

**Part 1**

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st of October, 2020, and ending on 31st December, 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: 98

Total amount of fines and penalties imposed: €214,345.00

<b>FAILURE TO LODGE INCOME TAX RETURN(S)</b>					
<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BERGIN, DERMOT	78, CASTLEBYRNE PARK, BLACKROCK, CO. DUBLIN	SUBCONTRACTOR	2,000.00		1
BURKE, AIDAN	105, BALLINTEER PARK, BALLINTEER, DUBLIN 16	BUILDING CONTRACTOR	1,250.00		1
BYRNE, ROBERT	37, COOLMINE PARK, BLANCHARDSTOWN, DUBLIN 15	PLUMBER/HEATING INSTALLATION	3,750.00		3
COLGAN, JOHN	THE LANE, CAPPINACUR, TULLAMORE, CO. OFFALY	ROADSIDE RECOVERY SERVICE	1,250.00		1
CONNOLLY, MICHAEL	33, ARD MHUILEANN, MITCHELSTOWN, CO. CORK	BUILDING CONTRACTOR	1,250.00		1
CREIGHTON, BRENDAN	ATTYSHONOCK, BUSHY PARK, GALWAY	FARMER	1,250.00		1
GREY, TONY	53, HEADFORT GROVE, KELLS, CO. MEATH	BUTCHER	3,250.00		2
KEANEY, BARRY GERARD	23, GAELIC PARK, BUNDORAN, CO. DONEGAL	SUBCONTRACTOR	1,500.00		1
KEOGH, MARK	8, OUR LADY OF FATIMA CLOSE, RIALTO, DUBLIN 8	COLLECTION & DELIVERY SERVICE	12,000.00		4
LAFFEY, DERMOT	AUGHKRISBEG, CLEGGAN, CO. GALWAY	HAULAGE SERVICES	1,250.00		1
LEKSTUTIS, RAMUNAS	141, BALREASK VILLAGE, TRIM ROAD, NAVAN , CO. MEATH	STONE MASON	1,250.00		1
LONG, JOHN	ROSSHILL, GALWAY	PLUMBING	1,250.00		1
MCCAFFREY, JAMES	TIEVEMORE, PETTIGO, CO. DONEGAL	FARMER	1,250.00		1
MCCULLAGH, PATRICK	ARD NA SOOL, BALLINADRAIT, LIFFORD, CO. DONEGAL	CAR SALES & SERVICE	1,250.00		1
MCDERMOTT, SEAN	33, GREENFORT LAWNS, CLONDALKIN, DUBLIN 22	FUEL DISTRIBUTOR	2,000.00		1
MCDONNELL, JOSEPH J.	CLONARK, CORNAFULLA, ATHLONE, CO. ROSCOMMON	FARMER	1,250.00		1

MOLONEY, DAVID	6, VALEVIEW GARDENS, FINGLAS SOUTH, DUBLIN 11	COURIER SERVICE	1,250.00		1
MURPHY, JOHN	DROMCUMMER, KANTURK, CO. CORK	OIL DISTRIBUTION	1,250.00		1
O'DONNELL, FERGUS	150, LALLY ROAD, BALLYFERMOT, DUBLIN 10	FORMER COURIER	0.00	3 YEARS FULLY SUSPENDED	1
O'HIGGINS, MICHAEL	17, ARKENDALE WOODS, GLENAGEARY, CO. DUBLIN	ELECTRICIAN	2,000.00		1
ROWLEY, THOMAS	9, SEAVIEW WOOD, SHANKILL, CO. DUBLIN	SOLICITOR	2,500.00		2
RUDDY, SEAN	CLEGGAN BEACH HOUSE, CLEGGAN, CO. GALWAY	COMMERCIAL DRIVER	1,250.00		1
SAMADASHVILI, DIMITRI	6, SRUTHÁN AN PHÁDRAIG, ST. PATRICK'S ROAD, LIMERICK	RENTAL INCOME/LANDLORD	1,250.00		1
WEIR, SEAN	4, ST. JOSEPH'S TERRACE, RINGASKIDDY, CO. CORK	WHOLESALE OF FISH	1,250.00		1
WILLIS, FRANCIS	PALACE WHARF, SCILLY, KINSALE, CO. CORK	ARCHITECT/ARCHITECTURAL SERVICES	1,250.00		1

#### 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>
BEHAN, BRENDAN	40, BROOK NA HABHAINN, QUINN ROAD, ENNIS, CO. CLARE	CAR REPAIRS	1,250.00		1
BURKE, JOHN	MAIN STREET, BALLYCASTLE, CO. MAYO	GROCER	2,500.00		2
MCDERMOTT, SEAN	33, GREENFORT LAWNS, CLONDALKIN, DUBLIN 22	FUEL DISTRIBUTOR	4,000.00		2
O'DONNELL, FERGUS	150, LALLY ROAD, BALLYFERMOT, DUBLIN 10	FORMER COURIER	0.00	3 YEARS FULLY SUSPENDED	2

#### 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>
O'DONNELL, FERGUS	150, LALLY ROAD, BALLYFERMOT, DUBLIN 10	FORMER COURIER	0.00	3 YEARS FULLY SUSPENDED	1

#### DELIVERING INCORRECT 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>
COTTER, JOSEPH	WINDSOR HILL, GLOUNTHAUNE, CO. CORK	RETAILER	0.00	NONE (TAKEN INTO CONSIDERATION)	3
O'DONNELL, FERGUS	150, LALLY ROAD, BALLYFERMOT, DUBLIN 10	FORMER COURIER	0.00	3 YEARS FULLY SUSPENDED	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>
COTTER, JOSEPH	WINDSOR HILL, GLOUNTHAUNE, CO. CORK	RETAILER	0.00	3 YEARS FULLY SUSPENDED (TWO ADDITIONAL CHARGES TAKEN INTO CONSIDERATION)	1
O'DONNELL, FERGUS	150, LALLY ROAD, BALLYFERMOT, DUBLIN 10	FORMER COURIER	0.00	3 YEARS FULLY SUSPENDED	4

**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>
ANDUZIS, TOMAS	4, DROMORE, COOTEHILL, CO. CAVAN	CAR VALETING	2,500.00		1
BOYLE, DERMOT	BARNADERG, TUAM, CO. GALWAY	FARMER	2,500.00		1
BUDKEVICS, ANTATOLIYS	DRUMSCRUDDEN, BALLYJAMESDUFF, CO. CAVAN	NOT KNOWN	2,500.00		1
BYRNES, GLEN	CAMHEEN, MUNGRET, CO. LIMERICK	PAYE EMPLOYEE	2,500.00		1
CLARKE, NIGEL	CLOUGH, GOREY, CO. WEXFORD	LANDLORD/COMPANY DIRECTOR/CONSTRUCTION	2,500.00		1
CONNELLY, PATRICK	GLEANTRASNA, ROSMUC P.O., CO. GALWAY	FARMER	2,500.00		1
CONNICK, COLM	22, CAISLEÁN AN DINIGH, CARRIG-ON-BARROW, CO. WEXFORD	SUBCONTRACTOR	2,500.00		1
CONNORS, MARGARET	BAY 3, CLONDRINAGH, ENNIS ROAD, LIMERICK	NOT KNOWN	2,500.00		1
CORNEA, CONSTANTIN	41, WILLOW GREEN, PRIMROSE GATE, CELBRIDGE, CO. KILDARE	COMPANY DIRECTOR/CONTRACTOR	2,500.00		1
COUGHLAN, NATHAN	15, ARMADA COTTAGES, BUNDORAN, CO. DONEGAL	NOT KNOWN	3,000.00		1
DONNELLY, KEVIN	120, BROADFORD HILL, BROADFORD, BALLINTEER, DUBLIN 16, D16A 729	SUBCONTRACTOR/COMPANY DIRECTOR	6,000.00		2
DUIGNAN, NOEL	MOUNT ALLEN, DRUMSHAMBO, CO. LEITRIM	FARMER	2,500.00		1
EGAN, MICHAEL JOSEPH	KILLERORAN, BALLYGAR, CO. GALWAY	FARMER	2,500.00		1
FOLEY, MARTIN GERARD	LISLANAHAN, KILKEE, CO. CLARE	FARMER/PENSIONER	2,500.00		1
HEFFERNAN, PATRICK	PHILIPSTOWN, CAPPWHITE, CO. TIPPERARY	FARMER	2,500.00		1
KELLY, JAMES	ST. TENNANTS, CLEARIESTOWN, CO. WEXFORD	FARMER	2,500.00		1

KILCULLEN, MICHAEL	6, PEBBLE BEACH, ENNISCORNE, CO. SLIGO	NOT KNOWN	3,000.00	1
LEAHY, JOHN	BEENANASPIG, KILMORNA, LISTOWEL, CO. KERRY	HORTICULTURAL FARMER/GARDEN CENTRE	2,500.00	1
M. FITZGIBBON CONTRACTORS LTD	DARRAGH, ENNIS, CO. CLARE	BUILDING CONTRACTORS	2,500.00	1
MALONEY, MARTIN	CLOONIFFE, MOYCULLEN, CO. GALWAY	COMPANY DIRECTOR/PLANT HIRE & CIVIL ENGINEERING	2,500.00	1
MCDONAGH, PATRICK	5, TARA COURT, STATION ROAD, CASTLEBAR, CO. MAYO	NOT KNOWN	2,500.00	1
MCDONAGH, TERENCE	20, ARDKEEN, CAVAN	NOT KNOWN	2,500.00	1
MCELLIN, ADRIAN	RINNYHULTY, MANULLA, CASTLEBAR, CO. MAYO	COMPANY DIRECTOR/FARMER/AGRICULTURAL CONTRACTOR	2,500.00	1
MCGETTIGAN, ANTHONY	1, GLENREE UPPER, GLENREE, CARRIGART, CO. DONEGAL	NOT KNOWN	2,500.00	1
MCVEIGH, MICHAEL	KILLAVEE, KERRYKEEL, PORTSALON P.O., CO. DONEGAL	NOT KNOWN	2,500.00	1
MUNTEANU, NICOLEA	24A, BROOKLAWN, BALLAGHADERREEN, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00	1
POWER, DAMIEN	FLAT 3, UPPER VILLAGE, KILMACOW, CO. KILKENNY	NOT KNOWN	2,500.00	1
PRENDERGAST, JOHN	ARDCLOON, DUNMORE, TUAM, CO. GALWAY	FARMER/ELECTRICIAN	2,500.00	1
REILLY, JAMES	COMERAGH COTTAGE, SPRINGFIELDS, CLONMEL, CO. TIPPERARY	NOT KNOWN	3,000.00	1
REYNOLDS, MICHAEL	STABANNON, CASTLEBELLINGHAM, CO. LOUTH	COMPANY DIRECTOR/FARMER	2,500.00	1
ROBINSON, ROBERT	DROMORE, KILLYGORDON, CO. DONEGAL	PENSIONER	2,500.00	1
RYAN, WILLIAM ANTHONY	CREGANE, CHARLEVILLE, CO. CORK	SUBCONTRACTOR	2,500.00	1
SHEEHAN, PATRICK	KILBARRY, BANDON, CO. CORK	FARMER	2,500.00	1
TOBIN, SEAN MICHAEL	ROVEAGH, KILCOLGAN, CO. GALWAY	COURIER	2,500.00	1

<b>TOBACCO SMUGGLING</b>
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<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BADASZEWSKI, MARCIN	OS.KOS MONAUTOW, 13M.63, POZNAN, POLAND	NOT KNOWN	2,500.00		1
DELANEY, MARGARET	149, ROBERTS HILL, KILKENNY, CO. KILKENNY	PAYE EMPLOYEE	2,500.00		1

IBRAHAM, MARIAN	2, ASHWOOD, HEBRON ROAD, KILKENNY	PAYE EMPLOYEE	2,500.00	1
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<b>ILLEGAL SELLING OF TOBACCO</b>
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<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ALWRIGHT, DAVID	33, EARLSFORT DRIVE, LUCAN, CO. DUBLIN.	VAN COURIER	2,500.00		1
COFFEY, LAURA	48, BROOKDALE ROAD, RIVER VALLEY, SWORDS, CO. DUBLIN	PAYE EMPLOYEE	3,000.00		1
DEACONU, COSTINEL	15, PINE GROVE, ATHLUMNEY WOOD, NAVAN, CO. MEATH	PAYE EMPLOYEE	2,500.00		1
FALVEY, LAURENCE	44, SHARWOOD ESTATE, NEWCASTLE WEST, CO. LIMERICK	SALESMAN	2,500.00		1
FORDE, ANTHONY	PHOENIX NEWSPPOINT, 1 NORTH CIRCULAR ROAD, DUBLIN 7	RETAIL SHOP	2,500.00		1
GARBENCIUS, RAIMONDAS	11, KINVARA DRIVE, BALLYVOLANE, CORK	PAYE EMPLOYEE	2,500.00		1
GRIGORAS, VICTOR	2, FITZROY AVENUE, DRUMCONDRA, DUBLIN 9	PAINTER AND DECORATOR	2,500.00		1
HOEY, JOHN	26, HAZELWOOD AVENUE, BAY ESTATE, DUNDALK, CO. LOUTH	UNEMPLOYED	0.00	3 YEARS FULLY SUSPENDED	3
KANE, ESTER	31D, ST. MICHAN'S HOUSE, GREEK STREET, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1
LIMERICK SUPERMARKET LTD	17, DAVIS STREET, LIMERICK	RETAIL SHOP	2,500.00		1
LUNGU, NICOLAE	2A, CASTLE CRESCENT, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	2,500.00		1
MAGUIRE, THOMAS	59, KEVIN BARRY HOUSE, COLERAINE STREET, DUBLIN 7	TAXI DRIVER	2,500.00		1
MARKHAM, LEZ	6, WILLIAM STREET, ASKEATON, CO. LIMERICK	NOT KNOWN	2,500.00		1
MURPHY, CIARAN	8, KILNAP GREEN, FARRANREE, CORK	PAYE EMPLOYEE	2,500.00		1
MURPHY, JOHN	36, MOUNT FARREN, ASSUMPTION ROAD, BLACKPOOL, CORK	NOT KNOWN	2,500.00		1
POGOZELSKIS, DALIUS	200, EAGLE VALLEY, SARSFIELD ROAD, WILTON, CORK	PAYE EMPLOYEE	7,000.00		2
SIRVON, MARION	66, ORCHARD HEIGHTS, CHARLEVILLE, CO. CORK	PAYE EMPLOYEE	2,500.00		1
VAJAN, LORIN IONUT	28, SHALIMAR APARTMENTS, MONASTERY ROAD, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	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>
BREEN, JENNIFER	RIVERSIDE CAFÉ & BISTRO, BRIDGE STREET, SNEEM, CO. KERRY	RESTAURATEUR	632.50		1
DOYLE, SEAN	KITTY MAC'S, RING, CLONAKILTY, CO. CORK	PUBLICAN	630.00		1
PEARSON, GARY	THE BANK BAR, THE DIAMOND, DONEGAL TOWN, CO. DONEGAL	PUBLICAN	700.00		1
SKELLIG HOTEL EXPERIENCE LTD	7, WENTWORTH PLACE, WICKLOW TOWN, CO. WICKLOW	HOTELIER	632.50		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>
MCCARRON, JAMES	TÍRCONAILL BAR, RAPHOE, CO. DONEGAL	PUBLICAN	2,500.00		1

**OBSTRUCTION OF A REVENUE OFFICER**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
FLYNN, SHANE	ALT UPPER, CASTLEFIN, CO. DONEGAL	NOT KNOWN	1,250.00		1
GALLAGHER, RICHARD	15, ARDCRANNAGH, GORTLEE, LETTERKENNY, CO. DONEGAL	FARMER	2,500.00		1
MCDALD, MICHAEL	CALLAN, DRUMKEEN, CO. DONEGAL	NOT KNOWN	1,250.00		1
MCDONAGH, MARTIN	8, RAILWAY PARK, DONEGAL TOWN, CO. DONEGAL	NOT KNOWN	2,500.00		1