

Part 2
List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 April 2025 and ending 30 June 2025, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 36. The total value of these settlements is €9.4m. 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 30 June 2025 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) or 1077F(1) of the Taxes Consolidation Act 1997, where the Tax only settlement amount does not exceed the relevant threshold, currently €50,000, 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	Unpaid
AAA HEALTHCARE LIMITED	2 ELDER HEATH DRIVE, KILTIPPER ROAD,	DUBLIN 24.	MEDICAL STAFF PROVIDER	€62,972	€29,653	€18,892	€111,517	Revenue Audit case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
BURKE, THOMAS	ABBEEY HOUSE, MANISTER, CROOM,	CO. LIMERICK.	LANDLORD/ORTHOPAEDIC SURGEON	€282,707	€30,427	€84,811	€397,945	Revenue Audit case. Under-declaration of Income Tax.	
CARROLL, AMY	41 THE AVENUE, BELLEVUE HILL, DELGANY,	CO. WICKLOW.	LANDLORD/PAYE EMPLOYEE	€85,495	€7,785	€20,931	€114,211	Level 2 Risk Review case. Non-declaration of Capital Gains Tax and Income Tax.	
CHAWKE, TONY	MINNA, 1 SUNVILLE, NORTH CIRCULAR ROAD,	CO. LIMERICK.	COMPANY DIRECTOR/LANDLORD	€344,129	€79,183	€103,238	€526,550	Revenue Audit case. Under-declaration of Income Tax.	
COLLINS, NEIL C.	69 PALMERSTON ROAD, RATHMINES,	DUBLIN 6.	COMPANY DIRECTOR	€84,389	€34,566	€25,317	€144,272	Revenue Audit case. Under-declaration of Income Tax.	
DOWLING, KEVIN	6 FAIRWAYS PARK, FINGLAS EAST,	DUBLIN 11.	PAYE EMPLOYEE	€59,726	€19,779	€17,917	€97,422	Level 2 Risk Review case. Under-declaration of Capital Gains Tax and Income Tax.	
ESKER PROPERTIES HOLDINGS LIMITED	PROSPEROUS ROAD, CLANE,	CO. KILDARE.	NURSING HOME CARE PROVIDER T/A HAZEL HALL NURSING HOME	€76,797	€61,621	€23,039	€161,457	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	
FLANAGAN, TONY	10 BEECHPARK DRIVE, FOXROCK,	DUBLIN 18.	COMPANY DIRECTOR/LANDLORD	€82,256	€17,397	€24,676	€124,329	Level 2 Risk review case. Under-declaration of Income Tax.	
GERRY BUTLER FOOD PRODUCTS (BREAQHWY) LIMITED (NOW IN LIQUIDATION)	GOLDENMILE INDUSTRIAL PARK, BREAFFY ROAD, CASTLEBAR,	CO. MAYO.	FOOD PRODUCTS MANUFACTURER	€140,545	€85,221	€42,163	€267,929	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	€237,929
HCD HOMECARE LIMITED	69 MAIN STREET, BLACKROCK,	CO. DUBLIN.	HOME CARE PROVIDER, T/A HOMECAREDIRECT	€142,175	€72,026	€42,652	€256,853	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	€237,347
HICKEY, JAMES	INCH ST LAURENCE, CAHERCONLISH,	CO. LIMERICK.	PAYE EMPLOYEE	€74,395	€17,310	€22,318	€114,023	Revenue Audit case. Under-declaration of Income Tax.	
HICKEY, MICHAEL	INCH ST LAURENCE, CAHERCONLISH,	CO. LIMERICK.	COMPANY DIRECTOR/LANDLORD	€80,340	€18,516	€24,102	€122,958	Revenue Audit case. Under-declaration of Income Tax.	
JACKIE MCMAHON CONSTRUCTION & COST CONSULTANCY LIMITED	CREGCONNELL, ROSSES POINT,	CO. SLIGO.	CONSTRUCTION CONTRACTOR/CONSULTANT	€72,631	€8,390	€21,789	€102,810	Level 2 Risk Review case. Under-declaration of VAT.	
JOE CURRAN COMMERCIALS LIMITED (NOW IN LIQUIDATION)	KELLS ROAD, OLDCASTLE,	CO. MEATH.	COMMERCIAL VEHICLE TESTING AND SALES	€195,752	€48,314	€195,752	€439,818	Revenue Audit case. Under-declaration of VAT.	€439,818
JOHNSTON, SEAN	26 CASTLEWOODS, BALLINAMONA,	CO. WATERFORD.	COMPANY DIRECTOR/LANDLORD	€63,123	€30,938	€18,937	€112,998	Level 2 Risk Review case. Under-declaration of Income Tax.	
JORDAN, MARK	CARROWMORE HOUSE, BURRIS, MANULLA, CASTLEBAR,	CO. MAYO.	COMPANY DIRECTOR/LANDLORD	€53,419	€14,024	€16,025	€83,468	Revenue Audit case. Under-declaration of Income Tax.	
JUNO (ECLIPSE 2007-2) DAC (NOW IN LIQUIDATION)	1- 2 VICTORIA BUIDLINGS, HADDINGTON ROAD,	DUBLIN 4.	SPECIAL PURPOSE VEHICLE	€125,936	€55,417	€37,781	€219,134	Level 2 Audit case. Under-declaration of VAT.	
MCCREERY, MICHAEL	POWNALL HALL, FERNDALE ROAD, RATHMICHAEL,	DUBLIN 18.	COMPANY DIRECTOR	€53,270	€9,388	€15,981	€78,639	Level 2 Risk Review case. Under-declaration of Income Tax.	
MEARES, JOHN	CURRYROE, DRUM, ATHLONE,	CO. ROSCOMMON.	COMPANY DIRECTOR/DENTIST/LANDLORD	€86,196	€11,939	€25,858	€123,993	Revenue Audit Case. Under-declaration of Income Tax.	
MOLONEY, EDMOND	RUA DOS CIPRESTES, PINHEIROS ALTOS, NO AL 45, 8135-999 ALMANCEL.	PORTUGAL.	COMPANY DIRECTOR/LANDLORD/PROPERTY DEVELOPER	€749,231	€278,666	€224,767	€1,252,664	Revenue Audit case. Under-declaration of Income Tax.	
MURPHY, MARIE	11 CHELMSFORD, SIMMONSTOWN, CELBRIDGE,	CO. KILDARE.	PAYE EMPLOYEE	€86,473 (Including €7,861 surcharge)	€19,774	€23,583	€129,830	Level 2 Risk review case. Under-declaration of Income Tax.	
NAGLE, IAN	MISTLEIGH, DOUGLAS ROAD, CORK,	CO. CORK.	COMPANY DIRECTOR	€122,042	€27,986	€36,612	€186,640	Revenue Audit case. Under-declaration of Income Tax.	
NKT GMBH & CO KG	DUESSELDOFER STR. 400, 51061, KOLN,	GERMANY.	ELECTRICAL CONTRACTOR	€66,528	€0	€19,958	€86,486	Level 2 Risk Review case. Under-declaration of Corporation Tax.	
NOONAN, MICHAEL	7 FRIARSTOWN CLOSE, BALLYCUMMIN VILLAGE, RAHEEN,	CO. LIMERICK.	SOLICITOR	€75,686	€7,061	€22,705	€105,452	Revenue Audit case. Under-declaration of Income Tax.	
NOONAN, VALERIE	ROSBRIEN VILLA, ROSBRIEN,	CO. LIMERICK.	LANDLORD/PARTNER	€116,275	€10,987	€34,882	€162,144	Revenue Audit case. Under-declaration of Income Tax.	
O'HERLIHY, GERARD	28 OWENABUE DRIVE, BALLEA ROAD, CARRIGALINE,	CO. CORK.	PAYE EMPLOYEE	€117,992	€107,749	€88,494	€314,235	Revenue Investigation Case. Non-declaration of VAT.	€255,634
O'ROURKE, JUSTIN	77 SEACREST, BRAY,	CO.WICKLOW.	LANDLORD/PAYE EMPLOYEE	€93,830	€24,044	€28,149	€146,023	Level 2 Risk Review. Under-declaration of Income Tax.	€93,683
O'SHAUGHNESSY, DARREN	SHANNON GROVE, PALLASKENRY,	CO. LIMERICK.	COMPANY DIRECTOR/LANDLORD/NOVELIST	€1,440,763	€271,090	€432,227	€2,144,080	Revenue Audit case. Under-declaration of Income Tax.	
POWER, DAVID	54 FOXROCK PARK, FOXROCK,	DUBLIN 18.	COMPANY DIRECTOR/ LANDLORD	€87,845	€18,645	€26,353	€132,843	Level 2 Risk review case. Under-declaration of Income Tax.	
RAZBROWN LIMITED	64/65 WEST STREET, DROGHEDA,	CO. LOUTH.	PUBLICAN T/A GLEESONS	€71,851	€38,096	€28,740	€138,687	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
RUB CIVILS LIMITED	7 RADHARC NA MUILEANN, LANESBOROUGH,	CO. LONGFORD.	GROUNDWORKS OPERATOR	€112,540	€15,006	€69,693	€197,239	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
SHANAHAN, PATRICK	MOUNT CASHEL HOUSE, KILMURRY, SIXMILEBRIDGE,	CO. CLARE.	COMPANY DIRECTOR/LANDLORD/PARTNER	€117,701	€30,305	€35,309	€183,315	Revenue Audit case. Under-declaration of Income Tax.	
SHANNON, MICHAEL	KAIROS, STRAWBERRY LANE, CASTLETREASURE, DOUGLAS,	CO. CORK.	MEDICAL PRACTITIONER	€129,787	€46,474	€38,935	€215,196	Revenue Audit case. Under-declaration of Income Tax.	
STACK, WILLIAM A	LINDVILLE HOUSE, BLACKROCK ROAD, CORK,	CO. CORK.	COMPANY DIRECTOR	€160,689	€36,493	€48,205	€245,387	Revenue Audit case. Under-declaration of Income Tax.	
THORNBURY, IVAN	2 GLENMALURE VILLAS, CLANCY STRAND, LIMERICK,	CO. LIMERICK.	LANDLORD	€84,745	€16,384	€25,423	€126,552	Revenue Audit case. Under-declaration of Income Tax.	
WALL, BRIGID	MILLTOWN, BALLYCULLANE, NEW ROSS,	CO. WEXFORD.	ANTIQUES DEALER & JEWELLERY RETAILER	€58,416	€19,700	€17,525	€95,641	Revenue Audit Case. Under-declaration of VAT.	