

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 January 2021 and ending on 31 March 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: 44

Total amount of fines and penalties imposed: €106,067.00

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>
DOOLEY, JOHN	LICKNABEGGA, PETERSWELL, CO. GALWAY	PLANT HIRE	1,250.00		1
HANNON, EDWARD	CASTLE BANK, ARDNACRUSHA, CO. CLARE	FARMER	2,500.00		2
KEATING, BERNARD M.	KILBAHA, KILRUSH, CO. CLARE	FARMER/PUBLICAN/FOOD	1,250.00		1
MCMENAMIN, PETER C.	CLOGHANBEG, CLOGHAN P.O., CO. DONEGAL	MOTOR MECHANIC	5,000.00		1
O'REILLY, HARRY	15, CARRAIG AOL, CLOUGHDUV, CO. CORK	LOSS ASSESSOR/COMPANY DIRECTOR	1,250.00		1
QUIRKE, JOHN	LATTIN, CO. TIPPERARY	ACCOUNTANT/FARMER	2,500.00		1
SMITH, THOMAS CONOR	ROSEVALLEY, DRUMREE, CO. MEATH	FARMER	1,250.00		1
STAFFORD, PAUL	KILMAINHAMWOOD, KELLS, CO. MEATH	JOINERY INSTALLATION	10,000.00		2

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>
CONNOLLY, PADRAIC	MILLTOWN, CASTLEPLUNKETT, CASTLEREA, CO. ROSCOMMON	MACHINERY/PLANT HIRE/WELDER	1,250.00		1

PRODUCING AN INCORRECT INVOICE/DOCUMENT

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MCMANUS, TRACEY	DUN AN ÓIR, FINGLAS ROAD, FINGLAS, DUBLIN 11	TAX AGENT	0.00	18 MONTHS WITH 6 MONTHS SUSPENDED	2

CLAIMING INCOME TAX RELIEF TO WHICH NOT ENTITLED

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MCMANUS, TRACEY	DUN AN ÓIR, FINGLAS ROAD, FINGLAS, DUBLIN 11	TAX AGENT	0.00	18 MONTHS WITH 6 MONTHS SUSPENDED	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>
BOTHWELL, ANDREW	OLD GRANGE, CARLINGFORD, CO. LOUTH	CONTRACTOR/BRICKLAYER/FARMER	2,500.00		1
CALLAGHAN, THOMAS JOSEPH	20, FOUNTAIN COURT, TRALEE, CO. KERRY	NOT KNOWN	2,500.00		1
COLL, RYAN	MAYMORE, ST. JOHNSTON, LIFFORD, CO. DONEGAL	SUBCONTRACTOR	2,500.00		1
COLLINS, PADDY	32, BEECHWOOD GROVE, LIFFORD, CO. DONEGAL	NOT KNOWN	3,000.00		1
CONNORS, JOHN	9, STONEBRIDGE GROVE, SHANKILL, CO. DUBLIN	NOT KNOWN	5,000.00		1
CONNORS, LUKE	8, THE VIEW, BALLYMACKESSY, CLONROCHE, CO. WEXFORD	NOT KNOWN	2,500.00		1
GALLAGHER, LIAM	CRISLAMORE, BURNFOOT, CO. DONEGAL	PAYE EMPLOYEE	2,500.00		1
MCCAULEY, JUSTIN	60, ARDCLUAIN, KILLICLUG, LETTERKENNY, CO. DONEGAL	CAR SALES/REPAIRS	5,000.00		1
MCGEE, MICHAEL JOSEPH	GLENLEIGHAN, FINTOWN, CO. DONEGAL	FINANCIAL CONSULTANT	5,000.00		1
MCGOVERN, PATRICK	PROSPECT, BALLYMACOOL, DUNBOYNE, CO. MEATH	HEDGE CUTTING/PAYE	2,500.00		1
MCINERNEY, GARY	BALLYGRIFFEN, KILMACOW, CO. KILKENNY	NOT KNOWN	3,001.00		1
MCKEEVER, NIGEL	5, BARNES COURT, DONEGAL ROAD, BALLYBOFEY, CO. DONEGAL	NOT KNOWN	5,000.00		1
MCKENNA, DEREK	28, ROCKFIELD, STONEY LANE, ARDEE, CO. LOUTH	HAULIER	2,500.00		1
MULLARKEY, JOHN	CORNABANNY, CLOONFAD, BALLYHAUNIS, CO. MAYO	FARMER	2,500.00		1
MULLEN, CIARAN	24, TOWER VIEW, TRIM, CO. MEATH	PAYE EMPLOYEE	0.00	100 HOURS COMMUNITY SERVICE IN LIEU OF 1 MONTH IMPRISONMENT	1
MUNTEAN, IOAN	25A, BROOKLAWNS, BALLAGHADERREEN, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
MUNTEAN, NICOLAE	5, THE BARONY, VESNOY, STROKESTOWN, CO. ROSCOMMON	NOT KNOWN	2,500.00		1

MISUSE OF MARKED MINERAL OIL

MURRAY, CHRISTOPHER	13, CILLARD, CARNDONAGH, CO. DONEGAL	PLASTERER	2,500.00		1
PATTERSON, SHANE	AUGHNAGADDY, GLEBE, RAMELTON, CO. DONEGAL	MECHANIC	2,500.00		1
POWER, DAMIEN	FLAT 3, UPPER VILLAGE, KILMACOW, CO. KILKENNY	NOT KNOWN	4,000.00		1
RUSSELL, SEAMUS OLIVER	9, ASCAILL NA BHFEA, BALLINLOUGH, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1
WARD, BERNARD	34, SHANNON VALLEY, BALLAGHADERREEN, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
WHITEGATE FUELS LTD	WHITEGATE, VIRGINIA, CO. CAVAN	SERVICE STATION	2,500.00		1

OIL LAUNDERING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ROONEY, FRANK	COURTBANE, HACKBALLSCROSS, DUNDALK UPPER, CO. LOUTH	PLANT HIRE	0.00	12 MONTHS IMPRISONMENT SUSPENDED FOR 2 YEARS	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>
O'HARA, PATRICK	THE JOLLY FARMER, CLOGHORE, BALLYSHANNON, CO. DONEGAL	PUBLICAN	633.50		1
RICHDALE DEVELOPMENTS LTD	RIVERSIDE HOUSE, FELS POINT, DAN SPRING ROAD, TRALEE, CO. KERRY	PUBLICAN	632.50		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>
JI, SHAN JUN	MAIN STREET, DONERAILE, CO. CORK	PAYE EMPLOYEE	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>
BAJEVAITE, VIKTORIJA	161, GLEANN DARA, RAHOON ROAD, GALWAY	PAYE EMPLOYEE	750.00		1
KOSTUCH, MICHAL	4, NEW LINE COURT, LETTERKENNY, CO. DONEGAL	PAYE EMPLOYEE	2,500.00		1

ILLEGAL SELLING OF TOBACCO PRODUCTS

O'SHAUGHNESSY, PATRICE	11, PARK VIEW ROW, HYDE ROAD, LIMERICK	PAYE EMPLOYEE	2,500.00	1
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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>
FLYNN, AILEEN	THE STABLES, DRUMDOIT, CASTLEFIN, CO. DONEGAL	NOT KNOWN	1,250.00		1
KARIM, ABDUL	APT. 366, CHILDERS ROAD, ROXBORO, CO. LIMERICK	NOT KNOWN	1,250.00		1
WARD, BERNARD	34, SHANNON VALLEY, BALLAGHADERREEN, CO. ROSCOMMON	NOT KNOWN	300.00		1