

**Part 2**  
List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 January 2025 and ending 31 March 2025, 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 15. The total value of these settlements is €6.2m. 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 31 March 2025 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 tax only 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   | Unpaid      |
|------------------------------------|--|----------------|--------------------------------|----------|----------|-----------|------------|--|-------------|
| BEACHPOOL LEISURE LIMITED          | NEWGRANGE LODGE, STALEEN ROAD, DONORE,   | CO. MEATH      | ACCOMODATION PROVIDER          | €67,933  | €184     | €20,379   | €88,496    | Level 2 Risk Review case. Under-declaration of VAT.                            |             |
| DMG PROMOTIONS LIMITED             | UNIT 1, BLOCK C, CITY GATE, CONOLLY STREET, SLIGO,                                   | CO. SLIGO      | CONSTRUCTION CONTRACTOR        | €67,090  | €29,917  | €18,761   | €115,768   | Revenue Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC & VAT. |             |
| ECONLINE AS LIMITED                | OFFICE SUITE 4225 BUILDING 4000, ATLANTIC AVENUE, WESTPARK BUSINESS CAMPUS, SHANNON, | CO. CLARE      | HEALTH & SAFETY CONSULTANTS    | €106,799 | €3,939   | €34,039   | €144,777   | Level 2 Risk Review. Under-declaration of VAT.                                 |             |
| GANNON AUTO LIMITED                | ELM COURT, BALLYNEETY,   | CO. LIMERICK   | USED CAR DEALER T/A D.G. AUTOS | €225,119 | €144,003 | €67,536   | €436,658   | Revenue Audit case. Under-declaration of VAT.                                  | €334,393.00 |
| HALLIGAN, PATRICK                  | CURKISH, BAILIEBOROUGH   | CO. CAVAN      | MEDICAL PRACTITIONER           | €134,183 | €116,416 | €37,458   | €288,057   | Revenue Audit case. Under-declaration of Income Tax.                           |             |
| 1 & L.BKOSYSTEMS IRELAND LIMITED   | UNIT D6, NORTH CITY BUSINESS PARK, NORTH ROAD, FINGLAS,                              | DUBLIN 11      | LABORATORY EQUIPMENT SUPPLIER  | €539,264 | €60,634  | €161,779  | €761,677   | Level 2 Risk Review. Under-declaration of VAT.                                 |             |
| KEENAN, JOSEPH                     | CULFURE, MOUNTPLEASANT, DUNDALK,   | CO.LOUTH       | LANDLORD                       | €64,533  | €21,977  | €19,359   | €105,869   | Revenue Audit case. Under-declaration of Income Tax.                           |             |
| LIFETIME BRANDS EUROPE LIMITED     | THE HUB, NOBEL WAY, BIRMINGHAM,  | UNITED KINGDOM | WHOLESALE OF HOUSEHOLD GOODS   | €777,606 | €104,868 | €233,281  | €1,115,755 | Level 2 Risk Review. Non-declaration of VAT.                                   |             |
| LONERGAN, STEPHEN                  | 20 WATERMILL LAWN, RAHENY,   | DUBLIN 5       | COMPANY DIRECTOR/FUTURE TRADER | €305,287 | €147,009 | €91,586   | €543,882   | Revenue Audit case. Under-declaration of Income Tax.                           |             |
| MCCAULEY, IMELDA                   | ARGOBEAM, WEAVER'S ROAD, CLONSILLA,  | DUBLIN 15      | LANDLORD                       | €194,314 | €77,661  | €58,293   | €330,268   | Revenue Audit case. Under-declaration of Income Tax.                           |             |
| MCMORROW, KIERAN                   | APARTMENT 2, THE PLAZA, COLLEGE STREET,  | CO. CAVAN      | LANDLORD/PAYE EMPLOYEE         | €145,871 | €77,844  | €43,761   | €267,476   | Level 2 Risk Review case. Under-declaration of Income Tax.                     | €267,476    |
| MC NAMARA, JOSEPH                  | CARROWBAWN, WESTPORT,  | CO. MAYO       | BUILDER                        | €149,374 | €83,084  | €44,812   | €277,270   | Level 2 Audit case. Under-declaration of Capital Acquisitions Tax.             |             |
| O'HARE, JAMES                      | ROSBEG, LISNAGRY,  | CO. LIMERICK   | PAYE EMPLOYEE                  | €139,146 | €33,277  | €41,741   | €214,164   | Revenue Audit case. Under-declaration of Income .                              |             |
| OHORA, LIAM                        | RYEDALE, BALLYCLOUGH, LIMERICK,  | CO. LIMERICK   | COMPANY DIRECTOR               | €125,869 | €28,585  | €37,760   | €192,214   | Revenue Audit case. Under-declaration of Income Tax.                           |             |
| OLUWAS MEDICAL LIMITED             | 14 ELM ROAD, FOTA ROCK, CARRIGTWOHILL, CORK,   | CO. CORK       | MEDICAL STAFF PROVIDER         | €82,230  | €46,539  | €24,669   | €153,438   | Revenue Audit case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.    | €150,371    |
| ONLINE TAX REBATE SERVICES LIMITED | UNIT 1A, HEATHERVIEW BUSINESS PARK, ATHLONE ROAD,                                    | CO. LONGFORD   | TAX REBATE AGENT               | €101,814 | €10,032  | €76,360   | €188,206   | Revenue Investigation case. Non-declaration of PAYE/PRSI/USC and VAT.          |             |
| SSC PROPERTY ICAV                  | 10 EARLSFORT TERRACE,  | DUBLIN 2       | PROPERTY DEVELOPER             | €490,926 | €17,092  | €140,283  | €648,301   | Level 2 Audit case. Under-declaration of VAT.                                  |             |
| STORAN, LIAM                       | CLONEEVE, O'CONNELL AVENUE,  | CO. LIMERICK   | COMPANY DIRECTOR/LANDLORD      | €100,466 | €21,026  | €30,138   | €151,630   | Revenue Audit Case. Under-declaration of Income Tax.                           |             |

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|-------------------|-----------------------|-------------|---------------|---------------------------------------|---------|---------|----------|--|--|
| TIERNEY, ADRIENNE | 41 ULLINN, MOYCULLEN, | CO. GALWAY, | PAYE EMPLOYEE | €157,493 (incl. surcharge of €14,317) | €18,582 | €42,952 | €219,027 | Level 2 Risk Review, Non-declaration of Capital Gains Tax. |  |
|-------------------|-----------------------|-------------|---------------|---------------------------------------|---------|---------|----------|--|--|