

Part 1

List compiled pursuant to Section 1086A, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2026, and ending on 30 June 2026, 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: 55
Total amount of fines and penalties imposed: €154,069.50

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

Name	Address	Occupation	Penalty Amount €	Additional Particulars	Column1
COLLINS, FIONNUALA	39 THE CHANTRIES, BALBRIGGAN, CO. DUBLIN	NOT KNOWN	24,172.00	Penalty Determination by the Courts relating to a non-declaration of Capital Acquisitions Tax in the amount of €66,475 (including €6,043 surcharge).	

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
COSS, JOHN	PALLAS, PORTLAOISE, CO. LAOIS	HAIRDRESSER	0.00	6 MONTHS IMPRISONMENT	1
CROWDLE, GAVIN	RYLEEN, NEW ROSS, CO. WEXFORD	WINDOW INSTALLER	1,250.00		1
MOORE, DEREK	4 WOODVIEW GROVE, BLANCHARDSTOWN, DUBLIN 15.	ATTIC CONVERSIONS/DIRECTOR/ BUILDER	1,250.00		1

FAILURE TO LODGE CORPORATION TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
DNK HOME DELIVERIES LIMITED	VILLAGE BUSINESS CENTRE, UPPER PATRICK STREET, KILKENNY, R95 R8YD	DELIVERY SERVICE	1,250.00		1
STAINLESS DESIGN & FABRICATION LIMITED	1 HILLSIDE, PARKMORE, ROSCREA, CO. TIPPERARY	STAINLESS STEEL & FABRICATION	1,250.00		1

FAILURE TO LODGE VAT RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
COSS, JOHN	PALLAS, PORTLAOISE, CO. LAOIS.	HAIRDRESSER	0.00	6 MONTHS IMPRISONMENT	1
CROWDLE, GAVIN	RYLEEN, NEW ROSS, CO. WEXFORD	WINDOW INSTALLER	6,250.00		5
EGAN HAULAGE & AGRI LTD	CASTLECRINE, SIXMILEBRIDGE, CO. CLARE	HAULAGE	13,750.00		8

MISUSE OF MARKED MINERAL OIL

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
BREEN, DESMOND	FOREST LODGE, GORTAVICARY, LEMYBRIEN, CO. WATERFORD	NOT KNOWN	2,500.00		1
COLEMAN, THOMAS	CRANMORE, CARRACASTLE, BALLAGHADEREEN, CO. MAYO	PAYE EMPLOYEE	3,000.00		1
DARBY, STEPHEN	COLEHILL, KINNEGAD, CO.WESTMEATH	PAYE EMPLOYEE	2,500.00		1
DELANEY, JIMMY	OUTRATH, CAHIR, CO.TIPPERARY	NOT KNOWN	2,500.00		1
DONOVAN, EDWARD	54, CLANCY PARK, ENNIS, CO.CLARE	NOT KNOWN	3,500.00		1
DOWNES, NIALL	CAHERDUFF, MILLTOWN MALBAY, CO. CLARE	NOT KNOWN	2,500.00		1
DUFFY, DANIEL	15, EMMET ROAD, CARRICKMACROSS, CO. MONAGHAN	NOT KNOWN	2,500.00		1
HAWES, JOSEPH	35, CONVENT ROAD, CARNDONAGH, CO. DONEGAL	NOT KNOWN	2,600.00		1
HOUSTON, KAI	7, CIL GREINE, LISMONAGHAN, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00		1
JUODISIUS, ELVINAS	WOODVIEW, PEPPERSTOWN, ARDEE, CO. LOUTH	SELF EMPLOYED	2,500.00		1
KILLANE, JOSEPH	38, PAIRC NA HABHAINN, EDGEWORTHSTOWN, CO. LONGFORD	PAYE EMPLOYEE	2,500.00		1
KOSKUS, AURIMAS	4, RAMPART GREEN, RATHMULLEN ROAD, DROGHEDA, CO. LOUTH	NOT KNOWN	2,500.00		1
MALONE, SEAN	5, THE CRESCENT, ROCHFORTBRIDGE, MULLINGAR, CO. WESTMEATH	NOT KNOWN	2,500.00		1
MCINERNEY, JAMES	2, CASTLE PARK, CLONAKENNY, ROSCREA, CO. TIPPERARY	NOT KNOWN	2,500.00		1
MULLEN, ADRIAN	4, PLASTER, MOUNTPLEASANT, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
SWEEENEY, JAKE	ROSHINE, ACRES, BURTONPORT, CO. DONEGAL	SUB CONTRACTOR	2,500.00		1
WARD, MARTIN	8, CHURCHLANDS, MANORCUNNINGHAM, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00		1

FAILURE TO HOLD CURRENT MINERAL OIL LICENCE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
MC GEE, FRANCIS	MULLANACROSS, LAGHEY, CO. DONEGAL	FARMER	2,500.00		1

TOBACCO SMUGGLING

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
ANTON, MARIUS	FLAT 3, BROOK STREET, CREWE, UNITED KINGDOM, CW2 7DE	NOT KNOWN	2,500.00		1
BADRAN, MOUAFK	TAZNIEW, MAJOTEK 28/5 05870, BLONIE, WARSAW, POLAND	NOT KNOWN	2,500.00		1
BASHIR, KOUJAK	11 THE PARK, HEATHERSIDE, VALE ROAD, ARKLOW, CO. WICKLOW	PAYE EMPLOYEE	0.00	1 YEAR IMPRISONMENT FULLY SUSPENDED	1
BOGUMIL, LUKASZ	14, SEAGRAVE TERRACE, DUBLIN 11, D11 Y540	NOT KNOWN	2,500.00		1
BYAMBAJAV, BYAMBATOGTOKH	ULAANBAATAR, BAYANGOL, 18-R KHOROO, 4 KHOROLOL, JALKHANTS KHUTAGT, DAMDINBAZAR GUDAMJ, 50 BAIR, 58 TOOT, MONGOLIA	CONSTRUCTION WORKER	0.00	3 MONTHS IMPRISONMENT SUSPENDED FOR 12 MONTHS ON OWN BOND	1
GINTARAS, DIENINIS	APT 5, BRENNICK VILLA, FAIR STREET, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
O'BRIEN, MARGARET	CLONNASHEEOGE, BALLYMURN, CO. WEXFORD	PAYE EMPLOYEE	2,500.00		1
OGAGA, GEORGE ONAGWEFE	7, EARLSFORT PARK, LUCAN, CO. DUBLIN	NOT KNOWN	2,500.00		1

ORZECZOWSKI, PAWEL PIOTR	29, CASTLE VIEW DRIVE, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	3,000.00		1
PIRPIRIU, IRINEL	MOVILITA NR 10, CALARSI, ROMANIA	CONSTRUCTION WORKER	2,500.00		1
POPOV, DIMITAR SIMEON	TZAR SIMEON, VELIKI 117, BULGARIA	COURIER	7,500.00		3
REID, CALLUM	54, GORTAGAMMON ROAD, COOKSTOWN, CO. TYRONE, BT80 8UY	NOT KNOWN	2,500.00		1
TURCU, DANIEL VICHI	4, SUMMERHILL PARADE, DUBLIN 1	NOT KNOWN	2,500.00		1

ILLEGAL SELLING OF TOBACCO

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
FOSTER, AMY	6, CROTTY AVENUE, WALKINSTOWN, DUBLIN 12	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
JURAVLE, SORIN	FLAT 1, 13 MEATH STREET, DUBLIN 8	PAYE EMPLOYEE	2,500.00		1
KERLEY, CAROLE	CROSSALANEY, CARLINGFORD, CO. LOUTH	NOT KNOWN	2,500.00		1
MORAR, AUREL BOGDAN	FLAT 3, 11, KENMARE PLACE, DUBLIN 7	NOT KNOWN	2,500.00		1

POSSESSION OF UNTAXED TOBACCO FOR SALE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
FALAVINHA, CASSIA	48, HA'PENNY BRIDGE HOUSE, ORMOND QUAY LOWER, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1
FOSTER, AMY	6, CROTTY AVENUE, WALKINSTOWN, DUBLIN 12	NOT KNOWN	2,500.00		1
TAS, ABDULLAH	LISLEA, STRADONE, CO. CAVAN	NOT KNOWN	0.00	60 HOURS COMMUNITY SERVICE IN LIEU OF 2 MONTHS IMPRISONMENT	1

FAILURE TO HOLD CURRENT LIQUOR LICENCE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
KEATING, BERNARD (T/A KEATING'S BAR AND RESTAURANT)	KILBAHA, KILRUSH, CO. CLARE	PUBLICAN	900.00		1
MF VITO LIMITED (T/A SANSAB, BLACKROCK)	5-7, MAIN STREET, BLACKROCK, CO. DUBLIN	RESTAURANT	632.50		1
O'RIORDAN, JEREMIAH (T/A O'DWYER'S SUPERMARKET)	O'DWYER'S SUPERMARKET, QUILTY, CO. CLARE	RETAILER	632.50		1
SCONTVIEW LIMITED (T/A THE EDGE BAR & RESTAURANT)	VAUGHAN'S, MAIN STREET, KILFENORA, ENNIS, CO. CLARE	BAR & RESTAURANT	632.50		1

POSSESSION OF AN UNREGISTERED VEHICLE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
MAHTA, BOBBY	74, WILLOWDALE, BAY ESTATE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1

OBSTRUCTION OF A REVENUE OFFICER

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
GALLAGHER, SHAUN	DRUMANY LODGE, DRUMANY, LETTERKENNY, CO. DONEGAL	PAYE EMPLOYEE	1,500.00		1
O'BRIEN, PATRICK	TERMON, GORT, CO. GALWAY	NOT KNOWN	3,500.00		1

GIVING FALSE OR MISLEADING INFORMATION

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
MAHTA, BOBBY	74, WILLOWDALE, BAY ESTATE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1