

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st of July, 2020, and ending on 30th of September, 2020, of every person upon whom a fine or other penalty was 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: 80

Total amount of fines and penalties imposed: €183,098.00

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>
BAGRIN, ANATOLIE	1, ALBANY WOODS, SHANGANAGH ROAD, KILLINEY, CO. DUBLIN	PAINTER/DECORATOR/ TILER/ CARPENTER	1,250.00		1
BRAICU, IOAN	214, BURNELL SQUARE, CITY JUNCTION, MALAHIDE ROAD, DUBLIN 17	SUBCONTRACTOR	6,000.00		2
BROGAN, RORY	CLOGHER, TURLOUGH, CASTLEBAR, CO. MAYO	WELDER/COMPANY DIRECTOR	1,250.00		1
CANNING, PETER	81, WOODBINE ROAD, RAHENY, DUBLIN 5	CONSTRUCTION	2,500.00		2
ENGLISH, VINCENT	9, ROSMEEN PARK, SANDYCOVE, DÚN LAOGHAIRE, CO. DUBLIN	WINDOW CLEANER	3,750.00		3
FERRIS, CHRISTOPHER	KNOCKDUFF UPPER, MEELIN, NEWMARKET, CO. CORK	CARPENTER	1,250.00		1
FITZPATRICK, PAUL	12, SUMMERFIELD RISE, BLANCHARDSTOWN, DUBLIN 15	BUILDING CONTRACTOR	2,500.00		2
FLYNN, PATRICK	50, GRATTAN LODGE, HOLE-IN-THE-WALL, DUBLIN 13	LANDLORD	2,500.00		2
HERNANDEZ, GUSTAVO	97, ARAN AVENUE, BALLYBRACK, CO. DUBLIN	CATERING SERVICES	3,000.00		2
HOGAN, MARK	BAWNLAHAN, UNION HALL, SKIBBEREEN, CO. CORK	ELECTRICAL ENGINEER/COMPANY DIRECTOR	3,000.00		1
JENNINGS, DIANE	KNOCKNADRIMNA, HOLLYMOUNT, CO. MAYO	FARMER	1,250.00		1
KHAN, NASIR	6, COLDHURST PARK, LUCAN, CO. DUBLIN	LANDLORD	2,500.00		1
LAWLOR, KARL	3, BURGH QUAY, DUBLIN 2	DIAMOND SETTER	1,250.00		1
LYNAGH, THOMAS	RAHARD, ROBEEN, HOLLYMOUNT, CO. MAYO	FARMER	1,250.00		1
LYNCH, TREVOR	WINDSOR, OVENS, CO. CORK	BUILDING CONTRACTOR	5,500.00		2

MARSHALL, TIM	173, KNOCKPOGUE AVENUE, FAIRHILL, CORK	MASON/BLOCKLAYER	1,500.00	1
MCGARVEY, GERARD	LABADOUGH, GOLAN, MILFORD, CO. DONEGAL	FARMER	5,000.00	1
MURPHY, JOHN	6, ELTIN'S WOOD, KINSALE, CO. CORK	PLUMBER/ RENTAL INCOME	1,250.00	1
MURPHY, PAUL	2, THE ROCK, MIDLETON, CO. CORK	ENGINEER/ENGINEERING CONSULTANT	8,000.00	4
MURRAY, KARL	8, ELY SQUARE, NUTGROVE AVENUE, DUBLIN 14	WEB DESIGNER	2,500.00	2
NOLAN, JOHN	NEPTUNE HOUSE, O'CURRY STREET, KILKEE, CO. CLARE	GROCER	1,250.00	1
O'DRISCOLL, FACHTNA	SKEAGH, SKIBBEREEN, CO. CORK	BUILDER/CARPENTER/COMPANY DIRECTOR	10,000.00	2
PAGET, NOEL	37, STONE BRIDGE GROVE, SHANKILL, DUBLIN 18	BUILDING CONTRACTOR	1,250.00	1
REID, RAYMOND	7, BEECHDALE AVENUE, BALLYCULLEN, DUBLIN 24	BUILDING CONTRACTOR	1,250.00	1
ROCHE, DEIRDRE	ORELAND, NORTH CIRCULAR ROAD, LIMERICK	INVESTMENT INCOME	1,250.00	1
SHARKEY, SEAN	2, CHAPEL ROAD, FALCARRAGH, CO. DONEGAL	RENTAL INCOME	5,000.00	1
TEELING, GERARD	24, BUNRATTY DRIVE, COOLOCK, DUBLIN 17	AVIATION COURIER	2,500.00	2
TONGE, PAUL	10, ST. GABRIEL'S, CABINTEELY, CO. DUBLIN	LANDLORD/COMPANY DIRECTOR/CONSULTANT	1,250.00	1
WHELAN, GERARD	GORTMORE, TOURMAKEADY, CO. MAYO	FIREPLACE MANUFACTURER/MONUMENT SCULPTOR	1,250.00	1

DELIVERING INCORRECT 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>
POWER, STEPHEN	7, WATERLEFE, TURVEY AVENUE, DONABATE, CO. DUBLIN	COMPANY DIRECTOR	0.00	18 MONTHS WITH 1 YEAR SUSPENDED	1
SM LOGISTICS LIMITED	7, WATERLEFE, TURVEY AVENUE, DONABATE, CO. DUBLIN	COMPUTER CONSULTANCY	500.00		1

DELIVERING INCORRECT 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>
CONSIDINE, IAN	28, ST. JOSEPH'S TERRACE, CLAREGALWAY, CO. CLARE	CARPENTER	1,250.00		1

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>
BERRY, ANDREW	3, RAHEEN, ROSBERCON, NEW ROSS, CO. WEXFORD	NOT KNOWN	2,500.00		1
BREEN, OWEN	GROVE LITTLE, HOLLYFORT, GOREY, CO. WEXFORD	FARMER	2,500.00		1
BUTLER, SHANE	SAINT GERARD'S, CASTLEREDMOND, MIDLETON, CO. CORK	MECHANIC	2,500.00		1
CAREY, DAVID	DARRA LOWER, BALLINA, CO. MAYO	NOT KNOWN	4,000.00		1
DEVEREUX, VINCENT	ROSTOONSTOWN, TACUMSHANE, CO. WEXFORD	FARMER	2,500.00		1
FLYNN, JAMES	8, ST. MARY'S TERRACE, RATHKEALE, CO. LIMERICK	FURNITURE DELIVERY	2,500.00		1
GLYNN, PAUL	STROKESTOWN ROAD, BALLYLEAGUE, LANESBORO, CO. ROSCOMMON	SUB CONTRACTOR	2,500.00		1
HATTON, WESLEY	BALLYHYLAND, CAIM, ENNISCORTHY, CO. WEXFORD	FARMER	2,500.00		1
HEFFERNAN, JOHN	THONABRUCKY, RAHOON, GALWAY	FARMER	2,500.00		1
HOPKINS, SANDRA	7, TOM CLARKE PLACE, BALLINA, CO. MAYO	PAYE EMPLOYEE	2,500.00		1
HURLEY, DECLAN	MONEA, ARDMORE, CO. WATERFORD	MARKET GARDENER/COMPANY DIRECTOR	2,500.00		1
IRVING, JOHN	SHANWAR, FOXFORD, CO. MAYO	NOT KNOWN	7,500.00		3
LEYDON, BRENDAN	LISSADELL, BALLINFULL, CO. SLIGO	PAYE EMPLOYEE/FIREMAN	3,000.00		1
MCCARTHY, JONATHON	13, CHURCHFIELD, O'MALLEY PARK, SOUTHILL, LIMERICK	NOT KNOWN	2,500.00		1
MOUNTPLUMMER PLANT HIRE LTD	MOUNTPLUMMER, BROADFORD, CO. LIMERICK	PLANT HIRE	2,500.00		1
MURPHY, STEPHEN	SHEEHAUN, CURRAGHROE, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1
MURRAY, KEITH MICHAEL	CARROWNTORAN, FOUR MILE HOUSE, CO. ROSCOMMON	HORSE TRAINER	4,000.00		1
O'BRIEN BRADSHAW, AISLING	58, WOODVALE WALK, FETHARD, CO. TIPPERARY	NOT KNOWN	2,500.00		1
O'HALLORAN, TINA	336, ROSEVIEW DRIVE, O'MALLEY PARK, SOUTHILL, LIMERICK	NOT KNOWN	2,500.00		1
PADDY BROWNE PLANT HIRE LTD	HILLCASTLE, TAGOAT, CO. WEXFORD	PLANT HIRE	2,500.00		1

PRICE, MICHAEL LEONARD	BALLYANNON, MIDLETON, CO. CORK	NOT KNOWN	2,500.00	1
PURCELL, JOHN	18, ASSUMPTION PLACE, KILKENNY	BIKE HIRE TOURS	2,500.00	1
RASINSKI, ROMAN	YEW TREE COTTAGE, CLOONTURK, KILLASHEE ROAD, CO. LONGF	NOT KNOWN	2,500.00	1
WARD, BRIAN	8, CHURCHLANDS, MANORCUNNINGHAM, CO. DONEGAL	NOT KNOWN	2,500.00	1

ILLEGAL SELLING OF TOBACCO

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BANKAUSKIENE, SIGUTE	2, AN RÉILEÁN, CÚL ÁRD, CARRIGTWOHILL, CO. CORK	PAYE EMPLOYEE	2,500.00		1
BARASNEVICIENE, RAIMONDA	59, CROMWELLSFORT GROVE, MULGANNON, WEXFORD	PAYE EMPLOYEE	2,500.00		1
KUCINSKAS, VIKTORAS	26, WOODBERRY LAWN, CASTLEREDMOND, MIDLETON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
MORYC, ADRIAN	58, AVONCORE PLACE, MIDLETON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
REZK, ABDEL LATIF	5, ELM COURT, MALLOW, CO. CORK	NOT KNOWN	2,500.00		1
WARREN, DYLAN	54, GURTEEN AVENUE, BALLYFERMOT, DUBLIN 10	NOT KNOWN	2,500.00		1

PROCESSING ILLICIT TOBACCO PRODUCTS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BUTKEVICIUS, RAMUNUS	FLAT 47, HOUSE 64 CVIRKOS, SIAULIU , LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	1
JARUTIS, TOMAS	FLAT 8, SKALVIU 3, SIAULIU, LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	1
KAIRYS, JOVARAS	FLAT 71, HOUSE 31 DUBIJOS, SIAULIU , LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	1
PALCIAUSKAS, GIEDRIUS	229, VYTAUTO, SIAULIU , LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	1
PELENIS, MINDAUGUS	LIEPU 6, GILUYCIU KAIMAS, SIAULIU RAJONAS, LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	1
PELENIS, VYTATIS	LIEPU 6, GILUYCIU KAIMAS, SIAULIU RAJONAS, LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	1
SIMONELIS, EVALDIS	FLAT 29, HOUSE 22 DZEKU, VILNIUS, LITHUANIA	UNKNOWN	0.00	10 MONTHS FULLY SUSPENDED	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>
ASHLEY CATERING LTD	EMPEROR PALACE, 6, PARNELL STREET, CLONMEL, CO. TIPPERARY	RESTAURATEUR	633.00		1
FAULKNER, BRENDAN	THE FOXES LAIR, BUNDORAN, CO. DONEGAL	PUBLICAN	1,000.00		1
IL FICO ITALIAN RESTAURANT LTD	DUBLIN ROAD, NAAS, CO. KILDARE	RESTAURATEUR	950.00		1
KAVANAGH, MICHELLE	2, DROM OIR, KNOCKNACARRA, GALWAY	RESTAURATEUR	632.50		1
MCLAUGHLIN, MAURICE	SEAN ÓG'S, MARKET STREET, BALLYSHANNON, CO. DONEGAL	PUBLICAN	1,000.00		1
SHEEHY'S SUPERMARKET DINGLE LTD	GREEN STREET, DINGLE, CO. KERRY	RETAILER	632.50		1
WILD WAY HOTELS TRADING LTD	9, TALLOW STREET, YOUGHAL, CO. CORK	HOTELIER	1,000.00		1

ALCOHOL SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
GIRDAUSKAS, MARIUS	DANARON HOUSE, ALLENWOOD SOUTH, NAAS, CO. KILDARE	MOTOR MAINTENANCE	2,500.00		1
IL FORNAIO LTD	55, KILBARRACK ROAD, RAHENY, DUBLIN 5	TAKE AWAY/RESTAURANT	2,500.00		1
LISI, GIORGIO	64, BOROIMHE ALDER, SWORDS, CO. DUBLIN	RESTAURATEUR	2,500.00		1

POSSESSION OF UNTAXED 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>
BIELSKIS, ROLANDAS	25, BLOSSOM COURT, ESKER HILLS, PORTLAOISE, CO. LAOIS	MOBILE COFFEE SHOP OWNER	2,500.00		1