

## Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st October 2018 and ending on 31st December 2018, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086 TCA 1997.

The total number of settlements published is 73. The total value of these settlements is €12,718,967.69. Where a taxpayer has failed to pay or failed to enter into an arrangement to pay the full amount of the settlement, the amount unpaid as at 31st December 2018 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E (1) of the Taxes Consolidation Act 1997, where the settlement amount is less than the relevant threshold, currently €35,000, or where the amount of fine or other penalty does not exceed 15% of the amount of tax.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Amount unpaid at 31 December 2018
ANNIX SOFTWARE LIMITED	FIRST FLOOR, CLARITY HOUSE, BELGARD ROAD, TALLAGHT,	DUBLIN 24.	COMPUTER SOFTWARE AND OFFICE SUPPLIER T/A QUEST SYSTEMS	€44,684.49	€15,679.61	€13,405.20	€73,769.30	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
ANTHEM PRODUCTIONS LIMITED	JOYCE HOUSE, 22/23 HOLLES STREET,	DUBLIN 2.	BROADCASTING AND EVENT PRODUCTION	€33,140.00	€7,453.00	€9,358.00	€49,951.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
AQUA BLUE SPORT LIMITED	UNIT 4, CLEVE QUARTER, MONAHAN ROAD,	CO. CORK.	RETAILER OF CYCLING EQUIPMENT	€86,740.00	€5,557.00	€26,022.00	€118,319.00	Revenue Audit Case. Under-declaration of VAT.	€79,245.00
BACSTROKE ENTERTAINMENT LIMITED	UNIT 3 M50 BUSINESS PARK, BALLYMOUNT,	DUBLIN 12.	EVENT MANAGEMENT SERVICES PROVIDER	€41,039.39	€6,582.86	€12,013.91	€59,636.16	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
BEHAN, MARK	2 THE SANCTUARY, BALROTHERY VILLAGE, BALBRIGGAN,	CO. DUBLIN.	FORMER TELECOMMUNICATIONS ENGINEER	€51,689.01	€9,814.10	€38,766.76	€100,269.87	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
BENOIT, NATHALIE	KILMURRAY, KENMARE,	CO. KERRY.	COMPANY DIRECTOR	€81,161.00	€30,248.00	€24,349.00	€135,758.00	Revenue Offshore Assets Investigation Case. Under-declaration of Income Tax and Capital Gains Tax.	
BERGIN, JOSEPH	15 CASTLEHEATH, SWORDS ROAD, MALAHIDE,	CO. DUBLIN.	PAYE EMPLOYEE	€162,528.00	€225,288.00	€121,895.00	€509,711.00	Revenue Offshore Assets Investigation Case. Non-declaration of Capital Gains Tax.	€509,711.00
BIELSKI, MARCIN	UNIT 49E, TOWER ROAD, CLONDALKIN,	DUBLIN 22.	REFILLER OF INK CARTRIDGES T/A MR INK	€28,457.00	€4,561.59	€8,538.00	€41,556.59	Revenue Audit Case. Under-declaration of Income Tax, VAT and PAYE/PRSI/USC.	
BONNEY, BILL	17 DONAGHMEDE DRIVE, DONAGHMEDE,	DUBLIN 13.	RETIRED BUILDER	€75,491.00	€65,049.00	€20,588.00	€161,128.00	Revenue Investigation Case. Under-declaration of Capital Gains Tax.	€161,018.50
BORN CLOTHING LIMITED	NEWTOWNSMITH,	CO. GALWAY.	CLOTHES RETAILER	€150,690.00	€65,552.00	€45,207.00	€261,449.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
BURKES BANTRY LIMITED	MAIN STREET, BANTRY,	CO. CORK.	DEPARTMENT STORE RETAILER	€131,490.00	€11,526.00	€39,447.00	€182,463.00	Revenue Audit Case. Under-declaration of VAT.	
BYRNE, DIARMUID	RYANE, OYLEGATE, ENNISCORTHY,	CO. WEXFORD.	MOTOR VEHICLE DEALER/LANDLORD	€43,665.89	€13,297.56	€13,099.76	€70,063.21	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€70,063.21
CAGNEY, MARK	153 SUTTON PARK,	DUBLIN 13.	BROADCASTER/VOICE OVER ARTIST	€25,747.50	€3,565.12	€7,724.25	€37,036.87	Revenue Audit Case. Under-declaration of Income Tax and VAT.	

CASSIDY, BRIAN	DERRYHEANISH, ROSLEA,	CO. FERMANAGH.	BUILDER	€77,323.81	€13,165.41	€23,557.16	€114,046.38	Revenue Investigation Case. Under-declaration of VAT.	
CAULFIELD, PATRICK DONAL	1 CHAPELWOOD CRESCENT, HOLLYSTOWN,	DUBLIN 15.	CONSTRUCTION CONSULTANT	€24,794.60	€3,312.04	€7,438.73	€35,545.37	Revenue Audit Case. Under-declaration of VAT and Income Tax.	
CITY FINANCIAL MARKETING GROUP LIMITED	GROUND FLOOR, 70 NORTHUMBERLAND ROAD, BALLSBRIDGE,	DUBLIN 4.	INSURANCE BROKER	€110,463.16	€42,797.51	€82,847.37	€236,108.04	Revenue Investigation Case. Under-declaration of PAYE/PRSI/USC.	
CLANCY, LUKE	THE SHED, 45 PARK AVENUE, SANDYMOUNT,	DUBLIN 4.	RADIO PROGRAMME PRODUCER	€27,106.63	€7,757.80	€7,443.12	€42,307.55	Revenue Investigation Case. Under-declaration of Income Tax and VAT.	
CLEAN HABIT LIMITED	UNIT B2, SMITHSTOWN INDUSTRIAL ESTATE, SHANNON,	CO. CLARE.	INDUSTRIAL CLEANER	€69,863.00	€24,592.00	€20,959.00	€115,414.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
CONTACT TRADING LIMITED	MULLAGHMORE, MOYLOUGH,	CO. GALWAY.	BUILDER	€28,194.83	€14,308.83	€8,379.85	€50,883.51	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
CROSSROADS PROPERTY MANAGEMENT LIMITED	70 NORTHUMBERLAND ROAD, BALLSBRIDGE,	DUBLIN 4.	COMMERCIAL PROPERTY LESSOR	€125,216.00	€26,411.11	€93,912.00	€245,539.11	Revenue Investigation Case. Under-declaration of PAYE/PRSI/USC.	
DAVEY, CONAL	REAR OF 58 ST. ALPHONSUS ROAD, DRUMCONDRA,	DUBLIN 9.	LESSOR OF SHORT-TERM ACCOMMODATION	€33,482.00	€7,366.00	€10,045.00	€50,893.00	Revenue Investigation Case. Under-declaration of Income Tax and VAT.	
DILLON, JAMES	DERRYHOYLE MORE, CRAUGHWELL,	CO. GALWAY.	BOOKMAKER T/A T&N BETTING	€21,692.12	€12,805.07	€6,507.63	€41,004.82	Revenue Audit Case. Under-declaration of Income Tax and Betting Duty.	€40,804.82
DINAMAR FOOD LIMITED	SANDY ROAD, RUSH,	CO. DUBLIN.	FAST FOOD PROVIDER T/A THE LITTLE CHIP INN	€28,518.69	€9,215.92	€21,389.02	€59,123.63	Revenue Audit Case. Under-declaration of VAT and PAYE/PRSI/USC.	
GARVEY, EMMET	UNIT W6X LADYTOWN BUSINESS PARK, NAAS,	CO. KILDARE.	HAULAGE CONTRACTOR	€483,205.65	€148,133.43	€144,961.70	€776,300.78	Revenue Investigation Case. Under-declaration of Income Tax, VAT and PAYE/PRSI/USC.	
GOOD AND NEW CANCER SHOP	THE WAREHOUSE, STUDENT VILLAGE, PORT ROAD, LETTERKENNY,	CO. DONEGAL.	CHARITY	€66,393.18	€18,554.56	€19,917.95	€104,865.69	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
GOOD COMPANY PRODUCTIONS LIMITED	7 NORBURY WOODS AVENUE, NORBURY WOODS, TULLAMORE,	CO. OFFALY.	TV/FILM PRODUCER	€140,386.00	€36,506.00	€42,116.00	€219,008.00	Revenue Audit Case. Under-declaration of VAT and PAYE/PRSI/USC.	
HAPPY FARM LIMITED	D'ALTON STREET, CLAREMORRIS,	CO. MAYO.	PHOTOGRAPHER	€24,589.00	€8,887.00	€7,376.00	€40,852.00	Revenue Audit Case. Under-declaration of Corporation Tax.	€40,852.00
HAYDEN, OLIVER PATRICK	RATHBAWN, TULLOW,	CO. CARLOW.	HAULAGE CONTRACTOR	€41,844.80	€8,372.41	€12,553.44	€62,770.65	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	

IBI INTERNATIONAL BUREAU OF INTELLIGENCE LIMITED (NOW IN LIQUIDATION)	216 ROSEBERRY HILL, RICHARDSTOWN, NEWBRIDGE,	CO. KILDARE.	CORPORATE INVESTIGATOR	€34,952.88	€12,785.41	€26,214.66	€73,952.95	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	€73,952.95
INDEPENDENT SCAFFOLD LIMITED (NOW IN LIQUIDATION)	BEECHWOOD HOUSE, OLD ATHLONE ROAD, MOATE,	CO. WESTMEATH.	BUILDING CONTRACTOR	€220,821.00	€118,925.00	€88,328.00	€428,074.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	€411,369.00
JOHN CARROLL CAR SALES (TULLAMORE) LIMITED (NOW IN LIQUIDATION)	DUBLIN ROAD, KILBEGGAN,	CO. WESTMEATH.	MOTOR VEHICLE DEALER	€272,196.75	€144,172.62	€201,292.50	€617,661.87	Revenue Audit Case. Under-declaration of VAT and PAYE/PRSI/USC.	€617,661.87
JOHN MCDONNELL ANAESTHETIST LIMITED	11 CARRAIG AN IOLAIR, BARNA,	CO. GALWAY.	MEDICAL CONSULTANCY	€165,803.00	€25,422.00	€49,741.00	€240,966.00	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
KCT LOGISTICS LIMITED	GOWRAN BUSINESS PARK, GOWRAN,	CO. KILKENNY.	FREIGHT TRANSPORTATION SERVICES PROVIDER	€40,862.00	€13,790.00	€12,258.00	€66,910.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
KILDEA SHINE, PHILIPPA	11 CARRAIG AN IOLAIR, BARNA,	CO. GALWAY.	MEDICAL PRACTITIONER	€46,855.00	€15,338.00	€14,057.00	€76,250.00	Revenue Audit Case. Under-declaration of Income Tax.	
LAIRD, SYLVESTER	21 FORTFIELD GROVE, TERENCE,	DUBLIN 6W.	LANDLORD/COMPANY DIRECTOR	€46,377.71	€11,338.68	€13,563.77	€71,280.16	Revenue Audit Case. Under-declaration of Income Tax.	€45,582.99
LEAHY, SIOBHAN	14 OWENABUE DRIVE, CARRIGALINE,	CO. CORK.	CLOTHES RETAILER T/A LITTLE RASCALS	€97,979.00	€21,720.00	€73,484.00	€193,183.00	Revenue Audit Case. Under-declaration of VAT.	
LOCK IT TAG IT LIMITED	NUSADUA, AHARE, GOREY,	CO. WEXFORD.	ENGINEERING/SAFETY CONSULTANTS	€24,210.30	€4,997.48	€7,263.09	€36,470.87	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and Corporation Tax.	
MADDEN, PAUL	FORESTVIEW, LISHEENKYLE, ORANMORE,	CO. GALWAY.	CATERER T/A FOREST CATERING	€42,453.20	€42,507.50	€12,735.96	€97,696.66	Revenue Audit Case. Non-declaration of PAYE/PRSI/USC and VAT.	€97,696.66
MANGAN HAULAGE LIMITED	BISHOPSCOURT, STRAFFAN,	CO. KILDARE.	HAULAGE CONTRACTOR	€209,594.00	€50,590.00	€62,878.20	€323,062.20	Revenue Audit Case. Under-declaration of VAT.	
MARTELLO BUILDERS (CARLOW) LIMITED	ST ANNE'S, GREEN LANE,	CO. CARLOW.	HOLDING COMPANY	€140,000.00	€44,457.00	€42,000.00	€226,457.00	Revenue Audit Case. Under-declaration of Corporation Tax.	
MASTERSON, JOHN	THE BUNGALOW, NEWTOWN, BALLINDERRY, MULLINGAR,	CO. WESTMEATH.	ELECTRICIAN	€25,156.00	€22,594.00	€7,547.00	€55,297.00	Revenue Audit Case. Under-declaration of VAT.	€52,819.00
MCCABE, DAVID	HEYNSTOWN BRIDGE, DUNDALK,	CO. LOUTH.	GENERAL ENGINEER	€24,520.69	€3,724.97	€7,356.21	€35,601.87	Revenue Investigation Case. Under-declaration of Income Tax and VAT.	
MCMAHON, MURTY	CHURCH STREET, ENNISTYMON,	CO. CLARE.	PUBLICAN	€32,673.00	€11,571.00	€9,382.50	€53,626.50	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
MELIA, PAUL	47 BUTTERFIELD AVENUE, RATHFARNHAM,	DUBLIN 14.	LANDLORD	€181,437.00	€46,453.00	€54,432.00	€282,322.00	Revenue Audit Case. Under-declaration of Capital Gains Tax and Income Tax.	

MK HUMAN RESOURCES LIMITED	UNIT 101A AIRPORT BUSINESS PARK, OLD SWORDS ROAD,	DUBLIN 9.	EMPLOYMENT AGENCY SERVICES PROVIDER T/A TEMPLE RECRUITMENT	€111,287.00	€39,986.00	€83,465.00	€234,738.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
MULRYAN HANLEY, ANN	42 CASTLEGROUNDS, COROFIN,	CO. GALWAY.	LANDLORD	€19,617.00	€15,270.00	€5,334.00	€40,221.00	Revenue Offshore Assets Investigation Case. Under-declaration of Income Tax.	
NGUYEN, HOANG THANH THI	27 HUNTSTOWN AVENUE, MULHUDDART,	DUBLIN 15.	BEAUTICIAN	€57,376.16	€10,798.37	€43,032.12	€111,206.65	Revenue Investigation Case. Under-declaration of Income Tax and VAT.	
NOLAN, JULIE	ALIKAT COTTAGE, DERRYLURGAN COURT, RASSAN ROAD, BALLYJAMESDUFF,	CO. CAVAN.	FORMER MARKETING CONSULTANT	€125,987.00	€60,487.00	€50,395.00	€236,869.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€230,794.27
O'CARROLL, DANIEL	1 SWILLY VIEW, MANORCUNNINGHAM,	CO. DONEGAL.	ACTOR	€85,415.00	€25,552.00	€14,953.00	€125,920.00	Revenue Audit Case. Under-declaration of Income Tax and non-declaration of Capital Acquisitions Tax.	
O'LEARY, ANN	31 NUTGROVE PARK, CLONSKEAGH,	DUBLIN 14.	LANDLORD	€124,950.00	€49,875.41	€37,485.00	€212,310.41	Revenue Audit Case. Under-declaration of Capital Acquisitions Tax.	
O'MAHONY, MARIE	16 THE LAURELS, CASTLEPARK, MALLOW,	CO. CORK.	CHILDCARE PROVIDER T/A CURIOUS MINDS	€27,985.00	€4,615.50	€8,395.50	€40,996.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
O'NEILL, ANDREW	COPPANAGH VIEW, COPPANAGH, DUNGARVAN, GOWRAN,	CO. KILKENNY.	LANDLORD	€43,656.15	€11,797.68	€13,096.85	€68,550.68	Revenue Investigation Case. Under-declaration of Income Tax.	
O'NEILL, GERRY	BALLINDAGGIN, ENNISCORTHY,	CO. WEXFORD.	GROUNDWORKS CONTRACTOR	€30,975.48	€4,575.15	€9,292.64	€44,843.27	Revenue Investigation Case. Non-declaration of Income Tax and PAYE/PRSI/USC.	€17,643.27
P & J GILLANE TRANSPORT LIMITED (NOW IN LIQUIDATION)	GLENBRACK, GORT,	CO. GALWAY.	HAULAGE CONTRACTOR	€275,833.00	€128,724.00	€79,429.00	€483,986.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€443,351.00
POWER, MICHAEL	65 CNOCAN RUA, MOYCULLEN,	CO. GALWAY.	QUARRY OPERATOR	€70,072.00	€67,991.00	€21,021.00	€159,084.00	Revenue Audit Case. Under-declaration of VAT and Capital Gains Tax.	€159,084.00
RAVIKUMAR MEDICAL UNLIMITED COMPANY	SUITE 7, BALLINDERRY CLINIC, SAINT FRANCIS PRIVATE HOSPITAL, MULLINGAR,	CO. WESTMEATH.	OPHTHALMIC SURGEON	€62,050.00	€19,727.00	€18,615.00	€100,392.00	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
ROMALITA LIMITED	22 SOUTH FREDERICK STREET,	DUBLIN 2.	COFFEE SHOP OPERATOR T/A BREWBAKER CAFE	€51,846.31	€8,238.35	€15,553.89	€75,638.55	Revenue Audit Case. Under-declaration of VAT and PAYE/PRSI/USC.	
RYAN, PATRICK JOSEPH	WHITE BIRCH, NEWTOWN ROAD,	CO. WEXFORD.	COMPANY DIRECTOR/LANDLORD/RETAILER	€26,650.84	€10,307.31	€7,995.25	€44,953.40	Revenue Audit Case. Under-declaration of Income Tax.	
SCANDINAVIAN SOFTWOODS LIMITED	SANTA MARIA, CARRICK ROAD, EDENDERRY,	CO. OFFALY.	WINDOW AND DOOR SUPPLIER/INSTALLER	€60,253.00	€43,103.00	€18,075.00	€121,431.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	€116,825.00

SECES INTERNATIONAL TRADE LIMITED	5 MOORE STREET,	DUBLIN 1.	PHONE REPAIR SERVICE PROVIDER/HAIR PRODUCTS RETAILER	€731,567.84	€285,296.10	€219,470.49	€1,236,334.43	Revenue Investigation Case. Under-declaration of Corporation Tax, VAT and PAYE/PRSI/USC.	€1,038,628.04
SHARMA, PANKAJ	FLAT ABOVE MOTHER INDIA RESTAURANT, THE SQUARE, ROSCOMMON,	CO. ROSCOMMON.	RESTAURATEUR T/A MOTHER INDIA ATHLONE	€31,299.00	€11,069.00	€9,390.00	€51,758.00	Revenue Audit Case. Non-declaration of VAT.	€38,183.00
SMYTH, ALAN	7 CARRIG GLEN, CALVERSTOWN, KILCULLEN,	CO. KILDARE.	LANDSCAPE GARDENING CONSULTANT	€229,234.37	€36,451.11	€122,993.54	€388,679.02	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€387,790.22
STONE, JOHN	13 BEAVERBROOK, BEAVERSTOWN, DONABATE,	CO. DUBLIN.	COMPANY DIRECTOR	€62,761.00	€18,924.00	€47,071.00	€128,756.00	Revenue Audit Case. Under-declaration of Income Tax and Capital Gains Tax.	
THAN, AU NGOC	67 NORTH STRAND ROAD, FAIRVIEW,	DUBLIN 3.	RESTAURATEUR T/A FRAGRANT RIVER	€37,343.00	€12,316.00	€11,203.00	€60,862.00	Revenue Audit Case. Under-declaration of Income Tax, VAT and PAYE/PRSI/USC.	
TRANSBOUND LIMITED	STATION HOUSE, UPTON,	CO. CORK.	HAULAGE CONTRACTOR	€387,068.35	€319,321.36	€290,301.26	€996,690.97	Revenue Investigation Case. Under-declaration of VAT.	€609,622.64
TREACY, JOAN	MOUNT TALBOT,	CO. ROSCOMMON.	HAIRDRESSER	€29,036.00	€20,574.00	€8,711.00	€58,321.00	Revenue Audit Case. Non-declaration of VAT.	€22,285.00
TULLY, CLEM	SLATTA, KILGLASS,	CO. ROSCOMMON.	FARMER	€38,720.00	€22,448.00	€11,616.00	€72,784.00	Revenue Enquiry Case. Non-declaration of Capital Gains Tax.	€66,599.00
TULLYEAST LIMITED	114 GREENLEA ROAD, TERENCE,	DUBLIN 6W.	RACEHORSE TRAINER	€138,335.69	€3,740.19	€41,500.71	€183,576.59	Revenue Audit Case. Under-declaration of VAT.	
TWICE AS NICE LIMITED	5 QUAY STREET,	CO. GALWAY.	CLOTHES/JEWELLERY RETAILER	€151,096.00	€30,484.00	€113,322.00	€294,902.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
WANG, CHANG MAO	2 DOUGH, KILKEE,	CO. CLARE.	PAYE EMPLOYEE/CATERER	€23,506.00	€7,150.00	€7,052.00	€37,708.00	Revenue Investigation Case. Non-declaration of Income Tax.	
WATERSTONE, DESMOND	THE COACH HOUSE, JAMESTOWN,	CO. LEITRIM.	COMPUTER CONSULTANT	€64,671.00	€18,834.24	€19,401.20	€102,906.44	Revenue Offshore Assets Investigation Case. Under-declaration of Income Tax and Capital Gains Tax.	
WOODVEN FURNISHINGS LIMITED (NOW IN LIQUIDATION)	RATHANNY, TRALEE,	CO. KERRY.	BLIND RETAILER/INTERIOR DESIGNER	€51,694.00	€9,378.00	€15,509.00	€76,581.00	Revenue Audit Case. Under-declaration of VAT.	€66,637.00
ZHENG, BI XIA	23 LEIX ROAD, CABRA,	DUBLIN 7.	COMPANY DIRECTOR	€33,348.42	€10,029.56	€10,004.69	€53,382.67	Revenue Investigation Case. Under-declaration of Income Tax.	