

Part 1

List compiled pursuant to Section 1086A, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2022, and ending on 30 June 2022, 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: 69

Total amount of fines and penalties imposed: €194,982.00

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

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount €</u>	<u>Additional Particulars</u>
KENNY, CLEMENT	THE RESIDENCE, NO. 3 CRANE LANE, DUBLIN 2	COMPANY DIRECTOR/LANDLORD	25,765.00	Penalty Determination by the Courts relating to a non-declaration of Capital Gains Tax in the amount of €6,033 (incl. surcharge €287) and an under-declaration of Income Tax in the amount of €84,389 (incl. surcharge of €4,252).
WHELAN, GRAHAM	KNOCKNAGIN COTTAGE, CONEY HILL, BALBRIGGAN, CO. DUBLIN	PAYE EMPLOYEE	15,917.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax and VAT in the amount of €53,058.

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>
COMPTON, ALAN	83, MOREEN AVENUE, SANDYFORD, DUBLIN 16	COMPANY DIRECTOR	1,250.00		1
DOWLING, AUSTIN	63, KNOCKMORE PARK, KILLINARDEN, TALLAGHT, DUBLIN 24	BUILDING CONTACTOR	1,250.00		1
DOYLE, STEPHEN	29, DUNSINK AVENUE, DUBLIN 11	PAINTER & DECORATOR/GRAFFITI REMOVAL/COMPANY DIRECTOR	1,250.00		1
DUNNE, DAVID	106, NAVAN ROAD, CABRA, DUBLIN 7	MANUFACTURER OF SIGNS	0.00	30 MINUTES' COMMUNITY SERVICE IN LIEU OF 30 MINUTES' IMPRISONMENT	4
FAHY, MICHAEL	2, THE GREEN, LUTTRELL HALL, SUMMERHILL, DUNBOYNE, CO. MEATH	SALES CONSULTANT (REAL ESTATE ACTIVITIES)	0.00	2 YEARS FULLY SUSPENDED	4
GALLAGHER, JOHN	BALLINLOUGH, WESTPORT, CO. MAYO	FARMER	3,750.00		3
GALLAGHER, WAYNE	21, OAKTON PARK, BALLYBRACK, CO. DUBLIN	BUILDING CONTACTOR	1,250.00		1
LEE, DARREN	31, BELBULBIN ROAD, DRIMNAGH, DUBLIN 12	BUTCHER	1,300.00		1
MCGUINNESS, CONOR	9, ROSSBERRY TERRACE, LUCAN, CO. DUBLIN	ADVERTISING CONSULTANT	2,500.00		2
O'CONNOR, IAN	2, WHITETHORN CLOSE, ARTANE, DUBLIN 5	CAR REPAIRS	1,250.00		1
O'REILLY, THOMAS	APARTMENT 4, SUPPLE PARK SHOPPING CENTRE, MAIN STREET, DUNSHAUGHLIN, CO. MEATH	SUBCONTRACTOR/BLOCKLAYER	10,000.00		2
WALSH, JOHN	45, ASH ROAD, SHANTALLA, GALWAY	RETAIL FUEL SALES	5,000.00		1

FAILURE TO PRODUCE BOOKS AND RECORDS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
MCKENNA, BRIAN	BALLYHEALY, KILMORE, CO. WEXFORD	WHOLESALE	2,500.00		1

DELIVERING INCORRECT 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>
FOX, MARY	BALLYMAKENNY, DROGHEDA, CO. LOUTH	HAIRDRESSER	0.00	1 YEAR FULLY SUSPENDED	3
O'NEILL, FRANK	COOLROE, CROSSBOYNE, CLAREMORRIS, CO. MAYO	DISTRIBUTOR OF VENDING MACHINES	1,000.00		2

DELIVERING INCORRECT 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>
FOX, MARY	BALLYMAKENNY, DROGHEDA, CO. LOUTH	HAIRDRESSER	0.00	240 HOURS' COMMUNITY SERVICE IN LIEU OF ONE YEAR'S IMPRISONMENT	3

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>
BARRETT, KIERAN	BWEENG EAST, BWEENG, MALLOU, CO. CORK	CATTLE HAULIER	2,500.00		1
COSTELLO, RICHARD	17, CHURCH STREET, ASKEATON, CO. LIMERICK	NOT KNOWN	2,500.00		1
DONOHER, TOMMY	DERRYFADDA, CLONLARA, CO. CLARE	NOT KNOWN	2,500.00		1
FLYNN, DANIEL	50, GRANGE COHAN, JOHNS PARK, WATERFORD	NOT KNOWN	2,500.00		1
GALLAGHER, PATRICK	DRUMCONRATH, NAVAN, CO. MEATH	HAULIER	2,500.00		1
HURLEY, BRIAN	CASTLEMAHON ROAD, NEWCASTLEWEST, CO. LIMERICK	PAYE EMPLOYEE	2,500.00		1
JAKUBCZYK, RAFAL	CARRIGEEN, CROOM, CO. LIMERICK	MECHANIC	2,500.00		1
KELLEHER, TIM	COOMAGUIRE, BALLYVOURNEY, MACROOM, CO. CORK	FARMER	2,500.00		1
MARTIN, TIMOTHY	397, CUSHLAWN PARK, TALLAGHT, DUBLIN 24	NOT KNOWN	2,500.00		1
MCDONAGH, KATHLEEN	35, COIS ABHAINN, OLD TURLOUGH ROAD, CASTLEBAR, CO. MAYO	NOT KNOWN	2,500.00		1
MCDONNELL, SHANE	TULLYVOHANAGH, THE PLAINS, BOYLE, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1
MULLARKEY, DES	CLOONFAD EAST, BALLYHAUNIS, CO. ROSCOMMON	FARMER	2,500.00		1
MURPHY, ADAM	36, WILLOW GROVE, CARRICK ROAD, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
O'LEARY, JAMES	89, TOMMY MURPHY PARK, GRAIGUECULLEN, CO. CARLOW	NOT KNOWN	2,500.00		1

O'REILLY, MARTIN	BALLYBRIEN, MONARD, CO. TIPPERARY	NOT KNOWN	2,500.00		1
O'REILLY, MICHAEL	CAHIR ROAD ROUNDABOUT, CLONMEL, CO. TIPPERARY	NOT KNOWN	3,000.00		1
QUILLIGAN, PATRICK	2, WILLIAMSTOWN WAY, AIRPORT ROAD, WATERFORD	NOT KNOWN	3,000.00		1
THORPE, KEVIN JAMES	BALLINASTRAW, GLENBRIEN, ENNISCORTHY, CO. WEXFORD	BUILDING SUBCONTRACTOR	2,500.00		1
TRACEY, ANTHONY	KNOCKINGLASS, MOYGLASS, KILLENAULE, CO. TIPPERARY	HAULIER	3,000.00		1
VIDAL, DONNA	THE BEECHES, RORISTOWN, TRIM, CO. MEATH	NOT KNOWN	2,500.00		1
WARD, JOHN PAUL	4, GLENVIEW PARK, ASH LANE, SLIGO	NOT KNOWN	3,000.00		1
WARD, PETER	KEELOGUES, WILLIAMSTOWN, CO. WATERFORD	FARMER	3,500.00		1

OIL LAUNDERING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
MULLIGAN, DECLAN	BALLINFUIL, HACKBALLSCROSS, DUNDALK UPPER, CO. LOUTH	NOT KNOWN	0.00	3 YEARS WITH 18 MONTHS SUSPENDED	1
NOLAN, NIALL	1, CRAIGH PLACE, SILVERBRIDGE, CO. ARMAGH	NOT KNOWN	0.00	2 YEARS WITH 18 MONTHS SUSPENDED	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>
DAVEY, CONLETH	GLEC COTTAGE, CORNMUCKLAGH, OMEATH, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
DERLEGA, ADAM JERZY	12, BARON HALL GROVE, BALBRIGGAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
DURNESCU, ELENA	16, THE WILLOWS, MILLERSBROOK, NENAGH, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
GUZIKOWSKI, SLAWOMIR	APARTMENT 305, THE PARK, LORD EDWARD STREET, LIMERICK	PAYE EMPLOYEE	2,500.00		1
IFTODE, COSTEL	FLAT 2, 252 NORTH CIRCULAR ROAD, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1
MURUG, PAVEL	20, THE AVENUE, MULHUDDART WOOD, BLANCHARDSTOWN, DUBLIN 15	ROOFING SUBCONTRACTOR	2,500.00		1
SHAABA, ABDULGAFAR ADEBAYO	371, CASEMENT ROAD, FINGLAS, DUBLIN 11	PAYE EMPLOYEE	0.00	18 MONTHS FULLY SUSPENDED	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>
FRUNZA, RADU	6, MOUNT GARRETT GROVE, TYRRELSTOWN, DUBLIN 15	BUILDING CONTRACTOR	2,500.00		1
RUPA, ARCADIU	57, REDWOOD, HOLLYSTOWN, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1

TOUHEY, MARK	58, BELMONT PARK, RAHENY, DUBLIN 5	PAYE EMPLOYEE	2,500.00	1
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POSSESSION OF UNTAXED TOBACCO FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
BIELSKUS, ALGIMANTAS	3, PEMBROKE MEWS, CHURCH ROAD, DOUGLAS, CORK	PAYE EMPLOYEE	2,500.00		1
CAMPBELL, TANYA	43, THE GREEN, LENNONSTOWN MANOR, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
DURETKOVIC, DARKO	12, BURR RIDGE, PARK ROAD, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
MCNAMARA, STEPHEN	THE ORCHARD, BALLYCANNON NORTH, MEELICK, CO. CLARE	NOT KNOWN	3,000.00		1
RAHMANI, RAMEZ	15, TOORAREE, BALLYHAUNIS, CO. MAYO	PAYE EMPLOYEE	2,500.00		1
SIDLAUSKAS, EGIDIJUS	68, THE CLOISTERS, BALLINCOLLIG, CO. CORK	PAYE EMPLOYEE	2,500.00		1
VALENTINOVICIUS, ARUNAS	13, MILLBROOK, ROSS ROAD, ENNISCORTHY, CO. WEXFORD	PAYE EMPLOYEE	2,500.00		1
ZEMAITIS, DARIUS	5, ARAGLEN, RIVER VALLEY, MALLOW, CO. CORK	NOT KNOWN	2,500.00		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>
AMDC BOOKABAR LTD	74, WILLOW PARK CRESCENT, GLASNEVIN, DUBLIN 11	RETAIL SALE OF BEVERAGES	2,500.00		1
MURPHY, ROBERT JNR.	16, CHURCHFIELD PARK, ASHBOURNE, CO. MEATH	NEWSAGENT/OFF LICENCE	2,500.00		1

FAILURE TO KEEP A VEHICLE STATIONARY

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
O'HANLON, TERRI	KELTOI LODGE, KIT AHERN ROAD, BALLYBUNION, CO. KERRY	NOT KNOWN	1,250.00		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>
CARLIN, CATHERINE	1, ROSSDOWNS, LIFFORD, CO. DONEGAL	NOT KNOWN	1,250.00		1
FERRINS, WILLIAM	FURMOYLE, LOUISBURGH, CO. MAYO	FARMER	2,500.00		1
O'HANLON, TERRI	KELTOI LODGE, KIT AHERN ROAD, BALLYBUNION, CO. KERRY	NOT KNOWN	2,500.00		1
O'SULLIVAN, WILLIAM	KELTOI LODGE, KIT AHERN ROAD, BALLYBUNION, CO. KERRY	NOT KNOWN	2,500.00		1
RUDDEN, COLM	TIERLAHOOD, STRADONE, CO. CAVAN	WHOLESALE	2,500.00		1

GIVING FALSE OR MISLEADING INFORMATION

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
VIDAL, DONNA	THE BEECHES, RORISTOWN, TRIM, CO. MEATH	NOT KNOWN	2,500.00		1