

**Part 1**

List compiled pursuant to Section 1086A, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 January 2026, and ending on 31 March 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: 86  
Total amount of fines and penalties imposed: €367,329.50

**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>Fine Amount</u> €	<u>Additional Particulars</u>
BYRNE, GERARD	11, WOODSTOWN ROAD, KNOCKLYON, FIRHOUSE, DUBLIN 16	SELF-EMPLOYED	194,428.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €198,453 (including €4,025 surcharge).
MUKURAY, MOHAMMADULLA	FLAT 2, MAIN STREET, COLLOONEY, CO. SLIGO	PAYE EMPLOYEE	24,974.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €64,540 and an under-declaration of VAT in the amount of €18,708.

**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>
EDGAR, ROBERT	29, ST. FRANCIS STREET, EDENDERRY, CO. OFFALY, R45 W590	COMPUTER TECHNOLOGY	1,250.00		1
HARKIN, PAUL	DUNMORE, CARRIGART, LETTERKENNY, CO. DONEGAL, F92 FV18	ELECTRICAL SERVICES	1,250.00		1
KINSELLA, WILLIAM	MANDERLAY, CROSSTOWN, WEXFORD	VET SURGEON	2,500.00		2
LYCAMOBILE AUSTRIA LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	1,250.00		1
LYCAMOBILE BELGIUM LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2
LYCAMOBILE DENMARK LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2
LYCAMOBILE DISTRIBUTION AUSTRIA LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	DORMANT	2,500.00		2
LYCAMOBILE DISTRIBUTION LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	DORMANT	2,500.00		2
LYCAMOBILE GLOBAL LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	DORMANT	1,250.00		1
LYCAMOBILE GREECE LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	DORMANT	1,250.00		1
LYCAMOBILE IRELAND LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2
LYCAMOBILE LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2
LYCAMOBILE NETHERLANDS LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2
LYCAMOBILE SWITZERLAND LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2

LYCATEL (IRELAND) LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	PROVISION OF TELECOMMUNICATION SERVICES	2,500.00		2
LYCATEL GREECE LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	DORMANT	1,250.00		1
LYCATEL IRELAND DISTRIBUTION LIMITED	UNIT C4 BLOCK C, CENTRE BUSINESS PARK, OAK ROAD, DUBLIN 12	DORMANT	1,250.00		1
O'TOOLE, PATRICK	BALLYCARNEY, GREEN ROAD, CARLOW, R93 EP60	AGRICULTURAL CONTRACTOR	1,250.00		1
STAPLES, LEO	SCAR, DUNCORMICK, CO. WEXFORD	STEEL FIXER	1,250.00		1

#### FAILURE TO LODGE VAT RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
EDGAR, ROBERT	29, ST. FRANCIS STREET, EDENDERRY, CO. OFFALY, R45 W590	COMPUTER TECHNOLOGY	1,250.00		1
HARKIN, PAUL	DUNMORE, CARRIGART, LETTERKENNY, CO. DONEGAL, F92 FV18	ELECTRICAL SERVICES	3,750.00		3
KELLY, WILLIAM	35, THE GLEBE, JOHNSTOWN BRIDGE, ENFIELD, CO. KILDARE	ACCOUNTANT/COMPANY DIRECTOR	0.00	2 YEARS IMPRISONMENT FULLY SUSPENDED	1
KINSELLA, WILLIAM	MANDERLAY, CROSSTOWN, WEXFORD	VET SURGEON	2,500.00		2
O'TOOLE, PATRICK	BALLYCARNEY, GREEN ROAD, CARLOW, R93 EP60	AGRICULTURAL CONTRACTOR	2,500.00		2
STAPLES, LEO	SCAR, DUNCORMICK, CO. WEXFORD	STEEL FIXER	6,250.00		5

#### 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, FELIX	10, CLÓS ARD MUNNA, TAGHMON, CO. WEXFORD	NOT KNOWN	2,500.00		1
DELANEY, LORRAINE	9, SEANDOIRE, DURROW, CO. LAOIS	PAYE EMPLOYEE	2,500.00		1
DORAN, MARGARET	OLD BAGENALSTOWN ROAD, CLONMELSH, CO. CARLOW	NOT KNOWN	2,500.00		1
GALLAGHER, JOHN	EDERGOLE, LOUGH ESKE, DONEGAL TOWN, CO. DONEGAL	NOT KNOWN	2,500.00		1
GREEN, JULIE ANN	ROACHDALE HOUSE, ANNAGHVACKEY, HACKBALLSCROSS, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
HARKIN, DANIEL	LINT COTTAGE, CREHENNAN, QUIGLEYS POINT, CO. DONEGAL	PAYE EMPLOYEE	2,800.00		1
MACKESSY, PETER	AHADAGH, DROMCOLLOGHER, CO. LIMERICK	PAYE EMPLOYEE	2,500.00		1
MCINERNEY, TERENCE	BALLYEGAN, BIRR, CO. OFFALY	NOT KNOWN	2,500.00		1
O'BRIEN, JAMES	31, SEAVIEW HEIGHTS, RATHNEW, CO. WICKLOW	NOT KNOWN	2,500.00		1
O'CALLAGHAN, DENIS	FARTHINGVILLE, DROMINA, CHARLEVILLE, CO. CORK	NOT KNOWN	2,500.00		1

O'DONOVAN, MARTIN	52, GORT AN CHOIRCE, GORT, CO. GALWAY	NOT KNOWN	3,000.00		1
O'REILLY, TONY PIO	4, MEELAGH DRIVE, RINGMAHON ROAD, MAHON, CO. CORK	NOT KNOWN	2,500.00		1
REILLY, MELISSA	CONDON'S CROSS, CAHIR ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 4 MONTHS IMPRISONMENT	1
STOKES, EDWARD	12, HAWTHORN AVENUE, BALLYFORAN, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
STOKES, MICHAEL	BARRYMORE, KILTOOM, CO. ROSCOMMON	NOT KNOWN	3,000.00		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>
APKALNS, SIGO	137, FERNDALÉ, NAVAN, CO. MEATH	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
DUFFY, PATRICK	53, COLLEGE PARK, NEWBRIDGE, CO. KILDARE	NOT KNOWN	2,500.00		1
HALUSKA, MARIAN	140, BRÚ NA SIONNA, SHANNON, CO. CLARE	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
HURTIC, ZORAN	99, GRATTAN PARK, SALTHILL, GALWAY, CO. GALWAY	PAYE EMPLOYEE	0.00	2 YEARS AND 6 MONTHS IMPRISONMENT FULLY SUSPENDED	1
JASIM, ALI FAEK AWAD	38, HEMSBEY ROAD, CHESSINGTON, KT9 2DZ, UNITED KINGDOM	NOT KNOWN	2,500.00		1
KOMENDRA, HALYNA	137, FERNDALÉ, NAVAN, CO. MEATH	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
KOMENDRA, VASYL	19, RUANBEG PLACE, KILDARE TOWN, CO. KILDARE	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
MOCKLER, PATRICK	5, GROVE COURT, NEWBRIDGE, CO. KILDARE	NOT KNOWN	2,500.00		1
O'DONNELL, GARY	30, MEADOW COURT, ELM PARK, CLAREMORRIS, CO. MAYO	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
OSIPINSKA, MALGORZATA RENATA	3, JB'S APARTMENT, NEWTOWN, CASTLEBAR, CO. MAYO, F23 K232	NOT KNOWN	0.00	100 HOURS COMMUNITY SERVICE IN LIEU OF 4 MONTHS IMPRISONMENT TO RUN CONCURRENT FOR EACH CHARGE	2
O'SULLIVAN, MARK RICHARD	83, MOUNTSUIR, GRACE DIEU, WATERFORD	NOT KNOWN	2,500.00		1
PAWLOWSKI, ADAM MICHAL	BRACI WAGOW, 211 154, WARSZAWA, POLAND	CONSTRUCTION	0.00	6 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 2 YEARS ON OWN BOND OF €150	1
PLAUCITE, SANITA	18, DUNVILLE HOUSE, ATHLUMNEY, JOHNSTOWN, NAVAN, CO. MEATH	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
RZEZNIK, DAMIAN	BOCZNA, 705-500, PECHERY, POLAND	PROGRAMMER	0.00	6 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 2 YEARS ON OWN BOND OF €150	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>
CONROY, EDWARD	THE HEATH, BALLYDAVIS, PORTLAOISE, CO. LAOIS	CONSTRUCTION	5,000.00		2
KOZLOWSKI, MARIUSZ	23A, DODSBOROUGH COTTAGES, LUCAN, CO. DUBLIN, K78 NX36	NOT KNOWN	2,500.00		1

MCCALLIG, RONAN	29, KILTALOWN ROAD, TALLAGHT, DUBLIN 24	NOT KNOWN	2,500.00		1
PRANDO, THIAGO DO PRADO	HARCOURT HOTEL, 60 HARCOURT STREET, DUBLIN 2	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
TIMMINS, CONOR	11, THE PRIORY, NEWBRIDGE, CO. KILDARE	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>
BOCIANOWSKI, PAWEL KRZYSZTOF	8, DÚN DARRACH, DUBLIN ROAD, LONGFORD, CO. LONGFORD	NOT KNOWN	2,500.00		1
BUIVYDAS, KESTUTIS	CARNMORE WEST, ORANMORE, CO. GALWAY	PAYE EMPLOYEE	0.00	12 MONTHS IMPRISONMENT FULLY SUSPENDED	1
HAYES, DARREN	19, BELCAMP GREEN, PRIORSWOOD, COOLOCK, DUBLIN 17	SELF EMPLOYED	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
HUGHES, SAMANTHA	22, DÚN NA RÍ, TOBERTEASCAIN, ENNIS, CO. CLARE	NOT KNOWN	2,500.00		1
LENNON, KURTIS	22, CORBALLY AVENUE, CITYWEST, DUBLIN 24, D24 P68P	NOT KNOWN	2,500.00		1
MCMANUS, TADGH	3, KEATING STREET, PENNYWELL, GARYOWEN, LIMERICK	NOT KNOWN	2,500.00		1
O'CALLAGHAN, EMILY JOSEPHINE	29, OLD CONNA GROVE, UPPER DARGLE ROAD, BRAY, CO. WICKLOW	PAYE EMPLOYEE	3,450.00		1
PAVLOV, DANIEL	200, GLENWOOD, DUBLIN ROAD, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	0.00	21 MONTHS IMPRISONMENT FULLY SUSPENDED	2
STOLERU, IOAN	6, SCARIFF HOUSE, WATERVILLE, BLANCHARDSTOWN, DUBLIN 15	SUBCONTRACTOR	2,500.00		1
WALSH, ANTHONY	8, WOODSTOWN HILL, WOODSTOWN VILLAGE, KNOCKLYON, DUBLIN 16	COMPANY DIRECTOR	5,000.00		1
ZIEBA, ANGELINA	DERRYCLONEY, NEW INN, CASHEL, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1

#### PRODUCTION OF ILLICIT TOBACCO PRODUCT

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
KOZACHUK, MAKSYM	31, O'DUFFY TERRACE, BALLYBAY, CO. MONAGHAN	PAYE EMPLOYEE	0.00	15 MONTHS IMPRISONMENT WITH 6 MONTHS SUSPENDED	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>
CUSACK, VINCENT	WILTON, MURROE, CO. LIMERICK	PUBLICAN	632.50		1
GDA HOSPITALITY LIMITED, T/A LITTLE ITALY, DINGLE	CLOUGH, ROCKCHAPEL, CO. CORK	RESTAURANT	632.50		1
GDA HOSPITALITY LIMITED, T/A LITTLE ITALY, KILLARNEY	CLOUGH, ROCKCHAPEL, CO. CORK	RESTAURANT	632.50		1
GREEK GYROS RESTAURANT AND TAKEAWAY LIMITED	ASHLEAF SHOPPING CENTRE, CROMWELLSFORT ROAD, CRUMLIN, DUBLIN 12	RESTAURANT	632.50		1

LORIENT ENTERPRISES LIMITED, T/A CAFÉ TOPOLIS	37, PARLIAMENT STREET, DUBLIN 2	RESTAURANT	632.50		1
SA TAVERNS LIMITED, T/A THE TRADERS PUB	UNIT 7, GREENHILLS SHOPPING CENTRE, WALKINSTOWN, DUBLIN 12	BAR	632.50		1
THE WICKHAM PUB COMPANY LIMITED, T/A THE WICKHAM	UNIT 2, CARRAIG HOUSE, MATT TALBOT ROAD, TRALEE, CO. KERRY	BAR	632.50		1

#### POSSESSION OF UNTAXED ALCOHOL FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BOCIANOWSKI, PAWEL KRZYSZTOF	8, DÚN DARRACH, DUBLIN ROAD, LONGFORD, CO. LONGFORD	NOT KNOWN	2,500.00		1

#### POSSESSION OF AN UNREGISTERED VEHICLE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
DOUTOR, LUCIANA	ARDANEANIG, KILLARNEY, CO. KERRY	CLEANING BUSINESS	2,500.00		1
MCCORMACK, CONOR	24, CRESCENT VIEW, RIVERSIDE, TUAM ROAD, GALWAY	PAYE EMPLOYEE	2,500.00		1

#### HAVE IN YOUR CHARGE UNREGISTERED VEHICLES

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MARIAN MOTORS	19, PARK CLOSE, GRANGERATH, DROGHEDA, CO. LOUTH	VEHICLE SALES	2,500.00		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>
GILMORE, PAUL	91, ERINDALE HEIGHTS, BALLYSHANNON, CO. DONEGAL	UNKNOWN	1,250.00		1
TIMMINS, CONOR	11, THE PRIORY, NEWBRIDGE, CO. KILDARE	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1