

**Part 1**

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2025, and ending on 30 June 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: 42

Total amount of fines and penalties imposed: €133,789.50

**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>Penalty Amount €</u>	<u>Additional Particulars</u>
LIU, HONGDA	47, CASTLEFIELD WOODS, CLONSILLA, DUBLIN 15	PAYE EMPLOYEE	16,382.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €54,608
SHERIDAN, DONAL	BALCULTRY ROAD, THE LEAS, SWORDS, CO. DUBLIN	SUBCONTRACTOR	26,230.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €65,576.

**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>
HACKETT, RORY	36, THORNLEIGH, RUSH, CO. DUBLIN	BUTCHER	3,000.00		2
HUSSEY, JOHN	MOYNALVEY, SUMMERHILL, CO. MEATH	BUTCHER	1,250.00		1
KELLEHER, GARY	328, KILDARE ROAD, CRUMLIN, DUBLIN 12	FREIGHT FORWARDING/CUSTOMS AGENTS	6,250.00		5

**FAILURE TO PRODUCE 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>
KENNY, LIA	49, THE BRICKWORKS, PORTMARNOCK, CO. DUBLIN	PAYE EMPLOYEE	0.00	1 WEEK IMPRISONMENT SUSPENDED FOR A PERIOD OF 1 WEEK	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>
CONNORS, MICHAEL	40, AN CAISLEÁN MAOL, NEW ROSS, CO. WEXFORD	NOT KNOWN	2,500.00		1
CONNORS, THOMAS	KNOCKMULLEN, GOREY, CO. WEXFORD	NOT KNOWN	2,500.00		1
DOHERTY, MATILDA JOSEPHINE	BALLYMALEY HALTING SITE, GORT ROAD, ENNIS, CO. CLARE	NOT KNOWN	0.00	3 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 12 MONTHS	1
DUFFY, JAMES	GREY ACRE ROAD, CASTLETOWN, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
ENNIS, JAMES	CLONMEEN, RHODE, TULLAMORE, CO. OFFALY	FARMER	2,500.00		1

FINN, SEAN	BALLYTRASNA, KILLANNY, CARRICKMACROSS, CO. MONAGHAN	PAYE EMPLOYEE	2,500.00		1
LUKASZEWSKA, ANGELIKA	LARAGH, CASTLEBLANEY, CO. MONAGHAN	NOT KNOWN	2,500.00		1
MCINERNEY, JOHN	4, CLÓS ODHRÁIN, TOOMEVARA, CO. TIPPERARY	NOT KNOWN	5,000.00		2
O'DONOGHUE, HELEN	1, SHANBALLYDUFF, GARRAUN, CASHEL, CO. TIPPERARY	NOT KNOWN	2,500.00		1
WARD, STEPHEN	DUNAREE, LARAGH, CASTLEBLANEY, CO. MONAGHAN	NOT KNOWN	5,000.00		2

#### KEEPING PROHIBITED GOODS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of charges</u>
MOHAN, KEVIN	ANNAGLOUGH, CASTLESHANE, CO. MONAGHAN	FARMER	20,000.00		1
SHERRY, KIERAN	ALKILL HOUSE, ALKILL, CASTLESHANE, CO. MONAGHAN	FARMER	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 15 MONTHS IMPRISONMENT	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>
BUDAI, RADU	6, MOY GLAS ROAD, LUCAN, CO. DUBLIN	LANDLORD	0.00	1 YEAR IMPRISONMENT	1
BUGAJSKI, MARCIN	33, WOLFE TONE STREET, KILKENNY	NOT KNOWN	2,500.00		1
BURKE, MICHELLE MARIE	6, ARD CHUALANN COURT, BRAY, CO. WICKLOW	NOT KNOWN	2,500.00		1
CASEY, BRENDAN	10, BÉAL NA MARA, BALLYSHANNON, CO. DONEGAL	UNEMPLOYED	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	1
JEMELJANOUS, ARTJOMS	PATVERSMSMAES IELA 2, DAUGAVPELS, LATVIA	COFFEE SHOP WAITER	0.00	10 MONTH SENTENCE BACKDATED TO 30TH JANUARY 2025; BALANCE OF SENTENCE SUSPENDED FROM 21 MAY 2025 FOR 10 MONTHS WITH CONDITIONS	1
LOGINOVAS, ANDRIEJUS	STATION HOUSE, CHANCERY LANE, TULLAMORE, CO. OFFALY	UNEMPLOYED	0.00	15 MONTHS SUSPENDED IN FULL FOR 2 YEARS	1
NECULISEANU, OLEG	93, BUREDBIFTA, VASLUI, ROMANIA	NOT KNOWN	0.00	2 MONTHS IMPRISONMENT	1
O'CALLAGHAN, OWEN	MOORETOWN, DROMISKIN, DUNDALK, CO. LOUTH	PENSIONER/PART TIME MUSICIAN	0.00	2 YEARS SIX MONTHS, FULLY SUSPENDED FOR 2 YEARS SIX MONTHS	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>
CEKANAVICIUTE, VILMA	53, BLASKET SQUARE, WATERVILLE, BLANCHARDSTOWN, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
GNILENCO, FEODORA	33, THE PADDOCK SQUARE, ADAMSTOWN, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
M & M SERVICE STATION LIMITED	THE POUND FILLING STATION, BALLYJAMESDUFF, CO. CAVAN	PETROL SERVICE STATION	2,500.00		1
MUMBLEY, ROSS	2, BLACKHALL PLACE, DUBLIN 7	NOT KNOWN	2,500.00		1

O'FLAHERTY, PETER	18, SANDYHILL WAY, POPPINTREE, BALLYMUN, DUBLIN 11	COMPANY DIRECTOR	2,500.00		1
WALCZAK, DANIEL	18, THE ORCHARD APARTMENTS, CLOVERHILL ROAD, CLONDALKIN, DUBLIN 22	NOT KNOWN	2,500.00		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>
CASEY, BRENDAN	10, BÉAL NA MARA, BALLYSHANNON, CO. DONEGAL	UNEMPLOYED	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	1
ROMANENKO, MYKOLA	FLAT 2, NO.1 JOHN REDMOND STREET, CORK	PAYE EMPLOYEE	2,500.00		1
SANTA, FLORIN	29, CRESTON AVENUE, FINGLAS, DUBLIN 11	MACHINE OPERATOR/BUILDER	2,500.00		1
STINGACIU, RAMONEL	10, BROUGHTON STREET, DUNDALK, CO. LOUTH	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>
BASE CONTROL MANAGEMENT LIMITED	T/A BASE WOOD FIRE PIZZA, UNIT 1, ALDI CENTRE, MILL ROAD, GREYSTONES CO. WICKLOW	RESTAURANT	632.50		1
CHEQUER CATERING LIMITED	T/A THE GREEN HEN, 33 EXCHEQUER STREET, DUBLIN 2	RESTAURANT	632.50		1
GOREY, DAVID	GORTTRUE, SNEEM, CO. KERRY	RESTAURATEUR	1,265.00		1
MORIARTY (GAP OF DUNLOE) INDUSTRIES LIMITED	T/A HEATHER RESTAURANT, GAP OF DUNLOE, BEAUFORT, KILLARNEY, CO. KERRY	RESTAURANT	1,265.00		1
ROCHE, GRAINNE	64, DAL RIADA, LIMETREE AVENUE, PORTMARNOCK, CO. DUBLIN	PUBLICAN	632.50		1

#### 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>
MCGINLEY, ANNA	12, WINDMILL VIEW, LETTERKENNY, CO. DONEGAL	NOT KNOWN	1,250.00		1