

**Part 1**

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 July 2021 and ending on 30 September 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 are 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: 91  
Total amount of fines and penalties imposed: €233,833.50

**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>
DONOHUE, ALAN	6 & 7, UPPER ABBEY STREET, DUBLIN 1	MOBILE PHONE REPAIR SERVICE PROVIDER T/A GSM SOLUTIONS	35,801.00	Penalty Determination by the Courts in relation to an under-declaration of Income Tax and VAT in the amount of € 89,503.

**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>
BEATTY, DENIS	108, WILLOW PARK GROVE, GLASNEVIN, DUBLIN 11	MACHINERY & EQUIPMENT MANUFACTURE	3,000.00		1
BOLGER, ALAN	78, LORCAN AVENUE, SANTRY, DUBLIN 9	TAXI SERVICES	1,250.00		1
BOYLE, MICHAEL P.	23, ST. BRENDAN CRESCENT, WALKINSTOWN, DUBLIN 12	COURIER/DELIVERY SERVICES	3,750.00		3
BRENNAN, KIERAN	9, BALLSBRIDGE AVENUE, BALLSBRIDGE, DUBLIN 4	LANDLORD/PROPERTY RENTING	2,500.00		2
DOHERTY, IVAN	37, DARTRY ROAD, RATHGAR, DUBLIN 6	CONSULTANCY	1,250.00		1
DOYLE, JOHN	168, COOLEY ROAD, DRIMNAGH, DUBLIN 12	BUILDER	1,250.00		1
FINNEGAN, JOHN	RIBHEAN TEACHTIN, NEWTOWN, SWORDS, CO. DUBLIN	ENGINEERING	1,250.00		1
FITZSIMONS, ALAN	5, MELVILLE GROVE, CITYSIDE, MEAKSTOWN, DUBLIN 11	BUILDER	1,250.00		1
FITZSIMONS, JOHN	124, WHITETHORN PARK, PALMERSTOWN, DUBLIN 20	HAULAGE CONTRACTOR	0.00	TAKEN INTO CONSIDERATION	6
HAMMOND, JAMES JNR.	16B, STRADBROOK PARK, BLACKROCK, CO. DUBLIN	BUILDER	1,250.00		1
HAYES, PATRICK	TUAMGRANEY, SCARIFF, CO. CLARE	MECHANIC/MOTOR REPAIRS	2,500.00		2
HEGARTY, BERNARD	105, UPPER RATHMINES ROAD, RATHMINES, DUBLIN 6	BUILDER	1,250.00		1
HENDRICK, PHILIP	42, CASTLEKNOCK AVENUE, CASTLEKNOCK, DUBLIN 15	ACCOUNTING/BOOK KEEPING SERVICES	2,400.00		2
HUGHES, ANTHONY	300, CAPTAIN'S ROAD, CRUMLIN, DUBLIN 12	BUILDER	3,750.00		3
HYNES, MARK	36, BROADFIELD MEADOWS, BROADFIELD MANOR, RATHCOOLE, CO. DUBLIN	PLUMBER	2,500.00		2
JOYCE, STEPHEN	CORNARONE EAST, INVERIN, CO. GALWAY	CIVIL ENGINEERING/FARMER	1,250.00		1

KNEESHAW, ANDREW	11, OAK DOWN ROAD, CHURCHTOWN, DUBLIN 14	EVENT CATERING	3,000.00	1
LANGAN, DAVID PAUL	LAGUNA, CHANNEL ROAD, RUSH, CO. DUBLIN	FARMER	1,250.00	1
LARKIN, LIAM	28, EARLSFORT RISE, LUCAN, CO. DUBLIN	FARMER/SUBCONTRACTOR	1,250.00	1
LATIMER, JAMES	THE DISTILLERY BUILDING, BLOCK A, UNIT 1, 112E ALLINGHAM STREET, DUBLIN 8	ENTERTAINER/MUSICIAN/SPORTSPERSON	2,500.00	2
LEONG, MICHAEL	45, HARCOURT GREEN, CHARLEMONT STREET, DUBLIN 2	HAIRDRESSER	1,250.00	1
LOVETT, PAUL	7, TARA HILL GROVE, RATHFARNHAM, DUBLIN 14	SUBCONTRACTOR	1,250.00	1
MAHER, PAUL	44A, ELY DRIVE, OLD COURT, TALLAGHT, DUBLIN 24	HAIRDRESSER/BARBER	2,500.00	2
MCALLISTER, JOHN P.	22, TEMPLEROAN COURT, KNOCKLYON, DUBLIN 16	FISH/MEAT/FOOD PROCESSING	1,250.00	1
MCGUINNESS, JULIEN	NO. 5, CNOC AN RÍ, CLONMELLON, CO. WESTMEATH	SUBCONTRACTOR	1,250.00	1
MCHALE, DAVID	GARRACLOON, CLOGHANS, BALLINA, CO. MAYO	CARPENTER	1,250.00	1
MCNEILL, PAUL	4, CURRAGH HALL DRIVE, TYRELLSTOWN, DUBLIN 15	SUBCONTRACTOR	1,250.00	1
MOLLOY, ROBERT	8, LADYSWELL ROAD, MULHUDDART, DUBLIN 15	LANDLORD	3,750.00	3
NAUGHTON, ANTHONY	29, MUSKERRY ROAD, BALLYFERMOT, DUBLIN 10	COURIER/DELIVERY SERVICES	1,250.00	1
O'RIORDAN, J. J.	58, FORTFIELD ROAD, TERENURE, DUBLIN 6W	INSULATIONS AND CAR SALES	2,000.00	1
O'SULLIVAN, MARTIN	RUSNACHARA, DURRAS, BANTRY, CO. CORK	FARMER	5,000.00	2
RAMIC, JASMIN	40, VERSCHOYLE PARK, SAGGART, CO. DUBLIN	BUILDER	3,500.00	2
SHEVLIN, DAMIEN	8, CLONMORE TERRACE, BALLYBOUGH, DUBLIN 3	BUILDER	1,250.00	1
STEPHENS, PATRICK	CARROWNTUBBER EAST, KILKERRIN, BALLINASLOE, CO. GALWAY	CONSTRUCTION/VENTILATION	1,250.00	1
VERMEULEN, NIAMH	32, BEAUFORT ABBEY, NAVAN, CO. MEATH	COMMISSION AGENT	1,250.00	1
WALKER, JAMES	154, ARDLEA ROAD, ARTANE, DUBLIN 5	COMPANY DIRECTOR	1,250.00	1
WALL, STUART	17, TYMONVILLE LAWN, TALLAGHT, DUBLIN 24	ELECTRICIAN	3,000.00	1
WOODS, ADRIAN	TULLOW ROAD, BENNEKERRY, CO. CARLOW	CONTRACT CLEANER	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>
CAMPBELL JEWELLERS LTD	22, WALTERSLAND ROAD, STILLORGAN, CO. DUBLIN	RETAIL JEWELLERY	1,250.00		1
MILICI CONSTRUCTION LTD	48, CARDY ROCK CRESCENT, BALBRIGGAN, CO. DUBLIN	CONSTRUCTION	2,000.00		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>
FITZSIMONS, JOHN	124, WHITETHORN PARK, PALMERSTOWN, DUBLIN 20	HAULAGE CONTRACTOR	0.00	2 YEARS CUSTODIAL	4

#### 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>
FITZSIMONS, JOHN	124, WHITETHORN PARK, PALMERSTOWN, DUBLIN 20	HAULAGE CONTRACTOR	0.00	TAKEN INTO CONSIDERATION	4
WOODS, ADRIAN	TULLOW ROAD, BENNEKERRY, CO. CARLOW	CONTRACT CLEANER	1,250.00		1

#### FAILURE TO KEEP/RETAIN PROPER 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>
GRIER, ROSALEEN	GALLID, GRANARD, CO. LONGFORD	FINANCIAL CONSULTANT	0.00	4 MONTHS SUSPENDED	1
HUNT, MICHAEL	72, SOMERVILLE, RATOATH, CO. MEATH	SECURITY SUPPLIER	1,250.00		1

#### DELIVERING INCORRECT 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>
WOODS, ADRIAN	TULLOW ROAD, BENNEKERRY, CO. CARLOW	CONTRACT CLEANER	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>
WOODS, ADRIAN	TULLOW ROAD, BENNEKERRY, CO. CARLOW	CONTRACT CLEANER	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>
BKW FREIGHT SERVICES LTD	WINDMILL ROAD, BEAUPARC, NAVAN, CO. MEATH	HAULAGE COMPANY	3,000.00		1
BRADY, JAMES	BALLINDOLLAGHAN, LISALWAY, CASTLEREA, CO. ROSCOMMON	FARMER	2,500.00		1
BUTLER, MARK	1, FOREST VIEW, MALLOW, CO. CORK	PAYE EMPLOYEE	2,500.00		1
COLLINS, CHARLES	17, FENIAN ROW, BALLINA, CO. MAYO	NOT KNOWN	2,500.00		1
CONNORS, MICHAEL	1, GLASNARGET, RATHDRUM, CO. WICKLOW	NOT KNOWN	2,500.00		1
DELANEY, DANIEL	6, CULTRA, LOWER SALTHILL, GALWAY	NOT KNOWN	2,500.00		1
HAND, GRAHAM	17, HILLVIEW ESTATE, DUNSHAUGHLIN, CO. MEATH	NOT KNOWN	5,000.00		2
KEATING, MICHAEL EDWARD	45, GRACE DIEU HEIGHTS, WATERFORD	CONTRACT CLEANING	2,500.00		1
KENNEDY, STEPHEN	4, BELCAMP GROVE, COOLock, DUBLIN 17	HAULIER/COURIER	2,500.00		1

NAQUORI MOSAID, ABDELGHANI	53, LEALAND ROAD, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	2,500.00		1
O'BRIEN, MICHAEL	84, DRUMKAY, RATHNEW, CO. WICKLOW	HANDYMAN	3,000.00		1
O'CONNOR, FRANK THOMAS	16, CASTLEHILL, CASTLEREA, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
O'REILLY, JAMES	1, WILLIAMSTOWN WAY, AIRPORT ROAD, WATERFORD	NOT KNOWN	2,500.00		1
QUILLIGAN, JOHN	2, CARRICKPHERISH, GRACEDIEU, WATERFORD	NOT KNOWN	2,500.00		1
SMITH, PAUL	CLAREBOY, CARRICKABOY, CO. CAVAN	CONTRACTOR	5,000.00		2

#### FAILURE TO HOLD CURRENT MINERAL OIL LICENCE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
DIVILLY FUELS (KILKERRIN RD) LTD	LEITRA, KILKERRIN ROAD, GLENAMADDY, CO. GALWAY	MINERAL OIL RETAILER	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>
KUREK, ROBERT	2, MISERICORDIA, TEMPLESHANNON, ENNISCORTHY, CO. WEXFORD	PAYE EMPLOYEE	2,500.00		1
LAPSINS, ANDRIS	BELMONT LODGE, DUBLIN ROAD, NAVAN, CO. MEATH	PAYE EMPLOYEE	2,500.00		1
O'DOWD, CHARLES	12, FORT VIEW, ARDBRACK, KINSALE, CO. CORK	ENGINEER/CONSULTANT	2,500.00		1
OPREA, MARIUS	25, ST. MOCHTA'S GREEN, CLONSILLA, BLANCHARDSTOWN, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
ROTARI, ZINAIDA	16, THE WILLOWS, MILLERBROOK PARK, NENAGH, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
ZUJEV, NIKOLAJ	10, FINNSWOOD, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1

#### ILLEGAL SELLING OF TOBACCO

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
COROBCEANU, ION	13, KILMARTIN DRIVE, TALLAGHT, DUBLIN 24	PAYE EMPLOYEE	2,500.00		1
CROITORU, ION	8, TULLYHALL COURT, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
DOROGHI, ADRIAN AUREL	55, BELLA STREET, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1
EGAN, ELLEN	78, DROMHEATH AVENUE, LADYSWELL, MULHUDDART, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
FAGAN, GERARD	147, UPPER DORSET STREET, DUBLIN 1	TAXI DRIVER	3,000.00		1
GABRIELE, GUSTAVO	9, COLLEGE MANOR, DRUMCONDRA, DUBLIN 9	STUDENT	2,500.00		1
GIRBU, ARCADIE	43, JOHNSWOOD PARK, ASHBOURNE, CO. MEATH	CARPENTER	2,500.00		1
HAVRANEK, JAKUB	47, MORROW HOUSE, BALDOYLE, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1

JORDAN, RYAN	239, CASTLEPARK, BALLYBANE, GALWAY	PAYE EMPLOYEE	2,500.00		1
KANE, PATRICK	31D, ST. MICHAN'S HOUSE, GREEK STREET, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1
KRIZAN, KRISTI JAN	NO. 3, THE LIME AVENUE APARTMENTS, COUNTESS ROAD, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
LAWRENCE, SHANNON MARIE	1, GARDENERS HILL, BALBRIGGAN, CO. DUBLIN	NOT KNOWN	2,500.00		1
MCCORMACK, CARMEL	22D, ST. MICHAN'S HOUSE, GREEK STREET, DUBLIN 7	CASUAL TRADER	3,000.00		1
PAL, VALENTIN	28, TULLY HALL DRIVE, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
REEL, DAVID	34, SWIFT GROVE, CLONSHAUGH, DUBLIN 7	RETAILER	2,500.00		1
REY, ENRIQUE	81, BALLYBOUGH ROAD, SUMMERHILL, DUBLIN 3	PAYE EMPLOYEE	2,500.00		1
VALESCO, IGOR	73, WOODFORD ROAD, CLONDALKIN, DUBLIN 22	PAYE EMPLOYEE	2,500.00		1

#### FAILURE TO HOLD 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>
MOONEY, BRIAN	MOUNTVIEW, TOBBERSOOL, BALBRIGGAN, CO. DUBLIN	PUBLICAN	632.50		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	10,000.00		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>
CONNORS, MICHAEL	1, GLASNARGET, RATHDRUM, CO. WICKLOW	NOT KNOWN	250.00		1
HEARTY, SEAN	13, BOYLE O'REILLY TERRACE, DUNDALK, CO. LOUTH	PRIVATE INVESTIGATOR	1,250.00		1