

Part 1

List compiled pursuant to Section 1086A, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 January 2022, and ending on 31 March 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: 45

Total amount of fines and penalties imposed: €234,847.98

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>
MCMAHON, LIAM	DRUMSWORDS HOUSE, 28 LACKY ROAD, ROSLEA, CO. FERMANAGH, BT92 7NW	FARMER	144,897.98	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €144,897.98

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>
BURKE, JOHN	32, CLUAIN RÍ, NAVAN ROAD, TRIM, CO. MEATH	SIGNWRITER	1,250.00		1
BUTLER, PATRICK	43, EARLSFORT LANE, LUCAN, CO. DUBLIN	HAULIER	2,500.00		2
CALLERY, JASON	GLASSAVILAWN, BOHERNABREENA, CO. DUBLIN	VAN COURIER	1,300.00		1
COMISKEY, MARK	27, GREENWOOD AVENUE, AYRFIELD, DUBLIN 13	TAXI DRIVER	1,250.00		1
DOYLE, DAMIAN	3, THE THATCH ROAD, WHITEHALL, DUBLIN 9	PAPER DELIVERY	1,250.00		1
EGAN, MARTIN	MAREE, ORANMORE, CO. GALWAY	CARPENTER	1,250.00		1
GILBERT, MARCUS	4, ABBEYVALE GROVE, SWORDS MANOR, SWORDS, CO. DUBLIN	BUILDING CONTRACTOR	1,250.00		1
HERBERT, PAUL F.	318, KILDARE ROAD, CRUMLIN, DUBLIN 12	TAXI DRIVER	1,250.00		1
JACKSON, CLIVE	3, FURRY PARK ROAD, KILLESTER, DUBLIN 5	COMPANY DIRECTOR	2,500.00	1 HOUR COMMUNITY SERVICE IN LIEU OF 1 HOUR IMPRISONMENT	4
MCGUIRE, STEPHEN P.	131, TEMPLEOGUE WOOD, TEMPLEOGUE, DUBLIN 6W	BUILDING CONTRACTOR	1,250.00		1
PENROSE, DEREK	6, MILLCOURT DRIVE, CLONDALKIN, DUBLIN 22	TAXI SERVICES	1,250.00		1
PRENDERGAST, JOHN	MILL PARK, KNOCKBRIDGE, DUNDALK, CO. LOUTH	FARMER / PROPERTY LETTING	1,250.00		1

QUIGLEY, GERARD	50, CLANRANALD ROAD, DONNYCARNEY, DUBLIN 5	PLUMBER	1,250.00		1
SALVETA, CARMINE	4A, CHURCH STREET, FINGLAS, DUBLIN 11	TAKE-AWAY / FAST FOOD / DELICATESSEN	1,300.00		1
SNEE, MARTIN	3, PRIORY WALK, WHITEHALL ROAD, TERENCE, DUBLIN 12	ACCOUNTING / BOOKEEPING SERVICES	2,600.00		2
VAN CUONG BUI	66, BALLYBOUGH ROAD, BALLYBOUGH, DUBLIN 3	RESTAURATEUR	1,250.00		1
WALSH, CHRISTOPHER	TURLOUGHBEH, ROSMUC, CO. GALWAY	GROCER/PUBLICAN/FARMER	8,000.00		2
WHITE, DAVID	12, ROGANSTOWN, SWORDS, CO. DUBLIN	TV, VIDEO, HI-FI SALES / REPAIRS / RENTALS	1,250.00		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>
MUHMOOD, ANSAR	8, ASHDALE PARK, DUNDALK, CO. LOUTH	RESTAURATEUR	1,250.00		1

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>
BALLYNOE AGRI SERVICES LTD	KILPHILIBEEEN, BALLYNOE, MALLOW, CO. CORK	AGRICULTURAL SERVICES	2,500.00		1
BUTKUS, ANDRIUS	58, RATHBRAUGHAN PARK, BALLYTIVNAN, SLIGO	PAYE EMPLOYEE	3,000.00		1
CAWLEY, SHANE	316, BLOCK 8A, TALLAGHT CROSS, TALLAGHT, DUBLIN 24	NOT KNOWN	2,500.00		1
CLARKE, SEAMUS	ARD AVON, BALLINACARRIG LOWER, RATHDRUM, CO. WICKLOW	FARMER	5,000.00		2
CLERKIN, MICHAEL JOHN	KINGSFORT, BALLINTOGHER, CO. SLIGO	FARMER	2,500.00		1
CUNNINGHAM, SEAN	DOCK ROAD, SCARRIFF, CO. CLARE	SUB CONTRACTOR / CARPENTER / PAYE	2,500.00		1
DANCOR CIVIL ENGINEERING LTD	MOSSTOWN, DUNLEER, CO. LOUTH	CIVIL ENGINEERING	2,500.00		1
EIBA, ELSAYED ALI ELSAYED	CHAPEL STREET, ELPHIN, CASTLEREA, CO. ROSCOMMON	PAYE EMPLOYEE	10,000.00		6
FREEMAN, PAUL	TUBBER, AUGHAMORE, BALLYHAUNIS, CO. MAYO	BLOCK LAYER	2,500.00		1
MCCLOUGHLIN, KIERAN	DREDIS UPPER, BUTLERSBRIDGE, CO. CAVAN	NOT KNOWN	2,500.00		1
SCANTRANS LTD	58, WILTON MANOR, RATHNEW, CO. WICKLOW	HAULIER	2,500.00		1
SWEENEY, JAMES	2, CLOONKEEN, CASTLEREA, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1

WARD, JOHN PAUL	4, GLENVIEW PARK, ASHLANE, SLIGO	NOT KNOWN	2,500.00	1
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TOBACCO SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
CRETU, SERGHEI	GALOVNA 159, CHERNIVTSI, UKRAINE	NOT KNOWN	0.00	8 MONTHS IMPRISONMENT SUSPENDED FOR 12 MONTHS	1
MACYS, ROBERTAS	6, DUNBRODY WHARF, NEW ROSS, CO. WEXFORD	PAYE EMPLOYEE	2,500.00		1
OCNEAN, RAUL-GABRIEL	12, FOXBOROUGH MANOR, LUCAN, CO. DUBLIN	SECURITY GUARD	2,500.00		1
VOJECKA, ANASTASIJA	22/65, SALNAS IELA, LATVIA	NOT KNOWN	0.00	10 MONTHS IMPRISONMENT WITH 5 MONTHS 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>
FARRELL, LINDA	46, COLERAINE STREET, DUBLIN 7	STREET TRADER	0.00	4 MONTHS IMPRISONMENT	2
KUCINSKAS, VIKTORAS	26, WOODBERRY LAWN, CASTLEREDMOND, MIDLETON, CO. CORK	PAYE EMPLOYEE	0.00	60 HOURS COMMUNITY SERVICE IN LIEU OF ONE MONTH IMPRISONMENT	1

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>
BACUKS, RIHARDS	1A, MOORELAND, ARMAGH ROAD, DUNDALK, CO. LOUTH	VALETING SERVICES	2,500.00		1
BENADA, JIRI	90, THE LAURELS, TULLOW ROAD, CARLOW, CO. CARLOW	PAYE EMPLOYEE	0.00	6 MONTHS IMPRISONMENT SUSPENDED FOR 6 MONTHS	1
BYRNE, RICHARD	APARTMENT 1, 164, WESTEND, MALLOU, CO. CORK	PAYE EMPLOYEE	2,500.00		1
FARRELL, LINDA	46, COLERAINE STREET, DUBLIN 7	STREET TRADER	0.00	4 MONTHS IMPRISONMENT	1
SAUNDERS, RICHARD	APARTMENT 1, 164, WESTEND, MALLOU, CO. CORK	NOT KNOWN	2,500.00		1
KUCINSKAS, VIKTORAS	26, WOODBERRY LAWN, CASTLEREDMOND, MIDLETON, CO. CORK	PAYE EMPLOYEE	0.00	40 HOURS COMMUNITY SERVICE IN LIEU OF ONE MONTH IMPRISONMENT	1