEY, DONARD, CO. WICKLOW.	FARMER	44,925.00	130,068.00	174,993.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, MICHAEL	DROMARKA, AHERLOW, CO. TIPPERARY.	EMPLOYEE	5,812.00	17,237.00	23,049.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CALLAGHAN (DECEASED), JOHN	70 NUNS WALK, FRIARS WALK, CORK.	LANDLORD	27,353.00	85,684.00	113,037.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

O'CALLAGHAN, VIVIAN	BANTRY BAY HOTEL, BANTRY, CO. CORK.	HOTELIER	19,499.00	98,771.00	118,270.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
O CLEIRIGH, SEAN	ATHENRY ROAD, LOUGHREA, CO. GALWAY.	RETIRED EMPLOYEE	3,618.00	11,350.00	14,968.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, WILLIAM J.	EL RANCHO, BALLYARD, TRALEE, CO. KERRY.	COMPANY DIRECTOR	78,463.00	174,313.00	252,776.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DOHERTY (DECEASED), MADGE	MAPLE HOUSE, O'HICKEY PLACE, CARRICKBEG, CARRICK-ON-SUIR, CO. TIPPERARY.	TAXI DRIVER	144,115.00	265,885.00	410,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONNELL, JAMES	45 O'CONNELL ST., CLONMEL, CO. TIPPERARY.	PUBLICAN	68,290.00	136,710.00	205,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOGHUE, LAURENCE	BALLYMORE, VENTRY, CO. KERRY.	FARMER	30,869.00	84,477.00	115,346.00	Underdeclaration of Income Tax, VAT & Stamp Duty. Revenue Bogus Non-Resident Account Case.
O'DWYER (DECEASED), JAMES	BALLINTAGGART, CALLAN, CO. KILKENNY.	FARMER	45,909.00	17,578.00	63,487.00	Underdeclaration of Income Tax. Revenue Audit Case.

O'GORMAN, NICHOLAS	TOLER STREET, KILRUSH, CO. CLARE.	BUILDING CONTRACTOR	28,365.00	48,364.00	76,729.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'KEEFFE, GERARD	DONICKMORE, DUNGOURNEY, CO. CORK.	PUBLICAN	7,989.00	24,413.00	32,402.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'KEEFFE, JOHN	KNOCKMOURNE, CONNA, MALLOW, CO. CORK.	FARMER	10,204.00	28,334.00	38,538.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'LEARY, TIMMY J.	MOUNTCAIN, KNOCKNAGREE, MALLOW, CO. CORK.	FARMER	14,291.00	28,482.00	42,773.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'MAHONY, ANTHONY	FEANS, CAUSEWAY, CO. KERRY.	FARMER	4,964.00	9,580.00	14,544.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REILLY, CORNELIUS	BALLINAGARRANE NORTH, CLONMEL, CO. TIPPERARY.	HAIRDRESSING SUPPLIER	12,416.00	39,084.00	51,500.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN JNR., DENIS	MALLARDSTOWN, CALLAN, CO. KILKENNY.	FARMER	65,286.00	194,623.00	259,909.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

O'SULLIVAN, PETER	CLOUGHOULAMORE, MILLSTREET, CO. CORK.	FARMER	19,651.00	50,773.00	70,424.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PHELAN, WILLIAM	KILLONERY, CARRICK-ON-SUIR, CO. TIPPERARY.	SHOE RETAILER	120,564.00	316,525.00	437,089.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
PYNE (DECEASED), MICHAEL	BALLYSHEEHAN, CLOGHEEN, CAHIR, CO. TIPPERARY.	COMPANY DIRECTOR/ FARMER	19,739.00	48,922.00	68,661.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
QUEALLY, PETER	CARAVAN SHOP, DUNMORE EAST, CO. WATERFORD.	CARAVAN PARK & SHOP OPERATOR	28,860.00	78,204.00	107,064.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
QUINN SNR., AUSTIN	WESTPORT ROAD, CASTLEBAR, CO. MAYO.	RETIRED COMPANY DIRECTOR	8,253.00	23,871.00	32,124.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROBINHOOD METAL PRESSINGS LTD.	9 ROBINHOOD ROAD, CLONDALKIN, DUBLIN 22.	METAL FABRICATION	14,316.00	5,725.00	20,041.00	Underdeclaration of VAT. Revenue Audit Case.
RYAN, EAMON	BALLYMOREEN, LITTLETON, THURLES, CO. TIPPERARY.	CAR SALES/REPAIRS	25,133.00	75,233.00	100,366.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

RYAN, NOEL J.	GLENFIELD, CAPOLEY, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	43,798.00	103,913.00	147,711.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, SEAN	62 BUSHY PARK ROAD, DUBLIN 6.	RETIRED PHARMACIST	8,234.00	25,110.00	33,344.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
S. O'HALLORAN (ELECTRICAL) LTD.	2 GODFREY PLACE, TRALEE, CO. KERRY.	ELECTRICAL CONTRACTORS	13,579.00	23,182.00	36,761.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Bogus Non-Resident Account Case.
SANTRY, JOHN F.	BELVEDERE, NEWTOWN, WATERFORD.	ARCHITECT	39,001.00	108,535.00	147,536.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
SCHMIDT, LORETTA	AUDURN, QUARRY ROAD, RATHMICHAEL, CO. DUBLIN.	PROPERTY RENTAL	77,124.00	83,879.00	161,003.00	Underdeclaration of Income Tax. Revenue Audit Case.
SHARKEY, TONY	BUNAMAN, ANNAGRY, CO. DONEGAL.	REFUSE COLLECTOR	62,374.00	182,976.00	245,350.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
SHARPE, LESLIE	PARKNASHAW, AVOCA, CO. WICKLOW.	FARMER	54,507.00	32,883.00	87,390.00	Underdeclaration of VAT. Revenue Audit Case.

SHEEHAN (DECEASED), DANIEL	CROAGHANE, FOYNES, CO. LIMERICK.	FARMER	11,714.00	45,167.00	56,881.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHIELDS, PATRICK	MAIN STREET, MILFORD, CO. DONEGAL.	MUSICIAN	9,794.00	27,206.00	37,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHINE, PATRICK	BALLYELLIS, MALLOW, CO. CORK.	AUCTIONEER	45,442.00	24,558.00	70,000.00	Underdeclaration of VAT, PAYE/PRSI & Capital Gains Tax. Revenue Audit Case.
SHINNERS, SEAMUS	PERSSE PARK, AUGHRIM, BALLINASLOE, CO. GALWAY.	COMPANY DIRECTOR	106,551.00	281,008.00	387,559.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SINNOTT, EDWARD	BALLYPREACUS, BUNCLODY, CO. WEXFORD.	PUBLICAN	28,190.00	86,810.00	115,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMITH, DAVID	7 MOULDEN BRIDGE, RATHOATH, CO. MEATH.	CATERING SERVICES	7,955.00	6,045.00	14,000.00	Underdeclaration of VAT. Revenue Audit Case.
STONEGRANGE DEVELOPMENTS LTD.	AUGHNAFIN, EDGEWORTHSTOWN, CO. LONGFORD.	BUILDING CONTRACTORS	19,093.00	12,597.00	31,690.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.

SWITCHTEX LTD.	54/58 SUNDRIVE ROAD, KIMMAGE, DUBLIN 12.	ELECTRICAL WHOLESALER	59,799.00	66,020.00	125,819.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
T & P HOMES LTD.	VIRGINIA, CO. CAVAN.	BUILDING CONTRACTORS	64,585.00	38,473.00	103,058.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
THOMPSON, BRIAN	THE WILDERNESS, MOVILLE, CO. DONEGAL.	RETIRED COAL MERCHANT	3,802.68	12,099.32	15,902.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
THORNE, VINCENT	SANDY LANE, RUSH, CO. DUBLIN.	MARKET GARDENER	23,656.00	45,365.00	69,021.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TREACY, JOHN P.	WINDEMERE, KELLYSTOWN, LEIXLIP, CO. KILDARE.	COMPANY DIRECTOR	5,787.13	18,579.00	24,366.13	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
VAL'S TAVERN LTD.	2 GODFREY PLACE, TRALEE, CO. KERRY.	PUBLICAN	12,086.00	20,742.00	32,828.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
WALL VALLEY LIMITED	199 NTH. KING STREET, DUBLIN 7.	PUBLICAN	18,493.00	8,367.00	26,860.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.

WALSH, EDMUND	48 DOMINICK STREET, MULLINGAR, CO. WESTMEATH.	PUBLICAN	15,386.00	34,726.00	50,112.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
WALSH, ROBERT	LISADELL, BALLYKINSELLA, OLD TRAMORE ROAD, WATERFORD.	AUTO ELECTRIC REPAIRER	5,079.00	15,257.00	20,336.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
WARD, MARTIN	BALLYMOE, CO. GALWAY.	GROCER	7,641.00	29,228.00	36,869.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WHEARTY, GARY	RACECOURSE, BELLEWSTOWN, DROGHEDA, CO. LOUTH.	BUILDING CONTRACTOR	14,728.00	12,113.00	26,841.00	Underdeclaration of VAT. Revenue Audit Case.
WHELAN, KIERAN	CARNAMADRA, KINVARA, CO. GALWAY.	BUILDING CONTRACTOR	81,950.00	126,288.00	208,238.00	Underdeclaration of Income Tax & Relevant Contracts Tax. Revenue Bogus Non-Resident Account Case.
WHELAN, PATRICK	1 IDRONE AVENUE, KNOCKLYON ROAD, TEMPLEOGUE, DUBLIN 16.	LANDSCAPE GARDENER	28,123.00	23,056.00	51,179.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WILLIAM HALPIN & SONS LTD.	CHANEL ROAD, RUSH, CO. DUBLIN.	FUNERAL UNDERTAKERS & BUILDING CONTRACTORS	20,060.00	17,546.00	37,606.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.

WYNNE,
PATRICK

CARRICK ROAD,
DRUMSHAMBO,
CO. LEITRIM.

RETIRED
COMPANY
DIRECTOR

4,785.00

14,897.00

19,682.00

Underdeclaration of Income Tax.
Revenue Bogus Non-Resident
Account Case.