

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2021, and ending on 30 June, 2021, 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: 61
 Total amount of fines and penalties imposed: €868,063.96

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>
DOHERTY, DEREK	12, GRANGEMORE COURT, DONAGHMEDE, DUBLIN 13	LANDLORD/ PLUMBER T/A AARK	150,101.10	Penalty Determination by the Courts in relation to an under-declaration of Income Tax in the amount of €150,101.10
FEELEY, BARRY	13, WESTBURY GROVE, WILTON, CORK	SAFETY AND RISK MANAGEMENT CONSULTANT T/A PROTECTIVE SERVICES AND EQUIPMENT	16,712.06	Penalty Determination by the Courts in relation to an under-declaration of Capital Gains Tax and Income Tax in the amount of €55,706.99
LISEENAN TRANSPORT LTD	LISEENAN, DRUMACRIB, CASTLEBLAYNEY, CO. MONAGHAN	HAULIER	18,516.00	Penalty Determination by the Courts in relation to an under-declaration of PAYE/PRSI/USC in the amount of €24,688.00
MCGOWAN, BERNARD	34, DOWNSIDE HEIGHTS, SKERRIES, CO. DUBLIN	LAWNMOWER SALES AND REPAIR AGENT T/A A&L MACHINERY	34,143.00	Penalty Determination by the Courts in relation to an under-declaration of Income Tax and VAT in the amount of €34,143.00
SULTAN, SHAHID MUHAMMAD	18, LIFFEY GROVE, LIFFEY VALLEY PARK, LUCAN, CO. DUBLIN	PAYE EMPLOYEE/ BUSINESS CONSULTANT T/A EAST&WEST CONSULTANCY	249,124.07	Penalty Determination by the Courts in relation to an under-declaration of Income Tax in the amount of €249,124.07
TINKLER, SEAN	THISTLEDOWN LODGE, BELLEVUE HILL, DELGANY, CO. WICKLOW	COMPANY DIRECTOR	261,717.73	Penalty Determination by the Courts in relation to a non-declaration of Income Tax and VAT in the amount of €261,717.73

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>
BEHAN, BRENDAN	DONOUGHBOY, KILKEE, CO. CLARE	MOTOR REPAIRS	1,250.00		1
BORGES, VALQUIR	NO.2, CASTLE AVENUE, CASTLE STREET, ROSCOMMON TOWN, CO. ROSCOMMON	SHOP OWNER	1,250.00		1
BRENNAN, VINCENT	1, BRU NA MARA, FORT LORENZO, SALTHILL, GALWAY	COUNSELLOR/RENTS	1,250.00		1
BRERETON, DONNA	6. BROWNSTOWN, RATOATH, CO. MEATH	PROPERTY LETTING	1,250.00		2
BRISCOE, GREGORY	2, SLANE ROAD, NAVAN, CO. MEATH	RESTAURATEUR	1,250.00		1
BROWN, PATRICK	1, TOGHER PAIRC, ROUNDWOOD, CO. WICKLOW	BUTCHER	1,250.00		1
BURNS, SENAN	MONTPELIER, O'BRIEN'S BRIDGE, CO. LIMERICK	FARMER	1,250.00		1

FAILURE TO LODGE INCOME TAX RETURN(S)

DARCY, CATHRIONA	COLLINAMUCK, ROSSCAHILL, CO. GALWAY	CONSULTANCY/RENTAL INCOME	1,250.00	1
DONOGHUE, PAUL PATRICK	ST. ANNE'S, MAIN STREET, BALLYGAR, CO. GALWAY	PUBLICAN	1,250.00	1
DUNNE, MICHAEL	13, MARIAN VILLAS, LAYTOWN, CO. MEATH	REPAIR OF PORTACABINS	1,250.00	1
ENNIS, JEREMY	AGHER CROSS, SUMMERHILL, CO. MEATH	CIVIL ENGINEER/SUBCONTRACTOR	1,250.00	1
FITZMAURICE, COLIN	GRANGE GEETH, SLANE, CO. MEATH	FITTING KITCHENS	1,250.00	1
KELLY, CHRISTOPHER	51, LORD EDWARD STREET, BALLINA, CO. MAYO	RETAILER	1,250.00	1
LARKIN, KIERAN JNR.	1, OLD MILL COURT, TEMPLEMORE, CO. TIPPERARY	ELECTRICIAN	1,250.00	1
LOUGHLIN, HUGH	BALTRASNA, ASHBOURNE, CO. MEATH	MANAGEMENT CONSULTANT/COMPANY DIRECTOR	1,250.00	1
LYONS, MICHAEL	ROCKLANE, BIRR, CO. OFFALY	BOUTIQUE/DRAPERY	3,750.00	3
O'CONNOR, MARTIN	16, CUIRT CREGG, GALWAY ROAD, CLIFDEN, CO. GALWAY	PUB/RESTAURANT/NIGHT CLUB	1,250.00	1
O'SULLIVAN, TIMOTHY	GAYBROOK DEMESNE, MULLINGAR, CO. WESTMEATH	MACHINERY SALES/ACCOUNTANT	1,250.00	1
QUINN, PADRAIG	DRIM, LETTERMORE P.O., CO. GALWAY	BUILDING CONTRACTOR	5,000.00	1
RYAN PURCELL, WALTER	LISSACAHA, SCHULL, CO. CORK	BAKERY/CONFECTIONERY/FARMER	1,500.00	1
TORR, JAMES	19, CASTLE MARTIN GREEN, BETTYSTOWN, CO. MEATH	BUILDING MAINTENANCE	1,250.00	1
TROWEL, MICHAEL	KILLENEEN, CRAUGHWELL, CO. GALWAY	CARPENTER/SUBCONTRACTOR	20,000.00	4

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>
CONBREN CONSTRUCTION LTD	GRANGE HOUSE, BREAFFY, CASTLEBAR, CO. MAYO	BUILDER/BUILDING CONTRACTOR	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>
BROWN, PATRICK	1, TOGHER PAIRC, ROUNDWOOD, CO. WICKLOW	BUTCHER	1,250.00		1
LARKIN, KIERAN JNR.	1, OLD MILL COURT, TEMPLEMORE, CO. TIPPERARY	ELECTRICIAN	12,500.00		10
WALSH, EAMONN	19, COLLEGE SQUARE, TERENCE, DUBLIN 6W	FOOD SERVICE	0.00	TAKEN INTO CONSIDERATION	2

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>
BROWN, PATRICK	1, TOGHER PAIRC, ROUNDWOOD, CO. WICKLOW	BUTCHER	1,250.00		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>
WALSH, EAMONN	19, COLLEGE SQUARE, TERENURE, DUBLIN 6W	FOOD SERVICE	0.00	3 YEARS FULLY SUSPENDED (1 ADDITIONAL CHARGE TAKEN INTO CONSIDERATION)	1

DELIVERY OF 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>
KEANE, SARAH	44, CRUCHAN PARK, RAHOON, CO. GALWAY	LANDLORD	7,500.00		6
WALSH, EAMONN	19, COLLEGE SQUARE, TERENURE, DUBLIN 6W	FOOD SERVICE	0.00	TAKEN INTO CONSIDERATION	2

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>
BRENNAN, KYLE	UMERAFAD, CREESLOUGH, CO. DONEGAL	PAYE EMPLOYEE/SUBCONTRACTOR	2,500.00		1
CASHIN, ROY	10, CHURCHVIEW, BALLINGARRY, THURLES, CO. TIPPERARY	NOT KNOWN	2,500.00		1
CONNORS, JOHN	3, STONE MASONS COURT, FORTUNESTOWN, TALLAGHT, DUBLIN 24	NOT KNOWN	2,500.00		1
CWT PLANT HIRE LTD	SHEEGUS, BALLYSHANNON, CO. DONEGAL	PLANT HIRE	2,500.00		1
DONOVAN, GERARD	39, RIAN LUACHRA, BALLYBANE, CO. GALWAY	NOT KNOWN	2,500.00		1
GILDEA, PAUL	9, THE COURTYARD, OLD ROSAPENNA HOTEL, DOWNINGS, CO. DONEGAL	NOT KNOWN	2,500.00		1
JONES, SEAN	69, MAIN STREET, CARRICKMACROSS, CO. MONAGHAN	BUTCHER/FARMER/LANDLORD	2,500.00		1
KEAVENEY, JOHN	RAHEEN, ELPHIN, CO. ROSCOMMON	FARMER	2,500.00		1
KELLY, LUKE	LONGLANE, BALLYKEERIN, KILMACRENNAN, CO. DONEGAL	NOT KNOWN	2,500.00		1
MCCARTHY, BRIDGET	20, JOHNSGATE VILLAGE, JOHNSGATE, LIMERICK	NOT KNOWN	2,500.00		1
MCDONAGH, BRIDGET	3, CASTLE MEADOWS, TRIM, CO. MEATH	NOT KNOWN	2,500.00		1
MCDONAGH, SHANE	16, SLIEVEMORE VIEW, BALLYTIVNAN, CO. SLIGO	NOT KNOWN	2,500.00		1

MISUSE OF MARKED MINERAL OIL

O'CONNOR, DARRAGH	FINNURE MORE, MULLAGH, ENNIS, CO. CLARE	FARMER/PAYE EMPLOYEE	2,500.00		1
O'HARA, DERMOT	KILLAMASTER, CARLOW, CO. CARLOW	CABLE ENGINEER/COMPANY DIRECTOR	2,500.00		1
PHELAN, SEAN	CLONDOUGLAS, ABBEYLEIX, CO. LAOIS	SECURITY & DOG TRAINER	2,500.00		1
SWEENEY, SEAMUS PATRICK	2, SPRACKBURN APARTMENTS, HIGH ROAD, LETTERKENNY, CO. DONEGAL	FARMER	2,500.00		1
WYKES, JONATHAN	LISNANAGH, EDGEWORTHSTOWN, CO. LONGFORD	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>
KURILOVS, ALEKSEJS	BUTCHER SHOP, UPPER MAIN STREET, KILNALECK, CO. CAVAN	PAYE EMPLOYEE	2,500.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 6 MONTHS IMPRISONMENT	2
WANG, XIU QIN	CHINA KITCHEN, MAIN CAR PARK, OFF TOWNSEND STREET, SKIBBEREEN, CO. CORK	RESTAURATEUR	2,500.00		1

ILLEGAL SELLING OF TOBACCO PRODUCTS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
BRENNAN, SHARON	45, CONVENT LAWNS, BALLYFERMOT, DUBLIN 10	PAYE EMPLOYEE	0.00	100 HOURS COMMUNITY SERVICE IN LIEU OF 2 MONTHS IMPRISONMENT	1
BURNS, NATASHA	19, O'GORMAN STREET, KILRUSH, CO. CLARE	NOT KNOWN	2,500.00		1
POLOWCZYK, RYSZARD	28, DEERPARK MANOR WEST, TRALEE, CO. KERRY	NOT KNOWN	2,500.00		1

ILLEGAL BETTING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
HARRINGTON BOOKMAKERS LTD	THE SQUARE, CASTLECOMER, CO. KILKENNY	BOOKMAKER	5,000.00		2

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>
MARTINEZ, ANDREA ALMONTE	94, ATHLETHAN, DUNDALK, CO. LOUTH	NOT KNOWN	1,250.00		1
STANKIS, SAULIUS	11, THE BEECHES, BALLYBOFEY, CO. DONEGAL	NOT KNOWN	1,500.00		1