

Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 January 2021 and ending on 31 March 2021, 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 30 The total value of these settlements is €21.3m. 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 31 March 2021 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 31 March 2021.
BASHARA, HAITHAM	11 BEWLEY GROVE, LUCAN,	CO.DUBLIN.	DENTIST.	€37,165.80	€3,826.20	€11,149.69	€52,141.69	Revenue Investigation Case. Under-declaration of Income Tax.	
CALVAMED LIMITED (NOW IN LIQUIDATION)	APT 6, 187 SEAFIELD ROAD EAST, CLONTARF,	DUBLIN 3.	MEDICAL SERVICES PROVIDERS.	€97,695.16	€25,379.95	€29,308.55	€152,383.66	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	€152,383.66
CANTY, DAVID	THE FARMHOUSE, LEEMOUNT, LEE ROAD, CORK,	CO.CORK.	VETERINARY SURGEON.	€27,681.30	€10,067.82	€8,304.39	€46,053.51	Revenue Enquiry Case. Under-declaration of Income Tax.	
CRONIN, JOHN	58 SEAFIELD ROAD EAST, CLONTARF,	DUBLIN 3.	PAYE EMPLOYEE.	€49,062.45	€19,160.93	€20,700.13	€88,923.51	Revenue Enquiry Case. Under-declaration of Capital Gains Tax and Income Tax.	
DALY, JAMES JOSEPH	13 GRAYS MEADOW, CLOGHAN,	CO.OFFALY.	MOTOR VEHICLE DEALER T/A ANY GEAR.	€4,577,954.00	€2,556,067.00	€4,577,954.00	€11,711,975.00	Revenue Investigation Case. Non-declaration of Income Tax and VAT.	€11,711,975.00
DR. RAY MCDERMOTT UNLIMITED	12 BEACON CONSULTANTS CLINIC, SANDYFORD,	DUBLIN 18.	MEDICAL SERVICES PROVIDERS.	€188,432.28	€148,472.01	€56,529.68	€393,433.97	Revenue Audit Case. Non-declaration of PAYE/PRSI/USC.	€88,691.00
FLAHERTY FUEL OILS LIMITED	BALLYLIN, FERBANE,	CO.OFFALY.	OIL DISTRIBUTOR.	€388,446.22	€271,912.35	€89,641.43	€750,000.00	Revenue Audit Case. Under-declaration of Excise Duty.	
GRKN LIMITED.	THE GREEN ROOM, ABBEY STREET, KILLALOE,	CO.CLARE.	BEAUTY /HAIRDRESSING SERVICES T/A THE GREEN ROOM.	€60,201.00	€6,508.00	€18,060.00	€84,769.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
KELLY, VINCENT	11 HILLCREST PARK, GLASNEVIN,	DUBLIN 11.	PAYE EMPLOYEE.	€30,486.56	€7,288.16	€9,145.80	€46,920.52	Revenue Audit Case. Under-declaration of Income Tax.	€9,145.80
KILLEEN, ALAN	34 CARRAGH HILL, SALTHILL, GALWAY,	CO.GALWAY.	OFFSHORE CEMENTER.	€31,797.00	€7,158.09	€9,539.10	€48,494.19	Revenue Enquiry Case. Non-declaration of Income Tax.	
MCDERMOTT, RAY SEAN	12 BEACON CONSULTANTS CLINIC, SANDYFORD,	DUBLIN 18.	MEDICAL CONSULTANT.	€593,644.45	€301,172.62	€171,037.85	€1,065,854.92	Revenue Audit Case. Under-declaration of Income Tax.	€523,923.10
MCGETTIGAN CONSTRUCTION LIMITED. (NOW IN LIQUIDATION)	GLEBE, KILMACRENNAN,	CO.DONEGAL.	PROPERTY DEVELOPER.	€315,191.00	€184,432.00	€94,557.00	€594,180.00	Revenue Enquiry Case. Under-declaration of VAT.	€594,180.00
MCGONAGLE GROUP LIMITED	LEMATUDER, CULKEENY, MALIN,	CO.DONEGAL.	PLUMBING CONTRACTORS/ RETAILER.	€40,708.21	€8,917.03	€9,747.28	€59,372.52	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
MCGRATH, BARBARA	37 MAIN STREET, MIDLETON,	CO.CORK.	JEWELLERS T/A DENBAR JEWELLERS.	€46,625.00	€17,908.83	€13,987.50	€78,521.33	Revenue Investigation Case. Under-declaration of VAT.	
MCKEON, ANNE MARIE	DRUMNA, CLOONE,	CO.LEITRIM.	PAYE EMPLOYEE/FORMER CONTRACT CLEANER.	€133,121.00	€119,535.00	€133,121.00	€385,777.00	Revenue Investigation Case. Under-declaration of VAT.	€381,612.00
MURPHY, NOREEN	12 EGMONT WOODS, FREEMOUNT ROAD, KANTURK,	CO.CORK.	FORMER COMPANY DIRECTOR.	€182,625.00	€121,704.00	€54,787.00	€359,116.00	Revenue Audit Case. Under-declaration of Capital Gains Tax.	€176,491.00
O'DRISCOILL, MICHAEL	SUNCOURT ESTATE, MIDLETON,	CO.CORK.	SAFETY CONSULTANT.	€68,829.89	€23,005.45	€20,648.97	€112,484.31	Revenue Audit Case. Under-declaration of Income Tax.	

OHSIMA IRELAND LIMITED	9 WOODFORD COURT, WOODFORD BUSINESS PARK, SANTRY,	DUBLIN 9.	PRECISION METAL COMPONENT MANUFACTURER.	€2,516,643.75	€737,100.36	€748,957.88	€4,002,701.99	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
O'SULLIVAN, JOHN	LONGROOF HOUSE, PEMBROKE, PASSAGE WEST,	CO.CORK.	RETIRED EMPLOYEE.	€118,213.19	€58,784.77	€35,463.96	€212,461.92	Revenue Enquiry Case. Under-declaration of Capital Gains Tax and Income Tax.	
PLACE, BRIAN D.	WOODLEIGH, CREGBOY, CLAREGALWAY,	CO.GALWAY.	RETIRED EMPLOYEE.	€24,089.86	€11,141.39	€7,226.96	€42,458.21	Revenue Enquiry Case.Non-declaration of Capital Gains Tax and Income Tax.	
POWER, PIERCE	PERLENWOOD, LISKILLEA, WATERFALL, NEAR CORK,	CO.CORK.	COMPANY DIRECTOR.	€62,958.91	€18,869.46	€47,219.18	€129,047.55	Revenue Enquiry Case. Under-declaration of Capital Gains Tax and Income Tax.	
RADLEY, GEORGE	THE BRAKE, LAKE ROAD, COBH,	CO.CORK.	LANDLORD/BOAT YARD OPERATOR.	€106,800.00	€117,627.60	€80,100.00	€304,527.60	Revenue Investigation Case. Under-declaration of Income Tax.	
REA, DERMOT	CARRICKAROCHE,GALBALLY,	CO.LIMERICK.	FORMER TRACTOR RETAILER/REPAIR SERVICES.	€69,908.80	€17,203.60	€27,963.52	€115,075.92	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€111,623.90
RHM MEDICAL LIMITED	13 ÁRD NA DARA, ROYAL CANAL, MULLINGAR,	CO.WESTMEATH.	MEDICAL STAFF PROVIDER.	€35,644.00	€15,628.00	€10,679.00	€61,951.00	Revenue Audit Case. Under-declaration of Corporation Tax and VAT.	€61,873.00
SAIED, REEM	13 ÁRD NA DARA, ROYAL CANAL, MULLINGAR,	CO.WESTMEATH.	MEDICAL PRACTITIONER.	€26,549.00	€6,682.00	€7,787.00	€41,018.00	Revenue Audit Case. Under-declaration of Income Tax.	
SHIELDS, KEVIN	CLASH, BALLINACOURTY, DUNGARVAN,	CO.WATERFORD.	SECOND HAND CAR DEALER T/A KEVIN SHIELDS CARS.	€61,418.00	€30,362.00	€18,426.00	€110,206.00	Revenue Investigation Case. Non-declaration of Income Tax and under-declaration of VAT.	
SLATTERY,GRACE	MULLINHAM, MULHUDDART,	DUBLIN 15.	PAYE EMPLOYEE.	€45,781.00	€22,298.00	€12,519.00	€80,598.00	Revenue Audit Case. Under-declaration of Capital Acquisition Tax.	
SULTAN, SHERIF ABDEL HANID	STONEYACRE,CORCULLEN, BUSHYPARK,GALWAY,	CO.GALWAY.	MEDICAL CONSULTANT.	€87,841.28	€41,112.20	€26,352.38	€155,305.86	Revenue Audit Case. Under-declaration of Income Tax.	
TAN, ALMUTH	35 AILESBUURY MEWS, SANDYMOUNT,	DUBLIN 4.	PAYE EMPLOYEE.	€26,323.00	€8,243.00	€7,897.00	€42,463.00	Revenue Enquiry Case. Under-declaration of Income Tax.	
XIONA LIMITED	KLIMA HOUSE,BROOKFIELD AVENUE,BLACKROCK,	CO.DUBLIN.	IT DEVELOPMENT & CONSULTANCY SERVICES.	€23,872.92	€6,964.74	€12,134.38	€42,972.04	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	