

Part 2

List compiled pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1st January 2019 and ending on 31st March 2019, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086 TCA 1997.

The total number of settlements published is 62. The total value of these settlements is €21,131,024.16. 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 31st March 2019 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) of the Taxes Consolidation Act 1997, where the settlement amount is less than the relevant threshold, currently €35,000, 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	Amount unpaid at 31 March 2019
ANIMAL HEAVEN ANIMAL RESCUE	CRAG, CASTLEISLAND,	CO. KERRY.	ANIMAL WELFARE CHARITY T/A AHAR.	€63,340.00	€19,170.00	€47,505.00	€130,015.00	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC.	€130,015.00
ARROWSMITH, CHRISTOPHER	6 SOUTH PARK DRIVE, FOXROCK,	DUBLIN 18.	COMPANY DIRECTOR.	€66,556.59	€11,504.92	€19,966.98	€98,028.49	Revenue Investigation Case. Under-declaration of Income Tax.	
BACKLOADING TRANSPORT SERVICES LIMITED	2 KNIGHTS COURT, CULLINAGH, NEWCASTLE WEST,	CO. LIMERICK.	HAULAGE VEHICLE REPAIR AGENT T/A LYNCH ENGINEERING.	€20,700.00	€8,604.00	€6,210.00	€35,514.00	Revenue Audit Case. Under- declaration of VAT.	
BAKER, B HASSAN	9 CLOISTERS GROVE, CARYSFORT AVENUE, BLACKROCK,	CO. DUBLIN.	LANDLORD.	€65,319.00	€22,713.00	€48,989.00	€137,021.00	Revenue Investigation Case. Under-declaration of Income Tax.	
BARRETT, SEAN	195 PHIBSBORO ROAD, PHIBSBORO,	DUBLIN 7.	COURIER SERVICE PROVIDER.	€51,446.54	€9,244.47	€15,193.80	€75,884.81	Revenue Audit Case. Under- declaration of Income Tax, PAYE/PRSI/USC and VAT.	€75,884.81
BENNETT, IAN	35 KILMORE CLOSE, ARTANE,	DUBLIN 5.	COMPANY DIRECTOR.	€19,722.00	€4,456.00	€19,742.00	€43,920.00	Revenue Enquiry Case. Under- declaration of Income Tax.	
BERNARD WALSH SHOPFITTING LIMITED (NOW IN LIQUIDATION)	1 PARKWOOD AVENUE, AYLESBURY, TALLAGHT,	DUBLIN 24.	SHOPFITTING LABOUR PROVIDER.	€244,559.00	€51,083.00	€97,824.00	€393,466.00	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC and VAT.	€393,466.00
BLUEOAK LIMITED	UNIT 1 MEEHAN HOUSE, JAMES FINTON LAWLOR AVENUE, PORTLAOISE,	CO. LAOIS.	CAR PARTS AND ACCESSORIES RETAILER T/A PLANET AUTO.	€35,559.35	€16,886.95	€10,667.80	€63,114.10	Revenue Audit Case. Under- declaration of VAT.	€63,114.10
BUTLER, WILLIAM	1221 GOULDING STREET, ROSSLARE HARBOUR,	CO. WEXFORD.	RETIRED PAYE EMPLOYEE.	€38,590.14	€22,675.16	€28,942.61	€90,207.91	Revenue Audit Case. Under- declaration of Income Tax.	€65,207.91
BYRNE, LIAM	WOODSTOCK HOUSE, BALLYVALOGUE, GLYNN,	CO. WEXFORD.	HAULIER.	€28,536.80	€10,648.44	€8,561.04	€47,746.28	Revenue Audit Case. Under- declaration of Income Tax.	
CAHILL, PATRICK	DYSART GLEBE, KNOCKNADOGUE ROAD, CASTLECOMER,	CO. KILKENNY.	STEEL ERECTOR.	€55,650.19	€6,066.37	€22,260.06	€83,976.62	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC, Income Tax and VAT.	

CALLAGHAN, FIONA	49 RADHARC NA HABHAINN, COOLANEY,	CO. SLIGO.	COURIER T/A FM EXPRESS.	€338,632.00	€216,193.00	€254,347.50	€809,172.50	Revenue Investigation Case. Under-declaration of Income Tax, PAYE/PRSI/USC and VAT.	€629,172.50
CAMPBELL, NORMAN	TARA LODGE, COOLKILL EAST,	CO. MONAGHAN.	COMPANY DIRECTOR.	€50,098.73	€53,327.23	€37,574.04	€141,000.00	Revenue Offshore Assets Investigation Case. Under- declaration of Income Tax.	
CAMPION, MICHAEL	THE BRIDGE BAR, DURROW,	CO. LAOIS.	PUBLICAN.	€66,371.06	€11,392.52	€19,911.32	€97,674.90	Revenue Audit Case. Under- declaration of Income Tax and VAT.	
CHAMBERS, AVRIL	4 LLEWELLYN PARK, BALLINTEER, RATHFARNHAM,	DUBLIN 16.	GUESTHOUSE ACCOMMODATION PROVIDER.	€29,639.00	€5,038.00	€8,891.00	€43,568.00	Revenue Audit Case. Under- declaration of Capital Acquisitions Tax.	
CHOPRA, ANIL	7 HOLLYSTOWN DEMESNE,	DUBLIN 15.	COMPANY DIRECTOR.	€39,338.00	€19,245.00	€11,801.00	€70,384.00	Revenue Investigation Case. Under-declaration of Income Tax.	
COFFEE CREATIONS LIMITED	THE STRAND, BALLICKMOYLER, CARLOW,	CO. CARLOW.	RESTAURATEUR.	€39,558.00	€2,188.44	€11,867.40	€53,613.84	Revenue Audit Case. Under- declaration of VAT.	
DALY, DAVID	6 ROGANSTOWN GOLF AND COUNTRY CLUB, SWORDS,	CO. DUBLIN.	TELECOMMUNICATIONS EQUIPMENT /ACCESSORIES IMPORTER AND VENDOR.	€29,680.56	€12,465.72	€8,904.16	€51,050.44	Revenue Audit Case. Under- declaration of Income Tax and VAT.	€51,050.44
DEASY COACHES LIMITED	UNIT 6B MONASTERY ROAD, ROCHESTOWN,	CO. CORK.	COACH HIRE OPERATOR.	€30,000.00	€8,162.00	€9,000.00	€47,162.00	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC.	
DMK STORES LIMITED (NOW IN LIQUIDATION)	MAGANEY, ATHY,	CO. KILDARE.	GROCERY/SERVICE STATION OPERATOR.	€43,413.00	€5,353.00	€13,022.00	€61,788.00	Revenue Audit Case. Under- declaration of Corporation Tax and VAT.	€61,788.00
DUNNE, EMMA	4 EDEN ROAD UPPER, GLASTHULE,	CO. DUBLIN.	MONTESSORI NURSERY OPERATOR.	€196,252.94	€102,440.07	€58,875.88	€357,568.89	Revenue Audit Case. Under- declaration of Income Tax and PAYE/PRSI/USC.	
EUROSURGICAL LIMITED (NOW IN LIQUIDATION)	ORCHARD HOUSE, BEAUMONT AVENUE, CHURCHTOWN,	DUBLIN 14.	MEDICAL AND SURGICAL EQUIPMENT DISTRIBUTOR.	€5,079,035.00	€3,511,246.00	€3,809,276.00	€12,399,557.00	Revenue Investigation Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	€10,999,557.00
EXPRESS BUS LIMITED	BIRMAYNE HOUSE, MULHUDDART,	DUBLIN 15.	BUS OPERATOR.	€24,530.00	€8,569.56	€7,359.00	€40,458.56	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC.	
FILGAS, SIMON	49 DALKEY PARK, DALKEY,	CO. DUBLIN.	COMPANY DIRECTOR/LANDLORD.	€44,028.29	€23,606.76	€13,208.49	€80,843.54	Revenue Investigation Case. Under-declaration of Income Tax.	€66,809.04
FLANAGAN, PETER	SHADOW GLEN, 3 BACK ROAD, MALAHIDE,	CO. DUBLIN.	COMPANY DIRECTOR/LANDLORD.	€19,323.11	€21,964.11	€14,492.33	€55,779.55	Revenue Investigation Case. Under-declaration of Income Tax.	

GALLEN, ADRIAN	3 PARADISE APARTMENTS, BALLYCOTTON,	CO. CORK.	MOBILE FOOD SERVICE PROVIDER.	€66,946.00	€21,250.00	€20,084.00	€108,280.00	Revenue Audit Case. Under- declaration of Income Tax and VAT.	€107,080.00
GERARD O'BRIEN ROOFING & CARPENTRY LIMITED	BANALOUGH, KANTURK,	CO. CORK.	ROOFING AND CARPENTRY CONTRACTOR.	€28,824.00	€11,948.73	€7,432.67	€48,205.40	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC.	
GILMER, LAUREN	CHERBURY, OLD BRIDGE ROAD, TEMPLEOGUE,	DUBLIN 16.	COMPANY DIRECTOR.	€137,385.00	€38,700.00	€41,215.00	€217,300.00	Revenue Investigation Case. Non-declaration of Capital Gains Tax.	
GRIFFIN, JOHN	OLD KILDIMO,	CO. LIMERICK.	PUBLICAN T/A THE SEVEN SISTERS.	€26,054.00	€10,453.00	€7,816.00	€44,323.00	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC and VAT.	
GUPTA, ASEEM KUMAR	6 EDWIN TERRACE, MELLIFONT AVENUE, DUN LAOGHAIRE,	CO. DUBLIN.	COMPANY DIRECTOR.	€37,967.00	€9,285.00	€28,475.00	€75,727.00	Revenue Enquiry Case. Under- declaration of Income Tax.	
HOLMES SERVICE STATION LIMITED	STATION ROAD, MOUNTCHARLES,	CO. DONEGAL.	SERVICE STATION OPERATOR.	€26,986.00	€8,802.00	€6,211.00	€41,999.00	Revenue Audit Case. Under- declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
KILFENORA TAVERNS LIMITED	THE GREEN, KILFENORA,	CO. CLARE.	PUBLICAN T/A VAUGHANS.	€37,864.00	€6,234.84	€11,359.20	€55,458.04	Revenue Audit Case. Under- declaration of Corporation Tax.	
KILLEEN, RONAN	2 SYCAMORE GROVE, WESTMINSTER PARK, FOXROCK,	DUBLIN 18.	FINANCIAL CONSULTANT.	€106,409.00	€29,998.02	€31,922.70	€168,329.72	Revenue Audit Case. Non- declaration of VAT and under- declaration of Income Tax.	
KLOSKA, TEOFIL	TOMDUFF, BORRIS,	CO. CARLOW.	ENGINEER.	€405,093.70	€73,658.84	€166,762.75	€645,515.29	Revenue Investigation Case. Non-declaration of VAT and under-declaration of Income Tax.	€421,075.50
LINNANE, JAMES	CUSHATROWER, ROUNDSTONE,	CO. GALWAY.	HAULIER.	€26,146.58	€10,849.27	€6,107.43	€43,103.28	Revenue Audit Case. Under- declaration of Income Tax, PAYE/PRSI/USC and VAT.	
LURGANMORE LIMITED	17 MOUNT STREET LOWER,	DUBLIN 2.	PROPERTY DEVELOPER.	€1,400,059.00	€413,557.00	€420,017.00	€2,233,633.00	Revenue Audit Case. Under- declaration of VAT.	€1,103,633.00
MCCARTHY, CHARLES	28 RYECROFT, MARYBOROUGH WOODS, DOUGLAS,	CO. CORK.	COMPANY DIRECTOR.	€67,055.00	€13,657.00	€26,822.00	€107,534.00	Revenue Audit Case. Under- declaration of Income Tax.	
MCHALE, MARCUS	14A PETER STREET, CLONMEL,	CO. TIPPERARY.	CASINO OPERATOR/CAR VALETING SERVICE PROVIDER T/A FRESH VALETING.	€71,692.00	€14,282.00	€53,768.00	€139,742.00	Revenue Investigation Case. Under-declaration of VAT.	
MEDIA COOP PRODUCTIONS LIMITED	1 TERENCE PLACE, TERENCE,	DUBLIN 6W.	FILM PRODUCER.	€59,050.76	€23,875.05	€17,715.23	€100,641.04	Revenue Audit Case. Under- declaration of PAYE/PRSI/USC.	

MERCHANDISING AND SALES SOLUTIONS (MSS) LIMITED	6 SOUTH PARK DRIVE, FOXROCK,	DUBLIN 18.	MARKETING SERVICES PROVIDER T/A MSS.	€27,291.81	€4,250.64	€6,443.71	€37,986.16	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
MOO - LICIOUS FOODS LIMITED	GLENCROW, MOVILLE,	CO. DONEGAL.	MILK PROCESSOR.	€59,767.00	€18,809.00	€17,931.00	€96,507.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
MOORE, ALAN GERARD	220 THE CAPEL BUILDING, MARY'S ABBEY,	DUBLIN 7.	TAX CONSULTANT T/A ALAN MOORE TAX CONSULTANTS.	€35,024.00	€5,809.00	€9,803.00	€50,636.00	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
MORIARTY, JONATHAN	STRAND STREET, DINGLE,	CO. KERRY.	LANDLORD/COMPANY DIRECTOR.	€31,084.88	€7,227.70	€9,325.46	€47,638.04	Revenue Audit Case. Under-declaration of Income Tax.	
MUNSTER DERIVATIVES LIMITED	BALLYNOE, CAHIR ROAD, MUNGRET,	CO. LIMERICK.	COURIER T/A MUNSTER LOGISTICS.	€45,923.75	€6,366.00	€13,627.00	€65,916.75	Revenue Audit Case. Under-declaration of VAT.	
MURRAY AMBULANCE SERVICE LIMITED	COARSEPARK, CASTLEBAR,	CO. MAYO.	AMBULANCE SERVICE PROVIDER.	€54,896.94	€14,858.90	€11,074.66	€80,830.50	Revenue Audit Case. Non-declaration of VAT and under-declaration of PAYE/PRSI/USC.	
O'HORA, BRENDAN	BARNFIELD, KNOCKMORE, BALLINA,	CO. MAYO.	PAYE EMPLOYEE.	€27,935.00	€13,432.00	€8,380.00	€49,747.00	Revenue Enquiry Case. Under-declaration of Income Tax.	
OLDSIDE ENTERPRISES LIMITED	SEAPOINT LEISURE CENTRE, SALTHILL,	CO. GALWAY.	AMUSEMENT CENTRE OPERATOR T/A SEAPOINT LEISURE CENTRE.	€47,663.00	€12,045.00	€9,594.00	€69,302.00	Revenue Audit Case. Under-declaration of Corporation Tax and VAT.	
OZONE CARS AND CABS LIMITED	UNIT E1, BLUEBELL BUSINESS PARK, OLD NAAS ROAD,	DUBLIN 12.	TAXI HIRE OPERATOR.	€50,690.00	€9,136.00	€20,276.00	€80,102.00	Revenue Audit Case. Under-declaration of VAT.	
SALMAN, RACHEL	6 GRANGEBROOK AVENUE, RATHFARNHAM,	DUBLIN 16.	WEIGHT LOSS CONSULTANT.	€26,798.00	€4,099.00	€8,038.00	€38,935.00	Revenue Audit Case. Under-declaration of Income Tax.	
SEXTON, MICHAEL	THE WHITE HOUSE, SHANAWAY, MILTOWN MALBAY,	CO. CLARE.	FARMER/MUSICIAN.	€47,001.27	€15,559.05	€35,250.95	€97,811.27	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€57,811.27
SIAM FOOD LIMITED	224 UPPER SALTHILL,	CO. GALWAY.	RESTAURATEUR T/A LANA ASIAN STREET FOOD.	€41,653.00	€4,265.00	€12,495.00	€58,413.00	Revenue Audit Case. Under-declaration of VAT.	
SUTTON PLANT HIRE (WEXFORD) LIMITED	BROOMHILL, FETHARD-ON-SEA,	CO. WEXFORD.	PLANT HIRE CONTRACTOR.	€30,340.00	€2,598.00	€9,102.00	€42,040.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
TECHPART LIMITED	UNIT 15, EAST LINK BUSINESS PARK, BALLYSIMON ROAD,	CO. LIMERICK.	COMPUTER NETWORK CABLES SUPPLIER AND INSTALLER.	€46,748.81	€14,393.03	€14,409.57	€75,551.41	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
THE WHYTE GALLERY LIMITED	ASHLEY HOUSE, ERINAGH, CAPPAROE, NENAGH,	CO. TIPPERARY.	RETAILER OF ART AND PRINTS.	€29,021.00	€6,479.54	€8,706.30	€44,206.84	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€44,206.84

TIM DUGGAN INSURANCES LIMITED	17 O'CURRY STREET,	CO. LIMERICK.	INSURANCE BROKER.	€127,085.00	€54,844.00	€35,908.00	€217,837.00	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
TONERY, THOMAS	BOHERMORE,	CO. GALWAY.	PUBLICAN T/A TONERY'S BAR.	€46,620.52	€13,427.33	€34,965.39	€95,013.24	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
TOWER HOUSE SOLUTIONS LIMITED	109 LOWER BAGGOT STREET,	DUBLIN 2.	COMPUTER PROGRAMMER.	€25,325.59	€7,791.26	€7,597.78	€40,714.63	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
TYNAN, IAN	UNIT 6, CROMWELLSFORT COURT, CROMWELLSFORT ROAD,	DUBLIN 12.	MOTOR VEHICLE DEALER T/A TYNAN AUTOS.	€48,192.38	€8,249.83	€14,458.30	€70,900.51	Revenue Audit Case. Under-declaration of VAT.	€70,900.51
VALUE FOODS LIMITED	UNIT F3/F4 GRANTS VIEW, GREENOGUE BUSINESS PARK, RATHCOOLE,	CO. DUBLIN.	WHOLESALE OF ASIAN FOODS AND GROCERIES T/A WORLD WIDE FOODS.	€52,214.00	€13,364.00	€15,094.00	€80,672.00	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
WILLIAM FARRELL ESTATE AGENTS LIMITED	FARRELL PROPERTY GROUP, CARRICK RETAIL & BUSINESS PARK, CARRICK ON SHANNON,	CO. ROSCOMMON.	AUCTIONEER/ESTATE AGENT T/A FARRELL PROPERTY GROUP.	€18,966.00	€14,360.51	€5,689.80	€39,016.31	Revenue Audit Case. Under-declaration of VAT.	€39,016.31
WILLOW GROVE TAVERNS LIMITED	2 SUMMERVILLE, REEVES WOOD, DOUGLAS ROAD,	CO. CORK.	RESTAURATEUR /PUBLICAN T/A O'DRISCOLL'S BAR AND BRIAR ROSE	€48,375.00	€12,667.00	€14,235.00	€75,277.00	Revenue Audit Case. Under-declaration of Corporation Tax and VAT.	
YA HAO FOOD LIMITED	APACHE PIZZA, MAIN STREET, DUNBOYNE,	CO. MEATH.	RESTAURATEUR/FAST FOOD PROVIDER T/A APACHE PIZZA	€26,053.00	€3,795.40	€7,815.90	€37,664.30	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	