

## Part II

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 APRIL 2009 AND ENDING ON 30 JUNE 2009, 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 **87**. The total value of these settlements is **€17,557,811.06**

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
ASPELL, GARY	7 SEANTOBAR, CLOGHERHEAD.	CO. LOUTH.	PRECISION ENGINEER	223,382.00	101,803.79	325,185.79	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
BANNERTON, DECLAN	STATION ROAD, BALLINASLOE,	CO. GALWAY.	COMPANY DIRECTOR	73,756.00	138,027.00	211,783.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
BEAUMONT, PATRICK C.	TULLY, BAYLIN, ATHLONE,	CO. WESTMEATH.	CATERING SERVICE PROVIDER	15,996.00	28,884.00	44,880.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BLASTBEAT LTD., (IN LIQUIDATION)	MARINE HOUSE, STRAND ROAD, BRAY,	CO. WICKLOW.	BAND PROMOTERS	28,605.00	14,171.00	42,776.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
BOURKE, EDWARD	704 HOWTH ROAD, RAHENY,	DUBLIN 5.	PHARMACIST/ LANDLORD	54,217.00	108,925.00	163,142.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Offshore Assets Investigation Case.

BREFFNI PLANT HIRE LTD.,	66 MAGENTA HALL, SWORDS ROAD, SANTRY,	DUBLIN 9.	PLANT HIRE & CIVIL ENGINEERING SERVICE PROVIDERS	268,625.00	104,763.00	373,388.00	Underdeclaration of Relevant Contracts Tax, VAT & PAYE/PRSI. Revenue Audit Case.
BUCKLEY, JOHN	10 CASTLE AVENUE, CARRIGTWOHILL,	CO. CORK.	COMPANY DIRECTOR	117,522.84	72,522.28	190,045.12	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
BURKE, PATRICK	13 CHARLEVILLE, LR. CHURCHTOWN RD.,	DUBLIN 14.	FORMER COMPANY DIRECTOR	49,052.00	140,485.00	189,537.00	Underdeclaration of Income Tax and VAT. Revenue Offshore Assets Investigation Case.
BYRNE, JAMES P.	MAIN STREET, AUGHRIM,	CO. WICKLOW.	GROCER	46,524.00	16,032.80	62,556.80	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
BYRNE, SEAN D.	THE GABLES , KINSEALY LANE, KINSEALY,	CO. DUBLIN.	COMPANY DIRECTOR	84,491.00	156,909.00	241,400.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
CASEY COURTS LTD.,	NEWTOWN, MAYNOOTH,	CO. KILDARE.	BUILDING CONTRACTORS	21,671.00	39,597.00	61,268.00	Underdeclaration of VAT. Revenue Single Premium Insurance Products Case.
CASEY, JAMES	19 PEMBROKE STREET, TRALEE,	CO. KERRY.	RESTAURATEUR	99,041.05	248,649.17	347,690.22	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
CLAREBROOK PROPERTIES LTD.,	I MOUNT KENNETH PLACE, HENRY STREET,	LIMERICK.	HOTELIERS	55,465.00	56,535.00	112,000.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.

CLEARY, JOSEPH	KILMIHIL,	CO. CLARE.	HAULIER	23,009.72	31,351.28	54,361.00	Underdeclaration of Capital Gains Tax. Revenue Single Premium Insurance Products Case.
COLE, GERARD	BALLYKILDUFF, TULLOW,	CO. CARLOW.	FARMER	38,953.00	18,316.00	57,269.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
COLLINS, NEIL	COOLGRENE, LOWER CURRAGH, ARDMORE,	CO. WATERFORD.	FINANCE CONSULTANT	24,000.00	56,000.00	80,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
CONDON, PATRICK	WHITEHILL, EDGEWORTHSTOWN,	CO. LONGFORD.	PLANT HIRE CONTRACTOR	54,603.00	17,816.00	72,419.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
COYLE, FRANK	65 UPPER MAIN ST., LETTERKENNY,	CO. DONEGAL.	SHOPKEEPER	93,807.00	172,041.39	265,848.39	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
CULLEN, MARY	44 LOWER LEESON STREET,	DUBLIN 2.	PRIVATE MEMBERS CLUB PROPRIETOR	173,871.00	87,865.00	261,736.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
DARCY, BRENDAN	CARNAKIB , HEADFORD,	CO. GALWAY.	EMPLOYEE	84,934.00	155,490.25	240,424.25	Underdeclaration of Income Tax and Capital Acquisitions Tax. Revenue Single Premium Insurance Products Case.

DEREK ROONEY LTD.,	BALBRIGGAN ROAD, NAUL,	CO. DUBLIN.	PLUMBING AND HEATING SERVICE PROVIDERS	38,751.00	16,607.00	55,358.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
DEVITT, ANNE	LISPOPPLE, SWORDS,	CO. DUBLIN.	LEGAL CONSULTANT	29,503.00	20,497.00	50,000.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
DIXON, DAVID	SHALIMAR, 16 MOUNT EDEN ROAD, DONNYBROOK,	DUBLIN 4.	LANDLORD	192,445.00	418,206.00	610,651.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DOHERTY, MICHAEL	CLOUGHFIN, CASTLEFIN,	CO. DONEGAL.	OIL DISTRIBUTOR	96,807.00	57,629.00	154,436.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
DONNELLY, DERMOT	MAIN STREET, BORRISOKANE,	CO. TIPPERARY.	RESTAURATEUR	41,971.41	30,028.59	72,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
DOODY, PATRICK	BALLINABOOLA, KILMACOW,	CO. KILKENNY.	COMPANY DIRECTOR	5,295.00	12,092.00	17,387.00	Underdeclaration of Income Tax. Revenue Investigation Case.
DRIVER, PATRICK	COIS NA HABHAINN, KILMACANOGUE, BRAY,	CO. WICKLOW.	GARAGE PROPRIETOR	65,575.23	127,187.77	192,763.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
DUFFY, JOHN	KILBANNON, TUAM,	CO. GALWAY.	COMPANY DIRECTOR & LANDLORD	21,784.00	32,185.00	53,969.00	Underdeclaration of Income Tax, VAT and Capital Gains Tax. Revenue Audit Case.

DUFFY, MICHAEL	BARNABOY, TURLOUGHMORE,	CO. GALWAY.	MOTOR MECHANIC	21,075.00	53,925.00	75,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUFFY, THOMAS	115 GRAFTON STREET,	DUBLIN 2.	ARCHITECTURAL AND ENGINEERING SERVICE PROVIDER	69,644.00	40,203.00	109,847.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
FAHERTY, PATRICK	MAIMIN, LEITIR MOIR,	CO. GALWAY.	BUILDER & LANDLORD	31,555.00	53,925.00	85,480.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
FARRELL, JOSEPH	FAUGHTS, CALRY,	CO. SLIGO.	PUBLICAN	168,765.00	367,116.00	535,881.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
FITZGERALD, BARRY	KILTARTAN HOUSE, FORSTER STREET,	GALWAY.	SOLICITOR	1,078,714.10	1,486,727.90	2,565,442.00	Underdeclaration of Income Tax, Capital Gains Tax and VAT. Revenue Audit Case.
FLYNN, EUGENE	BALLYMACANDY, CASTLEMAINE,	CO. KERRY.	COMPANY DIRECTOR	27,568.00	48,994.00	76,562.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case and Revenue Offshore Assets Investigation Case.
FOLEY, DANIEL G.	TULLIG, BEAUFORT, KILLARNEY,	CO. KERRY.	FARMER	67,556.00	193,217.00	260,773.00	Underdeclaration of Income Tax Revenue Single Premium Insurance Products Case.

GRILLS, JAMES	RATHCOR, RIVERSTOWN, DUNDALK,	CO. LOUTH.	FARMER	6,937.00	21,472.00	28,409.00	Underdeclaration of Income Tax. Revenue Investigation Case.
HARGATE LTD.,	RIVERSIDE WAY, MIDLETON,	CO. CORK.	MOTOR VEHICLES MAINTENANCE AND REPAIR SERVICE PROVIDER	20,828.00	14,126.40	34,954.40	Underdeclaration of PAYE & PRSI. Revenue Audit Case.
HARTE, CATRIONA	AVALON, ALEXANDERAIDE, NAVAN,	CO. MEATH.	SHOP PROPRIETOR	26,023.00	9,833.80	35,856.80	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
HAYES, JEREMIAH	47 GRANGE COURT, RATHFARNHAM,	DUBLIN 16.	RETIRED DRIVING INSTRUCTOR	54,843.68	71,896.76	126,740.44	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
HORKAN, PATRICK	MAIN STREET, SWINFORD,	CO. MAYO.	PUBLICAN / GROCER	25,330.00	12,670.00	38,000.00	Underdeclaration of VAT and Income Tax. Revenue Audit Case.
HOWLEY, ENA	80 GLASNEVIN PARK, GLASNEVIN,	DUBLIN 9.	RETIRED EMPLOYEE	11,875.00	12,361.00	24,236.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
IMPERIAL COURIERS LTD.,	125 GALTYSMORE ROAD, DRIMNAGH,	DUBLIN 12.	COURIERS	55,894.00	26,092.99	81,986.99	Underdeclaration of VAT, PAYE/PRSI. Revenue Audit Case.
JIM BYRNE FILM SERVICES LTD.,	66 RALAHINE, BALLYBRACK,	CO. DUBLIN .	FILM PRODUCTION SERVICE PROVIDERS	17,209.00	34,821.00	52,030.00	Underdeclaration of Corporation Tax. Revenue Offshore Assets Investigation Case.

KAVANAGH, JOHN	10 THE CRESCENT, MILLBROOK LAWNS, TALLAGHT,	DUBLIN 24.	LANDLORD	75,000.00	34,810.00	109,810.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KAVANAGH, PETER	KILDANGAN, MONASTEREVAN,	CO. KILDARE.	FARMER	9,097.00	8,564.00	17,661.00	Underdeclaration of Income Tax . Revenue Audit Case.
KEATING LIAM & ANN	LANIMA, CROSSTOWN,	WEXFORD.	PROPERTY LETTING AND SALES AGENTS	69,998.00	23,195.00	93,193.00	Underdeclaration of Capital Gains Tax and VAT . Revenue Audit Case.
KELLEHER, TERRY	13 STRAFFAN GREEN, STRAFFAN WOOD, MAYNOOTH,	CO. KILDARE.	YOUTH HOSTEL PROPRIETOR	29,321.00	95,862.00	125,183.00	Underdeclaration of Income Tax. Revenue Audit Case.
KELLER, KARL	ASHGROVE, CARRIGALINE ROAD, CROSSHAVEN,	CO. CORK.	PROPERTY DEALER	28,725.00	41,287.50	70,012.50	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
L. T. WAI LTD.,	225 CLONTARF ROAD, CLONTARF,	DUBLIN 3.	RESTAURATEURS	70,098.00	65,654.00	135,752.00	Underdeclaration of Corporation Tax, VAT, PAYE/PRSI. Revenue Audit Case.
LARICHE LTD.,	86 CASTLEHEATH, SWORDS ROAD, MALAHIDE,	CO. DUBLIN.	HEALTH & BEAUTY PRODUCTS DISTRIBUTORS	153,004.00	68,526.46	221,530.46	Underdeclaration of VAT. Revenue Audit Case.
MADKOUR, ABDUL AZIZ	39 BELLEVILLE, MOUNTGARRETT, NEW ROSS,	CO. WEXFORD.	LANDLORD	9,200.00	7,201.00	16,401.00	Underdeclaration of Income Tax. Revenue Audit Case.

MAHER, ANN	13 GRIFFITH COURT, FAIRVIEW,	DUBLIN 3.	EMPLOYEE	19,108.00	16,778.00	35,886.00	Underdeclaration of Capital Acquisitions Tax .Revenue Single Premium Insurance Products Case.
MC DONNELL, MICHAEL	BALLYMACKELLET, RAVENSDALE, DUNDALK,	CO. LOUTH.	COMPANY DIRECTOR	35,103.17	33,222.47	68,325.64	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCGHEE, ANNE	ATTIGARA, PORTUMNA,	CO. GALWAY.	PUBLICAN	10,838.00	9,013.00	19,851.00	Underdeclaration of VAT. Revenue Audit Case.
MCGLADE, PAUL	29 UPPER MERRION ST,	DUBLIN 2.	BUSINESS & MANAGEMENT CONSULTANT	559,797.20	464,387.60	1,024,184.80	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MINIHANE, CORNELIUS	CURRAMORE, FILANE, CASTLETOWNBERE,	CO. CORK.	FISHERMAN	485,275.00	707,568.25	1,192,843.25	Underdeclaration of Income Tax. Revenue Audit Case.
MOLLOY, DAMIEN	42A BEACH ROAD, SANDYMOUNT,	DUBLIN 4.	COMPANY DIRECTOR	51,393.00	95,365.00	146,758.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case and Revenue Offshore Assets Investigation Case.
MOLONEY, JOHN	UNION HALL, SKIBBEREEN,	CO. CORK.	LANDLORD	8,374.26	14,749.16	23,123.42	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.

MOYLAN, A. GERARD	LAKE RD., LOUGHREA,	CO. GALWAY.	SOLICITOR	505,093.19	781,748.95	1,286,842.14	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULHOLLAND, LIAM	28 RICHMOND, NEWTOWN PARK AVENUE, BLACKROCK,	CO. DUBLIN.	EMPLOYEE	23,228.00	60,766.00	83,994.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MURPHY, CHARLES	10 THE HEIGHTS, SKERRIES ROCK, SKERRIES,	CO. DUBLIN.	MINI BUS HIRE PROVIDER / TAXI DRIVER	52,692.91	22,307.09	75,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
MURRAY, SEAN & MARY	KILMURRY, SIXMILEBRIDGE,	CO. CLARE.	MOTOR VEHICLES SALES AGENTS	66,045.42	28,954.58	95,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
NAGLE, TIMOTHY	CARRIGEEN, DONERAILE, MALLOW,	CO. CORK.	BUILDER	182,075.01	598,499.56	780,574.57	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case, Offshore Assets Investigation Case & Single Premium Insurance Products Case.
NEILL, BRIAN	35 CARRICKFERN,	CAVAN.	PROPERTY DEVELOPER	19,370.22	6,310.78	25,681.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
O'BRIEN, JOHN C.	BEAUFORT FIELDS, BEAUFORT, KILLARNEY,	CO. KERRY.	CARPENTER	17,342.00	25,809.70	43,151.70	Underdeclaration of VAT and Relevant Contracts Tax. Revenue Audit Case.

O'LOUGHLIN, ANDREW J .	BALLYHURLEY, OGONNELLOE,	CO. CLARE.	RETIRED COMPANY DIRECTOR	78,812.31	111,796.80	190,609.11	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Bogus Non-Resident Account Case and Offshore Assets Investigation Case.
O'MAHONY, DONAL	22 CASTLEKNOCK PINES, CASTLEKNOCK,	DUBLIN 15.	BOOK AGENT	9,000.00	16,000.00	25,000.00	Underdeclaration of Capital Gains Tax. Revenue Investigation Case.
O'SULLIVAN, PATRICK	4 BIRCHFIELD, KILLARNEY,	CO. KERRY.	PUBLICAN	190,981.00	144,969.00	335,950.00	Underdeclaration of VAT. Revenue Audit Case.
PAGNANI, LEONARDO	8 SOUTH LOTTS ROAD, RINGSEND,	DUBLIN 4.	TAKEAWAY FOOD SUPPLIER	90,000.00	36,000.00	126,000.00	Underdeclaration of VAT and Income Tax. Revenue Audit Case.
POWER, MARK	13 EDENMORE SHOPPING CENTRE, RAHENY,	DUBLIN 5.	BUTCHER	38,831.71	42,944.77	81,776.48	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
POWER, MICHAEL	29 LAVERNA AVE., CASTLEKNOCK,	DUBLIN 15.	EMPLOYEE	3,461.90	10,042.83	13,504.73	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
PRECIOUS SECURITY LTD.,	8 LOUGHAN HILL, DRUMLISH,	CO. LONGFORD.	SECURITY GUARD SERVICE PROVIDERS	42,165.00	20,088.50	62,253.50	Underdeclaration of PAYE/PRSI and VAT. Revenue Audit Case.

PRESTIGE CONSTRUCTION LTD.,	SOUTHVIEW, LOWER AGHARINAGH, DRIPSEY,	CO. CORK.	BUILDER	100,147.00	47,894.00	148,041.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
REID, JOHN JOSEPH	PEARSE RD, LETTERKENNY,	CO. DONEGAL.	DIRECTOR, FARMER AND LANDLORD	24,763.00	36,022.00	60,785.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
REYNOLDS, JAMES	28 ABBEYCARTRON,	LONGFORD.	BUILDER	148,626.00	31,374.00	180,000.00	Underdeclaration of Relevant Contracts Tax and VAT. Revenue Audit Case.
RMO PUBLIC HOUSES LTD.,	2 SOUTH MAIN ST.,	WEXFORD.	PUBLICANS	132,580.00	95,359.00	227,939.00	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
ROGERS, PATRICK	KIA-ORA, JOCELYN STREET, DUNDALK,	CO. LOUTH.	FUNERAL UNDERTAKER	12,652.48	29,129.52	41,782.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SCANNELL, TIMOTHY	SHRONE, RATHMORE,	CO. KERRY.	FARMER	13,484.00	30,195.00	43,679.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Single Premium Insurance Products Case.
SMARTT, JONATHAN	128 RIDGEWOOD GREEN, FOREST ROAD, SWORDS,	CO. DUBLIN.	GRAPHIC DESIGNER	28,152.00	29,187.00	57,339.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
SPENCER, AGNES	WEST VILLAGE, BALLINCOLLIG,	CO. CORK.	INVESTMENT INCOME	5,693.00	14,307.00	20,000.00	Underdeclaration of Income Tax . Revenue Offshore Assets Investigation Case.

SPENCER, JAMES	GRANGE HOUSE STABLES, HAMILTON ROAD, NEWMARKET, SUFFOLK,	ENGLAND.	JOCKEY	63,728.00	39,127.00	102,855.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SULLIVAN, COLM	LEAM, RECESS,	CO. GALWAY.	FARMER	12,582.00	9,383.00	21,965.00	Underdeclaration of Income Tax. Revenue Audit Case.
THOMAS, MARY	12 CASTLE COURT, HOWTH ROAD, CLONTARF,	DUBLIN 3.	EMPLOYEE	3,718.00	9,842.00	13,560.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
TIGHE, PATRICK MARTIN	FRENCHFORT, ORANMORE,	CO. GALWAY.	COMPANY DIRECTOR	173,107.27	287,895.91	461,003.18	Underdeclaration of Income Tax, Capital Gains Tax and VAT. Revenue Single Premium Insurance Products Case.
WHITE, MICHAEL	CAPPA, BANSHA,	CO. TIPPERARY.	PLANT HIRE CONTRACTOR	32,414.00	17,586.00	50,000.00	Underdeclaration of Income Tax and VAT. Revenue Audit Case.
WRIGHT, ROBERT	INNISHEER, WINTERS HILL, KINSALE,	CO. CORK.	GROUNDS KEEPER	18,177.65	13,692.73	31,870.38	Underdeclaration of VAT and PAYE/PRSI. Revenue Audit Case.
YONG, SAT LIAN	330 CHARLEMONT, GRIFFITH AVENUE,	DUBLIN 9.	TAKEAWAY FOOD SUPPLIER	337,799.00	497,869.00	835,668.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.