

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 October 2025, and ending on 31 December 2025, 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 €50,000.00, 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: 66

Total amount of fines and penalties imposed: €228,240.00

PENALTIES DETERMINED BY A COURT RELATING TO THE NON-DECLARATION OR UNDER-DECLARATION OF TAX

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
O'NEILL, FRANK	COOLROE, CROSSBOYNE, CIAREMORRIS, CO. MAYO	DISTRIBUTION PROVIDER T/A FONSERVE DISTRIBUTION AND SERVICE	83,737.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €111,650.	1
ROTARI, EMANUEL MARIUS	4, WINDERMERE, CLONSILLA, DUBLIN 15	PAINTER	52,873.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €132,183.	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>
ALISON MCKNIGHT LIMITED	58, BEECHWOOD PARK, CONVOY, CO. DONEGAL	CONSTRUCTION	2,500.00		1
BERRY, MICHAEL	69, ROSEMARY HEIGHTS, FERNS, ENNISCORTHY, CO. WEXFORD	NOT KNOWN	2,500.00		1
CERNIAUSKAS, VALDAS	APARTMENT 1, 9 O'CARROLL STREET, TULLAMORE, CO. OFFALY	NOT KNOWN	3,000.00		1
COGAN, COLMAN	CLOONCARA, KILMOVEE, CO. MAYO	NOT KNOWN	200.00		1
COX, JASON	OULART LOWER, GOREY, CO. WEXFORD	NOT KNOWN	2,500.00		1
CUNNINGHAM, BRIDIE	BALLYKEENAN, MYSHALL, CO. CARLOW	NOT KNOWN	2,500.00		1
DOYLE, JAKE	47, WHITEROCK HEIGHTS, WEXFORD, CO. WEXFORD	PAYE EMPLOYEE	3,000.00		1
EIRHAUL LIMITED	C/O EDDIE KELLY & CO, 1 DAIR ARD, BOHREEN HILL, ENNISCORTHY, CO. WEXFORD	HAULAGE COMPANY	4,000.00		1
FLYNN, BARRY	KYLEBOHER, KILCORMAC, CO. OFFALY	NOT KNOWN	3,000.00		1
KAZDAILEVICIUS, NERIJUS	62, WOODLANDS, NAVAN, CO. MEATH	NOT KNOWN	2,500.00		1
KENNEDY, GEAROID	BALLYGRENNAN, CROOM, CO. LIMERICK	HAULAGE	2,750.00		1
LEDDY, NOEL	BRUSKEY, CARRIGANS, BALLINAGH, CO. CAVAN	FARMER	2,500.00		1

LEECH, BRIAN	SHANBEG, ROSENALLIS, PORTLAOISE, CO. LAOIS	NOT KNOWN	2,500.00		1
LYNCH, GERARD	13, BEECH PARK, TRAMORE, CO. WATERFORD	NOT KNOWN	2,500.00		1
MCCARTHY, JOHN	COMMONS, CROOKSTOWN, CO. CORK	FARMER	3,000.00		1
MCINERNEY, JOHN	4, CLOS ODHRAIN, TOOMEVARA, NENAGH, CO. TIPPERARY	NOT KNOWN	2,500.00		1
MCINERNEY, TERENCE	DOWRAS, FIVEALLEY, BIRR, CO. OFFALY	NOT KNOWN	2,500.00		1
O'REILLY DEMOLITION AND ASBESTOS SERVICES LIMITED	BALLYNAKILL, GORT, CO. GALWAY	DEMOLITION AND ASBESTOS SERVICES	2,500.00		1
O'REILLY, PATRICK	3, KILBARRY HALTING SITE, WATERFORD, CO. WATERFORD	PAYE EMPLOYEE	5,000.00		1
O'SULLIVAN, JOHN	BALLYMACOWEN HOUSE, CLONAKILTY, CO. CORK	FARMER	2,500.00		1
POWER, CELINE MARIE	5, ST. MICHAEL'S PARK, BALLYMALEY, ENNIS, CO. CLARE	NOT KNOWN	0.00	1 MONTH CUSTODIAL SENTENCE SUSPENDED FOR 12 MONTHS ON OWN BOND OF €100	1
SAVAGE, KEITH	ST. PAUL'S, HAYESTOWN, RUSH, CO. DUBLIN	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	2
WARD, TOM DILLON	14, COIS RAILLE, BALLAGHADERREEN, CO. ROSCOMMON	NOT KNOWN	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>
AL KHALED, HEKMAT	APARTMENT 3, ST. ANNE'S, ENNIS ROAD, LIMERICK	NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 1 MONTH ON OWN BOND OF €100	1
BOIKO, TETIANA	FLAT 2, 11 SUNBURY GARDENS, DARTRY, DUBLIN 6	PAYE EMPLOYEE	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
BRIEN, MONICA MARY	5, NA SEAN GARRAI, ROSS ROAD, ENNISCORTHY, CO. WEXFORD	NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 1 MONTH ON OWN BOND OF €100	1
BURSAN, ISABELA ANDREEA	ROMANA STRADA, MARIN GELEA, NR36, ROMANIA	NOT KNOWN	2,500.00		1
DEANE, WILLIAM	10, ASTRA STREET, CLONAKILTY, CO. CORK	NOT KNOWN	2,500.00		1
DEMPSEY, CAROLYN	21, LATCHFORD SQUARE, CASTAHEANY, CLONEE, DUBLIN 15	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
JALIL, BILAL	91, KNAPPS SQUARE, MULGRAVE ROAD, CORK	NOT KNOWN	2,500.00		1
LINEHAN, CHRISTOPHER	36, ASHFIELD RISE, BALBRIGGAN, CO. DUBLIN	DRIVER	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
MACIULIS, SAULIUS	3, IMLEACH, THE SWAN, CO. LAOIS	WINDOW CLEANER	1,000.00		1
MCVEIGH, STEPHEN NIALL	MEADOWLANDS, 16B STATION ROAD, LISBURN, BT282ET, NORTHERN IRELAND	SELF-EMPLOYED	0.00	1 YEAR IMPRISONMENT SUSPENDED IN FULL FOR 1 YEAR	1
MIHAYLOV, LAZAR	8, WATER LANE, MAIN STREET, TULLAMORE, CO. OFFALY	PAYE EMPLOYEE	0.00	2 YEARS IMPRISONMENT FULLY SUSPENDED	2

O'REGAN, VALERIE	36, MANOR PARK, MALLOW, CO. CORK, P51 X79T	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
OSIPINSKA, MALGORZATA RENATA	3, JB'S FLATS, NEWTON, CASTLEBAR, CO. MAYO, F23 K232	NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 1 MONTH ON OWN BOND OF €100	1
RADU, IOANA DIANA	41, HOLLYBANK LAWN, WATERFORD ROAD, KILKENNY	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
RADU, PETRE CODRUT	1A, POCOCKE UPPER, JOHN SWELL ROAD, KILKENNY	PAYE EMPLOYEE	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
STONYS, ARUNAS	2, LAWNSDALE, NAVENNY, BALLYBOFEY, CO. DONEGAL	NOT KNOWN	0.00	160 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 8 MONTHS IMPRISONMENT TO BE COMPLETED WITHIN 12 MONTHS	1
TASKIN, EMRE ALEXANDRU	41, HOLLYBANK LAWN, CLONGOWN, KILKENNY	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
WALSHE, DAVID	10, SWEET AUBURN, WATERFORD ROAD, CARRICK BEG, CARRICK-ON-SUIR, CO. WATERFORD	DRIVER	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	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>
AZHAR, MUHAMMAD	APARTMENT 5, MANOR COURT, DUBLIN 15	NOT KNOWN	2,500.00		1
BEILOVA, JANA	APARTMENT 8, 5 HERBERTON STREET, RIALTO, DUBLIN 8	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
CONACHE, VASILE	APARTMENT 5, FINNSTOWN SHOPPING CENTRE, 5 NEWCASTLE ROAD, FINNSTOWN, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
CRETU, IGOR	71, THE COURTYARD, CLONSILLA ROAD, DUBLIN 15, D15 V4Y6	NOT KNOWN	2,500.00		1
DASCALU, ROBERT ADRIAN	580, MOURNE ROAD, DRIMNAGH, DUBLIN 12, D12 HC44	PAYE EMPLOYEE	2,500.00		1
FARCAS, EMANUELA	196, HOWTH ROAD, CLONTARF, DUBLIN 3, D03 C1P8	PAYE EMPLOYEE	2,500.00		1
GALVIN, DARRAGH	3, BULFIN HOUSE, INCHICORE, DUBLIN 8	PAYE EMPLOYEE	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
GORBATE, DIANA	24, SUMMERSEAT GREEN, CLONEE, DUBLIN 15	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
MCKNIGHT, ALYSON	58, BEECHWOOD PARK, CONVOY, CO. DONEGAL, F93 X409	ACCOUNTANT	3,000.00		1
MEYLER, JOHN	111, GIMONT AVENUE, ENNISCORTHY, CO. WEXFORD	SELF-EMPLOYED	2,500.00		1
NEVIN, JULIE	21, GROVE PARK, MOUNTMELICK, CO. LAOIS	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
NICA, BODDAN	16, WATERSIDE PARK, MALAHIDE, CO. DUBLIN	PAYE EMPLOYEE	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
ROHALY, ANDREA KRISZTINA	107, BEECHWOOD AVENUE, RANELAGH, DUBLIN 6	PAYE EMPLOYEE	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
SMITH, SHARON	15, GORTBEG PARK, FINGLAS SOUTH, DUBLIN 11, D11 EZK5	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1

POSSESSION OF UNTAXED TOBACCO FOR SALE OR DELIVERY

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
KUSIAK, SEBASTIAN	73, BALLYKEEFFE ESTATE, DOORADOYLE, LIMERICK, V94 RW1C	NOT KNOWN	2,500.00		1
MIHAYLOV, LAZAR	8, WATER LANE, MAIN STREET, TULLAMORE, CO. OFFALY	PAYE EMPLOYEE	0.00	2 YEARS IMPRISONMENT FULLY SUSPENDED	1
MOLLOY, DALE	11, GARRYGLASS AVENUE, BALLINACURRA WESTON, LIMERICK	PAYE EMPLOYEE	3,000.00		1
THOMAS, GARRETT	66, ISLANDBRIDGE COURT, ISLANDBRIDGE, DUBLIN 12	LABOURER	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 21 MONTHS IMPRISONMENT	1
VITER, RUSLAN	BARRY'S HOTEL, ROTUNDA DRIVE, DUBLIN 1	KIOSK OWNER	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	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>
DADA RESTAURANT LIMITED	45, SOUTH WILLIAM STREET, DUBLIN 2	RESTAURANT	632.50		1
MANGO COCO LIMITED, T/A GOLDEN STATE CHINESE RESTAURANT	17, WILLOW DRIVE, BLOOMFIELD, ANNACOTTY, LIMERICK	RESTAURANT	1,265.00		1
MORRIS, MARTIN	HIBERNIAN INN, PEARSE STREET, NENAGH, CO. TIPPERARY	PUBLICAN	632.50		1
WILD ROSE LEISURE LIMITED, T/A ROSE OF INNISFREE TOUR BOAT	CASTLE VIEW, KILMORE, FIVEMILEBOURNE, CO. LEITRIM	RESTAURANT/BAR	650.00		1