

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st January 2020, and ending on 31st March, 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:	143
Total amount of fines and penalties imposed:	€1,174,979.19

PENALTIES DETERMINED BY A COURT RELATING TO THE UNDER-DECLARATION OR NON-DECLARATION OF TAX

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>
CAMPBELL, SEAN	36, THE HAWTHORNS, KINNEGAD, CO. WESTMEATH	COMPANY DIRECTOR	138,104.00	PENALTY DETERMINATION BY THE COURTS IN RELATION TO A NON-DECLARATION OF INCOME TAX IN THE AMOUNT OF 138,104.00
HENNESSY, JEREMIAH	BARRAGHCORE COTTAGE, GORESBRIDGE, CO. KILKENNY	FARMER	10,187.00	PENALTY DETERMINATION BY THE COURTS IN RELATION TO AN UNDER-DECLARATION OF INCOME TAX IN THE AMOUNT OF 25,467.83
HICKEY, NOELLE	KNOCKBRACK, CLONLARA, CO. CLARE	PAYE EMPLOYEE/FORMER SHOPKEEPER/COMPANY DIRECTOR	31,064.32	PENALTY DETERMINATION BY THE COURTS IN RELATION TO A NON-DECLARATION OF PAYE/PRSI/USC AND AN UNDER-DECLARATION OF VAT IN THE AMOUNT OF 41,419.10
SHERRY, KIERAN	ALKILL HOUSE, CASTLESHANE, CO. MONAGHAN	FARMER	633,203.00	PENALTY DETERMINATION BY THE COURTS IN RELATION TO A NON-DECLARATION OF INCOME TAX IN THE AMOUNT OF 633,203.00
THE RESORT AGENCY LIMITED	KLIMA HOUSE, 2, BROOKFIELD AVENUE, BLACKROCK, CO. DUBLIN	OVERSEAS PROPERTY AGENT	15,009.37	PENALTY DETERMINATION BY THE COURTS IN RELATION TO A NON-DECLARATION OF CORPORATION TAX AND AN UNDER-DECLARATION OF PAYE/PRSI/USC IN THE AMOUNT OF 37,523.43
TOBIN, RAYMOND	14, THE GROVE, SHERRIES ROCK, SKERRIES, CO. DUBLIN	SALES AGENT	22,521.00	PENALTY DETERMINATION BY THE COURTS IN RELATION TO AN UNDER-DECLARATION OF INCOME TAX AND VAT IN THE AMOUNT OF 56,302.56

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>
ANDERSON, JAMES	46, SUTTON PARK, SUTTON, DUBLIN 13	COMPANY DIRECTOR	1,250.00		1
BIDDULPH, MAJELLA	SEXTON COTTAGE, DUBLIN ROAD, LUSK, CO. DUBLIN	MONTESSORI	2,500.00		2
BISSETT, SEAN	61, ARDCARRAIG, CAHERSLEE, TRALEE, CO. KERRY	GAMING MACHINES/ COMPANY DIRECTOR	1,250.00		1
BORWICK, PHILIP	82, MILLBROOK AVENUE, DONAGHMEDE, DUBLIN 13	PLUMBER	2,500.00		2
BOURKE, ROBERT	1, HANSTED CLOSE, LUCAN, CO. DUBLIN,	BUILDING CONTRACTOR	1,250.00		2
BROWNE, PHILIP	SCHOOL ROAD, RATHKENNY, NAVAN, CO. MEATH	PRINTING	1,250.00		1

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>	
BYRNE, PETER	31, SYCAMORE DRIVE, KINGSWOOD HEIGHTS, TALLAGHT, DUBLIN 24	LANDLORD/PROPERTY RENTING	3,750.00		3
BYRNE, ANDREW	103, SHANDON PARK, PHIBSBORO, DUBLIN 7	RETAIL PIZZA SHOP	2,500.00		2
CARL, JAMES	GREEN FIELDS, CARNMORE, CO. GALWAY	DIRECTOR / SECURITY SERVICES	10,000.00		2
CHAMBERS, WILLIAM	ANNAMOE, PORTARLINGTON, CO. OFFALY	FARMER	1,250.00		1
COLLEARY, SHANE	IRISHTOWN, MULLINGAR, CO. WESTMEATH	LANDSCAPE GARDENING	1,250.00		1
CREMIN, JOHN	INNISFEA, BLACKWATER, KILLARNEY, CO. KERRY	SUBCONTRACTOR	25,000.00		5
DALY, JAMES	KINVARA, WOODLEIGH, MODEL FARM ROAD, CORK	CONSULTANT	0.00	2 YEARS CUSTODIAL	3
DAVOREN, JAMES	BALLYMOONEEN ROAD, BARNA, GALWAY	BUTCHER	1,250.00		1
DONNELLAN, RICHARD JOHN	JAMES ST, CLAREMORRIS, CO. MAYO	CARPENTER/LANDLORD	1,250.00		1
DOUGLAS, JOSEPH	12, RAMLEH VILLAS, MILLTOWN ROAD, DUBLIN 6	LANDLORD	1,250.00		1
DOWLING, STANLEY	CAPPAGH, STROKESTOWN, CO. ROSCOMMON.	FARMER	1,250.00		1
DUNNE, MARTIN	21B, CRESCENT PLACE, CLONTARF, DUBLIN 3	BUILDING CONTRACTOR	1,250.00		1
EGAN, IAN	36, MULLAN MOR, TUAM ROAD, GALWAY	SPORTS INJURY	1,250.00		1
FAHY, THOMAS	KINVARA WEST, KINVARA, CO. GALWAY	AGRICULTURAL CONTRACTOR/FARMER	1,250.00		1
FINNERTY, GERARD	LAVALLY, GORT, CO. GALWAY	PUBLICAN/SHOP/ FARMING/RENTS	5,000.00		1
FOGARTY, MICHAEL	40, BROWNSBARN WOOD, KINGSWOOD, DUBLIN 22	DIRECTOR	1,250.00		1
GANTLY, RONAN	26, SPRINGLAWN HEIGHTS, BLANCHARDSTOWN, DUBLIN 15	RETAILER/FOOD & NON-ALCOHOLIC BEVERAGES	1,250.00		1
GRIFFIN, PAURIC	DRAKERATH, CARLANSTOWN, KELLS, CO. MEATH	PLUMBER/HEATING INSTALLATION	3,250.00		2
HARNETT, PAT	3, ACORN DRIVE, WYCKHAM PARK, DUNDRUM, DUBLIN 14	COMPANY DIRECTOR	2,500.00		2
HOLMES, BREDA	232, GLENVIEW PARK, TALLAGHT, DUBLIN 24	COURIER	0.00	18 MONTHS FULLY SUSPENDED	3
KELLY, BRIAN	TRIEIN, CASTLEREA, CO. ROSCOMMON	FARMER/PARTNERSHIP	1,250.00		1
KELLY, CARMEL M	HILL HOUSE, ADAMS VILLAS, TULLAMORE, CO. OFFALY	OFFICE CLEANING	1,250.00		1
KUSMIREK, MATEUSZ	10, PARK ROAD, MUSKERRY ESTATE, BALLINCOLLIG, CO. CORK	FIXER/CARPENTER	4,000.00		1

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>
LYNAM-LOANE, ANTHONY	18, PARK VIEW, CASTLEKNOCK, DUBLIN 15,	FINANCIAL ADVISOR	1,250.00	1
MACIUSZKO, ARTUR	19, HILLSBROOK DRIVE, PERRYSTOWN, DUBLIN 12	BUILDER/BUILDING CONTRACTOR	1,250.00	1
MAXWELL, LAURENCE	STONEHALL, MULTYFARNHAM, CO. WESTMEATH	FARMER/AGRICULTURAL CONTRACTOR	1,250.00	1
MCARDLE, IAN	50, ALDERWOOD AVENUE, SPRINGFIELD, DUBLIN 24	BUILDING CONTRACTOR	1,250.00	1
MCCANN, RICHARD	OSMUNDA, TORCA ROAD, DALKEY, CO. DUBLIN	BUILDING CONTRACTOR	1,250.00	1
MCCORMACK, CRIOSTOIR	21, CASTLEROSSE CRESCENT, BALDOYLE, DUBLIN 13	PLUMBER	1,250.00	1
MCGLINCHEY, CAOIMHE	64, GRIANAN FIDH, AIKENS VILLAGE, SANDYFORD, DUBLIN 18	DOCTOR / MEDICAL CONSULTANT / SURGEON	2,500.00	2
MCLOUGHLIN, DAVID	SEACREST HOUSE, ROGERSTOWN, RUSH, CO. DUBLIN	SUBCONTRACTOR	2,500.00	2
MILLS, MAXWELL	59, BROOKVILLE, HUNTERS LANE, ASHBOURNE, CO. MEATH	MAINTENANCE REPAIRS & SALES	1,250.00	1
MOLLOY, DARREN	105, VIRGINIA HEIGHTS, TALLAGHT, DUBLIN 24	SALES AGENT	2,500.00	2
MORGAN, KENNETH	17, KILSHANE DRIVE, FINGLAS WEST, DUBLIN 11	SUBCONTRACTOR	2,500.00	2
NEVILLE, WILLIAM	DROUMREE, MACROOM, CO. CORK	BUILDER/BUILDING CONTRACTOR/RENTS	1,250.00	1
O'CONNELL, GARY	74, GLENSHANE GROVE, TALLAGHT, DUBLIN 24	SUBCONTRACTOR	2,500.00	2
O'DONNELLAN, EOIN H	CIEL, THE ORCHARD, KINGSTON, GALWAY	LIFE ASSURANCE/FITNESS INSTRUCTOR/LANDLORD	1,250.00	1
O'GARA, JOHN	7, SLIABH CAIRN, COILTE MAIGH, CO. MAYO	GARAGE SERVICING/ PANEL BEATER	1,250.00	1
O'MALLEY, GEORGE	6, KNOCKMORE GREEN, TALLAGHT, DUBLIN 24	BUILDING CONTRACTOR	1,250.00	1
O'TOOLE, PETER	31, DOMINICK STREET, MULLINGAR, CO. WESTMEATH	ACCOUNTANT/RENTS	1,250.00	1
REDMOND, STEPHEN	201, ERRIGAL ROAD, DRIMNAGH, DUBLIN 12	BUILDER/BUILDING CONTRACTOR	1,250.00	1
RICKARD, MARK	RATHKEENAN HOUSE, BALLIVOR, CO. MEATH	FARMING/MIXED	1,250.00	1
RYDER, DEREK	18, GLENBOURNE GROVE, LEOPARDSTOWN VALLEY, DUBLIN 18	INSURANCE AGENT/BROKER	1,250.00	1
SHELLARD, STUART	SUNSET, O'REGANS FIELD, MYRTLEVILLE, CO. CORK	PLUMBER/FITTER	3,750.00	3
SHERIDAN, JAMES	WILLIAMSTOWN, FINEA, CO. WESTMEATH	CONTRACTOR	1,250.00	1
SHORTALL, AIDAN	SHORTALLS, 17 CHANCERY LANE, TULLAMORE, CO. OFFALY	MUSIC BOOKING AGENCY	1,250.00	1

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>	
TAYLOR, ENDA	RATHCROGHAN, TULSK, CO. ROSCOMMON	FARMER	1,250.00		1
TRUMPER, DEREK	1A, GREEN LAWNS, SKERRIES, CO. DUBLIN	MONEY LENDER AGENT	1,250.00		1
FAILURE TO LODGE CORPORATION 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>
FRENCHPARK SERVICE STATION LTD.	APPLEGREEN, THE DEMESNE, FRENCHPARK, CO. ROSCOMMON	FILLING STATION	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>
LEECH, BARRY	THE VALLEYS, SPRING PARK, KINNEGAD, CO. WESTMEATH	PLANT AND MACHINERY	0.00	18 MONTHS FULLY SUSPENDED	1
O'CONNOR, MARTIN	16 CUIRT CREGG, GALWAY RD, CLIFDEN, CO. GALWAY	PUBLICAN	1,250.00		1
FAILURE TO LODGE 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>
O'CONNOR, MARTIN	16 CUIRT CREGG, GALWAY RD, CLIFDEN, CO GALWAY	PUBLICAN	1,250.00		1
FAILURE TO REMIT VAT					
HOLMES, BREDA	232, GLENVIEW PARK, TALLAGHT, DUBLIN 24	COURIER	0.00	18 MONTHS FULLY SUSPENDED	11
LEECH, BARRY	THE VALLEYS, SPRING PARK, KINNEGAD, CO. WESTMEATH	PLANT AND MACHINERY	0.00	18 MONTHS FULLY SUSPENDED	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>
TRAN, HA	UNIT 10, NEW STREET MALL, MALAHIDE, CO. DUBLIN	NAIL TECHNICIAN	1,250.00		1
ROULSTON, IVAN	DRUMBARNETT, BOGAY, NEWTOWNCUNNINGHAM, CO. DONEGAL	FARMER	5,000.00		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>
DALY, JAMES	KINVARA, WOODLEIGH, MODEL FARM ROAD, CORK	CONSULTANT	0.00	2 YEARS CUSTODIAL	1
DELIVERING INCORRECT VAT RETURN(S)					

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>	
<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MCKEON, ANNE MARIE	DRUMNA, CLOONE, CO. LEITRIM	CLEANER	0.00	2 YEARS CUSTODIAL	4
CLAIMING VAT REPAYMENTS TO WHICH NOT ENTITLED					
MCKEON, ANNE MARIE	DRUMNA, CLOONE, CO. LEITRIM	CLEANER	0.00	2 YEARS CUSTODIAL	4
OBTAINING VAT REPAYMENT(S) TO WHICH NOT ENTITLED					
MCKEON, ANNE MARIE	DRUMNA, CLOONE, CO. LEITRIM	CLEANER	0.00	2 YEARS CUSTODIAL	3
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>
BARRON, OISIN	MURHAUN, DRUMSHAMBO, CO. LEITRIM	FENCING & FARM SERVICES	2,500.00		1
BUCKLEY, RICHARD	8, RIVERVIEW, CAPPANILLY, BORRISOLEIGH, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
BURKE, PETER	ISSERKELLY, KILCRHEEST, LOUGHREA, CO. GALWAY	FARMER	2,500.00		1
BUTLER, NICHOLAS	72, TREACY PARK, CARRICK ON SUIR, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
CAMPBELL, JASON	1, NICHOLASTOWN, BOYCETOWN, KILCOCK, CO. KILDARE	TRANSPORT SUBCONTRACTOR	2,500.00		1
CAREY, DAVID	DERRA LOWER, BELLACORICK, BALLINA, CO. MAYO	NOT KNOWN	2,500.00		1
CHAMBERS, DEAN	MULLAWN VIEW, OULART, BALLYFAD, GOREY, CO. WEXFORD	HAULIER/DIRECTOR	7,000.00		2
COSTELLO, GERARD	POULACAPPLE, MULLINAHONE, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
CUMMINS, STEPHEN	15, CHURCH VIEW, BALLINROBE, CO. MAYO	FARMER	3,500.00		1
DEAN CHAMBERS TRANSPORT LTD.	CROGHAN INDUSTRIAL ESTATE, EMOCLEW ROAD, ARKLOW, CO. WICKLOW	HAULIERS	17,500.00		5
DONOVAN, CHRISTOPHER	39, FANA GLAS, BALLYBANE, GALWAY	NOT KNOWN	2,500.00		1
EREMIA, ALEXANDR	48, BOTHAR BUI, NEWCASTLEWEST, CO. LIMERICK	PAYE EMPLOYEE	2,500.00		1
FERGUSON, LAURA	40, WESTVIEW, CLOONFAD, BALLYHAUNIS, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
GALLAGHER, JAMES	55, CASHEL PARK, LISNENNAN, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00		1
HANNON, KEVIN	FARNEIGH, NEWPORT, CO. TIPPERARY	NOT KNOWN	2,500.00		1

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>
HARTY, DANIEL JOHN	37, FAHY GARDENS, LOUGHREA, CO. GALWAY	NOT KNOWN	2,500.00	1
KELLY, JOE	YEWWOOD PRODUCTS, UNIT 19, LAKESIDE RETAIL PARK, CLAREMORRIS, CO. MAYO	ROOFING CONTRACTOR/DIRECTOR	2,500.00	1
KELLY, WAYNE	21A WEXFORD ROAD, ARKLOW, CO. WICKLOW	HAULIER/PAYE EMPLOYEE	2,500.00	1
LMC TRANSPORT LTD.	CROGHAN INDUSTRIAL ESTATE, EMOCLEW ROAD, ARKLOW, CO. WICKLOW	HAULIERS	3,500.00	1
MACGIOLLA CEARRA, NEIL	CLOGHOOILIA, SIXMILEBRIDGE, CO. CLARE	SAND & BLASTING CONTRACTOR	2,500.00	1
MCCANN, KEVIN	DRAKESTOWN, SMARMORE, ARDEE, CO. LOUTH	FARMER	2,500.00	1
MCDONAGH, MICHAEL	30, SOLOMONS HILL, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00	1
MCINERNEY, MICHAEL	3, ARDREW MEADOWS, ATHY, CO. KILDARE	PENSIONER	5,000.00	1
MCKINNEY, DEREK	KNOCKBRACK, LETTERKENNY, CO. DONEGAL	DIRECTOR	2,500.00	1
O'DONOGHUE, JOHN	GORTMULLEN, TEMPLEMORE ROAD, ROSCREA, CO. TIPPERARY	NOT KNOWN	5,000.00	1
O'HAGAN, JOHN	CLOUGHFIN, BALLINDRAIT, LIFFORD, CO. DONEGAL	NOT KNOWN	2,500.00	1
O'GORMAN, SANDRA	FARRANAWANA HOUSE, TARBERT, CO. KERRY	NOT KNOWN	2,500.00	1
O'REILLY, JOHN	BAY 5, HALTING SITE, HEYWOOD ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1
O'REILLY, MARY	BAY 2, HALTING SITE, HEYWOOD ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1
O'REILLY, MICHAEL	LISRATHIGAN, COOLARTY, CO. LONGFORD	PAYE EMPLOYEE	2,500.00	1
O'SULLIVAN, RONAN	COMEEN, BALLYDAVID, TRALEE, CO. KERRY	FISHERMAN	2,500.00	1
O'SULLIVAN, TADHG	AHADAGH, DROMCOLLOGHER, CO. LIMERICK	PAYE EMPLOYEE	2,500.00	1
RAMSBOTTOM JNR, JOHN	FOSSEY ROAD, TIMAHOE, PORTLAOISE, CO. LAOIS	PAYE EMPLOYEE	2,500.00	1
REILLY, JOHN	BOHEREENDUFF, FETHARD ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	4,000.00	1
REILLY, LINDA	CONDONS CROSS, CAHIR ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1
REILLY, MELISSA	CONDONS CROSS, CAHIR ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1
REILLY, MICHAEL	CONDONS CROSS, CAHIR ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	4,000.00	1
REILLY, NED(EDWARD)	CONDONS CROSS, CAHIR ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	3,200.00	1

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>	
STOKES, SIMON	DONAGHPATRICK, HEADFORD, CO. GALWAY	NOT KNOWN	2,500.00		1
THOMAS KIRWAN LTD.	CARRIGEEN, KILL, CO. WATERFORD	AGRICULTURAL CONTRACTORS	2,500.00		1
TREACY, SIRENA	MAINSTOWN, CARRICK-ON-SUIR, CO. TIPPERARY	NOT KNOWN	2,500.00		1
WARD, CHARLIE JOSEPH	37, FANA GLAS, BALLYBANE, GALWAY	NOT KNOWN	7,500.00		2
WARD, LAURENCE	12, GREENVIEW HEIGHTS, NEWCASTLE, CO. GALWAY	SCRAP MERCHANT	2,500.00		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>
LASCU, LIDIA	567, NORTH CIRCULAR ROAD, DRUMCONDRA, DUBLIN 1	CLEANER / LANDLORD	2,500.00		1
POSSESSION OF UNTAXED TOBACCO FOR SALE					
<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ANDRISAN, ADRIAN FLORIN	APARTMENT 3, 35, MORGAN STREET, WATERFORD	PAYE EMPLOYEE	2,500.00		1
ANDRISIUNAS, RIMANTAS	9, ASHGROVE, DRUMALEE, CO. CAVAN	DIRECTOR	0.00	240 HOURS COMMUNITY SERVICE	1
BOZEK, RAFAL ADAM	20, AHERLOW HEIGHTS, TIPPERARY TOWN, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
COTA, PETRU	33, MANOR STREET, FLAT 2, WATERFORD	SUBCONTRACTOR	2,500.00		1
CULLY, JOHN PAUL	72, CASEMENT GROVE, FINGLAS WEST, DUBLIN 11	PAYE EMPLOYEE	0.00	6 MONTHS IMPRISONMENT SUSPENDED FOR 14 MONTHS	1
DEVLIN, FINBAR	22, ORCHARD VILLAS, TERMONFECKIN, DROGHEDA, CO. LOUTH	FRUIT AND VEG MERCHANT	2,500.00		1
FAGAN, DONNA	4, CHANCERY HOUSE, CHARLES STREET WEST, DUBLIN 7	PAYE EMPLOYEE	0.00	200 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 4 MONTHS IMPRISONMENT	1
FAGAN, LORRAINE	147, UPPER DORSET STREET, DUBLIN 1	TAXI DRIVER / PAYE EMPLOYEE	0.00	2 MONTHS IMPRISONMENT SUSPENDED FOR 12 MONTHS	1
IACOBUTI, IULIAN	APARTMENT 4, SHANNON COURT, HARBOUR ROAD, BANAGHER, CO. OFFALY	PAYE EMPLOYEE	3,500.00		1
KLEMAUSKAS, KESTUTIS	98, CROSBIES YARD APARTMENTS, OSSARY ROAD, DUBLIN 13	NOT KNOWN	2,500.00		1
MUMBLEY, GARETH	13, NEW STREET NORTH, OFF CHURCH STREET, DUBLIN 7	NEWSPAPER RETAILER	0.00	2 MONTHS IMPRISONMENT SUSPENDED FOR 12 MONTHS	1
RETEAN, IONUT	592, NORTH CIRCULAR ROAD, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>	
SATERNUS, MICHAL	3, SPA WALK, MALLOW, CO. CORK	NOT KNOWN	2,500.00	6 MONTHS IMPRISONMENT SUSPENDED FOR 1 YEAR	1
SNITKO, TOMASZ WITOLD	83, SHINGAN, ENNISCORTHY, CO. WEXFORD	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>
KEATING, BERNARD	THE NEW BAR, KILBAHA, LOOP HEAD, KILRUSH, CO. CLARE	PUBLICAN	632.50		1
LAM CATERING LTD.	THE COURTYARD, FAIRHILL, KILLARNEY, CO. KERRY	RESTAURATEUR	635.00		1
LAWLOR, STEPHEN	THE CANDY STORE, ST. JOHN'S PARK, WATERFORD	PUBLICAN	1,000.00		1
PU LIN LTD.	6A-6B SCOTTS STREET, KILLARNEY, CO. KERRY	RESTAURATEUR	635.00		1
STOKERS LODGE LTD.	BALLINGOWN, TRALEE, CO. KERRY	PUBLICAN	1,000.00		1
WONG, DEREK	ORIENTAL EXPRESS, MAIN STREET, STRANORLAR, CO. DONEGAL	RESTAURATEUR	633.00		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>
ANDRISIUNAS, RIMANTAS	9, ASHGROVE, DRUMALEE, CO. CAVAN	DIRECTOR	0.00	NONE (TAKEN INTO CONSIDERATION)	1
BURZIP LTD.	72, HIGH STREET, KILLARNEY, CO. KERRY	LICENSED PREMISES	2,500.00	TEMPORARY CLOSURE ORDER OF 2 DAYS	1
KULCZYNSKI, RAFAL	APARTMENT F, 6, WELLINGTON TERRACE, GRATTAN HILL, CORK	PAYE EMPLOYEE	4,000.00		1
ILLEGAL GAMNG					
<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
SDB LEISURE LTD.	UNIT 8, MONAVALLEY, TRALEE, CO. KERRY	GAMING MACHINE OPERATOR	1,905.00		3
FAILURE TO KEEP THE VEHICLE STATIONARY/ FAILURE TO COMPLY WITH OFFICERS INSTRUCTIONS					
<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CRAIG, LORRAINE	DRUMNABRATTY, RAPHOE, CO. DONEGAL	HAIRDRESSER	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>

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>	
CHAMBERS, DEREK	110, MONKSFIELD, ATHLONE, CO. ROSCOMMON	HAULIER	3,500.00		1
KAVANAGH, DANIELLE	35A ST. MICHAEL'S HOUSE, GREEK STREET, DUBLIN 7	PAYE EMPLOYEE	5,000.00		2