

**Part 1**

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 January 2025, and ending on 31 March 2025, 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: 52

Total amount of fines and penalties imposed: €855,923.50

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

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount €</u>	<u>Additional Particulars</u>
POWER, ILLANN	BALLYCONNELL, TULLOW, CO. CARLOW	NOT KNOWN	781,061.00	Penalty Determination by the Courts relating to a non-declaration of Income Tax in the amount of €781,061.

**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>
FAY, WILLIAM	KNIGHTSBROOK, TRIM, CO. MEATH	HAULAGE SERVICES	1,250.00		1
LODDICK, MARINA JANE	BALLYMURRAY, MOUNT TEMPLE, MOATE, CO. WESTMEATH	SELF-EMPLOYED QUANTITY SURVEYOR	0.00	3 YEARS AND 6 MONTHS IMPRISONMENT, SUSPENDED FOR A PERIOD OF 12 YEARS	1
RATTIGAN, MICHAEL	KILMER, BALLIVOR, CO. MEATH	FARMER	1,250.00		1

**FAILURE TO LODGE 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>
LODDICK, MARINA JANE	BALLYMURRAY, MOUNT TEMPLE, MOATE, CO. WESTMEATH	SELF-EMPLOYED QUANTITY SURVEYOR	0.00	3 YEARS AND 6 MONTHS IMPRISONMENT, SUSPENDED FOR A PERIOD OF 12 YEARS	4

**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>
LODDICK, MARINA JANE	BALLYMURRAY, MOUNT TEMPLE, MOATE, CO. WESTMEATH	SELF-EMPLOYED QUANTITY SURVEYOR	0.00	3 YEARS AND 6 MONTHS IMPRISONMENT, SUSPENDED FOR A PERIOD OF 12 YEARS	3

**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>
RUSSELL, GERARD	18, NEWPARK ROAD, BLACKROCK, CO. DUBLIN	PAYE EMPLOYEE	1,250.00		1
SMITH, PAULA	5, GRANGE HEIGHTS, MULLINGAR, CO. WESTMEATH	PAYE EMPLOYEE	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>
BRAY, MICHAEL	4, FINLAYS FLATS, ARDEE, CO. LOUTH	NOT KNOWN	2,500.00		1
DICKENSON, AARON	7, ST.LAURENCE'S ROAD, WICKLOW TOWN, CO. WICKLOW	PAYE EMPLOYEE	2,500.00		1
FAUL, DYLAN	MOMONEY, CARRICKMACROSS, CO. MONAGHAN	TATTOOIST	2,500.00		1
HIGGINS, JOHN JOE	THE RESIDENCE, KILLASHEE ROAD, CLONDARA, CO. LONGFORD	NOT KNOWN	2,500.00		1
JOYCE, PATRICK	100, ACHA BHILE, ENNIS, CO. CLARE	NOT KNOWN	0.00	80 HOURS COMMUNITY SERVICE	2
MCANENLY, SEAMUS	MOYBRIDGE, EMYVALE, CO. MONAGHAN	COMPANY DIRECTOR	2,500.00		1
MCINERNEY, PATRICK	4, CLOS ODHRÁIN, TOOMEVARA, CO. TIPPERARY	NOT KNOWN	7,500.00		3
MONGAN, JOHN PAUL	BALLYMALEY HALTING SITE, GORT ROAD, ENNIS, CO. CLARE	NOT KNOWN	0.00	60 HOURS COMMUNITY SERVICE IN LIEU OF 3 MONTHS IMPRISONMENT	1
MURPHY, BRENDAN	GROUSE LODGE, PETTIGO, CO. DONEGAL	NOT KNOWN	2,500.00		1
RICHARD CLEARY PLANT HIRE LIMITED	KNOCKFELAGH, OOLA, CO. TIPPERARY	PLANT HIRE	2,500.00		1
SCOTT, MICHAEL	CAPPAGH, CALLAN, CO. KILKENNY	NOT KNOWN	3,000.00		1
WARD, EILEEN	10, CNOC GLAS, GREEN STREET, BOYLE, CO. ROSCOMMON	NOT KNOWN	3,000.00		1
WARD, PATRICK	22, ALT AOIBHINN, MEENANILLER, DERRYBEG, CO. DONEGAL	NOT KNOWN	2,500.00		1
WARD, TINA	26, GLEANN ARD, BALLAGHADERREEN, CO. ROSCOMMON	NOT KNOWN	2,500.00		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>
BECLEANU, ALEXANDRU IONUT	1-6, STIBEI VODA, SECTOR 1, BUCHAREST, ROMANIA	NOT KNOWN	0.00	2 MONTHS IMPRISONMENT	1
CONSTANTIN, NICOLAE	STR.DELENI NR.6 BL.T64 SC.2 ET.2 AP.47 MUN.BUCURESTI, ROMANIA	NOT KNOWN	0.00	15 DAYS IMPRISONMENT	1
CRONIN, DARRAGH	31, KILMURRY COURT, GARRYOWEN, LIMERICK	FLOORING CONTRACTOR	0.00	60 HOURS COMMUNITY SERVICE IN LIEU OF 3 MONTHS IMPRISONMENT	1
FAGAN, GERARD	42, DOMINICK HALL, DOMINICK STREET LOWER, DUBLIN 1	UNEMPLOYED	0.00	15 MONTHS IMPRISONMENT	1
FLOREA, ZOIA-VIOLETA	WILBY STREET, NORTHAMPTON, NN15JX, UNITED KINGDOM	NOT KNOWN	0.00	2 MONTHS IMPRISONMENT SUSPENDED FOR A PERIOD OF 6 MONTHS	1

HASSAN, IULIANA-ELENA	JUD.PH MUN, PLOIESTI STR, CAMELIEI. 20BL.22A, ROMANIA	NOT KNOWN	0.00	2 MONTHS IMPRISONMENT SUSPENDED FOR A PERIOD OF 6 MONTHS	1
JASINSKA, ALEKSANDRA	ELSINORE DAARS NORTH, SALLINS, CO. KILDARE	SELF EMPLOYED	2,500.00		1
KOMKAITE, ALMA	APARTMENT 1, 43 FITZROY AVENUE, DRUMCONDRA, DUBLIN 3	PAYE EMPLOYEE	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 1 MONTH	1
KUSHNIR, VOLODYMYR	ABODE GUESTHOUSE, AGHADOE, KILLARNEY, CO. KERRY	NOT KNOWN	2,500.00		1
MILIUS, NERIJUS	SANDYLANE, BLACKROCK, CO. LOUTH	NOT KNOWN	2,500.00		1
MURESAN, EMIL SAMUEL	CAL.DRAGASANI NR.55, ARGES, MOSOAIA, ROMANIA	NOT KNOWN	0.00	2 MONTHS IMPRISONMENT	1
PASZKO, WIESLAW	8, TULLASKEAGH DRIVE, ROSCREA, CO. TIPPERARY	TRANSPORT DRIVER	0.00	1 WEEK IMPRISONMENT SUSPENDED IN FULL FOR 1 WEEK	1
PAUN, DOREL	RIMNICUSARIT NO 25, BLOCK 31, BUCHAREST, ROMANIA	NOT KNOWN	0.00	15 DAYS IMPRISONMENT	1
STOICA, ALINA-MIHAELA	STR.IRISULUI NO 110, JUD.PH.SAT, ROMANESTI, ROMANIA	NOT KNOWN	2,500.00		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>
DAKANAS, ZANAS	7, ROCHFORD CLOSE, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
DANCI, IOAN CRISTIAN	77, NORTH CIRCULAR ROAD, PHIBSBORO, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1
LAZICI, ROBERT	APARTMENT 13, RICHMOND SQUARE, MORNING STAR AVENUE, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1
MOLDOVAN, VASILE STEFAN	72, WHATLEY HALL, ARCHERSWOOD, DUBLIN 15	SUBCONTRACTOR	2,500.00		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>
GIERLICKA, KINGA	24, CUIRT CLEADY, GLANERUGHT, KENMARE, CO. KERRY	TOWING SERVICES	2,500.00		1
LYNCH, LOUISE	7, PLARY ABBEY, BALLYMORE, CO. WESTMEATH	NOT KNOWN	1,000.00		1
MCELHINNEY, ANTHONY	4C, LOW FIELD APARTMENTS, BASIN VIEW, TRALEE, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
SAFONOV, ALEKSANDRS	5, SHANNON VALE, LONGFORD, CO. LONGFORD	PAYE EMPLOYEE	750.00		1
VENTRY FOODS LIMITED	UNIT 4, THE SEAPOINT BUILDING, CLONTARF, DUBLIN 3	SANDWICH BAR/SHOP	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>
AMB TRADING HOUSE LIMITED	ELY WINE BAR, 22 ELY PLACE, DUBLIN 2	RESTAURANT	632.50		1
FERNSHORE LIMITED	35, CARYSFORT AVENUE, BLACKROCK, CO. DUBLIN	BAR	632.50		1
MULLACH ABU LIMITED	T/A RITAS, 13 RIVERSIDE WALK, CLONSKEAGH ROAD, DUBLIN 6	RESTAURANT	632.50		1
STAPLETON, ALVY	T/A STAPLETON'S BAR, TINVOHER, LOUGHMORE, TEMPLEMORE, CO. TIPPERARY	PUBLICAN	200.00		1
VOLARE RESTAURANT LIMITED	7, MINSTREL COURT, THE CHASE, STILLORGAN, CO. DUBLIN	RESTAURANT	632.50		1
WFL VINTNERS LIMITED	62A-64, SAINT AGNES PARK, CRUMLIN, DUBLIN 12	BAR	632.50		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>
MCELHINNEY, ANTHONY	4C, LOW FIELD APARTMENTS, BASIN VIEW, TRALEE, CO. KERRY	PAYE EMPLOYEE	1,250.00		1