

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 July 2025, and ending on 30 September 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, 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: 39

Total amount of fines and penalties imposed: €70,247.50

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>
HAMILTON, JASON	4, BALDARRA COURT, ASHBOURNE, CO. MEATH	COURIER	0.00	18 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS, 240 HOURS COMMUNITY SERVICE AND REPAYMENT OF €700 PER MONTH TO REVENUE FOR 3 YEARS	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>
HAMILTON, JASON	4, BALDARRA COURT, ASHBOURNE, CO. MEATH	COURIER	0.00	18 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS, 240 HOURS COMMUNITY SERVICE AND REPAYMENT OF €700 PER MONTH TO REVENUE FOR 3 YEARS	1
MORRISSEY, JOHN P.	BALLINAGODE, CROAGH, CO. LIMERICK, V94 YA9F	CIVIL ENGINEER	1,250.00		1
QUIRKE, RICHARD	LOUGHISLE, TOOMEVARA, NENAGH, CO. TIPPERARY	BREAD DELIVERY	0.00	12 MONTHS IMPRISONMENT FULLY SUSPENDED	1

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>
HAMILTON, JASON	4, BALDARRA COURT, ASHBOURNE, CO. MEATH	COURIER	0.00	18 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS, 240 HOURS COMMUNITY SERVICE AND REPAYMENT OF €700 PER MONTH TO REVENUE FOR 3 YEARS	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>
ABBOTT, DAMIEN	CURRAGUNEEN, ROSCREA, CO. TIPPERARY	FARMER	2,500.00		1
CARROLL, JACK	CULLENAGH, TIMAHOE, CO. LAOIS	PAYE EMPLOYEE	2,500.00		1
CASH, LARRY	CORAH, TOMBRACK, FERNS, CO. WEXFORD	NOT KNOWN	0.00	4 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 24 MONTHS	1
CONNORS, PATRICK	13, CLONDRINAGH PARK, ENNIS ROAD, LIMERICK	NOT KNOWN	0.00	100 HOURS COMMUNITY SERVICE IN LIEU OF 5 MONTHS IMPRISONMENT	1

DALY, SHANE	GRAWN, ATTANAGH, CO. LAOIS	PAYE EMPLOYEE	2,500.00	1
KENNY, BRENDAN	ABBEYLAND, EYRECOURT, BALLINASLOE, CO. GALWAY	FARMER	3,000.00	2
MCDONAGH, MICHAEL	26, FATHER MEEHAN PLACE, CASTLEBAR, CO. MAYO	NOT KNOWN	2,500.00	1
MCDONAGH, NOREEN	7, STAG PARK CLOSE, MITCHELSTOWN, CO. CORK	NOT KNOWN	2,500.00	1
O'CONNOR, DANIEL (DONAL)	2, HILLSIDE DRIVE, ATHEA, CO. LIMERICK	PAYE EMPLOYEE	2,500.00	1
PRZYTULSKI, IRENEUSZ	93, HIGHFIELD, CARRICKMACROSS, CO. MONAGHAN	NOT KNOWN	2,500.00	1
REILLY, VERONICA	7, ROYAL CANAL AVENUE, TOWNSPARK, CO. LONGFORD	NOT KNOWN	2,500.00	1
SPAIN, DARREN	MOYLENA, BALLINDOWN, BIRR, CO. OFFALY	NOT KNOWN	2,500.00	2
STOKES, HUGHIE	BARRYBEG, KILTOOM, CO. ROSCOMMON	NOT KNOWN	2,500.00	1
VANTARA, ISTVAN	BALLYVOUGHAN, ARDAGH, CO. LIMERICK	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>
BUTSANKALURI, PAATA	85, PORTERSFIELD, COOLMINE, DUBLIN 15	NOT KNOWN	2,500.00		1
CONN, PETER JOSEPH	49A, WHITESIDE HILL, PORTADOWN, CO. ARMAGH, BT62 3RJ	TRUCK DRIVER	2,500.00		1
GONGU, ROBERT	38, CLONBOYNE CLOSE, PORTLAOISE, CO. LAOIS	SELF -EMPLOYED	4,000.00	2 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 3 YEARS ON ENTERING OWN BOND OF €100 TO KEEP THE PEACE	1
MOCANU, DRAGOS ALIN	NO. 6, 3RD FLOOR, CALLE DEL SAL, PROVINCIA DI ALICANTE, SPAIN	CONSTRUCTION WORKER	0.00	3 MONTHS IMPRISONMENT	1
PARADISE MARKETING LIMITED	38-39, WELLINGTON QUAY, TEMPLE BAR, DUBLIN 2	RETAIL SALES	5,000.00		2
RADOI, ADRIAN TEODOR	JUD.GR.MUN.GIURGIU, BD.BUCURESTI BL27/853, SC.B ET.3 AP 34, ROMANIA	NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 2 YEARS IN FULL	1
SANDA, ELENA-DORIANA	JUD.GR.MUN.GIURGIU, BD.BUCURESTI BL27/853, SC.B ET.3 AP 34, ROMANIA	NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 2 YEARS IN FULL	1
TUMENJARGAL, GANZUL	16, DELHURST AVENUE, ONGAR PARK, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
VASILE, ROXANA LILIANA	FLAT 4, 9 NOTTINGHAM STREET, DUBLIN 3	PAYE EMPLOYEE	2,500.00		1
YOURELL, JOHN LUKE	APARTMENT 44, WEAVER SQUARE, THE MILL, CORK STREET, DUBLIN 8	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>
CODAU, ALEXANDRIU MIHAI	136, TUBBERCLAIRE MEADOWS, NAVAN, CO. MEATH	PAYE EMPLOYEE	2,500.00		1
HOLLAND, SHANE	11, WILLOW BANK, UPPER FAIRHILL, CORK	NOT KNOWN	2,500.00		1
SCHIPOR, MARIUS	116, THE HARDWICKE, NORTH BRUNSWICK STREET, DUBLIN 7	PAYE EMPLOYEE	2,500.00		1

POSSESSION OF UNTAXED TOBACCO FOR SALE OR DELIVERY

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
BEAUMONT, DARREN	CARRICKOBRIEN, ATHLONE, CO. WESTMEATH	PAYE EMPLOYEE	2,500.00		1
MUMBLEY, ROSS	2, BLACKHALL PLACE, DUBLIN 7	NOT KNOWN	3,000.00		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>
BASE CONTROL MANAGEMENT LIMITED	T/A BASE WOOD FIRED PIZZA KILLESTER, 189 HOWTH ROAD, CLONTARF, DUBLIN 3	RESTAURANT	632.50		1
HAYES, PATRICK	SAINT ANNE'S, CLONGOUR ROAD, THURLES, CO. TIPPERARY	PUBLICAN	632.50		1
LAM CATERING LIMITED	T/A VENDRICK'S RESTAURANT, 3-4 THE COURTYARD, FAIRHILL, KILLARNEY, CO. KERRY	RESTAURANT	850.00		1
RACESIDE SERVICE STATION LIMITED	ROSEGREN, CASHEL, CO. TIPPERARY	RETAIL SALE OF AUTOMOTIVE FUEL	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>
MCGOWAN, LOUISE	BALLYMAKEEGAN, LONGFORD, CO. LONGFORD	NOT KNOWN	1,250.00		1