

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1st of April, 2017 and ending on 30th of June, 2017 of every person upon whom a fine or other penalty was determined or imposed by a Court.

Where penalties relating to under-declaration of tax or non-declaration of tax are determined by the Court, and where the tax, interest and penalty is more than €35,000.00, the penalty exceeds 15% of the total tax and a qualifying disclosure was not made, the case is listed.

Total number of cases published is: 231

Total amount of fines and penalties imposed: € 733, 804.76

PENALTIES DETERMINED BY A COURT RELATING TO UNDER-DECLARATION OR NON-DECLARATION OF TAX

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u> €	<u>Additional Particulars</u>
BYRNE, ELAINE	ELAINE BYRNES BEAUTY CLINIC, UNIT W7C LADYTOWN BUSINESS PARK, NAAS, CO. KILDARE	BEAUTICIAN	30,022.76	Penalty Determination by the Courts relating to an under-declaration of Income Tax and VAT in the amount of €75,056.90
DEVEREUX, LESLIE	WALSHESTOWN, KILLINICK, CO. WEXFORD	LOGISTICS CONSULTANT	60,657.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax, VAT and Capital Gains Tax in the amount of €80,876.00
FLANNERY, BRIAN	UNIT 410 F&G GRANTS PARK, GREENOGUE BUSINESS PARK, RATHCOOLE, CO. DUBLIN	COMPANY DIRECTOR	16,604.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €41,512.00
MCAULIFFE, NICHOLAS	APOLLO HOUSE, 23/25 SUNDRIVE ROAD, KIMMAGE, DUBLIN 12	CHARTERED SURVEYOR	16,661.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax and Capital Gains Tax in the amount of €55,539.00

FAILURE TO LODGE INCOME TAX RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ASPLAND, MARK	71, WESTBOURNE LODGE, TEMPLEOGUE, DUBLIN 6W	TAXI DRIVER/DIRECTOR OF COMPUTER SERVICES COMPANY	3,750.00		3
BERGIN, DERMOT	78, CASTLEBYRNE PARK, BLACKROCK, CO. DUBLIN	SUB-CONTRACTOR	2,500.00		2
BOYCE, JOSEPH	ILLISTRIN, COOLBUOY P.O., CO. DONEGAL	MECHANIC/MOTOR REPAIRS	1,500.00		1
BRADLEY, JOHN	97, SPIDAL ROAD, BALLYFERMOT, DUBLIN 10	SUB-CONTRACTOR	1,250.00		1
BROHAN, RAYMOND	24, HAZEL ROAD, DONNYCARNEY, DUBLIN 9	SOLE TRADER	0.00	7 MONTHS CUSTODIAL	2
BROWNE, DAVID	97, CLONARD COURT, BALBRIGGAN, CO. DUBLIN	BLINDS/CURTAIN MAKING	5,000.00		1
BURNS, MARY	ARDRAHAN HOUSE, KANTURK, CO. CORK	COMPANY DIRECTOR	2,500.00		2
BYRNES, DEREK	MONEYMORE EAST, ORANMORE, CO. GALWAY	WOOD FINISHING	10,000.00		2

CALLAGHY, MICHAEL	CLONTUSKERT, BALLINASLOE, CO. GALWAY	ACCOUNTANT/FARMER	4,750.00	3
CASEY, DEREK	7, WHATELY PLACE, STILLORGAN, CO. DUBLIN	SANDWICH BAR & DELI OPERATOR	1,250.00	1
CASSIDY, DERMOT	64, MOATFIELD ROAD, COOLOCK, DUBLIN 5	BUILDER/BUILDING CONTRACTOR	1,250.00	1
CHANDLER, JOHN	32, DUNSOGLHY AVENUE, RATOATH ROAD, FINGLAS, DUBLIN 11	SCAFFOLDING ERECTOR	1,250.00	1
CLANCY, SEAMUS	KILRICKLE, LOUGHREA, CO. GALWAY	MECHANIC/MOTOR REPAIRS	1,250.00	1
CLOHESSY, GREG	RUAN, CASTLECONNELL, CO. LIMERICK	COMPANY DIRECTOR	1,250.00	1
CODY, PETER	43, KILLINEY TOWERS, KILLINEY, CO. DUBLIN	MOTOR MECHANIC	1,250.00	1
CONNELLY, JOHN	HUGHES' BAR, SPIDDAL, CO. GALWAY	DIRECTOR/HAULAGE/PUBLICAN	1,250.00	1
CONROY, PATRICK	16, GRIFFITH HEIGHTS, FINGLAS, DUBLIN 11	PAINTING AND GLAZING SUBCONTRACTOR	3,750.00	3
COOLING, FIACH	57, WEST ROAD, EAST WALL, DUBLIN 3	COMPANY DIRECTOR/LANDLORD	1,250.00	1
COSGROVE, MARTIN	CASHEL, LAHARDANE, BALLINA, CO. MAYO	ELECTRICIAN/RENTS	1,250.00	1
COX, JAMES	80, ASHLEIGH GROVE, BALLYMONEEN ROAD, GALWAY	PAINTER/DECORATOR	5,000.00	1
CUNNINGHAM, BRIAN	SAN PEDRO, GREY'S LANE, HOWTH, CO. DUBLIN	COMPANY DIRECTOR	2,500.00	2
DOODY, SEAMUS	GARRYCLOYNE, BLARNEY, CO. CORK	SOLICITOR	1,250.00	1
DOYLE, GRAHAM	2, WHITECHURCH GROVE, RATHFARNHAM, DUBLIN 16	STONEMASON	1,250.00	1
DOYLE, JAMES A.	RATHMORE, BRENNANSTOWN ROAD, DUBLIN 18	LANDSCAPE GARDENING	6,250.00	5
DUFFICY, MARTIN	37, RIVERMEAD AVENUE, ST. MARGARET'S, CO. DUBLIN	PAYE/COURIER	2,500.00	2
DUGGAN, RICHARD	46, SYNGE STREET, DUBLIN 8	BUSINESS CONSULTANT/DIRECTOR	1,250.00	1
DUNNE, JAMES	WOODLODGE, SHANAWAY ROAD, ENNIS, CO. CLARE	COMPANY DIRECTOR/RENTAL	1,250.00	1
EDWARDS, DERMOT	13, ST. SAMSON'S COURT, BALGRIFFIN, DUBLIN 13	DIRECTOR OF PHOTOGRAPHY COMPANY/RENTAL INCOME	1,250.00	1
FAY, STEPHEN	6, WHITECHAPEL GROVE, DUBLIN 15	FITNESS TRAINER	1,250.00	1
FITZGERALD, DAWN	APT. 2, 63 HIGHFIELD ROAD, RATHGAR, DUBLIN 6	FASHION DESIGNER	1,250.00	1

FORREST, PAUL	15, ISLAND VIEW, KNOCKBOY, WATERFORD	CONTRACT CLEANING	750.00	1
FRAWLEY, MARTIN	CHURCH VIEW, KILDYSART, ENNIS, CO. CLARE	FARMER	1,250.00	1
GAAL, KRISZTIAN	27, MOUNT EUSTACE PARK, TYRRELSTOWN, DUBLIN 15	SUBCONTRACTOR/TILER	1,250.00	1
GAVIN, FINTAN	TARA HOUSE, LOUGHGEORGE, CLAREGALWAY, CO. GALWAY	COMPANY DIRECTOR	1,250.00	1
GERAGHTY, ELIZABETH	23, FITZHERBERT COURT, NAVAN, CO. MEATH	RENTAL INCOME/LANDLORD	1,250.00	1
GIBNEY, NIAMH	88, GRACE O'MALLEY ROAD, HOWTH, CO. DUBLIN	TILER	1,250.00	1
GILSENAN, OLIVER	DROMONE, OLDCASTLE, CO. MEATH	HAULAGE SERVICES	2,500.00	2
GLEESON, MICHELLE	10, CASTLEOAK CRESCENT, NENAGH, CO. TIPPERARY	BEAUTICIAN	1,250.00	1
GLYNN, PATRICK	BALLYOGAN, TUBBER, CO. CLARE	FARMER	10,500.00	6
GORMAN, GERARD	5, HOLYWELL MEADOWS, SWORDS, CO. DUBLIN	SUBCONTRACTOR	4,000.00	1
GRIFFIN, FRANCIS	109, CULMORE ROAD, PALMERSTOWN, DUBLIN 20	ELECTRICIAN	2,500.00	1
HAMMOND, PAULA	9, O'ROURKE PARK, SALLYNOGGIN, DÚN LAOGHAIRE, CO. DUBLIN	BARBER/HAIRDRESSER	4,000.00	3
HANLEY, MARK	THE VILLA, THE CRESCENT, GALWAY	ACCOUNTANT	1,250.00	1
HANNA, TRACEY	32, GARTAN COURT, ESTUARY ROAD, SWORDS, CO. DUBLIN	ART TEACHER	1,250.00	1
HANNON, TOMMY	3, GRATTAN TCE, THE CLADDAGH, GALWAY	PHOTOGRAPHER	30,000.00	6
HASLAM, JONATHAN	37, STANFORD GREEN, WALKINSTOWN, DUBLIN 12	ELECTRICIAN/DIRECTOR OF ELECTRICAL COMPANY	1,250.00	1
HEGARTY, PADRAIG	FUSCHIA COTTAGE, ARDFIELD, CLONAKILTY, CO. CORK	BUILDER/BUILDING CONTRACTOR	2,500.00	1
HENRY, MARK	THE FARMHOUSE, SPUR HILL, CO. CORK	CAR/TRUCK SALES	5,000.00	4
HORGAN, JOSEPH	TRIEN, KILMORNA, LISTOWEL, CO. KERRY	SUB CONTRACTOR/BAR/LANDSCAPE GARDENER	2,500.00	2
JOSEPHS, DEREK	69, CURRAGH BIRIN, CASTLETROY, LIMERICK	INTERNET CAFE	1,250.00	1
JOYCE, CATHAL	BRIDGE STREET B&B, CLIFDEN, CO. GALWAY	BED AND BREAKFAST/MAIL CONTRACT	1,250.00	1
KENNEALLY, JEREMIAH	62, BANDON ROAD, CORK	DELIVERY/COURIER SERVICES	1,250.00	1

KENNEDY, KEVIN	31, KNOCKLYON GROVE, TEMPLEOGUE, DUBLIN 16	CARPET RETAILER	1,250.00	1
KINSELLA, JENNIFER	24, MOYCLARE CLOSE, BALDOYLE, DUBLIN 13	PLASTIC WELDING AND PLASTIC REPAIR	6,000.00	2
LANE, JOHN	MULROOK, KILCOLGAN, CO. GALWAY	STONEMASON	1,250.00	1
LATTIN, BRIAN	20, THE CRESCENT, GRIFFITH DOWNS, DRUMCONDRA, DUBLIN 9	PROPERTY LETTING/CONSULTANCY	2,500.00	2
LOEWEN, SEAN	9, EYRE SQUARE, TOWN HOUSES, GALWAY	WEB DESIGN	1,250.00	1
LONG, JOHN	ROSSHILL, GALWAY	PLUMBER/HEATING INSTALLATION	5,000.00	1
LYNCH, MARK	2, KILCARBERRY COURT, OLD NANGOR ROAD, CLONDALKIN, DUBLIN 22	INSURANCE OPERATION	1,250.00	1
MAHONY, SHERIE	76, TYMONVILLE ROAD, TALLAGHT, DUBLIN 24	HAIR AND BEAUTY SALON OPERATOR	1,250.00	1
MANGAN, DAVID	11, BARRY AVENUE, MERVUE, GALWAY	CARPENTER/CABINET MAKER	1,250.00	1
MANGAN, GERARD	2, HERMITAGE ROAD, HERMITAGE PARK, LUCAN, CO. DUBLIN	RENTAL INCOME/LANDLORD	1,250.00	1
MCAULIFFE, DERMOT	KIL-ST-ANNE, CASTLELYONS, CO. CORK	FARMER	1,500.00	1
MCCARNEY, PATRICK	64, BOROIMHE MAPLES, SWORDS, CO. DUBLIN	FILM PRODUCTION	4,000.00	1
MCCARTHY, CORMAC	14, ASHDALE PARK, SOUTH DOUGLAS ROAD, CORK	BUILDER/BUILDING CONTRACTOR	1,250.00	1
MCCARTHY, TREVOR	DRUMLINE, NEWMARKET-ON-FERGUS, CO. CLARE	TREE SURGEON	1,250.00	1
MCCAULEY, MICHAEL	9, ELMFIELD PARK, DONAGHMEDE, DUBLIN 13	COMPANY DIRECTOR	1,250.00	1
MCGOWAN, BERNARD	34, DOWNSIDE, SKERRIES, CO. DUBLIN	SALE & REPAIR OF LANDSCAPING EQUIPMENT	4,500.00	2
MCGUINNESS, EDWARD	649, IVEAGH TRUST, NEW BRIDE STREET, DUBLIN 8	PR & EVENTS CONSULTING SERVICE	3,500.00	1
MCHUGH, GARY MARTIN	THE COTTAGES, INVER VILLAGE, INVER, CO. DONEGAL	STONE MASON	1,250.00	1
MCNAMARA, GERARD	20, HYDE ROAD, PROSPECT, LIMERICK	FUEL MERCHANT	1,500.00	3
MOLLOY, BERNARD	343, ORWELL PARK CLOSE, TEMPLEOGUE, DUBLIN 6W	PUBLICAN	1,250.00	1
MOLLOY, LEO	BALLAUGH, MENLOUGH, BALLINASLOE, CO. GALWAY	CONSULTANT IN FOOD MANUFACTURE	1,250.00	1
MORAN, GERARD	LISSELTON, LISTOWEL, CO. KERRY	FARMER	2,500.00	2

MULVANEY, MICHAEL	26, RATHLAWNS ESTATE, RATHCOOLE, CO. DUBLIN	SUB-CONTRACTOR/BRICKLAYER/RENTAL INCOME	1,250.00	1
MURPHY, JOHN	DROMCUMMER, KANTURK, CO. CORK	OIL DISTRIBUTOR	3,750.00	3
MURTAGH FILTNESS, NORA	49, DUBLIN STREET, LONGFORD	CLOTHES BOUTIQUE	1,250.00	1
NAUGHTON, PADRAIC	RABANE, CASTLEBLAKENEY, BALLINASLOE, CO. GALWAY	AUCTIONEER/RENTAL INCOME	1,250.00	1
O'BRIEN, OONAGH	THE DOG ACADEMY, ROSHILL, ROSCAM, GALWAY	DOG DAY CARE/DOG WALKING/PET CARE	5,000.00	1
O'CONNOR, AIDAN	23, THE WALK, WOODPARK, BALLINTEER, DUBLIN 16	PLUMBER/DIRECTOR	7,500.00	6
O'CONNOR, SEAN	SEAPOINT, BARN, CO. GALWAY	CARPENTER	5,000.00	1
O'KELLY, JOHN	24, WILLINGTON GREEN, TEMPLEOGUE, DUBLIN 6W	ACCOUNTING/BOOKEEPING SERVICES	1,250.00	1
O'MAHONY, DAVE	23, ST. MARK'S GARDENS, CLONDALKIN, DUBLIN 22	WINDOW INSTALLATION & FITTING	2,500.00	1
O'MALLEY, PATRICK	ASHMORE HOUSE, BUSHYPARK, GALWAY	FISH MONGER	10,000.00	2
O'REILLY, BRENDAN	8, VERGEMOUNT PARK, CLONSKEAGH, DUBLIN 6	ARCHITECT/ARCHITECTURAL SERVICES	1,250.00	1
O'REILLY, JAMES	36, KINVARA DRIVE, CABRA, DUBLIN 7	CARPENTER	5,000.00	4
O'RIORDAN, TIMOTHY FINBARR	BROOKLANDS, LOWER KILLEENS, BLARNEY, CO. CORK	HAULAGE SERVICES	1,250.00	1
O'SULLIVAN, MARTIN	11, WOODVIEW DRIVE, KENNEL HILL, MALLOW, CO. CORK	CARPENTER	5,000.00	4
OWELLE, PETER	26, CURLEW VIEW, ABBEYTOWN, BOYLE, CO. ROSCOMMON	PURCHASE/SALE OF CAR PARTS	5,000.00	1
PANKOWSKI, SLAWOMIR	33, THE ANCHORAGE, BETTYSTOWN, CO. MEATH	PAINTER/DECORATOR	2,000.00	1
POLLARD, JOSEPH	WILLIAMSTOWN, THE COMMONS, THURLES, CO. TIPPERARY	FARMER	3,750.00	3
PRENDERGAST, JOHN	MAIN STREET, BLACKROCK, DUNDALK, CO. LOUTH	FARMER	4,000.00	1
PRIOR, NICHOLAS	46, DAL RIADA, PORTMARNOCK, CO. DUBLIN	STEEL FABRICATION	1,250.00	1
PRYCE, PATRICK	WESTPORT ROAD, CLIFDEN, CO. GALWAY	PLANT & MACHINERY HIRE	1,250.00	1
REILLY, JAMES	ROBERTSTOWN, KILMAINHAMWOOD, KELLS, CO. MEATH	FARMER	5,000.00	1
REILLY, ROBIN	CAPPRY, BALLYBOFEY, CO. DONEGAL	FARMER	1,250.00	1

RONALDSON, JOSEPH	23, HAVELOCK SQUARE, SANDYMOUNT, DUBLIN 4	ADVERTISING/TV MARKETING COPYWRITER	1,250.00	1
ROWAN, ADRIAN PAUL	24, GREENVILLE ROAD, BLACKROCK, CO. DUBLIN	SUPPLY OF HERALDIC GOODS	1,250.00	1
RYAN, CORMAC	STONE COTTAGE, NEW INN, CASHEL, CO. TIPPERARY	ELECTRICIAN	15,000.00	3
RYDER, DEREK	18, GLENBOURNE GROVE, LEOPARDSTOWN VALLEY, DUBLIN 18	INSURANCE AGENT	2,500.00	2
SALVETA, CARMINE	4A, CHURCH STREET, FINGLAS, DUBLIN 11	TAKE AWAY FOOD	4,500.00	2
SCANLON, GERARD MARTIN	AILSA CRAIG, CARRICKHILL ROAD, PORTMARNOCK, CO. DUBLIN	NEWSAGENT/GROCER	15,000.00	3
SHIELDS, AIDAN	34, ROSEMOUNT AVENUE, ARTANE, DUBLIN 5	LANDLORD/PROPERTY RENTING	2,000.00	1
TONER, ROBERT	32, GLENDON CLOSE, GREENPARK, DUBLIN 12	RETAILER - OTHER SPECIALISED	1,250.00	1
TRAYNOR, SHANE	190, FOREST HILLS, RATHCOOLE, CO. DUBLIN	CONTRACTOR - BUILDING	1,250.00	1
TROTMAN, EDMOND	5, RIVER VISTA, OUGHTERARD, CO. GALWAY	INSURANCE BROKER	5,000.00	1
WALSH, BRIAN	LAKE ROAD, MOYARD, CO. GALWAY	GARAGE	1,250.00	1
WALSH, FRANK P.	THE BUSH, DUNSHAUGHLIN, CO. MEATH	ACCOUNTING/BOOKEEPING SERVICES	1,250.00	1
WALSH, KEVIN	TULLIG, CASTLEISLAND, CO. KERRY	SERVICEMAN/MILKING MACHINES	3,750.00	3
WATTS, ROBERT	103, HAZELBURY GREEN, CLONEE, DUBLIN 15	TAXI DRIVER	5.00	1
WHITSELL, ERIC	63, WHITECLIFF, WHITECHURCH ROAD, DUBLIN 16	PERSONNEL CONSULTANT	2,500.00	2
YICK CHUNG NG	18, GLENCAIRN DRIVE, LEOPARDSTOWN, DUBLIN 18	TAKE AWAY FOOD	1,250.00	1

FAILURE TO LODGE CORPORATION TAX RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
37GREEN ITALIA LIMITED	37, UPPER RATHMINES ROAD, DUBLIN 6	RESTAURANT/CAFE	1,250.00		1
B I W WHOLESALE LTD	90, COLLEGE GREEN, ENNIS, CO. CLARE	HARDWARE WHOLESALE	12,000.00		6

FAILURE TO LODGE VAT RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
-------------	----------------	-------------------	----------------------	-------------------------	-----------------------

BROHAN, RAYMOND	24, HAZEL ROAD, DONNYCARNEY, DUBLIN 9	SOLE TRADER	0.00	7 MONTHS CUSTODIAL	3
GLEESON, MICHELLE	10, CASTLEOAK CRESCENT, NENAGH, CO. TIPPERARY	BEAUTICIAN	2,000.00		1
KENNEALLY, JEREMIAH	62, BANDON ROAD, CORK	DELIVERY/COURIER SERVICES	1,250.00		1
MALONE, KEVIN	40, ROSE PARK, KILL AVENUE, DÚN LAOGHAIRE, CO. DUBLIN	BUILDER/BUILDING CONTRACTOR	2,500.00		2
MCALINDEN, JOHN	18A, GILFORD DRIVE, SANDYMOUNT, DUBLIN 4	CAFE/POST OFFICE	9,000.00		4
MCCARTHY, CORMAC	14, ASHDALE PARK, SOUTH DOUGLAS ROAD, CORK	BUILDER/BUILDING CONTRACTOR	3,750.00		3

FAILURE TO LODGE P35 RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MCCARTHY, CORMAC	14, ASHDALE PARK, SOUTH DOUGLAS ROAD, CORK	BUILDER/BUILDING CONTRACTOR	1,250.00		1

FAILURE TO REMIT VAT

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BROHAN, RAYMOND	24, HAZEL ROAD, DONNYCARNEY, DUBLIN 9	SOLE TRADER	0.00	7 MONTHS CUSTODIAL	3

FAILURE TO PRODUCE BOOKS AND RECORDS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
O'NEILL, ARTHUR	PULLINGSTOWN, MARSHALSTOWN, ENNISCORTHY, CO. WEXFORD	DIRECTOR	2,000.00		1

DELIVERING INCORRECT VAT RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Prison Term Imposed</u>	<u>No. of Charges</u>
BROHAN, RAYMOND	24, HAZEL ROAD, DONNYCARNEY, DUBLIN 9	SOLE TRADER	0.00	7 MONTHS CUSTODIAL	2

MISUSE OF MARKED MINERAL OIL

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BALLINDINE OILS LTD	SKEYARD, BALLINDINE, CO. MAYO	FUEL MERCHANT	1,250.00		1
BURLINGHAM, DAVID	HUNTERSTOWN, ARDEE, CO. LOUTH	MANUFACTURE OF WOODEN CONTAINERS	2,500.00		1

CAMPMCGOV LTD	ESKER, MILLTOWNPASS, MULLINGAR, CO. WESTMEATH	CONSTRUCTION COMPANY	2,500.00	1
CARRA PLANT HIRE	CARRA, BALLAUN, LOUGHREA, CO. GALWAY	PLANT HIRE COMPANY	2,500.00	1
COLLINS, FRANK	35, MYRA CLOSE, INCHICORE, DUBLIN 8	NOT KNOWN	2,500.00	1
CONNORS, BRIDGET	33, CANON MURPHY PARK, CLONROCHE, ENNISCORTHY, CO. WEXFORD	NOT KNOWN	2,500.00	1
CONNORS, WINNIE	13, CLONDRINAGH PARK, ENNIS ROAD, CO. LIMERICK	NOT KNOWN	2,500.00	1
CRINNIGAN HAULAGE LTD	CARRICK, EDENDERRY, CO. OFFALY	HAULIERS	4,000.00	2
DALY, JOHN	49, SHARWOOD ESTATE, NEWCASTLE WEST, CO. LIMERICK	PAYE EMPLOYEE	2,500.00	1
DALY, PETER	CORNALOUGH, CASTLEBLAYNEY, CO. MONAGHAN	NOT KNOWN	2,500.00	1
DELANEY, PATRICK	BAY 5, SPRING LANE HALTING SITE, CORK	NOT KNOWN	2,500.00	1
DEVOY, PATRICK	9, CHURCH VIEW, CHURCH STREET, FINGLAS, DUBLIN 11	NOT KNOWN	2,500.00	1
DONOGHUE, JASON	6, COLLIERS COURT, COLLIERS LANE, PORTLAOISE, CO. LAOIS	NOT KNOWN	2,500.00	1
DONOVAN, CHRISTOPHER	15, LIOS NA RÚN, BALLYBANE, CO. GALWAY	FUEL MERCHANT	2,500.00	1
DUNICAN, SEAN	TANVEY, BALLYDANGAN, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00	1
ELLIS, CONOR	55, DRIVE 1, MUIRHEVNAMORE, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00	1
FEARON, GERARD	19, HILL STREET, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00	1
FRIEL, HARRY	MAGHERAN, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00	1
GAUGHAN, PHILIP	ARCHERSTOWN, ASHBOURNE, CO. MEATH	COMPANY DIRECTOR/MECHANIC	2,500.00	1
GLYNN, GARY	DERRNAVOGGY, ARIGNA, CO. ROSCOMMON	NOT KNOWN	2,500.00	1
HARTY, PATRICK	HAGGARDS GREEN, CALLAN, CO. KILKENNY	NOT KNOWN	2,500.00	1
HEFFERNAN, BARRY	8, BRIDGE TERRACE, KNOCKLONG, CO. LIMERICK	NOT KNOWN	2,500.00	1
HENRY, JOHN	15, BEECHPARK AVENUE, COOLOCK, DUBLIN 5	COURIER	5,000.00	1
HOLMES, GARY	19, ST. BRIDGET'S CRESCENT, DRUMKEEN, CO. DONEGAL	NOT KNOWN	2,500.00	1

JOYCE, JOHNNY	MANISTER, INIS MÓR, ARAN ISLANDS, CO. GALWAY	FREIGHT TRANSPORT	5,000.00	2
JOYCE, THOMAS MOSSIE	KILRONAN, ARAN ISLANDS, CO. GALWAY	FARMER	2,500.00	1
MAHON, NOEL	KILRONAN, INIS MOR, ARAN ISLANDS, CO. GALWAY	BUS HIRE	2,500.00	1
MAUGHAN, MARGARET	72, DÚN SAITHNE AVENUE, BALBRIGGAN, CO. DUBLIN	NOT KNOWN	2,500.00	1
MCCARTHY, DENIS	CORLIS ROAD, COLLON, CO. LOUTH	FUEL MERCHANT	2,500.00	1
MCCARTHY, JOHN	LYRATH, CARLOW ROAD, CO. KILKENNY	WINDOW CLEANER	2,500.00	1
MCDONAGH, JOHN	63, ABBEYVILLE, LIMERICK ROAD, ENNIS, CO. CLARE	NOT KNOWN	2,500.00	1
MCFEELY, ENDA	CALLAN, DRUMKEEN, CO. DONEGAL	FARMER	2,500.00	1
MCGOVERN, ALAN	DROMCONG, CARRICK-ON-SHANNON, CO. LEITRIM	NOT KNOWN	2,500.00	1
MEYLER, MICHAEL	GLEBE VILLA, BATTERSTOWN, CO. MEATH	COMPANY DIRECTOR	2,500.00	1
MONGANS, DAVID	25, CLANCY PARK, ENNIS, CO. CLARE	NOT KNOWN	2,500.00	1
MURPHY, JOHN	5, THE HALTING SITE, MARSH MEADOWS, NEW ROSS, CO. WEXFORD	NOT KNOWN	4,000.00	1
MURPHY, JOSEPH	CARHEENS, BELCLARE, CO. GALWAY	NOT KNOWN	2,500.00	1
O'BOYLE, EAMON	STATION ROAD, OMEATH, CO. LOUTH	NOT KNOWN	2,500.00	1
O'CARROLL, ROY	13, FARRANFERRIS PARK, FARRANREE, CORK	NOT KNOWN	2,500.00	1
O'CONNOR, AIDAN	SCARRAGH, GLANTANE, MALLOWS, CO. CORK	COMPANY DIRECTOR/ENGINEER	2,500.00	2
O'REILLY, BERNARD	MAIN ROAD, CLONKEEN, PORTLAOISE, CO. LAOIS	NOT KNOWN	5,000.00	2
O'REILLY, EDMUND	LOWER GLENCOAGH, MOUNTCHARLES, CO. DONEGAL	NOT KNOWN	2,500.00	1
O'REILLY, JASON	27, LAUREL RIDGE, SHANAKIEL, CO. CORK	PAYE EMPLOYEE	2,500.00	1
PRATASIUS, MARIUS	5, ASHBROOK CLOSE, MOUNTBELLEW, BALLINASLOE, CO. GALWAY	PAYE EMPLOYEE	2,500.00	1
REDMOND, PHILIP	2, WOOD DALE CRESENT, BALLYCULLEN VIEW, FIRHOUSE, DUBLIN 24	PAYE EMPLOYEE	2,500.00	1
TULBURE, MAXIMILIAN CRISTIAN	34, ST. PETER'S SQUARE, PHIBSBOROUGH, DUBLIN 7	BUILDING CONTRACTOR	3,000.00	1

WALKER, GLENN	BECTIVE VIEW, OLDCASTLE ROAD, KELLS, CO. MEATH	NOT KNOWN	2,500.00		1
WARD, BRIAN BERNARD	16, KILCRUTTIN, TULLAMORE, CO. OFFALY	NOT KNOWN	2,500.00		1
WARD, CAROLINE	1, THE STEPS, LOWER BUNREE, BALLINA, CO. MAYO	NOT KNOWN	2,500.00		1
WARD, PATRICK	7, KILCRUTTIN, TULLAMORE, CO. OFFALY	NOT KNOWN	2,500.00		1
WINTERS, ANTHONY	INCH NA GREE, BUTTEVANT, CO. CORK	PENSIONER	2,500.00		1
WINTERS, MARK	FRENCHILL, CASTLEBAR, CO. MAYO	SELF EMPLOYED BUILDER/VAN RENTAL	2,500.00		1

FAILURE TO HOLD A CURRENT MINERAL OIL LICENCE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BAYVIN LTD	ARD, LETTERMULLEN, CO. GALWAY	FILLING STATION	2,500.00		1

CIGARETTE SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ARTEMOV, MAXSIM	26, FERNDAL AVENUE, GLASNEVIN, DUBLIN 11	PAYE EMPLOYEE	2,500.00		1
BENNETT, EAMONN	8, ASCAILL BREEN, DÚN CHORMAIC, DUALLA ROAD, CASHEL, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
COTOROBAI, GRIGORII	11, THOMOND HOLLY PARK, SHANKILL, DUBLIN 18	NOT KNOWN	2,500.00		1
FLOREA, GHEORGHE	BLD INDEPENDENTEI, BL 6PP TE. 5 AP 133, MUN. TIRGOVISTE JUD DIMBOVITA, ROMANIA	NOT KNOWN	3,000.00		1
IVDRA, IVARS	DARZCIEMA 64-DR 71, RIGA, LATVIA	NOT KNOWN	3,000.00		1
KEPA, TOMASZ	143, SALLINSBRIDGE, NAAS, CO. KILDARE	PAYE EMPLOYEE	2,500.00		1
MOGILDEA, VASILE	STR VALSENESTI 21, BUCHAREST, ROMANIA	NOT KNOWN	0.00	3 MONTHS SUSPENDED FOR 12 MONTHS	1
MULCAHY, MICHAEL	6, GREENVIEW LAWN, GLENCARIN, DOORADOYLE, LIMERICK	NOT KNOWN	2,500.00		1
NOLAN, DARREN	6, NEWVALE CRESCENT, SHANKILL, CO. DUBLIN	PAYE EMPLOYEE	0.00	18 MONTHS SUSPENDED	2
POLCHOWSKA, IZABELA	42, TERAMANN EALA, BALLYLOUGHAN ROAD, RENMORE, CO. GALWAY	PAYE EMPLOYEE	2,500.00		1
THI NGUYEN, NAM YEN	14, KILRONAN CLOSE, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	3,000.00		1

TONG, XIANG	APARTMENT 10, 97 REUBEN STREET, RIALTO, DUBLIN 8	PAYE EMPLOYEE	2,500.00	1
UDDIN, AMIN	84 , LOWER YELLOW ROAD, WATERFORD	PAYE EMPLOYEE	2,500.00	1

ILLEGAL SELLING OF CIGARETTES

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
DOWNEY, GARY	7 ,GWEEDORE AVENUE, MAYFIELD, CORK	COAL MERCHANT	5,000.00		2
FARYL, EWA ANNA	38, WOODBROOK HALL, CASTLEKNOCK, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
FURLONG, KEVIN	BACK FLAT NO. 1, RAFTER STREET, GOREY, CO. WEXFORD	NOT KNOWN	2,500.00		1
GAWEL, MAREK	23, MIMOSA HALL, THE GALLOPS, LEOPARDSTOWN, DUBLIN 18	PAYE EMPLOYEE	2,500.00		1
JOYCE, KIERAN	21, HILLVIEW DRIVE, ONSLOW GARDENS, CORK	TAXI OPERATION	0.00	12 MONTHS IMPRISONMENT WITH THE LAST 6 MONTHS SUSPENDED FOR 12 MONTHS	2
KAMINSKI, PRZEMYSŁAW	29A, CAMAC PARK, BLUEBELL, DUBLIN 12	PAYE EMPLOYEE	2,500.00		1
KANZ, ANDRZEJ	39, DEANSTOWN ROAD, DUBLIN 11	PAYE EMPLOYEE	2,500.00		1
KARPOWICZ, ELWIRA	GRANGE ABBEY ROAD, DONAGHMEDE, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1
LIUDZIUS, RAMUNAS	14, HOLLYBANK MEWS, CLONGOWEN, KILKENNY	SHOPKEEPER	2,500.00		1
MULLEN, BRENDAN	42, FARNDREG, DUNDALK, CO. LOUTH	CARPET FITTING	0.00	6 MONTHS IMPRISONMENT, SUSPENDED FOR 12 MONTHS	1
NIZIOL, PIOTR PAWEL	2, ST. MOCHTA'S CLOSE, CLONSILLA, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
O'DWYER, JOSEPH	2, CASTLE GREEN AVENUE, CASHEL, CO. TIPPERARY	NOT KNOWN	3,000.00		1
PRZBYLSKI, WOJCIECH	4, MABEL STREET, DUBLIN 3	PAYE EMPLOYEE	2,500.00		1
REYNOLDS, BRIAN	280, RATHMULLEN PARK, DROGHEDA, CO. LOUTH	SHOPKEEPER	2,500.00		1
SIEMIAK, PAWEL	24, ST. ANDREW'S WOOD, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
STOJEK, KRZYSZTOF	8, HOLYWELL MEWS, SWORDS, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
SZYMANSKI, PAWEL MARIUS	11, WHITECHAPEL GROVE, BLANCHARDSTOWN, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
TEELING, CATHERINE RITA	55C, AVONDALE HOUSE, CUMBERLAND STREET NORTH, DUBLIN 1	NOT KNOWN	2,500.00		1

FAILURE TO HOLD A CURRENT LIQUOR LICENCE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CASTELSARDO LTD	NEWRY STREET, CARLINGFORD, CO. LOUTH	RESTAURATEUR	1,100.00		1
DRUMMOND, KAREN	DRUMMOND'S DAY TODAY SUPERMARKET, MAIN STREET, CARRIGNAVAR, CO. CORK	RETAILER	632.50		1
HARRY MATHEWS BAR LTD	17, BENBURB STREET, DUBLIN 7	PUBLICAN	750.00		1
HORGAN, JOSEPH	THE MIGHTY DOLLAR, 13, MARKET STREET, LISTOWEL, CO. KERRY	PUBLICAN	635.00		1
KIRBY, EAMON	KIRBY'S, BRADONWELL, CHURCH STREET, ARDFERT, CO. KERRY	PUBLICAN	1,270.00		2
LYNHAM, JOHN	3, ST. JOSEPH'S TERRACE, GRANARD, CO. LONGFORD	PUBLICAN	1,250.00		1
O'CONNOR, MAURICE	TANKER'S BAR, WILLIAM STREET, LISTOWEL, CO. KERRY	PUBLICAN	635.00		1
ONESTOP TAVERN LTD	1, CONNOLLY STREET, CAVAN	PUBLICAN	650.00		1
RITZ RESTAURANT AND GASTRO PUB LTD	54, ST. BRIDGET'S TERRACE, MULLINGAR, CO. WESTMEATH	PUBLICAN/RESTAURATEUR	632.50		1
SILVERDOVE LTD	UNIT 1, WEST END HOUSE, NEW ROAD, BAILIEBOROUGH, CO. CAVAN	PUBLICAN	650.00		1
SNAPSHOT PUB CO. LTD	UNIT 2, CARRIG HOUSE, MATT TALBOT ROAD, TRALEE, CO. KERRY	PUBLICAN	635.00		1
TOMYS, PIOTR	THE COTTAGE CAFÉ, ST. BRIGIDS SHOPPING CENTRE, 9 MAIN STREET, BLANCHARDSTOWN, DUBLIN 15	RESTAURATEUR	632.50		1
YOSHIYAGAWA, JUNICHI	KAPPA-YA, 4 MIDDLE STREET, GALWAY, CO. GALWAY	RESTAURATEUR	632.50		1

POSSESSION OF COUNTERFEIT ALCOHOL FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ARBACIAUSKAS, ALMANTAS	78, CHERRY AVENUE, SWORDS, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
MCGOVERN, AIDAN	135, DUBLIN ROAD, SUTTON, DUBLIN 13	COMPANY DIRECTOR	2,500.00		1

ILLEGAL BETTING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CASTLE STREET TAVERNS LTD	CASTLE STREET, CARLOW	PUBLICAN	2,500.00		1

GORMLEY, NIALL	GORMLEY'S, GARRISTOWN, CO. DUBLIN	PUBLICAN	5,000.00	2
----------------	-----------------------------------	----------	----------	---

POSSESSION OF AN UNREGISTERED VEHICLE
--

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CASSIDY, KEVIN	31, HAZEL AVENUE, KILMACUD, BLACKROCK, CO. DUBLIN	PAYE EMPLOYEE	4,000.00		1

FAILURE TO COMPLY WITH THE REQUEST OF AN OFFICER

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CANNING, RHONA	59, ST. JUDE'S COURT, LIFFORD, CO. DONEGAL	NOT KNOWN	2,500.00		1