

**Part 2**

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st April 2022 ending 30 June 2022, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 12 The total value of these settlements is €12.5m. 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 30 June 2022 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E(1) or 1077F (1) of the Taxes Consolidation Act 1997, where the 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	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Amount unpaid at 30 June 2022.
ALKURD, MOHAMAD	13 SHACKLETON GLEN, LUCAN,	CO.DUBLIN.	BEAUTY/ HAIRDRESSING SERVICE PROVIDER.(TRADED AS L'OMBRÉ.)	€53,215	€16,344	€15,964	€85,523	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
BLACKROCK LEISURE LIMITED.	MAIN STREET, BLACKROCK, DUNDALK,	CO.LOUTH.	GAMING/AMUSEMENT MACHINE SERVICE PROVIDER.	€53,633	€15,374	€21,453	€90,460	Revenue Audit Case. Under-declaration of VAT.	
DOUGHAN, SEAN	MONEYGALL,BIRR,	CO.OFFALY.	RETIRED BUILDER.	€62,770 (incl. €5,706 surcharge)	€104,795	€42,797	€210,362	Revenue Investigation Case. Non-declaration of Income Tax.	
MELVILLE, TREVOR	93 LEINSTER WOOD,CARTON DEMESNE, MAYNOOTH,	CO.KILDARE.	PAYE EMPLOYEE.	€125,592	€44,545	€37,677	€207,814	Revenue Audit Case. Under-declaration of Income Tax.	
MERIDIAN MOTORS 2014 LIMITED (NOW IN LIQUIDATION)	SLEATY ROAD,CARLOW,	CO.CARLOW.	MOTOR VEHICLE DEALER.	€1,926,340	€1,036,525	€1,922,096	€4,884,961	Revenue Audit Case.Under-declaration of PAYE/PRSI/USC and VAT.	€4,828,048
MERIDIAN MOTORS LIMITED (NOW IN LIQUIDATION).	SLEATY ROAD,CARLOW,	CO.CARLOW.	MOTOR VEHICLE DEALER. (TRADED AS CARLOW MOTOR COMPANY).	€2,276,667	€1,330,544	€2,241,723	€5,848,934	Revenue Audit Case.Under-declaration of PAYE/PRSI/USC and VAT.	€5,726,523
MOONEY, JOHN	KILMAINE,FORTAL,BIRR,	CO.OFFALY.	FARMER.	€84,269	€60,405	€25,281	€169,955	Revenue Audit Case. Under-declaration of VAT.	€166,655
MTIS LIMITED.	UNIT 301,OMNI PARK SHOPPING CENTRE,SWORDS ROAD,	DUBLIN 9.	INSURANCE BROKERAGE & CONSULTANCY.	€182,517	€60,964	€54,755	€298,236	Revenue Audit Case. Under-declaration of VAT.	
NOUELLE PARRAT, NICOLAS	FLAT 4,76 DAME STREET,	DUBLIN 2.	FORMER PROVIDER OF SHORT TERM ACCOMODATION/PAYE EMPLOYEE.	€120,847 (incl. €1,932 surcharge)	€53,392	€35,674	€209,913	Revenue Investigation Case. Under-declaration of Income Tax and VAT.	
POLAR CAPITAL FUNDS PLC.	GEORGES COURT, 54-62 TOWNSEND STREET,	DUBLIN 2.	INVESTMENT FUND SERVICES.	€74,719	€16,748	€22,341	€113,808	Revenue Audit Case.Under-declaration of VAT.	
VARIKA LIMITED.	PARAMOUNT COURT,CORRIG ROAD,SANDYFORD BUSINESS PARK,	DUBLIN 18.	INVESTMENT SERVICES.	€91,460	€42,563	€27,438	€161,461	Revenue Audit Case. Non-declaration of VAT.	
WHITE,JOHN	38 SHELBOURNE ROAD, BALLSBRIDGE,	DUBLIN 4.	COMPANY DIRECTOR.	€143,178	€18,220	€42,953	€204,351	Revenue Audit Case. Under-declaration of Income Tax.	