

## Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st April 2020 and ending on 30th June 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 25. The total value of these settlements is €8.5m. 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 30th June 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 June 2020
CALLAGHAN, JOHN	67 ROSSMORE PARK, NEWTOWNMOUNTKENNEDY,	CO. WICKLOW.	PAYE EMPLOYEE.	€86,475.00	€25,367.00	€50,707.80	€162,549.80	Revenue Enquiry Case. Non-declaration of Capital Gains Tax and Income Tax.	
CORRIGAN, JAMES	ABBEYAWN, OLD KILCULLEN, KILCULLEN,	CO. KILDARE.	FARMER.	€50,028.32	€22,295.87	€15,008.50	€87,332.69	Revenue Audit Case. Under-declaration of Income Tax.	
COURTNEY, MARK	17 PRIORY AVENUE, EDEN GATE, DELGANY,	CO. WICKLOW.	INVESTOR/LANDLORD.	€56,413.35	€20,500.00	€16,924.01	€93,837.36	Revenue Offshore Assets Investigation Case. Under-declaration of Capital Gains Tax and Income Tax.	
CRIBBIN, NUALA	3 EYREFIELD LAWNS, ATHGARVAN, NEWBRIDGE,	CO. KILDARE.	LANDLORD.	€85,269.00	€63,942.00	€25,580.00	€174,791.00	Revenue Audit Case. Under-declaration of Capital Gains Tax and Income Tax.	
CRIBBIN, RAYMOND	BAL, ENFIELD,	CO. MEATH.	COMPANY DIRECTOR/FARMER.	€96,937.00	€76,863.00	€29,081.00	€202,881.00	Revenue Audit Case. Non-declaration of Capital Gains Tax. Under-declaration of Capital Acquisitions Tax and Income Tax.	
DR. KEVIN HICKEY UNLIMITED	21 ASCOT TERRACE, O'CONNELL AVENUE, LIMERICK,	CO. LIMERICK.	MEDICAL SERVICE PROVIDER.	€622,311.26	€407,191.80	€186,693.38	€1,216,196.44	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
DUFFY, MICHAEL	DOORAGH, SHANTONAGH P.O., CASTLEBLAYNEY,	CO. MONAGHAN.	FARMER/LANDLORD.	€25,324.99	€12,773.58	€7,597.46	€45,696.03	Revenue Audit Case. Under-declaration of Income Tax.	
FASHIONHEADS LIMITED	CEDAR LODGE, MOOREFIELD DRIVE, NEWBRIDGE,	CO. KILDARE.	CLOTHING RETAILER.	€78,827.00	€18,786.46	€23,648.10	€121,261.56	Revenue Audit Case. Under-declaration of VAT.	€121,261.56
HEALY, GERARD	NEW ROAD, BANDON,	CO. CORK.	COACH OPERATOR.	€39,550.00	€11,682.00	€7,910.00	€59,142.00	Revenue Audit Case. Under-declaration of VAT.	
HICKEY, KEVIN	21 ASCOT TERRACE, O'CONNELL AVENUE, LIMERICK,	CO. LIMERICK.	MEDICAL CONSULTANT.	€318,322.72	€184,942.05	€95,496.82	€598,761.59	Revenue Audit Case. Under-declaration of Income Tax.	
HYNES JEWELLERS (WEXFORD) LIMITED (NOW IN LIQUIDATION)	19 NORTH MAIN STREET, WEXFORD,	CO. WEXFORD.	JEWELLERS/JEWELLERY REPAIR AGENT T/A HYNES JEWELLERS.	€188,429.65	€60,813.82	€188,429.65	€437,673.12	Revenue Audit Case. Non-declaration of Corporation Tax. Under-declaration of PAYE/PRSI/USC and VAT.	€437,673.12
IRISH CELTIC FILMS LIMITED	18 WELLINGTON ROAD, CORK ,	CO. CORK.	ACTING/ FILM MAKING SCHOOL T/A IRISH FILM ACADEMY.	€93,511.00	€27,551.85	€28,053.30	€149,116.15	Revenue Audit Case. Under-declaration of VAT.	€149,116.15
J.W.CASEY CONSTRUCTION LIMITED	PEACHVILLE, KILSHANE,	DUBLIN 11.	CONSTRUCTION SERVICE PROVIDER.	€103,626.00	€9,074.83	€31,087.80	€143,788.63	Revenue Investigation Case. Under-declaration of Corporation Tax and VAT.	
J.W. FASHIONS LIMITED (NOW IN LIQUIDATION)	113 NORTH MAIN STREET, WEXFORD,	CO. WEXFORD.	JEWELLERS/JEWELLERY REPAIR AGENT T/A HYNES FAMILY JEWELLERS.	€284,408.00	€71,277.17	€284,408.00	€640,093.17	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€627,684.17
KEOGH, ELAINE	UPLANDS, ANNAMOE, ROUNDWOOD,	CO. WICKLOW.	MANUFACTURER AND RETAILER OF KNITWEAR T/A LAINEY KEOGH.	€68,599.18	€33,354.07	€20,579.75	€122,533.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
KIRWAN, ALAN	JAMESTOWN, BALLYBRITTAS, PORTLAOISE,	CO. LAOIS.	PAYE EMPLOYEE.	€32,320.06	€7,723.74	€9,696.02	€49,739.82	Revenue Audit Case. Under-declaration of Income Tax and VAT.	

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MCTRADE CAR SALES LIMITED (NOW IN LIQUIDATION)	5 DRUMNIGH WOOD, PORTMARNOCK,	DUBLIN 13.	SECOND HAND CAR DEALER.	€141,247.00	€11,796.00	€42,374.00	€195,417.00	Revenue Investigation Case. Under-declaration of VAT.	€130,481.00
MICAD SECURITY LIMITED (NOW IN LIQUIDATION)	STRAHIRLEY, BONAGEE, LETTERKENNY,	CO. DONEGAL.	SECURITY SERVICE PROVIDER.	€243,400.00	€73,845.00	€66,412.00	€383,657.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€302,038.00
MOORE, COLMA MARY	2 SHARON AVENUE, BROWNESHILL ROAD, CARLOW,	CO. CARLOW.	HAULIER.	€586,148.00	€375,521.00	€234,460.00	€1,196,129.00	Revenue Audit Case. Under-declaration of Income Tax, PAYE/PRSI/USC and VAT.	€1,161,315.73
O'BRIEN, MURTAGH J.	TAMARISK, 18 BALLYGUILLE MOR, GREENHILL ROAD, WICKLOW,	CO. WICKLOW.	LANDLORD.	€112,464.00	€8,989.81	€33,739.20	€155,193.01	Revenue Audit Case. Under-declaration of Income Tax.	
SMITH, ANDREA	ARD MOR LAWN, FORTUNESTOWN, TALLAGHT,	DUBLIN 24.	JOURNALIST.	€36,083.91	€12,439.72	€27,062.93	€75,586.56	Revenue Investigation Case. Non-declaration of Income Tax.	€53,948.35
SOLAS-GALWAY PICTURE PALACE COMPANY LIMITED BY GUARANTEE (NOW IN LIQUIDATION)	15 LOWER MERCHANTS ROAD, GALWAY,	CO. GALWAY.	CINEMA OPERATOR.	€575,457.00	€73,259.00	€172,637.00	€821,353.00	Revenue Audit Case. Non-declaration of VAT.	€821,353.00
TARLÚ THIGH AN RAOILINN TEORANTA	2 SHARON AVENUE, BROWNESHILL ROAD, CARLOW,	CO. CARLOW.	HAULIER.	€173,656.64	€28,481.19	€72,283.85	€274,421.68	Revenue Investigation Case. Non-declaration of Corporation Tax and PAYE/PRSI/USC. Under-declaration of VAT.	
TUSKAR PROPERTY HOLDINGS LIMITED (NOW IN LIQUIDATION)	87 DORSET STREET UPPER,	DUBLIN 1.	PROPERTY DEVELOPER.	€438,270.00	€150,432.90	€438,270.00	€1,026,972.90	Revenue Audit Case. Non-declaration of PAYE/PRSI/USC. Under-declaration of VAT.	€1,016,788.58
WAHEED, ABDUL	10 CARRINDERRY RIVERS, ANNACOTTY,	CO. LIMERICK.	LANDLORD.	€31,576.00	€13,019.00	€12,630.00	€57,225.00	Revenue Investigation Case. Under-declaration of Income Tax and VAT.	