

Part 1
List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997,
in respect of the period beginning on 1st January, 2007 and ending on 31st
March, 2007 of every person upon whom a fine or other penalty
was imposed by a Court.
The total number of cases published is 544
Total Amount of fines and penalties imposed €1,079,211.75

FAILURE TO LODGE INCOME TAX RETURN(S)

| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO OF CHARGES (CONVICTIONS) |
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| AHERN, | THOMAS | LESHAMSTOWN, DRUMREE, | CO. MEATH | FARMER | 1975.00 | 3 |
| ALLEN, | MICHAEL | 27, CASTLE PARK, ASHBOURNE, | CO. MEATH | FREELANCE JOURNALIST | 2450.00 | 4 |
| ARMSTRONG, | IVOR | TIERQUILLAN, CROSSDONEY, | CO. CAVAN | COMPANY DIRECTOR | 2000.00 | 1 |
| ASPELL, | THOMAS | LETTERFRACK, | CO. GALWAY | BUILDER AND CARPENTER | 475.00 | 1 |
| ATKINSON, | BRENDAN | 8, GLIN ROAD, COOLOCK, | DUBLIN 17 | CONTRACT CLEANING | 750.00 | 1 |
| BAILILLEAU, | ROLAND | ALDRIDGE, DUNCANNON, | CO. WEXFORD | FISH /MEAT /FOOD PROCESSING | 1000.00 | 1 |
| BARNES, | MATTHEW | DERRYCASTLE, BALLINA, KILLALOE, | CO. CLARE | COMPANY DIRECTOR | 1500.00 | 1 |
| BARRY, | RONAN | TOBBERGREGAN, GARRISTOWN, | CO. DUBLIN | COMPANY DIRECTOR | 3950.00 | 3 |
| BAUGH, | CHARLES | RYEFIELD, VIRGINIA, | CO. CAVAN | PLUMBER | 750.00 | 1 |
| BEASHEL, | FRANCIS | 102,TAMARISK AVENUE, KILNAMANAGH, TALLAGHT, | DUBLIN 24 | ELECTRONIC SERVICES | 9000.00 | 5 |
| BEGGAN, | GERARD | 1, ROSSDRIVE, MAGHEROSS, CARRICKMACROSS, | CO. MONAGHAN | SECURITY SERVICES | 2884.50 | 5 |
| BEIRNE, | BASIL P. | TIBOHINE, FRENCHPARK, | CO. ROSCOMMON | HAULIER | 2500.00 | 4 |
| BELL, | GEORGE M. | 3, NEW ANTRIM STREET, CASTLEBAR, | CO. MAYO | ACCOUNTANT | 1500.00 | 1 |
| BISHOP, | FERGUS | 11, DALETREE VIEW, BALLYCULLEN ROAD, FIRHOUSE, | DUBLIN 24 | COURIER AND DELIVERY SERVICES | 4000.00 | 2 |
| BISSETT, | FRANCIS | 9, RYANS COURT, DULEEK, | CO. MEATH | TILING | 2450.00 | 4 |

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| BOWEN, | ROBERT | 1, ROSETOWN, ROSSLARE STRAND, | CO. WEXFORD | COMPUTER SOFTWARE AND PROGRAMMING | 1000.00 | 1 |
| BOYLE, | JOHN | 60, HEATHFIELD, CLONARD, | CO. WEXFORD | SKIP HIRE AND WASTE DISPOSAL | 800.00 | 1 |
| BOYLE, | SEAN E. G. | TARA HOUSE, TRIMGATE STREET, NAVAN, | CO. MEATH | ARCHITECTURAL SERVICES | 750.00 | 1 |
| BRADY, | AIDAN | HEATH LODGE, BALLINAGH, | CO. CAVAN | FARMER | 1500.00 | 1 |
| BRADY, | MICHAEL N. | CARRICKALLEN, MOUNTAINLODGE, COOTEHILL, | CO. CAVAN | FARMER | 750.00 | 1 |
| BRADY, | PEADER | 61, MOYGLARE VILLAGE, MAYNOOTH, | CO. KILDARE | PUBLICAN | 2725.00 | 4 |
| BRADY, | PHILIP | CROTT, MOYNE, | CO. LONGFORD | BUILDER | 750.00 | 1 |
| BRADY, | THOMAS | RATHMANOE, CARLANSTOWN, KELLS, | CO. MEATH | BUILDING CONTRACTOR | 1700.00 | 3 |
| BRANNIGAN, | GENE | BELLEWSTOWN, DROGHEDA, | CO. MEATH | BUILDER | 1225.00 | 2 |
| BREEN, | MARK | BUDDIHANS, KILCUMMIN, KILLARNEY, | CO. KERRY | IRONWORKS MANUFACTURER | 750.00 | 1 |
| BREEN, | NOEL | BALLYBREEN, KILLANNE, ENNISCORTHY, | CO. WEXFORD | HANDYMAN AND TRADESMAN | 850.00 | 1 |
| BRENNAN, | PEARSE | 54, BEECHDALE, DUNBOYNE, | CO. MEATH | FIRE PROTECTION AND SAFETY | 750.00 | 1 |
| BRENNAN, | PETER | MANDISTOWN, DRUMCONRATH, | CO. MEATH | AGRICULTURAL CONTRACTOR AND COMPANY DIRECTOR | 750.00 | 1 |
| BROWNE, | GERALDINE | 121, THE OLD MILL, FAIRYHOUSE ROAD, RATOATH, | CO. MEATH | BEAUTY SALON PROPRIETOR | 1975.00 | 3 |
| BUCHANAN, | NOEL | BRIDGETOWN, BURT, | CO. DONEGAL | FARMER | 3000.00 | 1 |
| BUCKLEY, | WILLIAM | BALLYTRAMONT, CASTLEBRIDGE, | CO. WEXFORD | BUILDING CONTRACTOR | 800.00 | 1 |

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| BURKE, | DEREK | 132, SOUTH CIRCULAR ROAD, | DUBLIN 8 | GRAPHIC DESIGN | 475.00 | 1 |
| BURKE, | THOMAS F. | 30, MAYFIELD PARK, CLONDALKIN, | DUBLIN 22 | HAULIER | 2217.00 | 5 |
| BYRNE, | JOHN | 27, ST. PETER'S CRESCENT, WALKINSTOWN, | DUBLIN 12 | METAL FABRICATOR | 950.00 | 2 |
| BYRNE, | HENRY | 5, CASTLEVIEW PARK, EDENDERRY, | CO. OFFALY | BUILDER | 1500.00 | 2 |
| BYRNE, | JOHN VINCENT | EDOXTOWN, TARA, | CO. MEATH | MILK ROUNDSMAN | 2017.00 | 4 |
| BYRNE, | JOSEPH T. | 172, IVERAGH ROAD, WHITEHALL, | DUBLIN 9 | TAXI SERVICES | 750.00 | 1 |
| BYRNE, | THOMAS | 18, MINERVA PARK, CASTLEDOCKRELL, ENNISCORTHY, | CO. WEXFORD | COMPANY DIRECTOR | 3000.00 | 1 |
| CAMPBELL, | ANTHONY | 33, DEMESNE, KILLESTER, | DUBLIN 5 | BUILDING AND ELECTRICAL SERVICES | 750.00 | 1 |
| CAMPBELL, | HUGH | FRONT STREET, ARDARA, | CO. DONEGAL | SHOPKEEPER | 1500.00 | 2 |
| CAMPBELL, | MARTIN | 274, ST. FINIANS PARK, DROGHEDA, | CO. LOUTH | SECURITY SERVICES | 750.00 | 1 |
| CAMPBELL, | PHOEBE | 113, CLUAIN SLI, CARRICK-ON-SHANNON, | CO. LEITRIM | COMPANY DIRECTOR | 750.00 | 1 |
| CARABINE, | MALACHY | 24, THE MOORINGS, QUAY ROAD, BALLINA, | CO. MAYO | CARPENTER AND COMPANY DIRECTOR | 750.00 | 1 |
| CARDWELL, | DAVID LAURENCE | 8, FAIRWAYS, CLONEE, | CO. MEATH | METAL FABRICATOR | 3000.00 | 1 |
| CARNEY, | MATT | FRENCHILL, CASTLEBAR, | CO. MAYO | BUILDER | 750.00 | 1 |
| CAROLAN, | WILLIAM | GLEN ROSS, WILLIAMSTOWN, KELLS, | CO. MEATH | PLUMBER | 3200.00 | 5 |
| CARR, | MAUREEN | CLOGHAN, WESTPORT, | CO. MAYO | BAR AND RESTAURANT PROPRIETOR | 750.00 | 1 |
| CARROLL, | ANTHONY | RHUE, KILMORE, | CO. ROSCOMMON | COMPANY DIRECTOR | 2500.00 | 4 |

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| CARRY, | MICHAEL | KNIGHTSTOWN, WILKINSTOWN, NAVAN, | CO. MEATH | BLOCKLAYING | 2767.00 | 5 |
| CLARKE, | GERARD | ROBINSTOWN, BALLIVOR, | CO. MEATH | COMPANY DIRECTOR | 2250.00 | 3 |
| CLARKE, | JULIAN M. | 21, FORTFIELD AVENUE, TERENCE, | DUBLIN 6W | ACCOUNTANT | 1500.00 | 2 |
| COLLINS, | DECLAN | 22, ABBEY ROAD, MONKSTOWN, | CO. DUBLIN | ARCHITECTURAL SERVICES | 8000.00 | 5 |
| COLLYER, | ALEX JAMES | GLENOUR, ADAMSTOWN, | CO. WEXFORD | ENGINE REPAIRS | 750.00 | 1 |
| CONCANNON, | KEVIN J. | 100, KNOCKNACARRA PARK, SALTHILL, GALWAY, | CO. GALWAY | CARPENTER AND SHOPFITTER | 3000.00 | 1 |
| CONCANNON, | THOMAS | 28, SEAGROVE, RENMORE, GALWAY, | CO. GALWAY | FLOORING SUPPLIER | 750.00 | 1 |
| CONDON, | JOHN F. | 23, SAINT ALBANS PARK, BALLSBRIDGE, | DUBLIN 4 | SOLICITOR | 1500.00 | 2 |
| CONETTA, | DONATO | MAIN STREET, MULLINAVAT, | CO. KILKENNY | TAKE- AWAY FOODS OPERATOR | 750.00 | 1 |
| CONLON, | NOEL | 39, BOURNE AVENUE, ASHBOURNE, | CO. MEATH | DRIVER | 2767.00 | 5 |
| CONNELLY, | JOHN | CARITAS, BALLYBANE ROAD, GALWAY, | CO. GALWAY | SALE AND INSTALLATION OF SECURITY SYSTEMS | 1500.00 | 2 |
| CONNELLY, | EMER | 2, TARA COURT, WESTGATE, WEXFORD, | CO. WEXFORD | HAIRDRESSER AND BARBER | 6000.00 | 2 |
| CONNOLLY, | DECLAN NOEL | AGHADRUMDONEY, SCOTSHOUSE, | CO. MONAGHAN | FARMER AND COMPANY DIRECTOR | 750.00 | 1 |
| CONROY, | JOHN JOE | ATTYCUNNANE, BELMULLET, | CO. MAYO | FRUIT AND VEGETABLE DISTRIBUTOR | 750.00 | 1 |
| CONWAY, | LAURENCE | 15, ST. GATIENS COURT, RATHFARNHAM, | DUBLIN 14 | AUCTIONEER | 1067.00 | 2 |
| CONWAY, | VINCENT | BARNEY, BREAFFY, CASTLEBAR, | CO. MAYO | LANDSCAPE GARDENING | 750.00 | 1 |

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| COONEY, | ALBERT | LEHERY, LANESBORO, | CO. LONGFORD | COMPANY DIRECTOR | 2568.75 | 5 |
| CORCORAN, | MICHAEL | ANNFIELD, HOLLYMOUNT, | CO. MAYO | BUILDING CONTRACTOR | 750.00 | 1 |
| CORRIGAN, | DONAL | 58, AILESBUY GROVE, DUNDRUM, | DUBLIN 16 | ACCOUNTING AND BOOKKEEPING SERVICES | 1500.00 | 2 |
| COSGRAVE, | GERRY | 7, GRANGE MANOR DRIVE, RATHFARNHAM, | DUBLIN 14 | PUBLICAN | 750.00 | 1 |
| COUGHLAN, | MICHAEL | 5, FATHER GRIFFIN AVENUE, GALWAY | CO. GALWAY | MEDICAL DOCTOR | 1500.00 | 1 |
| COUGHLAN, | WILLIAM | CHURCH STREET, MOATE, | CO. WESTMEATH | RENTAL INCOME | 2250.00 | 3 |
| COWLEY, | JAMES | GARRYVADDEN, BLACKWATER, | CO. WEXFORD | TILER | 6000.00 | 2 |
| COWMAN, | RAYMOND | FORRESTALSTOWN, CLONROCHE, | CO. WEXFORD | MONUMENTAL WORKS PROPRIETOR | 1000.00 | 1 |
| COYNE, | ANTHONY | CARRAUNURLAR, BALLINDINE, CLAREMORRIS, | CO. MAYO | UNKNOWN | 750.00 | 1 |
| COYNE, | GERARD | TULLYCROSS, RENVYLE, | CO. GALWAY | PUBLICAN | 1900.00 | 1 |
| CRAMPTON, | SAMUEL | CLONMEL, CLONBULLOGUE, TULLAMORE, | CO. OFFALY | WINDOW INSTALLATION | 750.00 | 1 |
| CROKE, | SINEAD N. | 19, TEMPLEOGUE WOOD, TEMPLEOGUE, | DUBLIN 6W | SHARE OPTIONS AND RENTAL INCOME | 750.00 | 1 |
| CRONIN, | TIMOTHY | CORRAN, WATERFALL, | CO. CORK | GARAGE PROPRIETOR | 2100.00 | 3 |
| CROWLEY | KEVIN M. | 7, RICHMOND DRIVE, WEXFORD, | CO. WEXFORD | BUILDING CONTRACTOR | 3000.00 | 1 |
| CROWLEY, | CHRISTOPHER | NEWTOWN, THE DOWNS, MULLINGAR, | CO. WESTMEATH | FARMER | 2450.00 | 4 |
| CRUISE, | GERARD | 110, FORTLAWN PARK, CLONSILLA, | DUBLIN 15 | PLUMBER AND HEATING INSTALLATION | 1500.00 | 2 |

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| CULLEN, | FRANCIS | GARRYMILE, THE BALLAGH, ENNISCORTHY, | CO. WEXFORD | ENGINEERING CONSULTANT | 800.00 | 1 |
| CULLEN, | PATRICK | PAT NOLAN'S FLATS, CARRICK ROAD, EDENDERRY, | CO. OFFALY | PLASTERER | 3000.00 | 1 |
| CULLINANE | PATRICK | LEPERSTOWN, DUNMORE EAST, | CO. WATERFORD | FARMER | 750.00 | 1 |
| CUMMINS, | BRIAN | BALLYDOCK, CAMPILE, NEW ROSS, | CO. WEXFORD | ELECTRICAL APPLIANCE REPAIRS | 1000.00 | 1 |
| CUMMINS, | NOEL | 28, WILLOW PARK, NEW ROSS, | CO. WEXFORD | WELDING | 750.00 | 1 |
| CUNNINGHAM, | PATRICK A. | CLOONBOO, CORRANDULLA, | CO. GALWAY | HEATING AND PLUMBING CONTRACTOR | 3800.00 | 2 |
| CUNNINGHAM, | SEAN M. | 80, PATRICKS ESTATE, BALLINA, | CO. MAYO | BUILDER | 750.00 | 1 |
| CUNNINGHAM, | THOMAS M. | DERRYFADDA, TAUGHEEN, CLAREMORRIS, | CO. MAYO | FARMER | 750.00 | 1 |
| CURRAN, | BARTLEY | 23B, RATHCAIRN, ATHBOY, | CO. MEATH | BUILDING CONTRACTOR | 2292.00 | 4 |
| DALY, | ANTHONY | YARD FIELD, CLONLARA, | CO. CLARE | FARMER | 2000.00 | 3 |
| DALY, | BRENDAN | ANNAGHKEEN, LEOPARDSTOWN ROAD, | DUBLIN 18 | COMPANY DIRECTOR | 950.00 | 2 |
| DALZELL, | PETER | BALLYHARTY, KILMORE, | CO. WEXFORD | PLASTERER | 1000.00 | 1 |
| DARCY, | JOE | 3, ROSE INN STREET, KILKENNY, | CO. KILKENNY | ANTIQUES SHOP PROPRIETOR | 750.00 | 1 |
| DARDIS, | BARRY | CASTLE STREET, KELLS, | CO. MEATH | PUBLICAN | 2250.00 | 3 |
| DEATHE, | MICHAEL | BARRACURRAGH, GOREY, | CO. WEXFORD | HAULAGE SERVICES | 750.00 | 1 |
| DELANEY, | EAMONN | 7, MEADOW PARK, PULLAMORE, | CO. CAVAN | PUBLICAN | 750.00 | 1 |

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| DEMPSEY, | EUGENE | 113, CARROW ROAD, DRIMNAGH, | DUBLIN 12 | PAINTER AND DECORATOR | 750.00 | 1 |
| DEMPSEY, | JOHN | 10, QUAY STREET, NEW ROSS, | CO. WEXFORD | STEEL FIXER | 3000.00 | 1 |
| DENNANY, | MARY T. | COOLNAHINCH, WHITE ROCK ROAD, LONGFORD, | CO. LONGFORD | BAKERY AND COFFEE SHOP PROPRIETOR | 750.00 | 1 |
| DEVER, | SHANE | THE BRAY, DOOAGH, ACHILL, | CO. MAYO | VEGETABLE DISTRIBUTOR | 750.00 | 1 |
| DEVERY, | PAUL | PULLOUGH, TULLAMORE, | CO. OFFALY | ACCOUNTING AND BOOKKEEPING SERVICES | 750.00 | 1 |
| DEVINE, | BRADLEY | 74, GRIFFITH AVENUE, CLONMEL, | CO. TIPPERARY | COURIER AND DELIVERY SERVICES | 1000.00 | 1 |
| DEVINE, | FRANK | 69, DUIRLING, ROSCAM, GALWAY, | CO. GALWAY | MERCHANDISING | 1500.00 | 2 |
| DONOGHUE, | MARK | KILEEN, LEGAN, | CO. LONGFORD | BUILDER | 750.00 | 1 |
| DONOHUE, | BRIAN ANTHONY | 12, O'NEILL PARK, NEWTOWNMOUNTKEN NEDY, | CO. WICKLOW | CAR IMPORTER | 2925.00 | 5 |
| DOWLING, | MICHAEL | NAMPARA, BALLINASKEA ROAD, ENFIELD, | CO. MEATH | COMPANY DIRECTOR | 750.00 | 1 |
| DOWNES, | DENIS | THE HOLLOW, CROSSHUE, BLACKWATER, | CO. WEXFORD | COMPANY DIRECTOR | 3000.00 | 1 |
| DOYLE, | EUNAN | REDINAGH, KILLURIN, ENNISCORTHY, | CO. WEXFORD | BUILDING CONTRACTOR | 3000.00 | 1 |
| DOYLE, | MICHAEL JOSEPH | FLAT 1, SEASPRAY, CAHORE BALLYGARRET, GOREY, | CO. WEXFORD | CARPENTER | 3000.00 | 1 |
| DOYLE, | PATRICK G. | 176, BEECH PARK, LUCAN, | CO. DUBLIN | ACCOUNTING AND BOOKKEEPING SERVICES | 750.00 | 1 |
| DOYLE, | PATRICK JOHN | 77, BRIARFIELD GROVE, KILBARRACK, | DUBLIN 5 | BUILDING CONTRACTOR | 11000.00 | 6 |

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| DOYLE, | JOSEPH | 8, SANDFORD GARDENS, SOUTH CIRCULAR ROAD, | DUBLIN 8 | CARPENTER | 12800.00 | 5 |
| DRIVER, | GERARD | 24, STANLEY HEIGHTS, SLANE, | CO. MEATH | SCAFFOLDER | 750.00 | 1 |
| DROMGOOLE, | PAUL | DROMIN, DUNLEER, | CO. LOUTH | STEEL FIXING | 1500.00 | 2 |
| DUFFY, | PATRICK | BREANROSS SOUTH, FARNAUGHT POST OFFICE, MOHILL, | CO. LEITRIM | FARMER | 750.00 | 1 |
| DUNNE, | DAMIEN | MOURNERUE, CLONEYHURKE, PORTARLINGTON, | CO. OFFALY | CARPENTER | 1500.00 | 2 |
| DUNNE, | DERMOT | 46, INBHIR IDE, YELLOW WALLS, MALAHIDE, | CO. DUBLIN | HAULAGE SERVICES | 2000.00 | 2 |
| DUNNE, | LEROY | 37, MONASTERY AVENUE, TAGHMON, | CO. WEXFORD | PAINTER AND DECORATOR | 3000.00 | 1 |
| DUNNE, | THOMAS | HORETOWN, FOULKSMILLS, | CO. WEXFORD | PAINTER AND DECORATOR | 3000.00 | 1 |
| DWYER, | JAMES | WEST END, KNOCKLEIGH, BELGOOLY, | CO. CORK | PLASTERER | 1850.00 | 3 |
| EGAN, | BRIAN | NEWCASTLE, CLEARIESTOWN, | CO. WEXFORD | HAULAGE SERVICES | 1000.00 | 1 |
| ELLIOTT, | PAUL M. | 6, BRABAZON GREEN, BETTYSTOWN, | CO. MEATH | ACCOUNTING AND BOOKEEPING SERVICES | 950.00 | 2 |
| ENGLISH | GARETH | 35, HERMITAGE GROVE, RATHFARNHAM, | DUBLIN 14 | COMPANY DIRECTOR | 750.00 | 1 |
| ENNIS, | BARRY | 14, WOODFIELD, CLONARD, WEXFORD, | CO. WEXFORD | COMPANY DIRECTOR | 1250.00 | 1 |
| FAGAN, | MARY ELIZABETH | RIVER HOUSE, OLD ROAD, ATHLUMNEY, NAVAN, | CO. MEATH | GOLF COURSE OPERATOR | 750.00 | 1 |
| FALLON, | MALACHY FRANCIS | MOUNT TALBOT, | CO. ROSCOMMON | FARMER | 3557.25 | 8 |

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| FANNING, | WILLIAM | DUGHLONE, KILMUCKRIDGE, GOREY, | CO. WEXFORD | FARMER | 750.00 | 1 |
| FARRELL, | AIDAN | SILLOGUE, MONASTERBOICE, DROGHEDA, | CO. LOUTH | UNKNOWN | 3750.00 | 5 |
| FARRELL, | ANDREW | HILLCREST, SKRYNE ROAD, DUNSHAUGHLIN, | CO. MEATH | MUSICIAN | 7900.00 | 3 |
| FARRELL, | TERENCE | CLONBARRON, KILDALKEY, NAVAN, | CO. MEATH | PAINTER AND DECORATOR | 3084.00 | 6 |
| FEE, | SHANE | 15, THE CHASE, CLONMEL, | CO. TIPPERARY | AGRICULTURAL CONTRACTOR | 750.00 | 1 |
| FEEHAN, | PADRAIC | CASTLEBAR ROAD, SHEEAUNE, WESTPORT, | CO. MAYO | BUILDING CONTRACTOR | 750.00 | 1 |
| FIELD, | SHANE | 23, ST. AONGUS CRESCENT, TYMON NORTH, TALLAGHT, | DUBLIN 24 | ARCHITECTURAL CONSULTANT | 750.00 | 1 |
| FINNEGAN, | HUGH | RAHOOD, NOBBER, | CO. MEATH | FARMING AND RECYCLING PAPER | 2767.00 | 5 |
| FITZGERALD, | RAYMOND | 19, RAVENSDALE PARK, | DUBLIN 12 | MOTOR REPAIRS | 1500.00 | 2 |
| FLANAGAN, | SEAN | COOLRONAN, BALLIVOR, | CO. MEATH | SAND AND STONE SALES | 3200.00 | 5 |
| FLEMING, | HENRY | 50, CLONKEEN, RATOATH, | CO. MEATH | PROPERTY PARTNERSHIP | 1975.00 | 3 |
| FLEMING, | MARK | 24, MONASTERY GATE CLOSE, CLONDALKIN, | DUBLIN 22 | PANEL BEATER | 750.00 | 1 |
| FLEMING, | PHILIP | COXTOWN, DUNMORE, | CO. WATERFORD | FISHING | 750.00 | 1 |
| FLEMING, | THOMAS | WILLMOUNT, KELLS, | CO. MEATH | FARMER AND AGRICULTURAL CONSULTANT | 1975.00 | 3 |
| FOLEY, | JAMES F. | THE ORCHARD, ARDSALLAGH, NAVAN, | CO. MEATH | PANEL BEATER | 2767.00 | 5 |
| FORTUNE, | BRENDAN | PALLAS, GOREY, | CO. WEXFORD | ELECTRICIAN | 750.00 | 1 |

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| FRIEL, | DANIEL | LETTERFORE, RECESS POST OFFICE, | CO. GALWAY | BUILDING CONTRACTOR | 475.00 | 1 |
| FURLONG, | MICHAEL | MOORFIELDS, NEWBAWN, | CO. WEXFORD | AGRICULTURAL CONTRACTOR | 1200.00 | 1 |
| FYNES, | ALFIE | NOTRE DAME, DARCYSTOWN, BALBRIGGAN, | CO. DUBLIN | FARM MACHINERY REPAIRS | 4000.00 | 4 |
| GAHAN, | PAUL | BALLINASTRAW LOWER, BALLYCANEW, GOREY, | CO. WEXFORD | COMPANY DIRECTOR | 3000.00 | 1 |
| GALLAGHER, | AIDEN | LAUGHTA, KINLOUGH, | CO. LEITRIM | BLOCKLAYER | 750.00 | 1 |
| GALLAGHER, | JOHN | THE MULLAGH QUARRY, BELLEWSTOWN, | CO. MEATH | PLANT HIRE AND QUARRY OPERATOR | 750.00 | 1 |
| GALLAGHER, | PIUS MARTIN | CAROLINA, BUNCRANA, | CO. DONEGAL | UK INCOME | 750.00 | 1 |
| GARGAN, | THOMAS | DRUMBAR, TIERWORKER, BAILIEBORO, | CO. CAVAN | FARMER | 750.00 | 1 |
| GEORGE, | RALPH | 3, ROSE INN STREET, KILKENNY | CO. KILKENNY | ANTIQUES SHOP AND RENTAL INCOME | 750.00 | 1 |
| GERRARD, | TOM | BOLTOWN, KILSKYRE, KELLS, | CO. MEATH | PLANT AND MACHINERY HIRE | 750.00 | 1 |
| GILBERT, | JOHN | 11, SEAFIELD CRESCENT, BLACKROCK, | CO. DUBLIN | COMPUTER SOFTWARE AND PROGRAMMING | 1500.00 | 2 |
| GILLESPIE, | ROBERT | LECKEE, FOXFORD, | CO. MAYO | SALMON FLY MAKER | 750.00 | 1 |
| GLEN, | ANITA | UMERACAM, BUNCRANA, | CO. DONEGAL | FLORIST AND RENTAL INCOME | 750.00 | 1 |
| GOBERVILLE, | HELEN | GLENSIDE, DEERPARK EAST, WESTPORT, | CO. MAYO | GUESTHOUSE PROPRIETOR | 750.00 | 1 |
| GONOUE, | ANDREW | 107, O'MOLLOY STREET, TULLAMORE, | CO. OFFALY | PAINTER AND INTERIOR DECORATOR | 750.00 | 1 |
| GOONAN, | OWEN | GEESELA, BALLINA, | CO. MAYO | FLORIST | 750.00 | 1 |

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| GORDON, | GERRY | MOUNT PROSPECT, ROSCOMMON, | CO. ROSCOMMON | COMPANY DIRECTOR | 1500.00 | 2 |
| GRAINGER, | THOMAS | 21, GRANGEMORE AVENUE, RAHENY, | DUBLIN 13 | PAINTER AND DECORATOR | 750.00 | 1 |
| GREENE, | THOMAS | MAIN STREET, MOHILL, | CO. LEITRIM | ACCOUNTANT | 750.00 | 1 |
| GRIFFIN, | EAMON | KILMORE UPPER, KILASHEE, | CO. LONGFORD | BUILDER | 750.00 | 1 |
| GUILFOYLE, | MICHAEL | BALLINAPHUIL, KNOCK ROAD, CLAREMORRIS, | CO. MAYO | DRIVING SCHOOL OPERATOR | 750.00 | 1 |
| GUILFOYLE, | PAUL | 32, MARIAN SQUARE, CLARA, | CO. OFFALY | REFRIGERATION SALES AND SERVICE | 1225.00 | 2 |
| HAND, | PATRICK | 13, BLACKTHORN GREEN, SANDYFORD, | DUBLIN 16 | ELECTRICIAN | 317.00 | 1 |
| HAND, | PETER | KILDALLOGUE HEIGHTS, STROKESTOWN, | CO. ROSCOMMON | BUILDING CONTRACTOR | 3140.00 | 6 |
| HANLEY, | DANIEL | THE RAVEN, CURRACLOE, | CO. WEXFORD | COMPANY DIRECTOR | 1500.00 | 1 |
| HANLON, | DARA | 74, CASTLEVIEW ROAD, CLONDALKIN, | DUBLIN 22 | CROUPIER | 750.00 | 1 |
| HANNIFFY, | EILEEN | SYCAMORE COVE, MAREE, ORANMORE, | CO. GALWAY | RENTAL INCOME | 3000.00 | 1 |
| HARDIMAN, | VIVIAN | FAIRYMOUNT, CASTLEREA, ROSCOMMON, | CO. ROSCOMMON | COMMISSION AGENT | 1500.00 | 2 |
| HARGADEN | JOHN FRANCIS | CORNAGON, KESHCARRIGAN, CARRICK-ON- SHANNON, | CO. LEITRIM | CARPENTER | 750.00 | 1 |
| HARNEY, | FEARGHAL | 21, THE CLOSE, GLENVEIGH, NAVAN, | CO. MEATH | PAINTER/ DECORATOR/ COMPANY DIRECTOR | 1500.00 | 2 |
| HAYES, | SEAMUS | ROSS ROAD, TAGHMON, | CO. WEXFORD | UNKNOWN | 1000.00 | 1 |
| HEALY, | JAMES | 99, ST. JOHNS PARK EAST, CLONDALKIN, | DUBLIN 22 | CARPENTER | 5500.00 | 3 |

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| HEALY, | SEAN | 3, ABBEY ROAD, DULEEK, | CO. MEATH | GENERAL CONTRACTOR | 950.00 | 2 |
| HEFFERON, | PETER | 27, CHURCH ROAD, BELMULLET, | CO. MAYO | PETROL STATION PROPRIETOR | 750.00 | 1 |
| HIGGINS, | MICHAEL | GRALLAGH, BALLINGARE, CASTLEREA, | CO. ROSCOMMON | BUILDING AND INTERNET SERVICES | 2292.25 | 4 |
| HOGG, | COLIN | COOLISTIGUE, CLONLARA, | CO. CLARE | PLASTERER AND FARMER | 950.00 | 1 |
| HOPKINS, | JOHN PATRICK | DERNADIVA, BURREN, CASTLEBAR, | CO. MAYO | PLANT AND MACHINERY HIRE | 750.00 | 1 |
| HORAN, | EAMONN | DUNDERRY, NAVAN, | CO. MEATH | QUANTITY SURVEYOR | 750.00 | 1 |
| HOWE, | JOHN | 36, ST. MARGARETS AVENUE, RAHENY, | DUBLIN 5 | COMPANY DIRECTOR | 750.00 | 1 |
| HUGHES, | NICHOLAS | KILLYMEHIN, LURGANBOY, | CO. LEITRIM | BUILDER | 750.00 | 1 |
| HUMPHREYS, | CYRIL | KILLEGAR, CARRIGALLEN, | CO. LEITRIM | FORESTRY CONTRACTOR AND TIMBER HARVESTING | 750.00 | 1 |
| IRWIN, | JOHN | 641, BLACKBERRY LANE, PORTMARNOCK, | CO. DUBLIN | RENTAL INCOME | 11000.00 | 5 |
| JAMES, | DAVID | CLONATTIN, GOREY, | CO. WEXFORD | COMPANY DIRECTOR | 750.00 | 1 |
| JAMESON, | JOHN | SUNNYBANK, BLAINROE, | CO. WICKLOW | BUILDING CONTRACTOR | 3000.00 | 1 |
| JASPER, | JESSIE JAMES | 1, ST. MICHAELS TERRACE, CLOGHERHEAD, | CO. LOUTH | CARPENTER | 1500.00 | 2 |
| JOHNSTONE, | KEITH | 13, BEECH PARK, LUCAN, | CO. DUBLIN | BUILDING CONTRACTOR | 9000.00 | 5 |
| JONES, | MICHAEL | 3, MORNINGTON GREEN, TRIM, | CO. MEATH | BUILDER | 11069.00 | 5 |
| JONES, | WILLIAM | 13, RIVERSDALE CRESCENT, RIVERSDALE, CLONDALKIN, | DUBLIN 22 | ELECTRICIAN | 750.00 | 1 |

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| KANE, | GLEN | 81, GRANGEBROOK AVENUE, RATHFARNHAM, | DUBLIN 16 | ELECTRICAL CONTRACTOR | 1500.00 | 2 |
| KAVANAGH JNR, | MARTIN C. | RATHOWEN, KILLALA, | CO. MAYO | ELECTRICIAN | 750.00 | 1 |
| KAVANAGH, | ROBERT | 104, CUSHLAWN PARK, TALLAGHT, | DUBLIN 24 | COURIER AND DELIVERY SERVICES | 750.00 | 1 |
| KAVANAGH, | THOMAS | STABLE, BALLYGARRET, GOREY, | CO. WEXFORD | UNKNOWN | 3000.00 | 1 |
| KEARNEY, | MICHAEL | BALLYGILCHRIEST, GRANARD, | CO. LONGFORD | AGRICULTURAL CONTRACTOR | 1475.00 | 3 |
| KEATING JNR , | VINCENT | MACETOWN, COMMONS ROAD, NAVAN, | CO. MEATH | HEATING INSTALLATION AND PLUMBER | 3042.00 | 5 |
| KEEGAN, | ANTHONY | CLOGHASS, ENNISCORTHY, | CO. WEXFORD | COMPANY DIRECTOR | 3000.00 | 1 |
| KEESHAN, | PATRICK | CORN HILL, RIVERSTOWN, BIRR, | CO. OFFALY | AGRICULTURAL CONTRACTOR | 750.00 | 1 |
| KEHOE, | JAMES | BALLYGARRETT, GOREY, | CO. WEXFORD | PUBLICAN | 1000.00 | 1 |
| KELLY, | ANTHONY | 9, RATHVALE PARK, AYRFIELD, | DUBLIN 13 | TAXI SERVICES | 750.00 | 1 |
| KELLY, | BRIAN | BELLINTER, NAVAN, | CO. MEATH | FARMER | 1500.00 | 2 |
| KELLY, | MARGARET | ST CYNOC'S TERRACE, FERBANE, | CO. OFFALY | HAIRDRESSER AND BARBER | 750.00 | 1 |
| KELLY, | NEIL | TRESSILLIAN MEWS, BRIGHTON ROAD, FOXROCK, | DUBLIN 18 | CARPENTER | 750.00 | 1 |
| KELLY, | SEAN | BALLYBRIDE, ROSCOMMON, | CO. ROSCOMMON | FARMER | 7750.00 | 4 |
| KENNEDY, | JOHN J. | 27, CLUAININ, GOREY, | CO. WEXFORD | PLANT AND MACHINERY HIRE | 6000.00 | 2 |
| KENNY, | LIAM | THE VALLEY, PATRICK STREET, MULLINGAR, | CO. WESTMEATH | TAKE-AWAY FOODS OPERATOR | 1500.00 | 2 |
| KENNY, | PADRAIG | CRAANFORD, GOREY, | CO. WEXFORD | HAULAGE SERVICES | 750.00 | 1 |
| KEVILLE, | GERARD | 23, DEERPARK WAY, TALLAGHT, | DUBLIN 24 | COMPANY DIRECTOR | 475.00 | 1 |

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| KIELY JNR, | EUGENE | RIVERSIDE HOUSE, KNIGHTSBROOK, TRIM, | CO. MEATH | BUTCHER | 750.00 | 1 |
| KILBANE, | NEIL | 13, CAMLIN COURT, GREAT WATER STREET, LONGFORD, | CO. LONGFORD | RETAIL JEWELLER | 750.00 | 1 |
| KILKENNY, | DAVID | THE BARN, FOULKSMILLS, | CO. WEXFORD | HAULAGE SERVICES | 6000.00 | 2 |
| KING, | PATRICK | BALLYMACREDMOND, KNOCKMORE, BALLINA, | CO. MAYO | SHOPKEEPER | 750.00 | 1 |
| KING, | PATRICK J. | BALLYMACREDMOND, CORROY, BALLINA, | CO. MAYO | BUILDING CONTRACTOR | 1000.00 | 1 |
| KINGHAM, | CHRISTOPHER | CARRICKNAGOAN, CARRICKMACROSS, | CO. MONAGHAN | FARMER AND ARCHITECT | 10269.00 | 4 |
| LACEY, | RICHARD | 25 AVONBEG ROAD, TALLAGHT, | DUBLIN 24 | TAXI SERVICES | 9000.00 | 5 |
| LAI, | HING WAH | SILVER SWAN, EMMET STREET, TRIM, | CO. MEATH | TAKE-AWAY FOODS OPERATOR | 7900.00 | 3 |
| LAIRD, | JOSEPH | 6, CASTAHEANEY, CLONEE, | CO. MEATH | BUILDING CONTRACTOR | 1900.00 | 1 |
| LENNON, | PAUL | KILLEENMORE, KILLEIGH, TULLAMORE, | CO. OFFALY | MACHINE TOOL SERVICE | 750.00 | 1 |
| LEONARD, | JOSEPH | BALLINA STREET, CROSSMOLINA, | CO. MAYO | GROCER | 750.00 | 1 |
| LLOYD, | KEITH | 35, CHERRYHILL ROAD, KELLS, | CO. MEATH | CATERING SERVICES | 7900.00 | 3 |
| LOUGHLIN, | VIVION | 14, RUSHBROOK ROAD, TEMPLEOGUE, | DUBLIN 16 | FOREIGN INCOME | 3170.00 | 10 |
| LYNCH, | BERNARD | GRAVELSTOWN, CARLANSTOWN, KELLS, | CO. MEATH | HAULAGE SERVICES | 2450.00 | 4 |
| LYNCH, | DAVID | 7, CILLFOIREANN, JOHNSTOWN, NAVAN, | CO. MEATH | SITE DEVELOPMENT | 6 months imprisonment | 2 |

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| LYNCH, | EAMONN | 8, OAKLANDS DRIVE, RATHGAR, , | DUBLIN 6 | ACCOUNTING AND BOOKEEPING SERVICES | 2250.00 | 3 |
| LYNCH, | PATRICK | BALLYDEROWEN, BURNFOOT, | CO. DONEGAL | FARMER | 2000.00 | 1 |
| LYNCH, | PATRICK | KILLESHELL, DAINGEAN, | CO. OFFALY | FARMER | 1975.00 | 3 |
| LYNCH, | STUART | DERRYPATRICK, DRUMREE, | CO. MEATH | CARPET FITTER | 750.00 | 1 |
| LYONS, | EUGENE | CLONMOYLE, AUGHABOLLOGUE, | CO. CORK | FARMER | 750.00 | 1 |
| LYONS, | MICHAEL | COOTE, GARADICE, KILCOCK, | CO. MEATH | HARDWARE STORE PROPRIETOR | 750.00 | 1 |
| MACDONOUGH, | ROY | 31, CHARLESTOWN PARK, FINGLAS, | DUBLIN 11 | COURIER AND DELIVERY SERVICES | 950.00 | 2 |
| MACKEN, | PAUL | 72, GRACEFIELD AVENUE, ARTANE, | DUBLIN 5 | TAXI SERVICES | 1500.00 | 2 |
| MACKEY, | PAUL P. | RACKENSTOWN, DUNSHAUGHLIN, | CO. MEATH | CARPENTER | 3200.00 | 5 |
| MAGUIRE, | PHILIP | REHINS, BALLINA, | CO. MAYO | PUBLICAN | 750.00 | 1 |
| MAGUIRE, | RAYMOND | 144, LARKHILL ROAD, WHITEHALL, | DUBLIN 9 | TAXI SERVICES | 750.00 | 1 |
| MCARDLE, | RONALD | GLENCONNOR, CLONMEL, | CO. TIPPERARY | COMPANY DIRECTOR AND TILER | 750.00 | 1 |
| MCAULEY, | PHILIP | 38, FERNDAL PARK, COOLCOTTS, WEXFORD, | CO. WEXFORD | COURIER AND DELIVERY SERVICES | 6000.00 | 2 |
| MCAULIFFE, | FRANK | RATHLIN, CHURCH STREET, CASTLEPOLLARD, | CO. WESTMEATH | STOCKTAKING SERVICES | 1225.00 | 2 |
| MCCABE, | MATTHEW | 11, CHURCH ROAD, EAST WALL, | DUBLIN 3 | ROOFING CONTRACTOR AND TAXI SERVICES | 750.00 | 1 |
| MCCANN, | CHARLIE | DONAGHMOYNE ROAD, CARRICKMACROSS, | CO. MONAGHAN | AGRICULTURAL CONTRACTOR | 1384.75 | 3 |

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| MCCARTHY, | ALAN | 8, WOODVIEW, KILLEAGH, | CO. CORK | PLASTERER | 6000.00 | 2 |
| MCCARTHY, | MICHAEL | 87, MOUNT RIVERS, CARRIGALINE, | CO. CORK | PLASTERER | 2700.00 | 3 |
| MCCUDDEN, | SEAN | FOULKSMILLS, WEXFORD, | CO. WEXFORD | BUILDING CONTRACTOR | 1000.00 | 1 |
| MCCULLOCH, | ROBIN | CONEY, MORNINGTON, | CO. MEATH | ELECTRICAL ENGINEERING CONSULTANT | 11069.00 | 5 |
| MCDALD, | CARL | DRUMINORE, BUNCRANA, | CO. DONEGAL | ENGINEERING CONSULTANT | 750.00 | 1 |
| MCDALD, | OWEN | RIVERSIDE, COCKHILL ROAD, BUNCRANA, | CO. DONEGAL | COACH OPERATOR | 750.00 | 1 |
| MCDERMOT, | KEVIN | LURGA, CHARLESTOWN, | CO. MAYO | RESTAURATEUR | 750.00 | 1 |
| MCDERMOT, | LIAM | WHITEWOOD, KILMAINHAMWOOD, KELLS, | CO. MEATH | FARMER | 2767.00 | 5 |
| MCDONNELL, | KEVIN | LOWPARK, CHARLESTOWN, | CO. MAYO | ROOFING CONTRACTOR AND CARPENTER | 750.00 | 1 |
| MCDONNELL, | THERESE | CHURCH STREET, TULLAMORE, | CO. OFFALY | DENTAL LABORATORY OPERATOR | 750.00 | 1 |
| MCDONNELL, | WILLIAM | 22, PINE VIEW AVENUE, AYLESBURY, TALLAGHT, | DUBLIN 24 | CAR REPAIRS | 1068.00 | 2 |
| MCELROY | DEREK | 5, KILCARN HEIGHTS, NAVAN, | CO. MEATH | INVESTMENT INCOME | 750.00 | 1 |
| MCEVOY, | JOHN | 51, LANESBOROUGH GROVE, JAMESTOWN ROAD, FINGLAS, | DUBLIN 11 | DELIVERY AND COURIER SERVICES | 1700.00 | 3 |
| MCGOVERN, | GERARD | LAMBFIELD, GARADICE POST OFFICE, CARRICK-ON- SHANNON, | CO. LEITRIM | WELDER | 750.00 | 1 |
| MCGRATH | BARRY | 39, MONTROSE AVENUE, BEAUMONT, | DUBLIN 5 | ELECTRICIAN | 6000.00 | 2 |

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| MCHUGH, | THOMAS | ST. BRIGIDS STREET, BALLINAMORE, | CO. LEITRIM | BUTCHER | 750.00 | 1 |
| MCINERNEY | BARRY | 26, CEDARWOOD DRIVE, WATERPARK, CARRIGALINE, | CO. CORK | CAR REPAIRS | 3000.00 | 1 |
| MCKENNA, | FINBAR | 4, GLENAMUCK COTTAGES, CARRICKMINES, | DUBLIN 18 | CONTRACT CLEANING | 950.00 | 2 |
| MCLARNEY, | NOEL | WILKINSTOWN, NAVAN, | CO. MEATH | FARMER | 2767.00 | 5 |
| MCLOUGHLIN JNR, | JOHN | ST. ORANS ROAD, BUNCRANA, | CO. DONEGAL | BUILDERS PROVIDERS | 475.00 | 1 |
| MCMAHON, | BERNARD | BAILIS, ATHLUMNEY NAVAN, | CO. MEATH | FOOTWEAR AGENT | 2017.00 | 4 |
| MCMAHON, | MALACHY | TUBBERFINN, DONORE, DROGHEDA, | CO. MEATH | CARPENTER AND COMPANY DIRECTOR | 3000.00 | 1 |
| MCNAMEE, | KIERAN | MAIN STREET, CARRIGALINE, | CO. CORK | AUCTIONEER AND ESTATE AGENT | 900.00 | 1 |
| MCNICHOLAS, | THOMAS | CORDARRAGH, KILTIMAGH, | CO. MAYO | FOOD DISTRIBUTOR | 750.00 | 1 |
| MCWEENEY, | GERALD | 17, CHURCH STREET, BALLINAMORE, | CO. LEITRIM | PUBLICAN AND COMPANY DIRECTOR | 750.00 | 1 |
| MEADE, | BRENDAN | WHITELEAS, STAMULLEN, | CO. MEATH | FARMER | 1225.00 | 2 |
| MEEGAN, | MARK | ANNAVACKEY, HACKBALLSCROSS, DUNDALK, | CO. LOUTH | CARPENTER | 750.00 | 1 |
| MEEHAN, | FRANK | SANDFIELD, ARDARA, | CO. DONEGAL | PLANT AND MACHINERY HIRE | 3000.00 | 2 |
| MEEHAN, | SEAMUS | SANDFIELD, ARDARA, | CO. DONEGAL | PLANT AND MACHINERY HIRE | 1741.00 | 4 |
| MELVIN, | ADRIAN | 4, CHURCH ROAD, BALLINA, | CO. MAYO | FITTING CAR ACCESSORIES | 1000.00 | 1 |
| MELVIN, | PADHRAIC | MOUNTAIN WEST, ORANMORE, | CO. GALWAY | WHOLESALE FRUIT MERCHANT | 792.00 | 2 |

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| MOFFETT, | KYLE | 2, PINE VALLEY AVENUE, RATHFARNHAM, | DUBLIN 14 | BUILDING CONTRACTOR | 1109.00 | 3 |
| MOLLOY, | JAMES TOM | DERRYKEAL, KINNITY, BIRR, | CO. OFFALY | PLANT AND MACHINERY HIRE | 3100.00 | 4 |
| MOLLOY, | SEAN | THE BRAE, DOOAGH, ACHILL, | CO. MAYO | COMPANY DIRECTOR | 1000.00 | 1 |
| MOONEY, | DESMOND | 11, RICHMOND ROAD, DRUMCONDRA, | DUBLIN 9 | TAXI SERVICES | 750.00 | 1 |
| MOORE, | DAVID | 15, EDENMORE PARK, RAHENY, | DUBLIN 5 | BUILDING CONTRACTOR | 3000.00 | 1 |
| MORAN, | PADRAIG | GLASIER, LUSMAGH, BANAGHER, | CO. OFFALY | FARMER | 3000.00 | 2 |
| MORRISON, | ANTHONY | CARRAMORE ROAD, LOUISBURGH, | CO. MAYO | GROCER AND FARMER | 750.00 | 1 |
| MORRISON, | EAMONN | FARGRIM, DRUMSNA, | CO. LEITRIM | PLASTERER | 750.00 | 1 |
| MULCAHY, | JOHN | 75, ARD-NA-MARA, MALAHIDE, | CO. DUBLIN | RENTAL INCOME | 1500.00 | 2 |
| MULCAHY, | ANGELA | 2, CASTLE STREET, ENNISCORTHY, | CO. WEXFORD | CLOTHING AND FOOTWEAR RETAILER | 1300.00 | 1 |
| MULCAHY, | JAMES | DRUMELIS, FARNHAM ROAD, CAVAN, | CO. CAVAN | FIRE SAFETY | 750.00 | 1 |
| MULHALL, | GLEN | 18, LEALAND CLOSE, BAWNOGUE, CLONDALKIN, | DUBLIN 22 | COURIER AND DELIVERY SERVICES | 950.00 | 2 |
| MULLAN, | PHILIP | CLONMINES, WELLINGTON BRIDGE, | CO. WEXFORD | BUILDING CONTRACTOR | 3000.00 | 1 |
| MULLANEY, | AIDAN | BOLEYARD, SHRAHEENS, BALLA, | CO. MAYO | CARPENTER | 1200.00 | 1 |
| MULLIGAN, | DANIEL | DUNMOE, NAVAN, | CO. MEATH | HAULAGE SERVICES | 1975.00 | 3 |
| MULLINS, | DENIS | KILLOWEN, BLARNEY, | CO. CORK | BUILDING CONTRACTOR | 900.00 | 1 |

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| MULROONEY, | WILLIAM | MAINSTOWN, CARRICK ON-SUIR, | CO. TIPPERARY | FARMER | 1500.00 | 2 |
| MULVANEY, | LAURENCE | ORISTOWN, KELLS, | CO. MEATH | FARMER | 1975.00 | 3 |
| MULVIHILL, | DAVID | LISANISKEY, BALLYMAHON, | CO. LONGFORD | FARMER | 750.00 | 1 |
| MURPHY, | ALAN | 89, JAMESTOWN PARK, RATOATH, | CO. MEATH | COURIER AND DELIVERY SERVICES | 1700.00 | 3 |
| MURPHY, | DAVID | 2, ROSE HILL, CARRIGALINE, | CO. CORK | PAINTER AND DECORATOR | 2400.00 | 3 |
| MURPHY, | GERARD | 49, GLENCAIRN DRIVE, THE GALLOPS, LEOPARDSTOWN, | DUBLIN 18 | UNKNOWN | 750.00 | 1 |
| MURPHY, | JOSEPH | CLONEYGOWAN, | CO. OFFALY | PUBLICAN AND GROCER | 750.00 | 1 |
| MURPHY, | LIAM | VARTRY, ADELAIDE ROAD, GLENAGEARY, | CO. DUBLIN | COMPANY DIRECTOR | 750.00 | 1 |
| MURPHY, | MICHAEL | DONORE, MULTYFARNHAM, | CO. WESTMEATH | FARMER | 2350.00 | 4 |
| MURPHY, | NIALL | 478, CUSHLAWN PARK, KILLINARDEN, TALLAGHT, | DUBLIN 24 | ALUMINIUM WINDOWS AND DOORS - SALES AND INSTALLATION | 1267.00 | 3 |
| MURPHY, | PETER | CHARLESFORT, FERNS, | CO. WEXFORD | FARMER | 3000.00 | 1 |
| MURPHY, | RAYMOND | TINNIES, VALENTIA, | CO. KERRY | PLASTERER | 750.00 | 1 |
| MURRAY, | CORMAC | WOODLODGE, ARDSALLAGH, NAVAN, | CO. MEATH | FITTED KITCHENS | 750.00 | 1 |
| NEVILLE, | MICHAEL | KILDERRY, BALLYMITTY, | CO. WEXFORD | GARAGE PROPRIETOR | 1000.00 | 1 |
| NILAND, | PATRICK | GARREW, AUGHAGOWER, WESTPORT, | CO. MAYO | PLUMBER | 750.00 | 1 |
| NOLAN, | PATRICK | ASKINAMOE, FERNS, | CO. WEXFORD | PAINTER AND DECORATOR | 1200.00 | 1 |
| NOONE, | SEAMUS | CULMULLEN, DRUMREE, | CO. MEATH | CABINET MAKER | 5538.00 | 3 |

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| O'BRIEN, | HUGH | 17, DROMHALL PARK, WOODLAWN, KILLARNEY, | CO. KERRY | FURNITURE MANUFACTURER AND FITTER | 750.00 | 1 |
| O'BRIEN JNR, | JOHN | ASKAMORE, GOREY, | CO. WEXFORD | BUILDING CONTRACTOR | 6000.00 | 2 |
| O'BRIEN, | MICHAEL | RATHENDRICK, CARNAROSS, KELLS, | CO. MEATH | FARMER | 750.00 | 1 |
| O'BRIEN | NOEL | 5, GLENCAIRN GLADE, THE GALLOPS, LEOPARDSTOWN, | DUBLIN 18 | UNKNOWN | 750.00 | 1 |
| O'CARROLL, | DENIS | THE TENTH GREEN, 39, THE DEMESNE, ROSS ROAD, KILLARNEY | CO. KERRY | ELECTRICAL CONTRACTOR | 750.00 | 1 |
| O'CONNELL, | DANIEL | THE GLEN, GLENBROOK, | CO. CORK | MECHANIC AND MOTOR REPAIRS | 1500.00 | 2 |
| O'CONNELL, | GERARD J | CROSSWATER, CARNAROSS, KELLS, | CO. MEATH | FARMER | 11069.00 | 5 |
| O'CONNELL, | JAMES J | NAVAN ROAD, KENTSTOWN, NAVAN, | CO. MEATH | REFRIGERATION MAINTENANCE | 750.00 | 1 |
| O'CONNOR, | BRENDAN | THE ANNEXE, GARRYVADDEN, BLACKWATER, | CO. WEXFORD | PAINTER AND DECORATOR | 800.00 | 1 |
| O'CONNOR, | KENNETH | DERRY, THE BALLAGH, ENNISCORTHY, | CO. WEXFORD | COMPANY DIRECTOR | 1200.00 | 1 |
| O'CONNOR, | SEAN | MAYO HOUSE, BEAUFORT, | CO. KERRY | MUSICIAN | 750.00 | 1 |
| O'DONNELL, | AIDAN | 8, DUN NA RI, SWINFORD, | CO. MAYO | TAXI SERVICES | 750.00 | 1 |
| O'DONNELL, | NEIL | POLLAGH, KEEL, ACHILL, | CO. MAYO | COMPANY DIRECTOR | 750.00 | 1 |
| O'DROIGHNEAN, | MICHAEL | BAILE EAMONN, SPIDDAL, | CO. GALWAY | CATTLE DEALER | 634.00 | 2 |
| O'DWYER, | MARK A. | 27, THE WEIR, CASTLECOMER ROAD, KILKENNY, | CO. KILKENNY | FURNITURE AND LIGHTING SALES | 750.00 | 1 |
| O'GAIRBHI, | PADRAIG | 4, PROSPECT TERRACE, KILMAINHAM, | DUBLIN 8 | GUESTHOUSE PROPRIETOR | 1500.00 | 2 |

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| O'HANLON | MARTIN | CARABAN, RAVENSDALE, DUNDALK, | CO. LOUTH | UPHOLSTERER | 750.00 | 1 |
| O'KEEFE, | TONY | 106, LARCHFIELD, COMMONS ROAD, CORK, | CO. CORK | DELIVERY AND COURIER SERVICES | 2900.00 | 4 |
| O'LEARY JNR, | JAMES | UNIT 5, RAMSTOWN, GOREY, | CO. WEXFORD | JOINERY AND FURNITURE MANUFACTURER | 3000.00 | 1 |
| O'MARA, | DAVID | 23, LAGANARA VIEW, KENTSTOWN, NAVAN, | CO. MEATH | COURIER AND DELIVERY SERVICES | 2250.00 | 3 |
| O'NEILL, | DERMOT J. | 20, EASTHAM VILLAGE, BETTYSTOWN, | CO. MEATH | UNKNOWN | 1542.00 | 3 |
| O'NEILL, | GERARD | MARYBOROUGH, TIMOLEAGUE, | CO. CORK | FARMER | 750.00 | 1 |
| O'NEILL, | JOHN | BRIDESBUSH HOUSE, STATION ROAD, DULEEK, | CO. MEATH | FARMER | 8869.00 | 5 |
| O'NEILL, | OLIVER | DRUMBRAN, CLOVERHILL, BELTURBET, | CO. CAVAN | FARMER | 750.00 | 1 |
| O'NEILL, | PATRICK JOSEPH | WHITEROCK, LONGFORD, | CO. LONGFORD | MILK AGENT | 750.00 | 1 |
| O'REILLY | LIAM | KILLAGOAN, KILLESHANDRA, | CO. CAVAN | AGRICULTURAL CONTRACTOR | 1500.00 | 2 |
| O'ROURKE, | KEVIN | TARMON, CASTLEREA, | CO. ROSCOMMON | FARMER | 2292.25 | 4 |
| O'SHEA, | THOMAS | 52, ST. ANNES AVENUE, RAHENY, | DUBLIN 5 | HACKNEY DRIVER | 750.00 | 1 |
| O'SULLIVAN, | PATRICK J | DONOUGHMORE HOUSE, JOHNSTOWN, | CO. KILKENNY | VETERINARY SURGEON | 750.00 | 1 |
| O'TOOLE, | CIARAN | BALLINGALE, FERNS, | CO. WEXFORD | RENTAL INCOME | 3000.00 | 1 |
| OWENS, | FERGUS | SAN GIOVANI HOUSE, JOHNSTOWN, SLANE, | CO. MEATH | FRUIT AND VEGETABLE SALES | 11069.00 | 5 |
| PERKINS, | MICHAEL | GLENBARRA, NEW ROSS, | CO. WEXFORD | MUSIC AND RECORD SHOP PROPRIETOR | 4500.00 | 2 |
| PETERS, | JOSEPH | SCARNAGH, INCH, GOREY, | CO. WEXFORD | FARMER | 6000.00 | 2 |

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| PEYTON, | THOMAS | CARRACASTLE, ATTYMASS, BALLINA, | CO. MAYO | GARAGE PROPRIEOR | 750.00 | 1 |
| POWER, | LIAM | 9, MAYWOOD PARK, RAHENY, | DUBLIN 5 | CONTRACT SERVICES | 750.00 | 1 |
| QUINLAN, | LIAM | KENLIS CRESCENT, KELLS, | CO. MEATH | BUILDING CONTRACTOR | 750.00 | 1 |
| QUINN, | MARTIN | LISTUBBIT, BALLYMAHON, | CO. LONGFORD | PAINTER AND DECORATOR | 750.00 | 1 |
| QUINN, | THOMAS | CLOONINSCLA, BALLINLOUGH, | CO. ROSCOMMON | PAINTER AND DECORATOR | 750.00 | 1 |
| REILLY, | COLM | CARRICKDEXTER, SLANE, | CO. MEATH | TILING CONTRACTOR | 1267.00 | 3 |
| REILLY, | MICHAEL | LANEFIELD, WEST CURRAGH, NAUL, | CO. DUBLIN | ELECTRICIAL DESIGNER | 634.00 | 2 |
| REILLY, | SEAMUS | HILLHEAD, LISNABOE, LONGFORD, | CO. LONGFORD | FARMER AND MECHANIC | 3000.00 | 1 |
| RICHARDSON, | PETER | 19,SPENCER VILLAS, GLENAGEARY, | CO. DUBLIN | BUILDING CONTRACTOR | 750.00 | 1 |
| ROCHE, | DAMIEN | 31, ASSUMPTION TERRACE, NEW ROSS, | CO. WEXFORD | COAL MERCHANT | 900.00 | 1 |
| RONAN, | ROBERT F. | CURRAHEEN, AHENNY, CARRICK-ON-SUIR, | CO. TIPPERARY | FARMER | 750.00 | 1 |
| RONAYNE, | EDWARD | CLOONFAD, BALLYHAUNIS, | CO. MAYO | COMPANY DIRECTOR | 750.00 | 1 |
| RUDDY, | JOHN | CARNEFOWLER, BELMULLET, | CO. MAYO | CARPENTER | 750.00 | 1 |
| RUSHE, | FRANCIS | KILLINA, ELPHIN, | CO. ROSCOMMON | BUILDING CONTRACTOR | 750.00 | 1 |
| RYAN, | STEPHEN | 18, LENTISK LAWN, DONAGHMEDE, | DUBLIN 13 | TAXI SERVICES | 2000.00 | 1 |
| RYAN, | JIM | NEWTOWN, BALLYSOMEERY, KILLALA, | CO. MAYO | SHUTTERING SUPPLIER | 750.00 | 1 |
| SAMMON, | SEAN | CARRAMORE, NEWPORT, | CO. MAYO | FUEL MERCHANT | 750.00 | 1 |

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| SCANLON, | BARRY | 2, SWIFT COURT, TRIM, | CO. MEATH | TAXI SERVICES | 750.00 | 1 |
| SEBERRY, | NOEL | 6, ROCHFORD LAWNS, BAKERS WALK, KILCOCK, | CO. KILDARE | COURIER AND DELIVERY SERVICES | 2725.00 | 4 |
| SEERY, | ANTHONY | KINCORA, FERBANE, | CO. OFFALY | PAINTER AND DECORATOR | 1500.00 | 2 |
| SEXTON, | MARTIN | 38, NEILSTOWN GARDENS, CLONDALKIN, | DUBLIN 22 | PAINTER AND DECORATOR | 1200.00 | 1 |
| SMYTH, | MARTIN | DULANE, KELLS, | CO. MEATH | MECHANIC AND MOTOR REPAIRS | 2767.00 | 5 |
| SOMERS, | NOEL | MARKET STREET, THOMASTOWN, | CO. KILKENNY | GREEN GROCER | 750.00 | 1 |
| SPOLEN, | SHARON | BALLYVOVA, ATHLONE ROAD, FERBANE, | CO. OFFALY | TEA-ROOM AND HOME BAKERY PROPRIETOR | 750.00 | 1 |
| STAUNTON, | GERARD | 26, GARRYDUFF DRIVE, CASTLEBAR, | CO. MAYO | BARBER AND HAIRDRESSER | 750.00 | 1 |
| STYLES, | JAMES | 6, THE GLEBE, KELLS, | CO. MEATH | PAINTER AND DECORATOR | 15338.00 | 7 |
| SUTTON, | PATRICK | CAULFIELD, BRODFORD, | CO. KILDARE | TAXI SERVICES | 750.00 | 1 |
| SYMONS, | JAMES | 6, GROVENOR PLACE, WELLINGTON ROAD, CORK | CO. CORK | BUILDING CONTRACTOR | 1000.00 | 1 |
| TEVLIN, | JAMES | 17, MARLBOROUGH ROAD, DONNYBROOK, | DUBLIN 4 | CATERING SERVICES | 9800.00 | 4 |
| TOLAND, | CLARE I. | 6, AILEACH ROAD, SHORE FRONT, BUNCRANA, | CO. DONEGAL | ARTIST AND PAINTER | 750.00 | 1 |
| TYNAN, | STEPHEN | 31, ROSEHILL, MULLAGH, | CO. CAVAN | PLASTERER | 750.00 | 1 |
| WALSHE, | NOEL | WESTPORT ROAD, CASTLEBAR, | CO. MAYO | BUILDING CONTRACTOR | 750.00 | 1 |
| WATTERS, | MARK | CLONBARTON, DRUMCONRATH, NAVAN, | CO. MEATH | COMPANY DIRECTOR | 750.00 | 1 |

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| WATTERS, | PATRICK | 27, CHERRYHILL ROAD, KELLS, | CO. MEATH | FARM FENCING | 2767.00 | 5 |
| WHEARTY, | BARRY | BELLEWSTOWN HILL, BELLEWSTOWN, | CO. MEATH | BUILDING CONTRACTOR | 1975.00 | 3 |
| WHEARTY, | PAUL | RACECOURSE, BELLEWSTOWN, DROGHEDA, | CO. MEATH | BUILDING CONTRACTOR | 3000.00 | 1 |
| WHELAN, | KENNETH | 27, WOODLANDS DRIVE, STILLORGAN, | CO. DUBLIN | DELIVERY AND COURIER SERVICES | 1500.00 | 2 |
| WHELAN, | WILLIAM | SEAVIEW, SALTMILLS, | CO. WEXFORD | FISHING | 6000.00 | 2 |
| WHELEHAN, | DAMIEN | 21, SUSANVILLE ROAD, CLONLIFFE, | DUBLIN 3 | HACKNEY DRIVER AND RENTAL INCOME | 3000.00 | 1 |
| WHELEHAN, | RAYMOND | GALWAY ROAD, ROSCOMMON, | CO. ROSCOMMON | MERCHANT AND PUBLICAN | 2500.00 | 1 |
| WHITE, | TRISTAN | LITTLE CULLENSTOWN, FOULKSMILLS, | CO. WEXFORD | BUILDING CONTRACTOR | 1000.00 | 1 |
| WHITE, | COLM | 41, BALINTEER CRESCENT, BALLINTEER, | DUBLIN 16 | ENGINEERING CONSULTANT | 2575.00 | 4 |
| WILEY, | MARK | 23, SPRINGLAWN CLOSE, BLANCHARDSTOWN, | DUBLIN 15 | CAR AND TRUCK SALES | 1500.00 | 2 |
| WOOD. | PAUL | BALLYNEW, MOYARD, | CO. GALWAY | PAINTER | 3800.00 | 2 |

FAILURE TO LODGE CORPORATION TAX RETURN(S)

| NAME | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO OF CHARGES (CONVICTIONS) |
|------------------------------|-----------------------------|---------------|----------------------------------|------------------|--------------------------------|
| BIANCONI FRANCHISING LTD. | 44, O'CONNELL STREET, SLIGO | CO. SLIGO | RESTAURANT FRANCHISING | 500.00 | 1 |
| CONNAUGHT TREEPLANTING LTD. | LETTREEN, STROKESTOWN, | CO. ROSCOMMON | FORESTRY PLANTING AND HARVESTING | 750.00 | 1 |
| DRUMSHAMBO CONSTRUCTION LTD. | CORNASHAMSOGUE, DRUMSHANBO, | CO. LEITRIM | BUILDING COMPANY | 1500.00 | 1 |
| FERMOYLE CONSTRUCTION LTD. | FERMOYLE, CALRY, | CO. SLIGO | BUILDING COMPANY | 1000.00 | 2 |

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| GRATTAN FOODS LTD. | GRATTAN HOUSE, GRATTAN STREET, SLIGO, | CO. SLIGO | BURGER RESTAURANTS | 3000.00 | 1 |
| ITSSU LTD. | INSTITUTE OF TECHNOLOGY SLIGO, BALLINODE, SLIGO, | CO. SLIGO | FINANCIAL OPERATION OF STUDENT UNION | 3000.00 | 1 |
| JACKMAN DEVELOPMENTS LTD. | KILLURIN, ENNISCORTHY, | CO. WEXFORD | BUILDING COMPANY | 1200.00 | 1 |
| KILLEEN COTTAGE ENTERPRISES LTD. | KILLEEN COTTAGE, CASHEL, TUBBERCERRY, | CO. SLIGO | FURNITURE RETAILER | 4900.00 | 2 |
| MAGGIORE PIZZERIA LTD. | 44, O'CONNELL STREET, SLIGO, | CO. SLIGO | RESTAURANT AND TAKE-AWAY | 500.00 | 1 |
| O HARGILL DEVELOPERS LTD. | 50, LOWER JOHN STREET, SLIGO | CO. SLIGO | PROPERTY DEVELOPMENT | 500.00 | 1 |
| PANDONE 2000 LTD. | 1, UNION STREET, SLIGO, | CO. SLIGO | SALE AND REPAIR OF TYRES AND EXHAUSTS | 3000.00 | 1 |
| QUALSAN PRODUCTS LTD. | ROSSES POINT ROAD, BALLINCAR, | CO. SLIGO | IMPORTERS AND WHOLESALEERS OF SANITARY WARE | 200.00 | 1 |
| STATELINE ENTERPRISES LTD. | MACE SUPERMARKET, CARTRON SHOPPING CENTRE, CARTRON, SLIGO, | CO. SLIGO | GROCERY SHOP | 3000.00 | 1 |

FAILURE TO LODGE VAT RETURN(S)

| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO OF CHARGES (CONVICTIONS) |
|-----------|-----------|-------------------------------------|--------------|----------------------------------|------------------|--------------------------------|
| BENNETT, | AIDAN | 18, PARK VILLAS, LONGFORD, | CO. LONGFORD | CIVIL ENGINEER | 1500.00 | 2 |
| BUCKLEY, | KIERAN | GURRANE, INNISHANNON, | CO. CORK | PROJECT MANAGER | 3000.00 | 4 |
| BURKE, | THOMAS F. | 30, MAYFIELD PARK, CLONDALKIN, | DUBLIN 22. | HAULIER | 1742.00 | 4 |
| CONNELLY, | BREDA | HUGHES BAR, SPIDDAL | CO. GALWAY | PUBLICAN AND COMPANY DIRECTOR | 1500.00 | 2 |
| COYNE, | GERARD | TULLYCROSS, RENVYLE, | CO. GALWAY | PUBLICAN | 10900.00 | 4 |
| CULLEN, | GARRY | 38, DEANSRATH ROAD, CLONDALKIN, | DUBLIN 22. | JOINER | 1750.00 | 2 |
| DOYLE, | DERRICK | 20, HUNTSTOWN CLOSE, MULHUDDARD, | DUBLIN 15 | BREAD AGENT | 1500.00 | 2 |

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| EMMET FASHIONS LTD. | | 6, EMMET PLACE, | CO. CORK | SHOES AND JEWELLERY SALES | 6000.00 | 8 |
| ETONFORD LTD. | | CHURCHVIEW HOUSE, MILLBURN, CASTLEFIN | CO. DONEGAL | WOOD FLOORING SALES | 3150.00 | 10 |
| FARELLY, | THOMAS | 1, PINEBROOK LAWN, CLONSILLA, | DUBLIN 15 | BUILDING CONTRACTOR | 2375.00 | 5 |
| FITZ-CLAD LTD. | | BALLINGARRY, GARRYSPELLANE, KILMALLOCK, | CO. LIMERICK | STEEL CLADDING | 24000.00 | 8 |
| GREENE, | THOMAS | MAIN STREET, MOHILL, | CO. LEITRIM | ACCOUNTANT | 3 months imprisonment of each charge to run consecutively | 3 |
| KELLY, | MAIRTIN | ALPINE, PINE FORREST, ROCKBROOK, | DUBLIN 16 | ELECTRICAL CONTRACTOR | 1500.00 | 2 |
| MCCANN, | DES | DRUMMOY, BELTURBET, | CO. CAVAN | WELL BORING | 1500.00 | 2 |
| MURPHY, | FERGAL | 19, STRAID NA MARA, STANDHILL ROAD, | CO. SLIGO | CLOTHES SHOP PROPRIETOR | 1500.00 | 2 |
| MURPHY, | RAYMOND | TINNIES, VALENTIA, | CO. KERRY | PLASTERER | 3750.00 | 5 |
| MURRAY, | PAUL | 28, MILLVIEW COURT, MALAHIDE, | CO. DUBLIN | STONE AND BRICK CLEANER | 2400.00 | 6 |
| MURTAGH, | DESMOND | DEVENISH, GOLK LINKS ROAD, BETTYSTOWN, | CO. MEATH | BUILDER AND CARPENTER | 1500.00 | 2 |
| NOLAN, | RAYMOND | SALTHILL, MOUNTCHARLES, | CO. DONEGAL | CAR SALES | 792.00 | 2 |
| O'CONNELL, | JOHN | GLENCONNOR, CLONMEL, | CO. TIPPERARY | ELECTRICIAN | 18000.00 | 6 |
| O'CONNOR, | ANTHONY | WOODVIEW, CHURCH ROAD, SAGGART, | CO. DUBLIN | DRY CLEANING SHOP PROPRIETOR | 2000.00 | 2 |
| O'DOHERTY, | MICHAEL | TURBEIGH, MITCHELSTOWN, | CO. CORK | AGRICULTURAL CONTRACTOR | 1725.00 | 2 |
| O'RIORDAN, | MARTIN | WATERGRASSHILL, | CO. CORK | MECHANIC | 2400.00 | 3 |
| SCREENPRINT ENGINEERS IRELAND LTD. | | 124, KILLINARDEN ESTATE, TALLAGHT, | DUBLIN 24 | SCREENPRINT REPAIRS | 57800.00 | 20 |

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| WALPOLE, | LARRY | SHOPPING ARCADE, MAIN STREET, CASTLEBAR, | CO. MAYO | HAIR SALON PROPRIETOR | 1500.00 | 2 |
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| FAILURE TO LODGE P35 RETURN(S) | | | | | | |
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| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO OF CHARGES (CONVICTIONS) |
| AZIZ, | ANWAR | 17, SOUTH GREAT GEORGES STREET, | DUBLIN 2 | RESTAURATEUR | 2535.00 | 1 |
| DEANS, | ALAN | UNIT B4, OAKFIELD ESTATE, | DUBLIN 22 | LIGHT ENGINEERING | 2535.00 | 1 |
| FARRELLY, | THOMAS | 1, PINEBROOK LAWN, CLONSILLA | DUBLIN 15 | BUILDING CONTRACTOR | 750.00 | 1 |
| GLENGROVE DEVELOPMENTS LTD. | | 3RD FLOOR, CENTRAL CHAMBERS, DAME COURT | DUBLIN 2 | BUILDERS | 750.00 | 1 |
| IDEAL RECRUITMENT CONSULTANTS LTD. | | 129, CROMWELLSFORT ROAD, WALKINSTOWN, | DUBLIN 12 | ADVERTISING | 2535.00 | 1 |
| LEGEND CARE LTD. | | 39/40, UPPER MOUNT STREET, | DUBLIN 2 | TEXTILE MANUFACTURERS | 2535.00 | 1 |
| MURPHY, | RAYMOND | TINNIES, VALENTIA, | CO. KERRY | PLASTERER | 750.00 | 1 |
| O' BRIEN | JOHN | RACKARDS, KILANNE, | CO. WEXFORD | PUBLICAN | 2535.00 | 1 |
| SUBMISSION OF INCORRECT VAT RETURNS / FAILING TO KEEP RECORDS OF ALL TRANSACTIONS IN RELATION TO VAT/ UNLAWFUL CLAIM FOR VAT REPAYMENTS. | | | | | | |
| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO OF CHARGES (CONVICTIONS) |
| MCDONALD, | RICHARD | 4, CHAMBERSLAND CLOSE, NEW ROSS, | CO. WEXFORD | PRINTING SERVICES | 9 months imprisonmen (suspended) | 5 |
| CIGARRETTE SMUGGLING | | | | | | |
| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO OF CHARGES (CONVICTIONS) |
| BERNOTAS, | VILIUS | 19, SHANDON MILL, PHIBSBOROUGH, | DUBLIN 7 | SECURITY GUARD | 200.00 | 1 |
| BOLGER, | PAUL | 3, PRIORY STREET, ENNISCORTHY, | CO. WEXFORD | BUILDER | 300.00 | 1 |
| BORODAVKA, | LESYA | 53, WILLOWBANK, MIDDLETON, | CO. CORK | UNKNOWN | 400.00 | 1 |
| CELOVALNIKOVA, | JULIJA | 65, VALLEY VIEW, SWORDS MANOR, SWORDS, | CO. DUBLIN | FISH FILLETER | 200.00 | 1 |
| CURTIS, | MARTINA | 2, GEORGE REYNOLDS HOUSE, IRISHTOWN, | DUBLIN 4 | UNKNOWN | 400.00 | 1 |

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| DARDIS, | JENNIFER | 11, NORTH STRAND ROAD, | DUBLIN 1 | UNKNOWN | 400.00 | 1 |
| DARDIS, | JOAN | 11, NORTH STRAND ROAD, | DUBLIN 1 | CARER | 500.00 | 1 |
| DARDIS, | JOLEEN | 11, NORTH STRAND ROAD, | DUBLIN 1 | UNKNOWN | 400.00 | 1 |
| DARDIS, | MARTINA MARGARET | 11, NORTH STRAND ROAD, | DUBLIN 1 | UNKNOWN | 400.00 | 1 |
| DAVAAJAV, | NYAMDAVAA | APARTMENT 8, NORTH CIRCULAR ROAD, | DUBLIN 1 | STUDENT | 2000.00 | 2 |
| DILLON, | MICHAEL PATRICK | 20, BRABAZON STREET, THE COOMBE, | DUBLIN 8 | UNKNOWN | 200.00 | 1 |
| HYNES, | ALISON | 50, RAFTERS ROAD, DRIMNAGH, | DUBLIN 12 | UNKNOWN | 200.00 | 1 |
| MCKEON, | THOMAS | DUNBRACKEN, MAGHERACLONE, CARRICKMACROSS, | CO. MONAGHAN | BUILDER | 500.00 | 1 |
| MCCLOUGHLIN, | JOSEPHINE | 142, WOODBINE DRIVE, RAHENY, | DUBLIN 5 | CHEF | 400.00 | 1 |
| MOROZOVA, | ALLA | 5, CANNING PLACE, NEWBRIDGE, | CO. KILDARE | UNKNOWN | 500.00 | 1 |
| MURPHY, | RITA | 4, SUMMERHILL PARADE, | DUBLIN 1 | UNKNOWN | 500.00 | 1 |
| NIKIFOROV, | SERGEJS | 23, ABBEYVALE VIEW, SWORDS MANOR, SWORDS, | CO. DUBLIN | UNKNOWN | 400.00 | 1 |
| O'BRIEN, | CLINT | 20, MARMION COURT, BLACKHALL STREET, | DUBLIN 7 | UNKNOWN | 500.00 | 1 |
| O'CONNOR, | MARK | 44, ROSS ROAD, ENNISCORTHY, | CO. WEXFORD | UNKNOWN | 300.00 | 1 |
| RUDENKO, | OLEH | 27, PARKLANE GREEN, DUNGARVAN, | CO. WATERFORD | FARM LABOURER | 500.00 | 1 |
| TSEDENDAMBA, | ENKHTUYA | 12, SMITHFIELD LOFTS, | DUBLIN 7 | STUDENT | 1200.00 | 1 |
| WOLFE, | THOMAS | 4, BLACKHORSE DOWNS, BLACKHORSE AVENUE, | DUBLIN 7 | DAIRY PRODUCTS DISTRIBUTOR, | 1000.00 | 1 |

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| ZOLINS, | SERGEJS | 16, JOSEPH STREET, LIMERICK | CO. LIMERICK | GLAZIER | 1000.00 | 1 |
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| ALCOHOL SMUGGLING | | | | | | |
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| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
| CASEY , | DAVID | 33, LOWER GEORGES STREET, MITCHELSTOWN, | CO. CORK | COMPUTER OPERATOR | 600.00 | 1 |
| LI, | GANG | 223, NEW HARDWICKE APARTMENTS, CHURCH STREET, | DUBLIN 7 | SHOPKEEPER | 1200.00 | 1 |
| ILLEGAL SELLING OF CIGARETTES | | | | | | |
| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
| HACKETT, | CON | "SPLASH AND SAVE", O'CONNOR SQUARE, ENENDERRY, | CO. OFFALY | SHOPKEEPER | 1000.00 | 1 |
| KANE, | PAULA | 13, NEW STREET NORTH | DUBLIN 7 | STREET TRADER | 950.00 | 1 |
| MIS-USE OF MARKED MINERAL OIL | | | | | | |
| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
| BELTON, | PATRICK | MAGONEY, INNISKEEN, | CO. MONAGHAN | HAULIER | 1200.00 | 1 |
| BERRY, | LARRY | RIVERSIDE, WATERFORD ROAD, NEW ROSS, | CO. WEXFORD | UNKNOWN | 2500.00 | 2 |
| CASEY, | JOHN | CROMANE, KILLORGLIN, | CO. KERRY | FISH EXPORTER | 950.00 | 1 |
| CORDUFF, | OLIVER | 19, CASTLEHILL, SLANE, | CO. MEATH | HAULIER | 1000.00 | 1 |
| DIGGIN, | NESSAN | WEST LAHARN, KILLORGLIN, | CO. KERRY | HAULIER | 950.00 | 1 |
| DOHERTY, | CHARLIE | CRANNY, INVER, | CO. DONEGAL | HAULIER | 1200.00 | 1 |
| DOHERTY, | THOMAS | CASHEL, GLENEELY, | CO. DONEGAL | UNKNOWN | 950.00 | 1 |
| DONOVAN, | MARTIN | 16, CLANCY PARK, ENNIS, | CO. CLARE | UNKNOWN | 1300.00 | 1 |
| DUGGAN, | VINCENT | DRUMARKIN, CLOONE, CARRICK-ON-SHANNON | CO. LEITRIM | FARMER | 1100.00 | 1 |
| FORDE, | CRONAN | TARMON, CARRON, ENNIS, | CO. CLARE | STONEWORKER AND FARMER | 950.00 | 1 |

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| FLYNN CRANE & MACHINERY HIRE LTD. | | 5, THE GLEN, BLESSINGTON ABBEY, BLESSINGTON, | CO. WICKLOW | CRANE AND MACHINERY HIRE | 950.00 | 1 |
| HARLEY, | DECLAN | TULLYALLY, REDCASTLE, | CO. DONEGAL | PLANT HIRE OPERATOR | 1900.00 | 1 |
| HOGFORD LTD. | | 23, WESTCOURT, CAHERSLEE, TRALEE | CO. KERRY | COURIER COMPANY | 1900.00 | 2 |
| KEHOE, | MICHAEL | COOLKISHA, COACHFORD, | CO. CORK | UNKNOWN | 950.00 | 1 |
| KILLARNEY TELECOMMUNICATIONS LTD. | | UNIT 11, MAYNOOTH BUSINESS PARK, MAYNOOTH, | CO. KILDARE | COMMUNICATION INSTALLATIONS | 950.00 | 1 |
| LEANAGH, | MARTIN EDWARD | CORNACARROW, TULLYHAHINERA, CASTLEBLAYNEY, | CO. MONAGHAN | CRANE HIRE AND DEMOLITION BUSINESS OPERATOR | 2000.00 | 1 |
| LISKEVIN TRANSPORT LTD. | | LISKEVIN, KILSKYRE, KELLS, | CO. MEATH | TRANSPORT COMPANY | 950.00 | 1 |
| MCCARTHY, | NOEL | FARREN, | CO. CORK | BUILDER | 950.00 | 1 |
| MCCONELOGUE, | JAMES | CARNMADDY, BURT, | CO. DONEGAL | UNKNOWN | 1265.00 | 1 |
| MCD Aid, | LAWRENCE | C/O HALFWAY HOUSE, TOOBAN, BURNFOOT | CO. DONEGAL | PUBLICAN AND QUARRY OWNER | 1250.00 | 1 |
| MCGUIRE HAULAGE LTD. | | AHENURE, CALLAN, | CO. KILKENNY | HAULIER | 950.00 | 1 |
| MCKEOWN, | ANDREW | ROO, BALLYBAY, | CO. MONAGHAN | PLUMBER | 950.00 | 1 |
| MCLAUGHLIN, | DECLAN | CARROWMORE, MALIN, | CO. DONEGAL | HAULIER | 950.00 | 1 |
| MURPHY, | COLM | MONADRISHANE, KILWORTH, FERMOY, | CO. CORK | PLANT HIRE OPERATOR AND AGRICULTURAL SERVICES | 2500.00 | 1 |
| MURPHY, | SEAN | MILLTOWN, NEWBRIDGE, | CO. KILDARE | DRIVER | 950.00 | 1 |

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| O'BRIEN, | PATRICK | BALLYNAHINCH, KNOCKLONG, | CO. LIMERICK | FARMER | 950.00 | 1 |
| BARRY O' KEEFFE T/A BARRA OIL | | 39, WILLSGROVE, CAHERCALLA, ENNIS, | CO. CLARE | OIL DISTRIBUTOR | 950.00 | 1 |
| POTHMAN, | ELENA | ECHO EQUESTRIAN CENTRE, RAHILL, RATHVILLY, | CO. CARLOW | SHOWJUMPING TRAINER | 1200.00 | 1 |
| REILLY, | DESSIE | DRUMKILROOSK, DERRYLANE, KILLESHANDRA, | CO. CAVAN | QUARRY OWNER | 950.00 | 1 |
| REILLY, | FERGAL | DERRINDREHID, KILLESHANDRA, | CO. CAVAN | FARMER | 1400.00 | 1 |
| ROWAN CIVIL ENGINEERING LTD. | | COOLYGORMAN, BROADFORD, | CO. LIMERICK | PLANT AND EQUIPMENT CONTRACTOR | 1900.00 | 2 |
| SCANLON, | JOHN | BREAGHVA, KILKEE, | CO. CLARE | PART TIME FISHERMAN AND PART TIME BUILDER | 1300.00 | 1 |
| SPILLANE, | MICHAEL | CLONGILL, DONAGHPATRICK, NAVAN, | CO. MEATH | FARMER | 950.00 | 1 |
| STAUNTON, | KIERAN | CASTLECARRA, CLOGHER, CLAREMORRIS | CO. MAYO | PLUMBING CONTRACTOR | 950.00 | 1 |
| STEVENSTOWN TRANSPORT LTD. | | MIDLAND HOUSE, ATHGARVAN, NEWBRIDGE. | CO. KILDARE | HAULIER | 950.00 | 1 |
| SULLIVAN, | SEAMUS | KILMORE, STREET, MULLINGAR, | CO. WESTMEATH | AGRICULTURAL CONTRACTOR | 950.00 | 1 |
| QUIGLEY, | CHRISTOPHER | 39, BRAMLEY CRESCENT, CASTLEKNOCK, | CO. DUBLIN | SELF EMPLOYED PAVING CONTRACTOR | 950.00 | 1 |
| TARPEY, | GERARD | KILMACUMSEY, ELPHIN, | CO. ROSCOMMON | FARMER | 1000.00 | 1 |
| THORNE, | ANDREW | SANDY LANE, RUSH, | CO. DUBLIN | MARKET GARDENER AND HAULIER | 950.00 | 1 |
| VAUGHAN OIL COMPANY LTD. | | ENNISTYMON ROAD, MILLTOWN, MALBAY, | CO. CLARE | OIL RETAILER AND GARAGE OWNER | 1250.00 | 1 |

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| VINCENT BYRNE & SONS LTD. | | SHRAUGH, GOWRAN, KILKENNY, | CO. KILKENNY | TRANSPORT COMPANY | 1900.00 | 2 |
| WALSH, | JOHN | MAIN STREET, BANSHA, | CO. TIPPERARY | HAULIER | 950.00 | 1 |
| WALSH, | JOSEPH | 97, DOLMEN GARDENS, CARLOW, | CO. CARLOW | BUILDING CONTRACTOR | 950.00 | 1 |
| WHELAN, | JACKIE | TULLAGOWER QUARRY, KILLIMOR, KILRUSH, | CO. CLARE | QUARRY OWNER | 1900.00 | 2 |
| YELLOWSTONE C & D LTD. | | MONTAGUE, GOREY, | CO. WEXFORD | HAULAGE COMPANY | 2850.00 | 3 |

SALE/DELIVERY OR USE OF LAUNDERED OIL

| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
|---------------------------------------|-------|--|--------------|-----------------------------------|------------------|---------------------------------|
| D.J. HANLEY REMOVALS AND STORAGE LTD. | | MAIN STREET, NEWTOWN-MOUNTKENNEDY | CO. WICKLOW | HAULAGE COMPANY | 950.00 | 1 |
| FLANAGAN, | KEVIN | LORAN PIKE-OF-RUSHALL, | CO. LAOIS | HAULIER | 5700.00 | 4 |
| JOHN CAMPBELL TRANSPORT LTD. | | 7, PARK STREET DUNDALK | CO. LOUTH | HAULAGE COMPANY | 1900.00 | 2 |
| KIERAN MOONEY HAULAGE LTD. | | EARLSGARDEN, ATTANAGH, | CO. KILKENNY | HAULAGE COMPANY | 3500.00 | 3 |
| MANNING BROTHERS PLANT HIRE LTD. | | BALLAGH, NEWTOWNFORBES, | CO. LONGFORD | HAULAGE COMPANY | 5700.00 | 3 |
| SMITH, | PAUL | RATHKENNY, NAVAN, | CO. MEATH | HAULIER | 950.00 | 1 |
| TIGER OIL COMPANY LTD. | | BOYNE BUSINESS PARK, GREENHILLS, DROGHEDA, | CO. LOUTH | RETAIL OIL COMPANY | 3000.00 | 2 |
| TINKLER, | OWEN | PAINSTOWN SERVICE STATION, PAINSTOWN CROSS, CLANE, | CO. KILDARE | PETROL SERVICE STATION PROPRIETOR | 3000.00 | 2 |

| FAILURE TO HOLD A CURRENT LIQUOR LICENCE | | | | | | |
|--|----------|--|----------------|-------------------------------|------------------|---------------------------------|
| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
| ACER HOTELS LTD. | | THE ATLANTIC HOTEL, MAIN STREET, LAHINCH, | CO. CLARE | HOTELIER | 632.50 | 1 |
| ASHDALE INDUSTRIES LTD. | | THE SHAMROCK INN, MAIN STREET, LAHINCH, | CO. CLARE | HOTEL | 632.50 | 1 |
| BIREENA LTD. | | THE BAKERY RESTAURANT, CHURCH STREET, WICKLOW, | CO. WICKLOW | RESTAURATEUR | 600.00 | 1 |
| BLACK, | GRAHAM | T/A SPAR, UNITS 3 & 4, HILLTOP SHOPPING CENTRE, RAHENY, | DUBLIN 5 | SHOPKEEPER | 1000.00 | 1 |
| CAIRA, | SIMONE | T/A LA GIOSTRA, FAIR GREEN, ARDREE, | CO. LOUTH | RESTAURATEUR | 637.50 | 1 |
| CARTY, | PAUL | T/A THE PIPERS INN, OGONNELLOE, KILLALOE, | CO. CLARE | PUBLICAN | 632.50 | 1 |
| CHEN, | SHI MING | T/A CAFÉ EAST, 25, MAIN STREET, MIDLETON, | CO. CORK | RESTAURATEUR | 650.00 | 1 |
| DONOHUE, | DIARMUID | TONLEGEE SERVICE STATION, KILKENNY ROAD, ATHY, | CO. KILDARE | SERVICE STATION PROPRIETOR | 632.50 | 1 |
| FAIZ CATERING LTD | | 38, ASHE STREET, CLONAKILTY, | CO. CORK | RESTAURANT | 635.00 | 1 |
| HANNON, | WILLIAM | ROSIE'S BAR, DRUMKEEN, | CO. DONEGAL | PUBLICAN | 1000.00 | 1 |
| HICKEY, | DENIS | T/A THE BUSH BAR, COOMLOGANE STREET, MILSTREET, | CO. CORK | PUBLICAN | 650.00 | 1 |
| HO, | TIN SUNG | JASMINE, 82, MAIN STREET, MIDLETON, | CO. CORK | RESTAURATEUR | 650.00 | 1 |
| HUGHES, | BRIGHID | T/A TIGH HUGHES, SPIDDAL, | CO. GALWAY | PUBLICAN | 632.50 | 1 |
| KELLY, | BRIAN | T/A KELLYS GALA, GREENGATES, BLACKROCK, | CO. LOUTH | SHOPKEEPER | 632.50 | 1 |

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|--------------------|-----------|--|-----------------|--------------------|---------|---|
| LEDDY, | NOEL | BRUSKY, BELLANANAGH, BALLINAGH, | CO. CAVAN | SHOPKEEPER | 800.00 | 1 |
| MCANENLY, | GERALDINE | T/A BLACKWATER COTTAGE, MOYBRIDGE, EMYVALE, | CO. MONAGHAN | PUBLICAN | 635.00 | 1 |
| MCDERMOTT, | THOMAS | CLONASLEE INN, TINNAHINCH, CLONASLEE, | CO. MEATH | PUBLICAN | 634.50 | 1 |
| MCELEARNEY, | CARMEL | THE SALLY, CREEWOOD, SLANE, | CO. MEATH | PUBLICAN | 632.50 | 1 |
| MCLAUGHLIN, | THOMAS | THE GLENVEIGH INN, TERMON, | CO. DONEGAL | PUBLICAN | 1000.00 | 1 |
| O'DONNELL, | MALACHY | ALPINE STORES, 4, CASTLE VILLAGE, CELBRIDGE, | CO. KILDARE | SHOPKEEPER | 633.00 | 1 |
| O'LEARY, | PATRICIA | THE CORK ARMS , 23, MCCURTAIN STREET, CORK, | CO. CORK | PUBLICAN | 900.00 | 1 |
| O'NEILL, | BOBBY | T/A SOUTH 51 PUB 51, SOUTH MAIN STREET, WEXFORD, | CO. WEXFORD | PUBLICAN | 950.00 | 1 |
| ORLANDI, | LUCIO | T/A LA CUCINA, SMARMORE CASTLE, SMARMORE, ARDEE, | CO. LOUTH | RESTAURATEUR | 637.50 | 1 |
| P.D.A. HOTELS LTD | | LISSCANNOR, | CO. CLARE | HOTEL | 632.50 | 1 |
| RECK, | DECLAN | T/A LILYS GALA, AGHARDS HOUSE, THORNHILL, CELBRIDGE, | CO. KILDARE | SHOP PROPRIETOR | 633.00 | 1 |
| SQUARE GARDEN LTD. | | 10, MARKET SQUARE, NAVAN, | CO. MEATH | PUBLICAN | 632.00 | 1 |
| STIMPSON, | JAMES | THE HUNTSMAN INN LTD, UPPER IRISHTOWN, GORMANSTON, | CO. MEATH | PUBLICAN | 632.50 | 1 |
| TALUKDER, | FEROZ | T/A RAJDULAL TANDOORI RESTAURANT, UNIT 9A, LONGFORD RETAIL PARK, | CO. LONGFORD | RESTAURATEUR | 800.00 | 1 |

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| WILDE, | DAVID | CLOGHAN LODGE HOTEL, CLOGHAN, | CO. DONEGAL | HOTELIER | 800.00 | 1 |
| WOODS, | GERALDINE | THE SHANNON HOUSE, DOWRA, | CO. CAVAN | PUBLICAN | 1265.00 | 1 |

FAILURE TO HOLD A CURRENT MINERAL OIL LICENCE

| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
|------------------|----------|--|------------------|-------------------------------|------------------|---------------------------------|
| CROTTY, | LIAM | T/A CROTTY'S, DRUMGOA, KILLESHANDRA, | CO. CAVAN | SERVICE STATION PROPRIETOR | 1300.00 | 1 |
| DAVEY, | JOSEPH | RATHDOWNEY MOTOR WORKS, RATHDOWNEY, | CO. LAOIS | MINERAL OIL RETAILER | 1500.00 | 1 |
| KEANE, | MARGARET | CLOONFAD, BALLINLOUGH, | CO. ROSCOMMON | SERVICE STATION PROPRIETOR | 1500.00 | 1 |
| KEARNEY, | MICHAEL | DUBLIN ROAD, GRANARD, | CO. LONGFORD | SERVICE STATION PROPRIETOR | 950.00 | 1 |
| MANLEY CREED, | FREDA | KILMORE, BALLINGEARY, | CO. CORK | SHOPKEEPER | 1000.00 | 1 |
| TREANOR, | EDWARD | TREANOR'S FILLING STATION, ATHLONE ROAD BALLYMAHON, | CO. LONGFORD | SHOP AND GARAGE OWNER | 3000.00 | 1 |

FAILURE TO HOLD A CURRENT LICENCE RE HOUSE AGENT/AUCTIONEER

| NAME | | ADDRESS | COUNTY | OCCUPATION | FINE AMOUNT € | NO. OF CHARGES (CONVICTIONS) |
|-------------|-------------------|---------------------------|----------------|--|------------------|---------------------------------|
| O'SULLIVAN, | TIMOTHY JOSEPH | MAIN STREET, MAYNOOTH, | CO. KILDARE | AUCTIONEER/ ESTATE AGENT/ VALUER/ MORTGAGE BROKER | 630.00 | 1 |