

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 July 2023, and ending on 30 September 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: 64
Total amount of fines and penalties imposed: €622,062.50

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>
HYNES, FRANK	BREGORTEEN, BARN TOWN, CO. WEXFORD	COMPANY DIRECTOR	440,930.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €473,761 (including surcharge of €32,831).

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>
BYRNE, PATRICK	GRANGE, DERRYPATRICK, DRUMREE, CO. MEATH	RENTAL INCOME/LANDLORD	2,500.00		1
COMERFORD, JOSEPH	21, WOODLAWN DRIVE, CLONBULLOGUE, TULLAMORE, CO. OFFALY	DAIRY DELIVERY	3,000.00		3
DOLAN, JOHN	CLOONTOGHER, KILTEEVEAN, CO. ROSCOMMON	GARAGE SALES & SERVICE	1,250.00		1
DOOLEY, CLARE	8, HILLCREST, OLD LAYTOWN ROAD, CO. MEATH	COMPANY DIRECTOR	1,250.00		1
GIBSON-BRABAZON, MICHAEL	MOUNT DALTON, RATHCONRATH, MULLINGAR, CO. WESTMEATH	FARMER	2,500.00		2
HEAVEY, JAMES	29, CASTLEGROVE, JULIANSTOWN, CO. MEATH	BOAT PAINTING	2,500.00		1
JACKSON, DAVID	14, THE VALE, SKERRIES ROCK, SKERRIES, CO. DUBLIN	COMPANY DIRECTOR	1,250.00		1
LALLY, JOHN	CREGCARRAGH, CLAREGALWAY, CO. GALWAY	PANEL BEATER/CRASH REPAIRS	1,250.00		1
MCELEARNEY, COLM	ENDRIM, FERBANE, CO. OFFALY	BUILDING CONTRACTOR	1,250.00		1
MCGRATH, JOHN WILLIAM	27, ARDBRAE PARK, ATHLONE, CO. ROSCOMMON	FENCING	3,000.00		1
MOONEY, CHRISTOPHER PATRICK	23, HILL ROAD, CLOGHAN, CO. OFFALY	FARMER	3,750.00		3
NEILAN, ALLEN	GOLF LINKS ROAD, SLEAVEEN, ROSCOMMON	WEDDING BAND MUSICIAN	1,250.00		1
NOLAN, SARAH LOUISA	NO. 6, WELLINGTON WALK, MORNINGTON PARK, DONACARNEY, CO. MEATH	MUSICIAN/ENTERTAINER/PAYE	1,250.00		1

OZKAYA, CEMAL	CONNAUGHT STREET BARBERSHOP, CONNAUGHT STREET, ATHLONE, CO. WESTMEATH	BARBER/HAIRDRESSER	1,250.00	1
QUINN, ANTHONY	WOODVILLE, CORNAMAGH, ATHLONE, CO. WESTMEATH	HAULAGE SERVICES	1,250.00	1
REYNOLDS, MICHAEL	CLOONCUNDRRA, BALLYMURRAY, CO. ROSCOMMON	SUPPLIER OF INDUSTRIAL WIPES	0.00	1
SHAUGHNESSY, KEVIN	PROSPECT, MAREE, ORANMORE, CO. GALWAY	EXCAVATION CONTRACTOR	10,000.00	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>
MDS DISTRIBUTION LTD	TOGHER BUSINESS PARK, NEWHALL, NAAS, CO. KILDARE	HAULIER	20,000.00		10
SULLIVAN, DAVID	WOODLANDS HOUSE, TWO MILE HOUSE, NAAS, CO. KILDARE	COMPANY DIRECTOR	0.00	2 YEARS CUSTODIAL, NINE MONTHS SUSPENDED	9

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>
CONNORS, PADDY	BALLYMACKESY, CLONROCHE, CO. WEXFORD	NOT KNOWN	3,000.00		1
COYNE, ROBERT	2, DERRYAVARAGH ABBEY, MULTYFARNHAM, MULLINGAR, CO. WESTMEATH	NOT KNOWN	5,000.00		1
CUNNINGHAM, ANTHONY	GURTEENMORE, CLAREMORRIS, CO. MAYO	PENSIONER	2,500.00		1
DOHERTY, EDWARD (NED)	1, ST. MICHAEL'S PARK, BALLYMALEY, ENNIS, CO. CLARE	NOT KNOWN	2,500.00		1
DOHERTY, MICHAEL	2, ST. MICHAEL'S PARK, BALLYMALEY, ENNIS, CO. CLARE	NOT KNOWN	2,500.00		1
EGAN, THOMAS	CAHERMURPHY, KILMIHIL, CO. CLARE	PLANT HIRE	2,500.00		1
GRADY, GEAROID	CARROWNAMADDY, LECARROW, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1
HARTY, WILLIAM CHRISTOPHER	18, COOLVETTA, ST. CULLEN'S ROAD, NENAGH, CO. TIPPERARY	NOT KNOWN	2,500.00		1
HOGAN, SIMONE	41, KNOCKANPIERCE, NENAGH, CO. TIPPERARY	NOT KNOWN	2,500.00		1
KEANEY, CONOR	STRAVANNIES, GLENFARNE, CO. LEITRIM	FARMER	2,500.00		1
LARKIN, LIAM	CLASH, ATHEA, CO. LIMERICK	DIRECTOR/SUBCONTRACTOR/PAYE EMPLOYEE	2,500.00		1
LYDON, THOMAS	CARN, CHARLESTOWN, CO. MAYO	HANDYMAN	2,500.00		1
MCDERMOTT, DERMOTT	KILLDALOGUE, STROKESTOWN, CO. ROSCOMMON	PAYE EMPLOYEE/ VICTUALLER/FARMER	4,000.00		1
MCDONAGH, JOHN PATRICK	10, ROSE COTTAGE, TINAHOE ROAD, PORTLAOISE, CO. LAOIS	NOT KNOWN	2,500.00		1

MDS DISTRIBUTION LTD	TOGHER BUSINESS PARK, NEWHALL, NAAS, CO. KILDARE	HAULIER	20,000.00		2
MONGAN, MARTIN NATHAN	70, STATION LANE, SWELLAN, CAVAN, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1
STACK, KEVIN	AHALANA, MOYVANE, CO. KERRY	DIRECTOR/FARMER	2,500.00		1
SULLIVAN, DAVID	WOODLANDS HOUSE, TWO MILE HOUSE, NAAS, CO. KILDARE	COMPANY DIRECTOR	0.00	2 YEARS CUSTODIAL, NINE MONTHS SUSPENDED	1
TRANSTON LOGISTICS LTD	134, RATHLODGE, ASHBOURNE, CO. MEATH	HAULIERS	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>
ALHINDI, IMAD	75, MONKSFIELD PARK, ATHLONE, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
DRAGOTA, DRAGOS	HILLCREST, SAINT MARGARETS, CO. DUBLIN	CONSTRUCTION WORKER	2,500.00		1
DUFFY, PATRICK BERNARD	53, COLLEGE PARK, NEWBRIDGE, CO. KILDARE	NOT KNOWN	2,500.00		1
ISPAS, ELENA	10, NEWBERRY PLACE, EDENDERRY, CO. OFFALY	NOT KNOWN	2,500.00		1
JOUMA, MOHAMED	32, RIVER OAK, BALLAGHADERREEN, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1
MUSAT, BOGDAN MARIAN	24, DERRYBEG, EDENDERRY, CO. OFFALY	PAYE EMPLOYEE	2,500.00		1
MUSTAFA, MUSTAFA MEHMED	7008, SREDNA, KULA, RUSE, BULGARIA	NOT KNOWN	2,500.00		1
NECULAI, MIHAI BOGDAN	263, CRUMLIN ROAD, CRUMLIN, DUBLIN 12	PAYE EMPLOYEE	2,500.00		1
TSEVEEN, SIILEGMAA	13, NEWBROOK GROVE, MULLINGAR, CO. WESTMEATH	PAYE EMPLOYEE	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>
BALEZENTIS, AURIMAS	8, COOLCHOLLY ROW, CAMP LANE, BALLYSHANNON, CO. DONEGAL	PAYE EMPLOYEE	2,500.00		1
FLOOD, GERARD	58, BELMONT COURT, GARDINER STREET, DUBLIN 1	PAYE EMPLOYEE	0.00	1 MONTH'S IMPRISONMENT SUSPENDED FOR 6 MONTHS.	1
GRANICKIENE, RUTA	114, PEARSE PARK, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
HAS, GHEORGHE	4, GRIFFEEN GLEN COURT, LUCAN, CO. DUBLIN	SUBCONTRACTOR	2,500.00		1
JOUMA, MOHAMED	32, RIVER OAK, BALLAGHADERREEN, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1

MCDONAGH, JULIA	6, NAUGHTON CLOSE, UPPER MARCHES, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
MERKELIS, VILIJUS	37, CEDARFIELD, DONORE ROAD, 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>
BARBSYS, GINTARAS	INCHWELL ROAD, KANTURK, CO. CORK	PAYE EMPLOYEE	2,500.00		1
DUNNE, DAVID	308, BEECHMOUNT DRIVE, DUNDALK, CO. LOUTH	TAXI DRIVER	2,500.00		1
FLOOD, GERARD	58, BELMONT COURT, GARDINER STREET, DUBLIN 1	PAYE EMPLOYEE	0.00	1 MONTH'S IMPRISONMENT SUSPENDED FOR 6 MONTHS.	1
LOGINS, VITALIJIS	37, CLUAIN AOIBHINN, SWELLAN LOWER, CAVAN, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1
MEEHAN, CHRISTOPHER	36, DUN ARD, DOON ROAD, BALLYBUNION, CO. KERRY	CONSTRUCTION	2,500.00		1
OLBRY, SYLWESTER	13, FARM LAWN, MANOR FARM, LEHANAGHBEG, CORK	PAYE EMPLOYEE	2,500.00		1
VASIOIU, IOANA DANIELA	8, PARNELL STREET, BANDON, CO. CORK	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>
FIREBIRD CATERING LTD	43, KINVARA, NAVAN ROAD, DUBLIN 7	RESTAURATEUR	632.50		1