

Part 2
List compiled pursuant to Section 1086A of the Taxes Consolidation Act 1997, in respect of the relevant period beginning on 1 January 2026 and ending 31 March 2026, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A Taxes Consolidation Act 1997. The total number of settlements published is 21. The total value of these settlements is €117m. 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 2026 is indicated in the list.
Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax within the meaning of section 1077E or 1077F of the Taxes Consolidation Act 1997, section 116 or 116A of the Value-Added Tax Consolidation Act 2010, section 99B or 99C of the Finance Act 2001 or section 134A of the Stamp Duties Consolidation Act 1999, 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		Tax	Interest	Penalties	Total	Additional particulars	Unpaid
CAFFERKEY, GERARD	MAGHERABOY, KILMOVEE, BALLAGHADERREEN,	CO. ROSCOMMON.	COMPANY DIRECTOR/PROPERTY DEVELOPER	€96,777	€47,250	€29,033	€173,060	Level 2 Audit case. Under-declaration of Income Tax and non-declaration of VAT.	
CASHWOOD POLES LIMITED	BALLYCRYSTAL, BUNCLODY,	CO. WEXFORD.	UTILITY POLE SUPPLIER	€288,239	€83,831	€84,480	€456,550	Level 2 Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
CROYDON DEVELOPMENTS LIMITED	SAINT ANTHONY'S, DUBLIN ROAD, SWORDS,	CO. DUBLIN.	BUILDER/PROPERTY DEVELOPERS	€90,491	€4,257	€27,147	€121,895	Level 2 Risk Review case. Under-declaration of VAT and restriction of VAT repayment.	
DENT, PATRICK	106 THE OLD MILL, FAIRYHOUSE ROAD, RATOATH,	CO. MEATH.	FORMER COMPUTER CONSULTANT/LANDLORD	€203,581	€97,727	€61,074	€362,382	Revenue Audit case. Under-declaration of Income Tax.	
D.G AUTO SALES LIMITED (NOW IN LIQUIDATION)	1A LIMEKILN LANE, PERRYSTOWN,	DUBLIN 12.	SECOND HAND CAR DEALER	€218,604	€84,647	€65,581	€368,832	Level 2 Risk Review case. Under-declaration of VAT.	€368,832
EATZEN LIMITED	UNIT 4A, BUILDING 3B, ASHBORNE TOWN CENTRE, ASHBORNE,	CO. MEATH.	RESTAURANTEUR	€79,693	€15,063	€59,769	€154,525	Level 3 Investigation case. Under-declaration of PAYE/PRSI/USC.	
GREEN REBEL MARINE LIMITED	CROSSHAVEN BOATYARD, POINT ROAD, CROSSHAVEN,	CO. CORK.	GEOPHYSICAL AND METEOCEAN SURVEYOR	€97,253	€2,128	€29,176	€128,557	Level 2 Risk Review case. Under-declaration of Corporation Tax.	
HOOKMILL LIMITED	THE NEST, 19/20 YORK ROAD, DUN LAOGHAIRE,	CO. DUBLIN.	HOLDING COMPANY	€193,596	€61,865	€58,078	€313,539	Level 2 Risk Review case. Non-declaration of PAYE/PRSI/USC.	
LPS INTERNATIONAL PLANT LIMITED (NOW IN LIQUIDATION)	KNOCKDOE, CLAREGALWAY,	CO. GALWAY.	PLANT SALES	€46,220,828	€14,168,093	€46,220,828	€106,609,749	Revenue Investigation case. Under-declaration of VAT.	€106,240,267
LYNE, RIOBARD	63 ORWELL PARK, RATHGAR,	DUBLIN 6.	COMPANY DIRECTOR/HOTELIER/LANDLORD	€181,917	€43,590	€136,438	€361,945	Level 3 Investigation case. Under-declaration of Income Tax.	
MAGUIRE, GAVIN	LEONSGARVE, CARRICKMACROSS,	CO. MONAGHAN.	MEDICAL PRACTITIONER	€94,938	€67,884	€28,481	€191,303	Revenue Audit case. Under-declaration of Income Tax.	
MAX & JUICE LIMITED	1 PALACE STREET,	DUBLIN 2.	RESTAURATEUR T/A CHEZ MAX	€181,944	€41,675	€41,851	€265,470	Level 2 Risk Review case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
MCGUIRE, COLM	LAURENTIC, 4A KNOCKREA PARK, DOUGLAS ROAD, CORK CITY,	CO. CORK.	PARTNER/SOLICITOR	€89,024	€45,047	€26,707	€160,778	Revenue Audit case. Under-declaration of Income Tax.	
MPL PLANT HIRE LIMITED (NOW IN LIQUIDATION)	KNOCKDOE, CLAREGALWAY,	CO. GALWAY.	PLANT HIRE & SALES	€1,857,356	€604,449	€1,857,356	€4,319,161	Level 2 Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	€4,125,448
MONTGOMERY, PAUL	3 WESTMERE, WESTERN ROAD, CORK,	CO. CORK.	COMPANY DIRECTOR/LANDLORD	€196,237	€96,148	€58,871	€351,256	Level 2 Risk Review case. Under-declaration of Capital Gains Tax and Local Property Tax.	
MORDRASSY, RAMAKRISHNA	UNIT 1, 78 WALKINSTOWN ROAD,	DUBLIN 12.	MECHANIC, TYRE SALES & REPAIRS T/A RAMA GARAGE MECHANIC & TYRES	€209,610	€38,176	€62,883	€310,669	Level 3 Investigation case. Non-declaration of PAYE/PRSI/USC and VAT. Under-declaration of Income Tax.	
O'KEEFFE, JAMES & ROBERT (PARTNERSHIP)	POLEBERRY, WATERFORD,	CO. WATERFORD.	MONUMENTAL STONEMASONS T/A R O'KEEFFE & SONS	€188,096	€61,926	€56,429	€306,451	Level 2 Audit case. Non-declaration of PAYE/PRSI/USC and VAT.	€296,180
QUANTUM BUILDING SOLUTIONS LIMITED	GLEBE, CLONDRA,	CO. LONGFORD.	QUANTITY SURVEYORS	€102,090	€28,064	€30,627	€160,781	Level 2 Audit case. Under-declaration of PAYE/PRSI/USC.	
REID, JOHN	STELLA MARIS, TARA HILL, GOREY,	CO. WEXFORD.	LANDLORD/SOLICITOR	€782,280	€736,086	€234,683	€1,753,049	Revenue Audit case. Under-declaration of Income Tax.	€1,753,049
SOLARSHARE LIMITED (NOW IN LIQUIDATION)	UNIT 4, FIRST FLOOR, 84 STRAND STREET, SKERRIES,	CO. DUBLIN.	SOLAR PANEL INSTALLERS	€50,813	€0	€38,109	€88,922	Level 2 Risk Review case. Restriction of repayment of VAT.	€38,109
WHEARTY, BRENDAN	COLLIERSTOWN, BELLEWSTOWN,	CO. MEATH.	FARMER T/A B.W. AGRI SERVICES	€69,000	€3,783	€20,700	€93,483	Level 2 Risk Review case. Under-declaration of VAT.	