

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st of January, 2019, and ending on 31st March, 2019, 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 is more than €35,000.00, 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: 178
 Total amount of fines and penalties imposed: €909,804.57

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

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>
ENNIS, NICOLA	GREEN IVES, THORMANBY ROAD, HOWTH, CO. DUBLIN	JOCKEY/HORSE TRAINER	10,476.67	Penalty Determination by the Courts relating to an under-declaration of Income Tax and a non-declaration of VAT in the total amount of €34,922.25.
HICKEY, JOHN	BEECHLAWN, KILLANE, EDENDERRY, CO. OFFALY	ELECTRICAL ENGINEERING CONSULTANT	63,298.81	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €63,298.81.
LONICAN, PETER	CASTLE ROCKS, DYSART, LILLIPUT, CO. WESTMEATH	RESTAURATEUR	13,917.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax, PAYE/PRSI/USC and VAT in the amount of €46,389.00.
O'BRIEN, KEVIN	ATLANTIC VIEW, DOOLIN, CO. CLARE	FARMER/COMPANY SECRETARY	108,423.77	Penalty Determination by the Courts relating to an under-declaration of VAT and Income Tax in the amount of €108,298.77.
O'CONNOR, ALAN	10, KYLE MEADOWS, OULART, GOREY, CO. WEXFORD	COMPANY DIRECTOR	32,449.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €108,163.00.
O'CONNOR, EDDIE	29, BALLAGH COVE, THE BALLAGH, ENNISCORTHY, CO.WEXFORD	RETIRED COMPANY DIRECTOR	50,463.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax and non-declaration of VAT in the amount of €168,209.00.
O'CONNOR, KENNETH	DERRY, THE BALLAGH, ENNISCORTHY, CO. WEXFORD	COMPANY DIRECTOR	43,471.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €144,906.00.
RAMESH, NAGABATHULA	12, CARRIGLEA, KILLENARD, CO. LAOIS	CONSULTANT RADIOLOGIST	69,563.32	Penalty Determination by the Courts relating to a non-declaration of Income Tax in the amount of €231,877.75.

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>
BACZKOWSKA, PATRYCJA	APT. 1, BLOCK C, COURTYARD SHOPPING CENTRE, NEWBRIDGE, CO. KILDARE	PHOTOGRAPHER	15,000.00		3
BENTICK, ANN MARIE	ROSE COTTAGE, IRISHTOWN, MULLINGAR, CO. WESTMEATH	DANCE INSTRUCTOR	1,250.00		1
BLENNARHASSETT, STEPHEN	123, LIMEKILN GREEN, GREENHILLS, WALKINSTOWN, DUBLIN 12	COMPANY DIRECTOR	2,500.00		2
BOYCE, BRENDAN	2, THORNDALÉ, LETTERKENNY, CO. DONEGAL	GARAGE PROPRIETOR	3,250.00		2
BYRNE, GARY	7, KILCARRIG AVENUE, TALLAGHT, DUBLIN 24	BRICKLAYER/COMPANY DIRECTOR	15,000.00		3
CAFFREY, KEITH	5, GLEN ELLAN GARDENS, SWORDS, CO. DUBLIN	FINANCIAL CONSULTANT	2,500.00		2
CALLAGHAN, JOHN	DOONEEN, BALLINAMEEN, BOYLE, CO. ROSCOMMON	FARMER	1,500.00		1
CARROLL, TERENCE	19, BEECHWOOD CLOSE, HARTSTOWN, DUBLIN 15	BUILDING CONTRACTOR	8,500.00		5

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CHAMBERS, JULIAN	60, NEWVALE COTTAGES, SHANKHILL, CO. DUBLIN	MECHANIC	5,000.00	1
CLARKE, JASON	109, KILLALA ROAD, CABRA WEST, DUBLIN 7	GENERAL TRANSPORT/COMPANY DIRECTOR	3,750.00	2
COADY, WILLIAM	98, ASSUMPTA PARK, LIMERICK	WASTE DISPOSAL	1,250.00	1
CONFREY, EAMONN	33, NEWBURY, CASTLEMARTIN LODGE, KILCULLEN, CO. KILDARE	WOODSPRAYER	2,500.00	2
CONNOLLY, PADRAIC	MILLTOWN, CASTLEPLUNKETT, CASTLEREA, CO. ROSCOMMON	WELDER/COMPANY DIRECTOR	1,250.00	1
COOKE, DECLAN	25, HIGHFIELDS, BALLEA ROAD, CARRIGALINE, CO. CORK	BUILDING CONTRACTOR	7,500.00	3
COSTELLO, JAMES	22, HENRY STREET, ROSCOMMON TOWN, ROSCOMMON	MONEY LENDER	1,250.00	1
DELANEY, WILLIAM	9, SLEATEY STREET, GRAIGUECULLEN, CARLOW	PAINTER/DECORATOR	5,000.00	1
DEVERY, PAUL	MARKET SQUARE, TULLAMORE, CO. OFFALY	ACCOUNTING/BOOKKEEPING SERVICES/RENTAL INCOME	1,250.00	1
DIXON, EOIN	NICHOLASTOWN, KILCULLEN, CO. KILDARE	COURIER	20,000.00	4
DONOVAN, JOHN	107, RATHGAR ROAD, RATHMINES, DUBLIN 6	BUTCHER/LANDLORD	4,000.00	1
DOYLE, DECLAN	LAURESTOWN, ST. MARGARET'S, CO. DUBLIN	COMPANY DIRECTOR	1,250.00	1
DOYLE, JOSEPH	8, SANDFORD GARDENS, SOUTH CIRCULAR ROAD, DUBLIN 8	CARPENTRY & GENERAL MAINTENANCE	1,250.00	1
DUFFY, LIAM	DRUMNACROIL, BALLINTRA, CO. DONEGAL	CONSTRUCTION/DEVELOPMENT	1,250.00	1
DUNNE, PHILIP	207, SARFIELD ROAD, BALLYFERMOT, DUBLIN 10	COURIER	4,000.00	2
FALLON, WILLIAM	GARBALLY, TAUGHMACONNELL, BALLINASLOE, CO. GALWAY	FARMER/SHARE OPTIONS	1,250.00	1
GALLAGHER, WAYNE	21, OAKTON PARK, BALLYBRACK, CO. DUBLIN	CARPENTER	5,000.00	1
GAVIN, BLANAID E.	376, HAROLD'S CROSS ROAD, DUBLIN 6W	MEDICAL DOCTOR	7,000.00	5
GERAGHTY, JOHN	130, WHITEHALL ROAD WEST, PERRYSTOWN, DUBLIN 12	SUBCONTRACTOR/RENTAL INCOME	2,500.00	2
GERAGHTY, PATRICK	WOODLANDS, MILL ROAD, CORBALLY, LIMERICK	COMPANY DIRECTOR	1,250.00	1
GLEESON, JOHN	GORTNAMUCK, KILCORMAC, CO. OFFALY	FARMER	1,250.00	1
GLYNN, JONATHAN	65, ROSSMORE AVENUE, BALLYFERMOT, DUBLIN 10	COURIER	2,500.00	2
GRIFFIN, ORLA	15, CEDARWOOD DRIVE, CASTLEHEIGHTS, CARRIGALINE, CO. CORK	DRAPERY/BOUTIQUE	2,500.00	2
GUY, NIAMH	DALYSTOWN, LONGWOOD, CO. MEATH	SPORTS REHAB CLINIC	1,250.00	1

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HARRINGTON, JOHN	KILVARRIG, WHITES CROSS, CO. CORK	APPLIANCE REPAIRS	3,250.00	2
HEALY, GERARD	68, LANSDOWNE PARK, ENNIS ROAD, LIMERICK	PLUMBER/HEATING INSTALLATION	1,250.00	1
HEAVEY, KATHY	MONKSLAND VILLAGE, ATHLONE, CO. WESTMEATH	PSYCHOTHERAPIST	1,250.00	1
HOWELL, JOSEPH	7, AN GLÉIB, BALLIVOR, CO. MEATH	HAULIER	1,250.00	1
KAVANAGH, DAMIEN	114, CEDARWOOD ROAD, GLASNEVIN, DUBLIN 11	SUBCONTRACTOR	3,000.00	1
KEANE, PAUL	27, CHELMSFORD AVENUE, RANELAGH, DUBLIN 6	PLUMBER/COMPANY DIRECTOR	1,250.00	1
KEDDY, RICHARD	21, BALALLY DRIVE, DUNDRUM, DUBLIN 14	PLUMBER/BICYCLE SALES REPAIRS	1,250.00	1
KELLEHER, COLM	STRANSEND, CAHIRCIVEEN, CO. KERRY	CARPENTER	1,500.00	1
KEOGH, VINCENT	17, CHURCHVIEW AVENUE, KILLINEY, CO. DUBLIN	COMPANY DIRECTOR	1,250.00	1
LONG, STEPHEN	GORTHKEOGH, CASTLEMAHON, CO. LIMERICK	COMPANY DIRECTOR	1,250.00	1
MANGAN, MICHAEL	CLYDAUGH, BEAUFORT, KILLARNEY, CO. KERRY	CIVIL ENGINEERING/LAND RECLAMATION	2,500.00	2
MARTIN, DECLAN	BAYVIEW HOUSE, GARRETTSTOWN, KINSALE, CO. CORK	FARMER/PROPERTY SALES	2,000.00	1
MASTERSON, JOHN	5, GRANTHAM STREET, DUBLIN 8	ARCHITECT	2,000.00	1
MAUNSELL, ALAN	BALLYHONEEN, CLOGHANE, CO. KERRY	FARMER	2,500.00	2
MCCARTHY, JOHN NOEL	NEW ROAD, PORTMAGEE, CO. KERRY	CARPENTER	1,250.00	1
MCCORMACK, MARTIN	13, HUGHES ROAD EAST, WALKINSTOWN, DUBLIN 12	RENTAL INCOME/LANDLORD	1,250.00	1
MCGEE, PAUL	LISRATHANGAN, COOLEARTY, EDGEWORTHSTOWN, CO. LONGFORD	SUBCONTRACTOR	1,250.00	1
MCGRANE, BRENDAN	25, THE HEATH, LIFFEY HALL, NEWBRIDGE, CO. KILDARE	ELECTRICIAN	1,250.00	1
MCKENNA, PATRICK	29, SCHOOL LANE, DUNLEER, CO. LOUTH	COURIER	0.00	240 HOURS COMMUNITY SERVICE
MCLEAN, JAMES	10, RADHARC NA CROISE, CAMDEN ROAD, CROSSHAVEN, CO. CORK	FISHERMAN	2,500.00	2
MCLOUGHLIN, JOHN	PHOENIXTOWN, ARDBRACKEN, NAVAN, CO. MEATH	FARMER	3,750.00	3
MEEHAN, DAVID JNR.	BALLYALLINAN, RATHKEALE, CO. LIMERICK	IRONWORKS	1,250.00	1
MELDRUM, TREVOR	21, KILBRODY, MOUNT OVAL VILLAGE, ROCHESTOWN, CORK	SUB-CONTRACTOR	10,000.00	4
MERCURI, ALESSANDRO	12, SUMMERHILL SOUTH, CORK	TAKEAWAY/DELICATESSEN	12,000.00	4

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MORAN, KEVIN	MACETOWN, CLOUGHAN, MULLINGAR, CO. WESTMEATH	FARMER	1,250.00	1
MORAN, MARTIN	82, RUTLAND GROVE, CRUMLIN, DUBLIN 12	BUILDING CONTRACTOR	2,500.00	2
MURPHY, ANTHONY	8, THE WALK, CARRICKMINES GREEN, DUBLIN 18	HEALTH & BEAUTY CLINIC/COMPANY DIRECTOR	5,000.00	1
NATARTE, FERNANDO	156, PEARSE PARK, SALLYNOGGIN, CO. DUBLIN	EXPORTER	1,250.00	1
NEARY, KIERAN	CREEVAGH, BALLINTUBBER, CLAREMORRIS, CO. MAYO	BUILDING CONTRACTOR/COMPANY DIRECTOR	1,250.00	1
NEWHAM, PADRAIG J.	19, BEECHPARK LAWN, CASTLEKNOCK, DUBLIN 15	COMPANY DIRECTOR	3,750.00	3
NÍ DHUBHGHAILL, BRÍD C.	66, SOUTH MAIN STREET, WEXFORD	RENTAL INCOME/FARMER	1,250.00	1
NORTON, AIDAN	34, MELMORE HOUSE, EGLINTON ROAD, DONNYBROOK, DUBLIN 4	BUILDING CONTRACTOR	3,750.00	3
NWIKE, PATRICK	24, FOXBOROUGH PARK, LUCAN, CO. DUBLIN	COMPANY DIRECTOR	5,000.00	1
O'BRIEN, BARRY	MOY, KINVARA, CO. GALWAY	STAGE LIGHTING AND PRODUCTION	4,000.00	2
O'CONNOR, RUAIRI	55, KILBARRON AVENUE, KILMORE WEST, COOLOCK, DUBLIN 5	SUBCONTRACTOR	10,000.00	2
O'DONNELL, MICHAEL	SLIEVE, WEST CAMP, TRALEE, CO. KERRY	FARMER	1,250.00	1
O'DONOGHUE, KEITH MICHAEL	29, OAKDENE, HERONS WOOD, CARRIGALINE, CO. CORK	ENGINEERING DESIGN	2,500.00	2
O'DWYER, AIDAN	34, HAZEL GROVE, LOUGHBOY, KILKENNY	BARBER	450.00	1
O'KELLY, DECLAN	16, BUSHY PARK ROAD, RATHGAR, DUBLIN 6	STAMP DEALER	1,250.00	1
OLOHAN, JOHN	45, COLLEGE GREEN, TUAM, CO. GALWAY	SUBCONTRACTOR	2,500.00	2
O'MAHONY, DAVID	21, CARNDONAGH PARK, DONAGHMEDE, DUBLIN 13	BUILDING CONTRACTOR	1,250.00	1
O'REGAN, ANTHONY	20, MOUNT BROSNA, MAYFIELD, CORK	PLASTERER	3,000.00	2
O'SULLIVAN, CORNELIUS	LOUGHAVOUL, GLENGARRIFF, CO. CORK	FARMER	1,250.00	1
O'SULLIVAN, JOHN	91, WHITETHORN DRIVE LOWER, CAHERDAVIN HEIGHTS, LIMERICK	SALE OF CHEF UNIFORMS AND KNIVES	2,500.00	2
OTOOLE, FINBAR	50, WESTON MEADOWS, WESTON PARK, LUCAN, CO. DUBLIN	COMPANY DIRECTOR/LANDLORD	5,000.00	1
PRAJAROTE, RITA	1, MAIN STREET, JULIANSTOWN, CO. MEATH	CONSTRUCTION	1,250.00	1
QUINN, DERMOT	BOHO, BALLINTUBBER, CO. ROSCOMMON	COURIER/FARMER	1,250.00	1
QUIRKE, BARRY	BOHERMEEN, NAVAN, CO. MEATH	MECHANIC	1,250.00	1

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RUSSELL, PATRICK	LOWER MEELICK, CO. CLARE, VIA LIMERICK	AGRICULTURAL CONTRACTOR	1,250.00	1
SEAVER, JOHN L.	10, HOLMPATRICK TERRACE, SKERRIES, CO. DUBLIN	COMPANY DIRECTOR	6,000.00	3
SHEEHY, PADRAIG	2, WOODVIEW PLACE, TARBERT, CO. KERRY	PLUMBER	2,500.00	2
SKWARCZEWSKI, ARKADIUSZ	8, MOUNT SYMON LAWN, CLONSILLA, DUBLIN 15	COMPANY DIRECTOR	2,750.00	2
SLOAN, COLIN	30, CASTLE COVE, SEABURY, MALAHIDE, CO. DUBLIN	PROPERTY LETTING/MUSICIAN	2,800.00	2
STEOPAN, IOAN	15, MANORFIELD GREEN, CLONEE, DUBLIN 15	BUILDING CONTRACTOR	1,250.00	1
TETIS, MARIUS ADRIAN	46, HILLBROOK WOOD, BLANCHARDSTOWN, DUBLIN 15	COMPANY DIRECTOR	10,000.00	2
WALSH, BRENDAN	90, PARK DRIVE AVENUE, CASTLEKNOCK, DUBLIN 15	SOLICITOR	1,250.00	1
WALSH, THOMAS	MULHUSSEY, MAYNOOTH, CO. MEATH	MECHANIC	30,000.00	6
WALSHE, WALTER	50, ROCKENHAM, FERRYBANK, CO. WATERFORD	COMPANY DIRECTOR	1,425.00	3
WHEELER, ANTHONY	MOUNTAIN COTTAGE, GLENASMOLE, BOHERNABREENA, CO. DUBLIN	MACHINERY WHOLESALER	5,000.00	1
WHITE, CHRISTOPHER	THREE GATES, WESTTOWN, NAUL, CO. DUBLIN	GARDEN CENTRE	1,250.00	1
WILLIAMSON, EDWARD	KNOCKSKEAGH, LEAP, CO. CORK	FARMER	1,250.00	1
WILSON, DAVID	UNIT 11A, WESTLINK BUSINESS PARK, DOUGHCLOYNE INDUSTRIAL ESTATE, SARSFIELD ROAD, WILTON, CORK	COMPANY DIRECTOR	6,250.00	5
WINSTON, MARTIN	6, ROSSFIELD PARK, TALLAGHT, DUBLIN 24	SUBCONTRACTOR	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>
FUTURE GENERATIONS LTD	174, WALKINSTOWN ROAD, DUBLIN 12	ACCOUNTANTS	5,000.00		1
POSITIVE ACCOUNTING SOLUTIONS LTD	CLONMONEY HOUSE, NEWENHAM STREET, LIMERICK	ACCOUNTING/BOOKKEEPING SERVICES	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>
CHONG, DAVID	2, DALETREE CRESCENT, BALLYCULLEN ROAD, DUBLIN 24	RESTAURATEUR	1,250.00		1
FOGARTY, JOHN	CLONKEEN, ABBEYLEIX, CO. LAOIS	CURTAIN FITTER	2,500.00		2
GUY, NIAMH	DALYSTOWN, LONGWOOD, CO. MEATH	SPORTS REHAB CLINIC	2,500.00		2

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KILLMURRY JOINERY & CONSTRUCTION LTD	KILLMURRY, KENMARE, CO. KERRY	BUILDING CONTRACTOR	3,750.00		3
MCKENNA, PATRICK	29, SCHOOL LANE, DUNLEER, CO. LOUTH	COURIER	0.00	240 HOURS COMMUNITY SERVICE	5
PERCIVAL, PATRICK	1321, DONORE, CARAGH, NAAS, CO. KILDARE	ELECTRICIAN	1,250.00		1

FAILURE TO LODGE P35 RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
GUY, NIAMH	DALYSTOWN, LONGWOOD, CO. MEATH	SPORTS REHAB CLINIC	1,250.00		1
PERCIVAL, PATRICK	1321, DONORE, CARAGH, NAAS, CO. KILDARE	ELECTRICIAN	1,250.00		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>
CALLAGHAN, FIONA	49, RADHARC NA HABHAINN, COOLANEY, CO. SLIGO	COURIER	0.00	18 MONTHS FULLY SUSPENDED	1
MCKENNA, PATRICK	29, SCHOOL LANE, DUNLEER, CO. LOUTH	COURIER	0.00	240 HOURS COMMUNITY SERVICE	6

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>
QUIRKE, JOHN	RACEFIELD HOUSE, DOORADOYLE ROAD, LIMERICK	ACCOUNTANT	1,250.00		1

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>
CALLAGHAN, FIONA	49, RADHARC NA HABHAINN, COOLANEY, CO. SLIGO	COURIER	0.00	18 MONTHS FULLY SUSPENDED	1
KENNEFICK, LEONARD	MINELLA, BALLYFOULOO, MONKSTOWN, CO. CORK	SALES & DISTRIBUTION AGENT	5,000.00		1

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>
CALLAGHAN, FIONA	49, RADHARC NA HABHAINN, COOLANEY, CO. SLIGO	COURIER	0.00	18 MONTHS FULLY SUSPENDED	4
JORDAN, JAMES	LAOCHFAIL, OUTFARM LANE, CASTLEKNOCK, DUBLIN 15	LANDLORD	0.00	240 HOURS COMMUNITY SERVICE	1

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DELIVERING INCORRECT INVOICE(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
JORDAN, JAMES	LAOCHFAIL, OUTFARM LANE, CASTLEKNOCK, DUBLIN 15	LANDLORD	0.00	18 MONTHS FULLY SUSPENDED	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>
CONNORS, CATHERINE	12, BAWNMORE TERRACE, THE MAUDLINS, NEW ROSS, CO. WEXFORD	NOT KNOWN	3,500.00		1
CONROY, THOMAS	OYLEGATE ROAD, BALLYMURN, CO. WEXFORD	GROUND WORK/DRAINAGE	2,500.00		1
CORNEA, CONSTANTIN	41, WILLOW GREEN, PRIMROSE GATE, CELBRIDGE, CO. KILDARE	COURIER/SUBCONTRACTOR	2,500.00		1
CROWE, PATRICK	10, DERRYNFLAN DRIVE, LITTLETON, CO. TIPPERARY	PAYE EMPLOYEE	4,000.00		1
DELANEY, DONNA	229, COMERAGH PARK, CORK	NOT KNOWN	2,500.00		1
DIXON BROS (AGRICULTURE AND PLANT) UNLIMITED COMPANY	CULLENTRA ROAD, RATHCORE, ENFIELD, CO. MEATH	PLANT HIRE	2,500.00		1
DUFFY, BLAKE	6, PÁIRC NA HALUINE, MAGHERINTURE, BUNCRANA, CO. DONEGAL	TYRE RECYCLING	3,500.00		1
DUFFY, CHRISTOPHER	LISFANNON, BUNCRANA, CO. DONEGAL	FARM SHOP/COMPANY DIRECTOR	3,000.00		1
FALLON, PAUL	BARNACULLEN, RAHARA, CO. ROSCOMMON	FARMER	2,500.00		1
FOLAN, CIARAN	TEACH MÓR, INVERIN, CO. GALWAY	ELECTRICIAN/FARMER	2,500.00		1
GARLAND, TONY	6, BALLYFERMOT CRESENT, BALLYFERMOT, DUBLIN 10	CONSTRUCTION SUPERVISOR	2,500.00		1
GILUN, LUCASZ	21, BEECHWOOD, CLONBALT WOODS, CO. LONGFORD	PAYE EMPLOYEE	2,500.00		1
GUILHERME NOGUEIRA, JULIO	34, GREENFIELDS, CONVOY, CO. DONEGAL	MICRO BREWER	2,500.00		1
HASSETT, KIERAN	ARDVARNA, LISNAGRY, CO. LIMERICK	NOT KNOWN	2,500.00		1
KIRWAN, HANNAH	MALLARDSTOWN, CALLAN, CO. KILKENNY	HEALTH WORKER	2,500.00		1
KLAAD, ANGELIKA	10, ST. HERBLAIN DRIVE, KILCOHAN, WATERFORD	NOT KNOWN	2,500.00		1
MAUGHAN, PATRICK	9, LANSDOWNE COURT, PORTARLINGTON, CO. LAOIS	NOT KNOWN	2,500.00		1
MCCARTHY, PATRICK ANTHONY	27, MERVUE LAWN, BALLYVOLANE, CO. CORK	NOT KNOWN	5,000.00		2
MCAID, ADAM	6, WAVES OF TORY, MAIN STREET, FALCARRAGH, CO. DONEGAL	FARMER	2,500.00		1

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Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
NOONE, JOHN	1, BRIDGE APARTMENTS, ARD CLÁR, CLAREMORRIS, CO. MAYO	FARMER	2,500.00		1
O'CONNOR, MARY	BAY 8, CLONDRINAGH HALTING SITE, ENNIS ROAD, LIMERICK	NOT KNOWN	2,500.00		1
O'NEILL, EUGENE	OSBERSTOWN LODGE, OSBERSTOWN, NAAS, CO. KILDARE	BUILDING CONTRACTOR	2,500.00		1
O'REILLY, JOHN	8, MONACLINOE, BALLYSIMON ROAD, LIMERICK	NOT KNOWN	2,500.00		1
O'SHEA, WILLIAM	BALLYROUGHAN, BORRIS, CO. CARLOW	FARMER/PAYE EMPLOYEE	4,000.00		1
OTOOLE, MARTIN	STRIPE, IRISHTOWN, CLAREMORRIS, CO. MAYO	FARMER	2,500.00		1
QUILLIGAN, PATRICK	2, WILLIAMSTOWN WAY, AIRPORT ROAD, WATERFORD	NOT KNOWN	2,500.00		2
RYAN, WESLEY	BOSKILL, CAHERCONLISH, CO. LIMERICK	FARMER/HORSE RIDING INSTRUCTOR	2,500.00		1
SHEA, STEPHEN	NEW INN, BALLINASLOE, CO. GALWAY	NOT KNOWN	2,500.00		1
SWEENEY, MARGARET	19, CHURCH VIEW, BALLINROBE, CO. MAYO	NOT KNOWN	2,500.00		1
SWISSPORT IRELAND LTD	CARGO TERMINAL 2, DUBLIN AIRPORT, CO. DUBLIN	AIRCRAFT HANDLING AGENTS	27,500.00		11
THOMPSON, GODFREY	FOHERA LANE, BALLINAMORE, CO. LEITRIM	BUILDING CONTRACTOR	2,500.00		1

OIL LAUNDERING

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
FARNAN, MICHAEL	EDENBURT, VIRGINIA, CO. CAVAN	RETAIL SHOP AND PETROL STATION PROPRIETOR	0.00	240 HOURS COMMUNITY SERVICE	1

ILLEGAL SELLING OF CIGARETTES

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
AUNG, ARKAR	50, GATEWAY CRESCENT, BALLYMUN, DUBLIN 11	PAYE EMPLOYEE	2,500.00		1
BRENNAN, SHARON	45, CONVENT LAWNS, KYLEMORE ROAD, BALLYFERMOT, DUBLIN 10	NOT KNOWN	0.00	100 HOURS COMMUNITY SERVICE	1
GHEORGHE, CRISTIAN	6, THE CRESCENT, NEWCASTLE, CO. DUBLIN	NOT KNOWN	2,500.00		1
HARCAR, VLADIMIR	15, HAWTHORN PARK, SWORDS, CO. DUBLIN	PAYE EMPLOYEE	2,500.00		1
MILASIUS, SAULIUS	68, SHANNON PARK, EDGEWORTHSTOWN, CO. LONGFORD	PAYE EMPLOYEE	2,500.00	3 MONTHS SUSPENDED FOR 12 MONTHS	1
NORKIENE, JURGITA	68, SHANNON PARK, EDGEWORTHSTOWN, CO. LONGFORD	PAYE EMPLOYEE	2,500.00	3 MONTHS SUSPENDED FOR 12 MONTHS	1
WHITE, TIM	THE EAGLES, UPPER SKEHEEN, MITCHELSTOWN, CO. CORK	PLANT HIRE/MACHINERY SHOP	2,500.00		1

Part 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>
NORKUS, AUDRIUS	3, GRANGEMORE PARK, DONAGHMEDE, DUBLIN 13	UNKNOWN	3,000.00		1

FAILURE TO HOLD A 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>
A & E DUFFY LTD	THE DIAMOND, BELTURBET, CO. CAVAN	OFF LICENCE	632.50		1
DOLAN, KATRINA	THE RUSHY GLEN, EAST PORT, BALLYSHANNON, CO. DONEGAL	PUBLICAN	632.50		1
GODLEY, MICHAEL	GODLEY'S HOTEL, FENIT, CO. KERRY	PUBLICAN	1,265.00		1
H2 RETAIL LTD	UNIT 1, KELTIC BUSINESS PARK, CLIEVERAGH, LISTOWEL, CO. KERRY	RETAILER	635.00		1
MASTRICOCCO, ENRICO	LA FONTANA, 124 THE QUAY, WATERFORD	RESTAURATEUR	632.00		1
SHANTE VENTURES LTD	MAIN STREET, DROMAHAIR, CO. LEITRIM	RESTAURATEUR	635.00		1
TOMASIN'S BAR LTD	LAHANES, LISSELTON, LISTOWEL, CO. KERRY	PUBLICAN	635.00		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>
MCBRIDE, KENNETH	MCBRIDE'S BAR, CASTLEFINN, CO. DONEGAL	PUBLICAN	2,500.00	2 DAYS CLOSURE ORDER	1
OBRIEN, NEIL	WINDSWEPT INN, MAIN STREET, TULLA, CO. CLARE	PUBLICAN	2,500.00	2 DAYS CLOSURE ORDER	1

POSSESSION OF AN UNREGISTERED VEHICLE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
FARRELLY, GRÁINNE	49, CLONCOOL PARK, BUNCRANA, CO. DONEGAL	NOT KNOWN	2,500.00		1
HUGHES, JAMES GERALD MARTIN	THREE TREES, QUIGLEY'S POINT, CO. DONEGAL	NOT KNOWN	2,500.00		1
MCCARNEY, JAMES	CAHIRABBAY LOWER, CAHIR, CO. TIPPERARY	RETAIL	5,000.00		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>
MAUGHAN, THOMAS	47, BOLLINGBROOK DRIVE, SWINFORD, CO.MAYO	NOT KNOWN	3,000.00		1

Part 1					
MCCARNEY, JAMES	CAHIRABBAY LOWER, CAHIR, CO. TIPPERARY	RETAIL	0.00	3 MONTHS IMPRISONMENT	1
MORRISSEY, MARK	59, FARREN PARK, WATERFORD	NOT KNOWN	2,500.00		1
QUILLIGAN, PATRICK	2, WILLIAMSTOWN WAY, AIRPORT ROAD, WATERFORD	NOT KNOWN	2,500.00		1

FAILURE TO GIVE NAME & ADDRESS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
MULLEN, THOMAS	DRUMLEENE, BALLINDRAIT, CO. DONEGAL	STONE MASON	2,500.00		1