

**Part 1**

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2023, and ending on 30 June 2023,  
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 only amount is 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: 90  
Total amount of fines and penalties imposed: €491,922.00

<b>PENALTIES DETERMINED BY A COURT RELATING TO THE NON-DECLARATION OR UNDER-DECLARATION OF TAX</b>
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<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount €</u>	<u>Additional Particulars</u>
CUMISKEY, JAMES G.	SLIABH NA GLOUGH, JENKINSTOWN, DUNDALK, CO. LOUTH	AUCTIONEER, T/A CUMISKEY REAL ESTATE.	15,800.00	Penalty Determination by the Courts relating to an under-declaration of VAT in the amount of €52,668.
MURPHY, MARINA	DUBLIN ROAD, DUNDALK, CO. LOUTH	RESTAURATEUR T/A JACKIE'S RESTAURANT	53,858.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax, PAYE/PRSI/USC and VAT in the amount of €179,529.
JOHNSTON, DAVID	HILTON, UPPER ALBERT ROAD, GLENAGEARY, CO. DUBLIN	PROPRIETARY DIRECTOR	223,549.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €332,945. (Incl. €34,878 surcharge)

<b>FAILURE TO LODGE INCOME TAX RETURN(S)</b>
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<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BARKEY, PHILIP	BALLINRINK, OLDCASTLE, CO. MEATH	HAULIER/COMPANY DIRECTOR	1,250.00		1
BRACKEN, DARREN	NO. 1, DERRYNAGUN, BALLYCUMBER, CO. OFFALY	GARDENING SERVICES	2,500.00		2
BUTLER, SELINA ELIZABETH	COLVIN STREET, MULLINGAR, CO. WESTMEATH	AGRICULTURAL CONTRACTOR	1,250.00		1
CAINE, MARK	TULLAVICK, GLANN ROAD, OUGHTERARD, CO. GALWAY	CARPET FITTER	5,000.00		1
CASSIDY, JAMES	JOHNSTOWN, KILSKYRE, KELLS, CO. MEATH	FARMER/PAYE	1,250.00		1
CHARLES, GUS	10, CHESTNUT DRIVE, MULLINGAR, CO. WESTMEATH	BUILDER/CARPENTER	1,250.00		1
DAVITT, MICHAEL	SIMONSTOWN, GAYBROOK, MULLINGAR, CO. WESTMEATH	FARMER	1,250.00		1
DUFFY, LIAM	CLONDELARA, SHANNON BRIDGE, ATHLONE, CO. OFFALY	CARPENTER	1,250.00		1
FARNAN, DARREN	GILLSTOWN, ATHBOY, CO. MEATH	HAULIER	1,250.00		1
FARRELLY, MARK	155, LACKANASH, TRIM, CO. MEATH	ELECTRICAL SHOPKEEPER	1,250.00		1

FAY, SEAMUS	BALLYMANUS, CASTLEPOLLARD, CO. WESTMEATH	FARMER	2,500.00	2
FEENEY, LEO	GRANGE LODGE, GRANGE, CORRANDULLA, CO. GALWAY	CAR/BOAT/CYCLE HIRE	1,250.00	1
GRENNAN, EDWARD	KILLINA, RAHAN, TULLAMORE, CO. OFFALY	FARMER	2,500.00	2
GRIMES, GERARD	LANMORE, LISCARNEY, WESTPORT, CO. MAYO	FARMER	1,250.00	1
HUGHES, JOHN	BALLINDEREEN, KILCOLGAN, CO. GALWAY	FARMER	1,250.00	1
JOYCE, NOEL	BARNANORAUN, CLIFDEN, CO. GALWAY	FARMER	5,000.00	1
KEEGAN, PETER	36, DERAVARRA, MULLINGAR, CO. WESTMEATH	QUANTITY SURVEYOR	2,500.00	2
KEYES, DONAL	KILDORAN, MOYVORE, MULLINGAR, CO. WESTMEATH	ELECTRICAL SERVICES	1,250.00	1
LIGGET, GARY	30, WOODLAND GROVE, CLONBRUSK, ATHLONE, CO. WESTMEATH	CARPENTER	1,250.00	1
MACCRAITH, PADRAIC	13, ST. PATRICK'S TERRACE, ATHLONE, CO. WESTMEATH	IRISH LANGUAGE SCHOOL	1,250.00	1
MAHON, MARK	PAINSTOWN, DUNSHAUGHLIN, CO. MEATH	CAR WASH	6,000.00	2
MCDONNELL, CATHAL	STATION ROAD, GORMANSTON, CO. MEATH	ARCHITECT/ARCHITECTURAL SERVICES	1,250.00	1
MOLLOY, MARK	15, SPRINGFIELD, MULLINGAR, CO. WESTMEATH	PAYE/BUTCHER	1,250.00	1
MURPHY, DAMIEN	WILLIAMSTOWN, KELLS, CO. MEATH	FURNITURE RETAILER	1,250.00	1
O'LOUGHLIN, JOHN	BÉAL AN DAINGIN, CO. NA GAILLIMHE	SOLAR INSTALLATION	20,000.00	4
PAGE, LIAM	84, THOMOND ROAD, BALLYFERMOT, DUBLIN 10	PLASTERER	3,750.00	3
REILLY, DEREK	46, RYAN PARK, DULEEK, CO. MEATH	GROUNDWORKS/BUILDING CONTRACTOR	1,250.00	1
SANNI, OMOTUNDE	76, COILLTE MHUURLINNE, BALLYBANE, GALWAY	DOCTOR	3,000.00	1
SHAUGHNESSY, MICHAEL JOHN	CREGGDUFF, CORANDULLA, CO. GALWAY	PHOTOGRAPHER	1,250.00	1
SIMUTYTE, SIMONA	6, TAYLOR HALL, KELLS, CO. MEATH	PUBLICAN	1,250.00	1

<b>FAILURE TO LODGE VAT RETURN(S)</b>
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<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CONNOLLY, ALAN	FEAGHBEG, EYRECOURT, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00		2

NOLAN, CONOR	GARRAUN, KILLIMOR, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00	2
O'CONNOR, DAVID	35, BELGRAVE ROAD, RATHMINES, DUBLIN 6	PRINTING	6,250.00	5

#### FAILURE TO REMIT VAT

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ABDOULAYE, YACOUB	APARTMENT 4, 1 ELIZABETH PLACE, SOUTHERN ROAD, CORK	DELIVERY DRIVER	0.00	2 YEARS FULLY SUSPENDED	2
BENITIME LTD	AL MURETTO RESTAURANT, TUCKER STREET, CASTLEBAR, CO. MAYO	RESTAURATEUR	100.00		3
CONNOLLY, ALAN	FEAGHBEG, EYRECOURT, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00		2
NOLAN, CONOR	GARRAUN, KILLIMOR, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00		2
VOLPARA, MARCO	AL MURETTO RESTAURANT, TUCKER STREET, CASTLEBAR, CO. MAYO	COMPANY DIRECTOR	100.00		4

#### FAILURE TO REMIT INCOME TAX/PRSI

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
CONNOLLY, ALAN	FEAGHBEG, EYRECOURT, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00		2
NOLAN, CONOR	GARRAUN, KILLIMOR, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00		2

#### 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>
ABDOULAYE, YACOUB	APARTMENT 4, 1 ELIZABETH PLACE, SOUTHERN ROAD, CORK	DELIVERY DRIVER	0.00	2 YEARS FULLY SUSPENDED	1
TAAFFE, SEAN	51, CASTLETOWN ROAD, DUNDALK, CO. LOUTH	FARMER/MANUAL WORKER	0.00	12 MONTHS FULLY SUSPENDED	3

#### DELIVERING INCORRECT CORPORATION 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>
BENITIME LTD	AL MURETTO RESTAURANT, TUCKER STREET, CASTLEBAR, CO. MAYO	RESTAURATEUR	500.00		1

#### 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>
ABDOULAYE, YACOUB	APARTMENT 4, 1 ELIZABETH PLACE, SOUTHERN ROAD, CORK	DELIVERY DRIVER	0.00	2 YEARS FULLY SUSPENDED	2

BENITIME LTD	AL MURETTO RESTAURANT, TUCKER STREET, CASTLEBAR, CO. MAYO	RESTAURATEUR	250.00	4
VOLPARA, MARCO	AL MURETTO RESTAURANT, TUCKER STREET, CASTLEBAR, CO. MAYO	COMPANY DIRECTOR	250.00	4

#### CLAIMING VAT REPAYMENT(S) TO WHICH NOT ENTITLED

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
CONNOLLY, ALAN	FEAGHBEG, EYRECOURT, BALLINASLOE, CO. GALWAY	COMPANY DIRECTOR	2,000.00		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>
BREEN, SEAN JOSEPH MARTIN	LISLORAN, CASHEL, CO. TIPPERARY	SELF EMPLOYED	2,500.00		1
CONNORS, KATHLEEN	7, IRISHTOWN HEIGHTS, IRISHTOWN, NEW ROSS, CO. WEXFORD	NOT KNOWN	2,500.00		1
CONSIDINE, NOEL	LEITRIM WEST, CREEGH, KILMIHIL, CO. CLARE	FARMER/PAYE EMPLOYEE	2,500.00		1
CUMISKEY, JAMES	SUI FHIONN, SLIABH NA GLOUGH, JENKINSTOWN, DUNDALK, CO. LOUTH	AUCTIONEER	2,500.00		1
DONOHER, TOMMY	DERRYFADDA, CLONLARA, CO. CLARE	NOT KNOWN	2,500.00		1
DONOVAN, DANIEL	39, FANA GLAS, BALLYBANE, CO. GALWAY	NOT KNOWN	2,500.00		1
DONOVAN, GERARD	39, RIAN LUACHRA, BALLYBANE, CO. GALWAY	NOT KNOWN	2,750.00		1
DOOLEY, EUGENE	CANDLEFORT, INNISKEEN, DUNDALK, CO. LOUTH	BUILDING SUBCONTRACTOR	2,500.00		1
FOLEY, MARTIN GERARD	LISLANAHAN, KILKEE, CO. CLARE	PENSIONER	2,500.00		1
GROARKE, SEAN	26, BRABAZON HEIGHTS, SWINFORD, CO. MAYO	NOT KNOWN	2,500.00		1
GSN PLANT HIRE LTD	HILL OF RATH, TULLYALLEN, DROGHEDA, CO. LOUTH	PLANT HIRE AND FENCING LIMITED COMPANY	2,500.00		1
HARMEN, FRANCIS	10, NEPHIN COURT, KILLALA ROAD, BALLINA, CO. MAYO	NOT KNOWN	2,500.00		1
JACKMAN, ANN MARIE	1, MCDONAGH STREET, KILKENNY, CO. KILKENNY	NOT KNOWN	2,500.00		1
KOTRYCH, DAMIAN	48, ELM PARK, ENNIS, CO. CLARE	PANEL BEATER	2,500.00		1
MCCARTHY, PHILIP	C/O 4, MOUNT SINGLAND, GARRYOWEN, CO. LIMERICK	NOT KNOWN	2,500.00		1
MCDONAGH, JOHN	PICNIC PARK, CORK ROAD, FERMOY, CO. CORK	NOT KNOWN	2,500.00		1

MCDONAGH, JULIE LORRAINE	40, KILBROOK, UPPER CHANCERY LANE, TULLAMORE, CO. OFFALY	NOT KNOWN	2,500.00		1
MCGONIGLE, GRACE	BALLYBOES, FALCARRAGH, CO. DONEGAL	NOT KNOWN	2,500.00		1
MLH HAULAGE LTD	MUFF, KINGSCOURT, CO. CAVAN	HAULIERS	3,000.00		1
MOOREHOUSE, JANE MARY	RYLAND ROAD, BUNCLODY, CO. WEXFORD	NOT KNOWN	2,500.00		1
STOKES, JOHN ROBERT	4, SLIEVEARDAGH VIEW, BALLYSLOE, THURLES, CO. TIPPERARY	NOT KNOWN	2,500.00		1
WARD, TOMMY	295, CASTLEPARK, BALLYBANE, CO. GALWAY	NOT KNOWN	4,000.00		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>
GOOD, COREY	29, MANGERTON CLOSE, THE GLEN, CORK	PAYE EMPLOYEE	2,500.00		1
IFRIM, NICOLETA	COMSURAIA, JUD VRACHEA STR SIRET-104, MUNICIPIUL-FOCSAHI, ROMANIA	NOT KNOWN	3,000.00		1
KENT, KATHLEEN	29, MANGERTON CLOSE, THE GLEN, CORK	NOT KNOWN	2,500.00		1
KENT, NOREEN	29, MANGERTON CLOSE, THE GLEN, CORK	PAYE EMPLOYEE	2,500.00		1
MCMAHON, ALAN	4B, BULFIN CRESCENT, NENAGH NORTH, NENAGH, CO. TIPPERARY	NOT KNOWN	5,000.00		2
NKUMBE, MBONG EWANE LOUIS	APARTMENT 612, MOUNT KENNETT, DOCK ROAD, LIMERICK	PAYE EMPLOYEE	2,500.00		1
RAY, NICOLE	4B, BULFIN CRESCENT, NENAGH NORTH, NENAGH, CO. TIPPERARY	NOT KNOWN	2,500.00		1
SAVIN, RUSLAN	APARTMENT NO. 52, M. SADOVIANA 17, HIRLEAU, ROMANIA	NOT KNOWN	3,000.00		1
TOSUNOV, ANGEL FETIEV	3, FERNDALE AVENUE, LONDON, N13 5AH, ENGLAND	NOT KNOWN	0.00	5 MONTHS' IMPRISONMENT	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>
AUDICKAITE, AISTE	58, MARIAN PARK, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
MARTSEPA, JELENA	4, GLEN VIEW, DUBLIN ROAD, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
TASIUKEVICIUTE, NERINGA	45, THE COURT, HARBOUR HEIGHTS, PASSAGE WEST, CO. CORK	BEAUTY SERVICES	5,000.00		2

### 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>
RYNHART, DOUGLAS	GARRANTROWLAN, ENNISCORTHY, CO. WEXFORD	NOT KNOWN	0.00	5 MONTHS FULLY SUSPENDED	1
WLODARCZYK, JACEK	27, PARK DRIVE, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		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>
ANIOTA LTD	MAIN STREET, CELBRIDGE, CO. KILDARE	OFF-LICENCE	632.50		1
LUCY CAFÉ LTD	314, MOREL GROVE, NAAS, CO. KILDARE	RESTAURATEUR	632.50		1

#### ALCOHOL SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
J.P. MCGRANAGHAN LTD	THE DIAMOND, RAPHOE, CO. DONEGAL	CONVENIENCE SHOP AND PUBLIC HOUSE	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>
J.P. MCGRANAGHAN LTD	THE DIAMOND, RAPHOE, CO. DONEGAL	CONVENIENCE SHOP AND PUBLIC HOUSE	2,500.00		1