

## Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st October 2020 ending 31st December 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 32. The total value of these settlements is €16.9m. 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 31 December 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 31 December 2020.
AILLWEE CAVE COMPANY LIMITED.	BALLYVAUGHAN,	CO.CLARE.	TOUR OPERATOR.	€154,532.13	€49,792.00	€44,385.00	€248,709.13	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
ALLPRO SECURITY SERVICES IRELAND LIMITED.	UNIT 12A, WESTLINK COMMERCIAL PARK, ORANMORE, GALWAY,	CO. GALWAY.	CLEANING AND SECURITY SERVICE PROVIDER T/A ALLPRO SERVICES.	€553,210.16	€180,375.24	€161,496.78	€895,082.18	Revenue Investigation Case. Under-declaration of PAYE/PRSI/USC and VAT.	
BEIRNE, KEVIN	DERRYNASKEAGH, CASTLEBAR,	CO.MAYO.	COMPANY DIRECTOR/LANDLORD	€17,321.00	€5,849.00	€12,990.00	€36,160.00	Revenue Audit Case. Under-declaration of Capital Gains Tax and Income Tax.	
BRACKEN, JORDAN	3 MURMONT AVENUE, MONTENOTTE,	CO. CORK.	TAXI DRIVER.	€23,543.81	€16,961.91	€7,063.15	€47,568.87	Revenue Investigation Case. Under-declaration of VAT.	
CANAVAN, EANNA	THE BUNGALOW, BELCLARE, TUAM,	CO.GALWAY.	FARMER.	€25,564.13	€9,351.18	€7,669.24	€42,584.55	Revenue Audit Case. Under-declaration of Income Tax.	
CUTTING EDGE SERVICES LIMITED.	UNIT 083, BALBRIGGAN STORAGE, KNOCKCROSS, BALBRIGGAN,	CO.DUBLIN.	FOOD PROCESSING EQUIPMENT SUPPLIER.	€48,467.63	€14,702.04	€14,540.29	€77,709.96	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
DIETL, WOLFGANG	NEWTOWN, BALLYVAUGHAN,	CO.CLARE.	GUESTHOUSE ACCOMMODATION PROVIDER T/A THE WATERS COUNTRY HOUSE.	€22,841.00	€6,972.85	€6,852.30	€36,666.15	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
DRUMMEY, JOHN MICHAEL	11 WOODLANDS, OAKPARK, TRALEE,	CO. KERRY.	PAYE EMPLOYEE/PR CONSULTANT T/A JOHN DRUMMEY COMMUNICATIONS.	€62,177.00	€22,399.00	€18,653.00	€103,229.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
DUFFY, ANTHONY	APARTMENT 1, 75 BOYNE ROAD, GLASNEVIN,	DUBLIN 11.	LANDLORD.	€337,346.00	€171,981.00	€134,938.00	€644,265.00	Revenue Audit Case. Under-declaration of Income Tax.	
FAGAN, RUTH	25 OAKLEY SQUARE, RANELAGH,	DUBLIN 6.	PAYE EMPLOYEE.	€97,091.00	€15,316.00	€31,031.00	€143,438.00	Revenue Audit Case. Under-declaration of Capital Acquisitions Tax.	
FINEGAN, MICHAEL	96 RATHFARNHAM WOOD, RATHFARNHAM,	DUBLIN 14.	RETIRED PAYE EMPLOYEE.	€67,359.00	€28,296.00	€19,902.00	€115,557.00	Revenue Enquiry Case. Non-declaration of Capital Gains Tax and under-declaration of Income Tax.	
GABOTO LIMITED. (NOW IN LIQUIDATION)	TRINITY HOUSE, CHARLESTON ROAD, RANELAGH,	DUBLIN 6.	FUEL RETAILER AND WHOLESALER.	€1,787,374.00	€1,094,319.00	€1,462,223.00	€4,343,916.00	Revenue Investigation Case. Non-declaration of Excise Duty and under-declaration of VAT.	€4,343,916.00
GROMS, ARTURS	UNIT 6A, GARRYGLASS INDUSTRIAL ESTATE, BALLYSIMON ROAD, LIMERICK,	CO.LIMERICK.	MOTOR REPAIR SERVICE PROVIDER T/A GARRYGLASS MOTORS.	€45,072.77	€4,541.49	€13,967.64	€63,581.90	Revenue Audit Case. Under-declaration of Income Tax, PAYE/PRSI/USC and VAT.	
HUBARD MEDICAL LIMITED.	THE OLD RECTORY, HOLMPATRICK, SKERRIES,	CO. DUBLIN.	MEDICAL SERVICE PROVIDER.	€91,740.00	€56,431.00	€26,814.00	€174,985.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
LOFTUS, SANDRA	CLARIAN VILLAGE, BALLINODE, BALLYTIVNAN,	CO.SLIGO.	CHILDCARE PROVIDER/ PLAYCENTRE T/A HAPPY DAYS.	€51,374.58	€14,850.78	€14,278.46	€80,503.82	Revenue Audit Case. Under-declaration of Income Tax, PAYE/PRSI/USC and VAT.	
MC NEVIN, DAMIEN	25 RUSHBROOK AVENUE, TEMPLEOGUE,	DUBLIN 6W.	LANDLORD/RETIRED PAYE EMPLOYEE.	€193,389.76	€119,855.48	€145,042.34	€458,287.58	Revenue Investigation Case. Under-declaration of Income Tax.	
MADHAVEN, PRAKASH	SUITE 30, HERMITAGE MEDICAL CLINIC, LUCAN,	DUBLIN 20.	MEDICAL CONSULTANT.	€42,088.00	€26,690.00	€11,840.00	€80,618.00	Revenue Audit Case. Under-declaration of Income Tax and PAYE/PRSI/USC.	
MILTON, JOHN	3 GARVILLE PLACE, GARVILLE AVENUE, RATHGAR,	DUBLIN 6.	COMPANY DIRECTOR.	€2,402,869.30	€2,682,500.04	€720,860.79	€5,806,230.13	Revenue Audit Case. Under-declaration of Income Tax.	€5,806,230.13
MURPHY, BERNARD	10 OAKFIELD VIEW, GLANMIRE,	CO. CORK.	PUBLICAN.	€196,088.84	€82,411.10	€58,826.65	€337,326.59	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
O' KEEFFE, KEVIN	16 COURT CAIRN, MODEL FARM ROAD,CORK,	CO. CORK.	BUSINESS AND EXECUTIVE COACH.	€30,026.00	€6,337.00	€22,519.00	€58,882.00	Revenue Audit Case. Under-declaration of Income Tax.	
O' REILLY GRAIGUECULLEN OIL LIMITED.	MARYBOROUGH STREET, GRAIGUECULLEN, CARLOW,	CO.CARLOW.	FUEL RETAILER.	€611,072.47	€256,774.62	€244,428.99	€1,112,276.08	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	€1,112,276.08
O' REILLY SNR., NOEL	61 BARROWVALE, GRAIGUECULLEN, CARLOW,	CO.CARLOW.	COMPANY DIRECTOR /LANDLORD	€36,549.62	€12,817.82	€12,628.63	€61,996.07	Revenue Audit Case. Under-declaration of Income Tax.	€58,381.93
PHILIPPE, MARIAME	38 WELLINGTON QUAY,	DUBLIN 2.	LESSOR OF SHORT-TERM ACCOMODATION/ RETAILER OF ADULT GOODS T/A SECRET PARADISE.	€58,436.28	€19,615.73	€17,530.88	€95,582.89	Revenue Investigation Case. Non-declaration of VAT and under-declaration of Income Tax.	
PM VASCULAR UNLIMITED COMPANY.	SUITE 30, HERMITAGE MEDICAL CLINIC, LUCAN,	DUBLIN 20.	MEDICAL SERVICE PROVIDER.	€140,911.00	€74,035.00	€56,583.00	€271,529.00	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
R & B BURKE CATERING SERVICES LIMITED.	4TH FLOOR, LANSDOWNE HOUSE, LANSDOWNE ROAD,	DUBLIN 4.	CATERING SERVICE PROVIDER.	€45,154.00	€6,151.00	€13,546.20	€64,851.20	Revenue Audit Case. Under-declaration of VAT.	
REET FOODS LIMITED.	91A RATHGAR ROAD,	DUBLIN 6.	RESTAURATEUR/TAKEAWAY T/A MEHEK INDIAN RESTAURANT.	€21,653.84	€7,827.15	€8,661.54	€38,142.53	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	

SOFKA LIMITED.	TUCKER STREET, CASTLEBAR,	CO.MAYO.	REAL ESTATE AGENTS T/A KEVIN BEIRNE AUCTIONEERS.	€19,166.00	€6,937.00	€14,374.00	€40,477.00	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
STONES, LIAM	BALLYBURLEY, FAHY, RHODE,	CO. OFFALY.	FARMER/MACHINERY SUPPLIER T/A LIAM STONES ENGINEERING.	€250,000.00	€65,000.00	€75,000.00	€390,000.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
SWEENEY, JOHN J.	GOREEN, GORTACLEVA, BUSHY PARK, GALWAY,	CO.GALWAY.	COMPANY DIRECTOR/PAYE EMPLOYEE.	€296,267.00	€212,146.00	€88,880.00	€597,293.00	Revenue Investigation Case. Under-declaration of Income Tax.	€576,863.00
SWEENEY, MICHAEL	THE FIRS, RAY, RATHMULLAN,	CO. DONEGAL.	INVESTOR/LANDLORD.	€112,158.00	€28,551.00	€33,648.00	€174,357.00	Revenue Audit Case. Under-declaration of Capital Gains Tax and Income Tax.	
WISE CHOICE VAN & CAR SALES LIMITED. (NOW IN LIQUIDATION)	BELLEVUE, FERMOY,	CO. CORK.	MOTOR VEHICLE DEALER T/A GALTEE MOTORS.	€105,496.00	€33,087.86	€79,122.00	€217,705.86	Revenue Audit Case. Under-declaration of VAT.	€217,705.86
WISHES PARTY LIMITED.	99 BELLEVILLE, BLACKHORSE AVENUE,	DUBLIN 7.	GREETING CARDS DISTRIBUTOR.	€35,957.37	€5,598.89	€10,787.21	€52,343.47	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	