

Part 2
List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 January 2025 and ending 31 March 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 19. The total value of these settlements is €6.2m. 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 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
BEACHPOOL LEISURE LIMITED	NEWGRANGE LODGE, STALEEN ROAD, DONOREE,	CO. MEATH.	ACCOMODATION PROVIDER	€67,933	€184	€20,379	€88,496	Level 2 Risk Review case. Under-declaration of VAT.	
DMG PROMOTIONS LIMITED	UNIT 1, BLOCK C. CITY GATE, CONOLLY STREET, SLIGO,	CO. SLIGO.	CONSTRUCTION CONTRACTOR	€67,090	€29,917	€18,761	€115,768	Revenue Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC & VAT.	
ECCOONLINE AS LIMITED	OFFICE SUITE 4225 BUILDING 4000, ATLANTIC AVENUE, WESTPARK BUSINESS CAMPUS, SHANNON,	CO. CLARE.	HEALTH & SAFETY CONSULTANTS	€106,799	€3,939	€34,039	€144,777	Level 2 Risk Review. Under-declaration of VAT.	
GANNON AUTO LIMITED	ELM COURT, BALLYNEITY,	CO. LIMERICK.	USED CAR DEALER T/A D.G. AUTO'S	€225,119	€144,003	€67,536	€436,658	Revenue Audit case. Under-declaration of VAT.	€334,393.00
HALLIGAN, PATRICK	CURKISH, BAILIEBOROUGH,	CO. CAVAN.	MEDICAL PRACTITIONER	€134,183	€116,416	€37,458	€288,057	Revenue Audit case. Under-declaration of Income Tax.	
I & L BIOSYSTEMS IRELAND LIMITED	UNIT D6, NORTH CITY BUSINESS PARK, NORTH ROAD, FINGLAS,	DUBLIN 11.	LABORATORY EQUIPMENT SUPPLIER	€539,264	€60,634	€161,779	€761,677	Level 2 Risk Review. Under-declaration of VAT.	
KEENAN, JOSEPH	CULFURE, MOUNTPLEASANT, DUNDALK,	CO. LOUTH.	LANDLORD	€64,533	€21,977	€19,359	€105,869	Revenue Audit case. Under-declaration of Income Tax.	
LIFETIME BRANDS EUROPE LIMITED	THE HUB, NOBEL WAY, BIRMINGHAM,	UNITED KINGDOM.	WHOLESALE OF HOUSEHOLD GOODS	€777,606	€104,868	€233,281	€1,115,755	Level 2 Risk Review. Non-declaration of VAT.	
LONERGAN, STEPHEN	20 WATERMILL LAWN, RAHENY,	DUBLIN 5.	COMPANY DIRECTOR/FUTURE TRADER	€305,287	€147,009	€91,586	€543,882	Revenue Audit case. Under-declaration of Income Tax.	
MCCAULEY, IMELDA	ARGOBEAM, WEAVER'S ROAD, CLONSILLA,	DUBLIN 15.	LANDLORD	€194,314	€77,661	€58,293	€330,268	Revenue Audit case. Under-declaration of Income Tax.	
MC MORROW, KIERAN	APARTMENT 2, THE PLAZA, COLLEGE STREET,	CO. CAVAN.	LANDLORD/PAYEE EMPLOYEE	€145,871	€77,844	€43,761	€267,476	Level 2 Risk Review case. Under-declaration of Income Tax.	€267,476
MC NAMARA, JOSEPH	CARROWBAWN, WESTPORT,	CO. MAYO.	BUILDER	€149,374	€83,084	€44,812	€277,270	Level 2 Audit case. Under-declaration of Capital Acquisitions Tax.	
O'HARE, JAMES	ROSBEG, LISNAGRY,	CO. LIMERICK.	PAYEE EMPLOYEE	€139,146	€33,277	€41,741	€214,164	Revenue Audit case. Under-declaration of Income .	
OHORA, LIAM	RYEDALE, BALLYCLOUGH, LIMERICK,	CO. LIMERICK.	COMPANY DIRECTOR	€125,869	€28,585	€37,760	€192,214	Revenue Audit case. Under-declaration of Income Tax.	
OLUWA'S MEDICAL LIMITED	14 ELM ROAD, FOTA ROCK, CARRIGTWOHILL, CORK,	CO. CORK.	MEDICAL STAFF PROVIDER	€82,230	€46,539	€24,669	€153,438	Revenue Audit case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	€150,371
ONLINE TAX REBATE SERVICES LIMITED	UNIT 1A, HEATHERVIEW BUSINESS PARK, ATHLONE ROAD,	CO. LONGFORD.	TAX REBATE AGENT	€101,814	€10,032	€76,360	€188,206	Revenue Investigation case. Non-declaration of PAYE/PRSI/USC and VAT.	
SSC PROPERTY ICAV	10 EARLSFORT TERRACE,	DUBLIN 2	PROPERTY DEVELOPER	€490,926	€17,092	€140,283	€648,301	Level 2 Audit case. Under-declaration of VAT.	
STORAN, LIAM	CLONEEVE, O'CONNELL AVENUE,	CO. LIMERICK.	COMPANY DIRECTOR/LANDLORD	€100,466	€21,026	€30,138	€151,630	Revenue Audit Case. Under-declaration of Income Tax.	

TIERNEY, ADRIENNE	41 ULLINN, MOYCULLIN,	CO. GALWAY.	PAYE EMPLOYEE	€157,493 (incl. surcharge of €14,317)	€18,582	€42,952	€219,027	Level 2 Risk Review. Non-declaration of Capital Gains Tax.	
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