

Part 1

List compiled pursuant to Section 1086A, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 January 2023, and ending on 31 March 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: 88
Total amount of fines and penalties imposed: €414,592.00

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>
BUCZKOWSKI, DARIUSZ	RAFTERS COTTAGE, LOUSYBUSH , TULLARON ROAD, CO. KILKENNY	COMPANY DIRECTOR	28,077.00	Penalty Determination by the Courts relating to an under-payment of PAYE/PRSI/USC in the amount of €93,593.
MCNAMEE, PATRICK	1, KILMINCHY AVENUE, PORTLAOISE, CO. LAOIS	ELECTRICAL ENGINEER	26,902.00	Penalty Determination by the Courts relating to a non-declaration of VAT in the amount of €60,638, and an under-declaration of Income Tax in the amount of €31,940 (incl. surcharge of €2,903).
SORIBE, REGINALD EBERE	8, CHANCERY PARK DRIVE, TULLAMORE, CO. OFFALY	MEDICAL PRACTITIONER	171,163.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €211,587 (incl. surcharge of €9,019).

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>
ALDERLIESTE, JAN	34, COLLEGE PARK, TERENURE, DUBLIN 6W	BUILDING MAINTENANCE	5,000.00		4
CASEY, DANIEL J.	KILPATRICK, BALLYCLOUGH, MALLOW, CO. CORK	FARMER/PLANT HIRE	1,250.00		1
CONWAY, PATRICK	CANDLE HILL, SKRYNE, TARA, CO. MEATH	BUILDER/BUILDING CONTRACTOR	1,250.00		1
DELANEY, ELTON	HEATHFIELD, PULLOUGH, TULLAMORE, CO. OFFALY	MECHANIC	2,500.00		2
DEVERY, PAUL	MARKET SQUARE, TULLAMORE, CO. OFFALY	ACCOUNTING/BOOKKEEPING SERVICES	1,500.00		1
DONLON, JOSEPH P.	RINNEANNA NORTH, NEWMARKET-ON-FERGUS, CO. CLARE	FARMING/COMPANY DIRECTOR	5,000.00		4
GERAGHTY, GERARD	31, CEDARWOOD DRIVE, MONKSLAND, ATHLONE, CO. ROSCOMMON	SUBCONTRACTOR	1,250.00		1
KINSELLA, JACINTA	15, SPRINGLAWN CLOSE, BLANCHARDSTOWN, DUBLIN 15	FINANCIAL CONSULTANT	1,250.00		1
LYNCH, GERARD	BALRATH BOYNE, KELLS, CO. MEATH	STEEL ENGINEER	1,250.00		1
LYNCH, KENNETH	BETAGHSTOWN HOUSE, CORTOWN, KELLS, CO. MEATH	STUD FARMING	2,500.00		1
MAGUIRE, MARTIN	18, KILL AVENUE, DÚN LAOGHAIRE, CO. DUBLIN	COMPUTERISED SERVICES	15,000.00		5

MCDONAGH, SEAMUS	LETTERFORE, RECESS, CO. GALWAY	PLANT & MACHINERY HIRE	1,250.00		1
O'BRIEN, PATRICK	WOODLANDS, LACKNACUMMEEN, BELGOOLY, CO. CORK	PHOTOGRAPHER	1,250.00		1
O'DONOVAN, GEARÓID	MAULATANAVALLA, REENASCREENA, ROSSCARBERY, CO. CORK	AGRICULTURAL CONTRACTOR	1,250.00		1
O'HANLON, ANTHONY	2, LAURELMOUNT MEWS, WATERPARK, CARRIGALINE, CO. CORK	TAXI DRIVER	3,750.00		3
O'SHEA, MICHAEL	86, FAIRWAYS, RATHFARNHAM, DUBLIN 14	MARKETING & MANAGEMENT SERVICES/COMPANY DIRECTOR	3,000.00		2
QUINN, FRANCIS	30, ARDMORE PARK, KILL AVENUE, DÚN LAOGHAIRE, CO. DUBLIN	CATERING SERVICES	1,250.00		1
ROCHFORD, PHILIP	12, CORN LODGE, CASTLEBRIDGE, CO. WEXFORD	HAIRDRESSER	0.00	2 YEARS' IMPRISONMENT FULLY SUSPENDED	1
TUO DU, HAN	9, WALSH'S TERRACE, WOODQUAY, GALWAY	COMPANY DIRECTOR	1,250.00		1

FAILURE TO LODGE 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>
DUNNE, NEIL	15, THE CLOSE, GLENVEIGH, BOYNE ROAD, NAVAN, CO. MEATH	IT CONSULTANT	0.00	30 MONTHS' IMPRISONMENT FULLY SUSPENDED	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>
BELL, NOEL	218, KIMMAGE ROAD LOWER, KIMMAGE, DUBLIN 6	IT CONSULTANT	0.00	2 YEARS' IMPRISONMENT FULLY SUSPENDED	8
CURTIS, PATRICIA	NEWTOWNBERT, BERT, ATHY, CO. KILDARE	FORMER DIRECTOR OF A SECURITY COMPANY	1,000.00	20 MONTHS' IMPRISONMENT SUSPENDED FOR 2 YEARS	3
DALY, STUART	22, APOLLO WAY, COOLOCK, DUBLIN 17	COURIER/DELIVERY SERVICES	3,750.00		3
DUNNE, NEIL	15, THE CLOSE, GLENVEIGH, BOYNE ROAD, NAVAN, CO. MEATH	IT CONSULTANT	0.00	24 MONTHS' IMPRISONMENT FULLY SUSPENDED	5
ROCHFORD, PHILIP	12, CORN LODGE, CASTLEBRIDGE, CO. WEXFORD	HAIRDRESSER	0.00	2 YEARS' IMPRISONMENT FULLY SUSPENDED	2

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>
BELL, NOEL	218, KIMMAGE ROAD LOWER, KIMMAGE, DUBLIN 6	IT CONSULTANT	0.00	2 YEARS' IMPRISONMENT FULLY SUSPENDED	8
CINGA, IRMANTAS	27, MAYNOOTH ROAD, CELBRIDGE, CO. KILDARE	COMPANY DIRECTOR	0.00	3 YEARS' IMPRISONMENT FULLY SUSPENDED	5
CURTIS, PATRICIA	NEWTOWNBERT, BERT, ATHY, CO. KILDARE	FORMER DIRECTOR OF A SECURITY COMPANY	1,000.00	20 MONTHS' IMPRISONMENT SUSPENDED FOR 2 YEARS	5

DUNNE, NEIL	15, THE CLOSE, GLENVEIGH, BOYNE ROAD, NAVAN, CO. MEATH.	IT CONSULTANT	0.00	24 MONTHS' IMPRISONMENT FULLY SUSPENDED	7
MURRAY, MICHAEL	9A, ST. MARY'S COTTAGES, STRAND ROAD, BRAY, CO. WICKLOW	FREIGHT TRANSPORT/COURIER	0.00	18 MONTHS' IMPRISONMENT FULLY SUSPENDED	5
ROCHFORD, PHILIP	12, CORN LODGE, CASTLEBRIDGE, CO. WEXFORD	HAIRDRESSER	0.00	2 YEARS' IMPRISONMENT FULLY SUSPENDED	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>
ANNAGH QUARRY LTD	CASTLESAMPSON, BEALNAMULLA, CO. ROSCOMMON	QUARRY	2,500.00		1
LAWLESS, EARL	CASTLESAMPSON, BEALNAMULLA, CO. ROSCOMMON	COMPANY DIRECTOR	2,500.00		1
MURRAY, MICHAEL	9A, ST. MARY'S COTTAGES, STRAND ROAD, BRAY, CO. WICKLOW	FREIGHT TRANSPORT/COURIER	0.00	18 MONTHS' IMPRISONMENT FULLY SUSPENDED	2

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>
CINGA, IRMANTAS	27, MAYNOOTH ROAD, CELBRIDGE, CO. KILDARE	COMPANY DIRECTOR	0.00	3 YEARS' IMPRISONMENT FULLY SUSPENDED	5
CURTIS, PATRICIA	NEWTOWNBERT, BERT, ATHY, CO. KILDARE	FORMER DIRECTOR OF A SECURITY COMPANY	1,000.00	20 MONTHS' IMPRISONMENT FULLY SUSPENDED	2
DUNNE, NEIL	15, THE CLOSE, GLENVEIGH, BOYNE ROAD, NAVAN, CO. MEATH.	IT CONSULTANT	0.00	24 MONTHS' IMPRISONMENT FULLY SUSPENDED AND 240 HOURS' COMMUNITY SERVICE	3
MURRAY, MICHAEL	9A, ST. MARY'S COTTAGES, STRAND ROAD, BRAY, CO. WICKLOW	FREIGHT TRANSPORT/COURIER	0.00	18 MONTHS' IMPRISONMENT FULLY SUSPENDED	3

PRODUCING AN INCORRECT INVOICE/DOCUMENT

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
ANNAGH QUARRY LTD	CASTLESAMPSON, BEALNAMULLA, CO. ROSCOMMON	QUARRY	5,000.00		2
BELL, NOEL	218, KIMMAGE ROAD LOWER, KIMMAGE, DUBLIN 6	IT CONSULTANT	0.00	2 YEARS' IMPRISONMENT FULLY SUSPENDED	6
LAWLESS, EARL	CASTLESAMPSON, BEALNAMULLA, CO. ROSCOMMON	COMPANY DIRECTOR	5,000.00		2

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>
ATAJEVS, ANATOLS	CLASHNEVIN LOWER, NENAGH, CO. TIPPERARY	PAYE EMPLOYEE	3,500.00		1
AYRES, PHOEBE	2, WILLIAMSTOWN WAY, AIRPORT ROAD, WATERFORD, CO. WATERFORD	NOT KNOWN	2,500.00		1

BOYLAN, JOHN	CLAR, DONEGAL TOWN, CO. DONEGAL	SELF EMPLOYED/EMPLOYER CHIMNEY SERVICES	5,000.00	2
BURKE, MARK	4, GARBALLY DRIVE, BALLINASLOE, CO. GALWAY	SELF EMPLOYED	2,500.00	1
CIAPAS, MARIUS	34, DRUMORE, COOTEHILL, CO. CAVAN	PAYE EMPLOYEE	2,500.00	1
DONOVAN, DANIEL	55, CROWE STREET, GORT, CO. GALWAY	NOT KNOWN	1,250.00	1
EGAN HAULAGE & AGRI LTD	CASTLECRINE, SIXMILEBRIDGE, CO. CLARE	HAULIERS	5,000.00	2
EGAN, PADRAIG	CASTLECRINE, SIXMILEBRIDGE, CO. CLARE	HAULIER/COMPANY DIRECTOR	2,500.00	1
FENTON, MICHAEL	20, ABBEYGLEN, CAPPOQUIN, CO. WATERFORD	SELF EMPLOYED	2,500.00	1
HAND, AIDAN	MAGONEY, INNISKEEN, DUNDALK, CO. LOUTH	HAULIER/AGRICULTURAL CONTRACTOR	2,500.00	1
HARTY, DANIEL	1, CONNYBERRY WAY, KNOCKMAY ROAD, PORTLAOISE, CO. LAOIS	RECOVERY DRIVER	2,500.00	1
HARTY, DANIEL SHANE	59, ORMOND STREET, NENAGH, CO. TIPPERARY	NOT KNOWN	3,500.00	1
HARTY, EDWARD	4, WOODLANDS PARK, PORTARLINGTON, CO. LAOIS	NOT KNOWN	5,000.00	1
HOGAN, HELEN	PAROCHIAL HOUSE, CROOKE, PASSAGE EAST, CO. WATERFORD	PAYE EMPLOYEE	2,500.00	1
JESSOP, JOSEPH	RATHNURE, DALYSTOWN, MULLINGAR, CO. WESTMEATH	SECOND HAND CAR DEALER	2,500.00	1
KEANE, CHRISTOPHER	BELLA, KILKEE, CO. CLARE	FARMER/COMPANY DIRECTOR	2,500.00	1
MCCABE, JAMES	WHITE RIVER, DUNLEER, CO. LOUTH	HAULIER	2,500.00	1
NANGLE, MICHAEL	DRUMKELAN BEG, DRUMSHAMBO, CARRICK-ON- SHANNON, CO. LEITRIM	PAYE EMPLOYEE	2,500.00	1
O'REILLY, MARTIN	BALLINREE, CASHEL, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00	1
O'RIORDAN, CHRISTOPHER	BALINLEE SOUTH, KILMALLOCK, CO. LIMERICK	PAYE EMPLOYEE	5,000.00	1
ROCK, FRANCIS	COOLVIN, TANG, BALLYMAHON, CO. WESTMEATH	AGRICULTURAL CONTRACTOR	5,000.00	1
VASILEVSKA, AGNE	124, ASHFIELD, MULLINGAR, CO. WESTMEATH	PAYE EMPLOYEE	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>
ALFARAJ, HASNA	5, BRUACH NA HABHAINN, QUIN ROAD, ENNIS, CO. CLARE	NOT KNOWN	2,500.00		1

FRONC, GRZEGORZ	2, CASHEN COURT, DÚN ÁLAINN, CLIEVERA, LISTOWEL, CO. KERRY	NOT KNOWN	2,500.00		1
GAVIN, PATRICK	19, ROCKVILLE CRESCENT, BLACKROCK, CO. DUBLIN	TAXI DRIVER	0.00	2 MONTHS' IMPRISONMENT SUSPENDED FOR 12 MONTHS	2
GHARRARI, MOHAMMED EL BARNOUSSI	C DE LA SIERRA AITANA, 6PO1C, MADRID, SPAIN	NOT KNOWN	2,500.00	6 MONTHS' IMPRISONMENT SUSPENDED FOR 18 MONTHS	1
KADRO, FIRAS	5, BRUACH NA HABHAINN, QUIN ROAD, ENNIS, CO. CLARE	PAYE EMPLOYEE	2,500.00		1
MIHAI, GHEORGHE	FLAT 2, 252 NORTH CIRCULAR ROAD, DUBLIN 7	NOT KNOWN	2,500.00		1
OLUKOYA, KEHINDE SEGUN	123, MCKEON PARK, FARNAGH, LONGFORD, CO. LONGFORD	COMPUTER REPAIR	200.00	1 YEAR'S IMPRISONMENT SUSPENDED FOR 6 MONTHS	1
OSIPINSKI, ROMAN	PASZINSKIEBO 12/6, GOIZZOW, WZKP, POLAND	PAYE EMPLOYEE	2,500.00	10 MONTHS' IMPRISONMENT SUSPENDED FOR 12 MONTHS	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>
MACIULEVICIUS, RENATAS	11, KNOCKBRACK DOWNS, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	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>
CAHILL, JOHN	34, WHITESTOWN WALK, BLANCHARDSTOWN, DUBLIN 15	NOT KNOWN	2,500.00		1
CRNOGORAC, SVETOZAR	3, PETER'S STREET, CORK	PAYE EMPLOYEE	2,500.00		1
GAVIN, PATRICK	19, ROCKVILLE CRESCENT, BLACKROCK, CO. DUBLIN	TAXI DRIVER	0.00	2 MONTHS' IMPRISONMENT SUSPENDED FOR 12 MONTHS	2
JURCZEWSKA, DOROTA	GARRANE EAST, KILLORGLIN, CO. KERRY	NOT KNOWN	2,500.00		1
O'CONNOR, CORNELIUS	GLENSIDE FLATS, MAIN STREET, BANTEER, CO. CORK	PAYE EMPLOYEE	2,500.00		1
PALUSZCZAK, ANETA	31, QUARRYVALE, MOUNTHAWK, TRALEE, CO. KERRY	LANDLORD	3,500.00		1
RANCYS, JOLANDAS	1, THE GROVE, LAKEPOINT, MULLINGAR, CO. WESTMEATH	NOT KNOWN	2,500.00		1
SZABLINSKI, PAWEL	40, PARK PLACE APARTMENTS, HIGH STREET, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00		1
ZIDANAVICIUTE, RENATA	3, KNOCKSHEE VIEW, OLD GOLF LINKS ROAD, BLACKROCK, CO. LOUTH	PAYE EMPLOYEE	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>
BELLURGAN INVESTMENTS LTD	1, FRANCIS STREET, DUNDALK, CO. LOUTH	LICENCED PREMISES	2,500.00		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>
DONOVAN, DANIEL	55, CROWE STREET, GORT, CO. GALWAY	NOT KNOWN	2,000.00		1
MCDEVITT, FRANCIS	FINTOWN, CO. DONEGAL	PAYE EMPLOYEE	2,500.00		1
SEFY, GHOLAM HOSSEIN	COOLFIN HOUSE, COOLFIN, ARDRAHAN, CO. GALWAY	NOT KNOWN	2,000.00		1