

Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st July 2020 and ending on 30th September 2020, 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 17. The total value of these settlements is almost €20m. 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 30 September 2020 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 does not exceed 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 30 September 2020
CARR, MICHAEL	22 MICHAEL COLLINS ROAD, NEW MERVUE,	CO. GALWAY.	MILK DELIVERY AGENT.	€46,991.97	€20,914.61	€14,097.49	€82,004.07	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
COUGHLAN, ALAN	88 PALMBURY ORCHARD, TOGHER,	CO. CORK.	PAYE EMPLOYEE.	€84,549.75	€26,097.27	€33,819.90	€144,466.92	Revenue Enquiry Case. Non-declaration of Income Tax and VAT.	€142,068.92
DMG ENERGY LIMITED (NOW IN LIQUIDATION)	TRINITY HOUSE, CHARLESTON ROAD, RANELAGH,	DUBLIN 6	FUEL RETAILER AND WHOLESALER.	€3,428,467.00	€2,587,894.00	€3,151,703.00	€9,168,064.00	Revenue Investigation Non- declaration of Excise Duty and under-declaration of VAT.	€9,168,064.00
FEELEY, MICHAEL	ANTOGHER ROAD, ROSCOMMON,	CO. ROSCOMMON.	COMPANY DIRECTOR/FARMER.	€2,400,000.00	€720,000.00	€1,800,000.00	€4,920,000.00	Revenue Audit Case. Non-declaration of Capital Gains Tax.	
FITZPATRICK, DANNY	29 ASHTON HEIGHTS, NEWRY, BT35 8LR,	CO. DOWN.	COMPANY DIRECTOR.	€1,146,490.00	€441,774.00	€343,947.00	€1,932,211.00	Revenue Audit Case. Under-declaration of Income Tax.	€1,925,351.00
HOROHOE, ALAN	BALLYLEAGUE, LANESBORO,	CO. ROSCOMMON.	MARQUEE HIRE OPERATOR T/A VENTURA MARQUEE HIRE.	€47,649.16	€25,155.83	€14,294.75	€87,099.74	Revenue Audit Case. Non-declaration of Income Tax, PAYE/PRSI/USC and VAT.	€12,359.98
LECHMAR, MARK	COOLEEN COTTAGE, SILESHAUN WEST, INAGH,	CO. CLARE.	COMPANY DIRECTOR.	€60,618.00	€7,553.00	€18,185.00	€86,356.00	Revenue Audit Case. Under-declaration of Income Tax.	
MANAGH, RAYMOND	83 ARDLEA, DUNSHAUGHLIN,	CO. MEATH.	COMPANY DIRECTOR/JOURNALIST T/A NEWS SCAN IRELAND.	€41,217.00	€8,731.00	€12,365.00	€62,313.00	Revenue Audit Case. Under-declaration of Income Tax.	
MCGOWAN, THOMAS	CLONMELLON,	CO. WESTMEATH.	COMPANY DIRECTOR/LANDLORD/PUBLICAN.	€39,507.07	€10,608.33	€11,852.12	€61,967.52	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
MOYLAN, JOHN	SHORTCASTLE, MALLOW,	CO. CORK.	SOLICITOR.	€27,628.00	€18,730.00	€8,288.00	€54,646.00	Revenue Audit Case. Under-declaration of Income Tax.	
O'CALLAGHAN, CORNELIUS	28 ASHDALE ROAD, TERENCE,	DUBLIN 6W.	RETIRED PAYE EMPLOYEE.	€57,893.00	€16,945.00	€17,368.00	€92,206.00	Revenue Enquiry Case. Non-declaration of Income Tax.	
PHELAN, DONNCHA	CAPPINCUR, TULLAMORE,	CO. OFFALY.	PAYE EMPLOYEE.	€26,058.00	€11,513.00	€7,818.00	€45,389.00	Revenue Audit Case. Under-declaration of Income Tax.	
PRINCEVILLE ENTERPRISES LIMITED	THE BRIDEWELL, CARRICKMACROSS,	CO. MONAGHAN.	OIL DISTRIBUTOR.	€443,517.00	€64,080.80	€311,733.20	€819,331.00	Revenue Audit Case. Non-declaration of Excise Duty and under-declaration of VAT.	
SHABRA PLASTICS & PACKAGING LIMITED	KILLYCARD INDUSTRIAL ESTATE, BREE, CASTLEBLAYNEY,	CO. MONAGHAN.	PACKAGING PROVIDER.	€1,329,025.00	€61,065.00	€398,708.00	€1,788,798.00	Revenue Investigation Case. Under-declaration of VAT.	
SUPER MED LIMITED (NOW IN LIQUIDATION)	26 FRIARSLAND CRESCENT, ROEBUCK ROAD, CLONSKEAGH,	DUBLIN 14.	MEDICAL STAFF PROVIDER.	€84,738.00	€21,306.72	€25,421.00	€131,465.72	Revenue Audit Case. Under-declaration of Corporation Tax and VAT.	€131,465.72

THE COURTYARD ASSOCIATES LIMITED	DOLMEN HOUSE, PARKWAY ROUNDAABOUT, LIMERICK,	CO. LIMERICK.	CONSTRUCTION CONTRACTOR.	€194,925.74	€139,672.04	€77,970.29	€412,568.07	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	€260,114.07
UNDERWOOD, JAMES	CRYLOUGH, KILLINICK,	CO. WEXFORD.	LANDLORD/FORMER WHOLESALER OF CONFECTIONERY PRODUCTS	€39,047.20	€28,730.16	€29,285.40	€97,062.76	Revenue Investigation Case. Non- declaration of VAT and under- declaration of Income Tax.	€97,062.76