

**Part 1**

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st April 2020, and ending on 30th June, 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: 12

Total amount of fines and penalties imposed: €16,250.00

**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>
COX, DERRY	RAITH, AGHAMORE, BALLYHAUNIS, CO. MAYO	MAINTENANCE AND REPAIR OF MOTOR VEHICLES	1,250.00		1
MADDEN, BRENDA	CULLENORA, CURRAGHROE, CO. ROSCOMMON	RENTAL INCOME/LANDLORD	1,250.00		1
MCNAMARA, MICHAEL	NEWGROVE, TULLA, CO. CLARE	FARMER	1,250.00		1
MOREY, ALAN	BALLYSHEEN, SIXMILEBRIDGE, CO. CLARE	AGRICULTURAL CONTRACTOR / FARMER	1,250.00		1
NAUGHTON, PADRAIC	CARROWSTEELAUN, CLAREMORRIS, CO. MAYO	FARMER	1,250.00		1

**FAILURE TO PRODUCE BOOKS AND RECORDS**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
DOLAN, RITA	CORNAFULLA, ATHLONE, CO. ROSCOMMON	REAL ESTATE	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>
LEITANS, ANDRIS	2, SNUGBOROUGH, BALLYCONNELL, CO. CAVAN	NOT KNOWN	2,500.00		1
LYNCH, JOHN JAMES	LAURENCE TOWN, RHODE, CO. OFFALY	SUBCONTRACTOR	2,500.00		1
O'BOYLE, CONOR	8, COLLEGE GREEN, CLAREMORRIS, CO. MAYO	NOT KNOWN	3,500.00		1

**TOBACCO SMUGGLING**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
AHMED, SAMY	FLAT 104, FORSET COURT, EDGWERE ROAD, LONDON, W22RF, ENGLAND	FRUIT AND VEG IMPORTER/EXPORTER	0.00	12 MONTHS SUSPENDED FOR 12 MONTHS	1
POIANSCHI, VADIM	REGIMGA, MATIEVIVI 20, MOLDOVA	NOT KNOWN	0.00	12 MONTHS SUSPENDED FOR 12 MONTHS	1
STAVILA, OLEG	MOLDOVA, REPUBLIC OF MOLDOVA	TRUCK DRIVER	0.00	12 MONTHS SUSPENDED FOR 12 MONTHS	1