

**Part 1**

List compiled pursuant to Section 1086A, Taxes Consolidation Act 1997, in respect of the period beginning on 1 October 2022, and ending on 31 December 2022, 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 €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: 89  
 Total amount of fines and penalties imposed: 1,619.318.00

<b>PENALTIES DETERMINED BY A COURT RELATING TO THE NON-DECLARATION OR UNDER-DECLARATION OF TAX</b>					
--	--	--	--	--	--

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u>	<u>€ Sentence Imposed</u>	<u>No. of Charges</u>
BANSAL, HARISH	7, GLENCAIRN VIEW, THE GALLOPS, LEOPARDSTOWN, DUBLIN 18	COMPANY DIRECTOR.	1,349,466.00	PENALTY DETERMINATION BY THE COURTS RELATING TO AN UNDER-DECLARATION OF INCOME TAX IN THE AMOUNT OF 1,349,466.	
EBUCHI MEDICAL SERVICES LTD	1, ROSSDARRAGH HILL, RATHEVAN, PORTLAOISE, CO. LAOIS	MEDICAL STAFF PROVIDER.	24,447.00	PENALTY DETERMINATION BY THE COURTS RELATING TO AN UNDER-DECLARATION OF PAYE/PRSI/USC IN THE AMOUNT OF 81,491.	
IRVINE , GERALDINE	93, MORNINGTON COURT, MORNINGTON, CO.MEATH	RETIRED PAYE EMPLOYEE.	43,305.00	PENALTY DETERMINATION BY THE COURTS RELATING TO AN UNDER-DECLARATION OF INCOME TAX IN THE AMOUNT OF 57,740.	

<b>FAILURE TO LODGE INCOME TAX RETURN(S)</b>					
--	--	--	--	--	--

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u>	<u>€ Sentence Imposed</u>	<u>No. of Charges</u>
BRENNAN, DEREK	14 SYNNOTT PLACE, DORSET STREET, DUBLIN 7	PAINTER/DECORATOR	11,250.00		6
BROGAN, RORY	CLOGHER, TURLOUGH, CASTLEBAR, CO. MAYO	WELDER/DIRECTOR	1,250.00		1
BYRNE O REILLY, SABRINA	9 COILLTE BO, LOUGHGLYNN, CASTLEREA, CO. ROSCOMMON	WEB DESIGN	1,250.00		1
CAHILL, CONOR	ST. ENDA'S, ARD NA GREINE, ENNIS, CO. CLARE	WEB DESIGN/PAINTER	2,500.00		2
DEEGAN, BRENDAN	CLONMINCH, TULLAMORE, CO. OFFALY	HORSE BREEDING AND PROVISION OF STALLION SERVICE	1,250.00		1
DONOVAN, JOHN	107 RATHGAR ROAD, RATHMINES, DUBLIN 6	BUTCHER	4,500.00		1
FALLON, MALACHY FRANCIS	MOUNT TALBOT, CO. ROSCOMMON	AGRICULTURAL CONTRACTING/FARMER	1,250.00		1
FLYNN, JASON	63 DRUMFINN AVENUE, BALLYFERMOT, DUBLIN 10	COURIER/DELIVERY SERVICES	1,250.00		1
GAFFNEY, WAYNE	101 WILLOW PARK ROAD, GLASNEVIN, DUBLIN 11,	SUBTRACTOR/DISC JOCKEY	2,500.00		2
GINNANE, SILE	ST. ENDA'S, ARD NA GREINE, ENNIS, CO. CLARE	COMPUTER CONSULTANCY ACTIVITIES/PARTNER	1,250.00		1
HADE, BRIAN	FOUNTAINHEAD, ROCKBROOK, DUBLIN 16	LANDLORD	1,250.00		1

HEALY, COLM	KILLASPUGGLONANE, LAHINCH, CO. CLARE	FARMING - MIXED	2,500.00		2
HIGGINS, JOHN	CAHIR, CASTLEREA, CO. ROSCOMMON	COURIER	1,250.00		1
KAVANAGH, SHANE	81 FOXES GROVE, SHANKILL, CO. DUBLIN	SOFTWARE/HARDWARE DEVELOPMENT/DIRECTOR OF CYBER SECURITY	3,750.00		3
LAWLESS, FIONA	30 SLI AN AIFRINN, ATHLONE, CO. WESTMEATH	RENTAL INCOME	1,250.00		1
MCDONAGH, PATRICK	MAIN STREET, BALLINLOUGH, CO. ROSCOMMON	FUNERAL HOME/FARMING	1,250.00		1
MCFADDEN, DWAYNE KENNETH	LISSENHALL, SWORDS, CO. DUBLIN	AMUSEMENT CATERER	2,500.00		2
MCKENZIE, MARK	CABIN AT REAR OF MANOWAR, COURTLUGH, SKERRIES, CO. DUBLIN	SUBCONTRACTOR	1,250.00		1
MELIA, CHRIS	30 MILLWOOD PARK, RAHENY, DUBLIN 5	WHOLESALE - TEXTILES/CARPETS	1,250.00		1
MONAHAN, JAMES MART	RAHEELA, FRENCHPARK, CO. ROSCOMMON	GROUND WORK AND FARMING CONTRACTING	1,250.00		1
NEILAN, ALLEN	GOLF LINKS ROAD, SLEAVEEN, ROSCOMMON	WEDDING BAND MUSIC	1,250.00		1
NOONAN, IAN	3 MARLEY CLOSE, RATHFARNHAM, DUBLIN 14	BUILDER/BUILDING CONTRACTOR	3,000.00		2
ONEILL, KAREN	8 WOODSTOWN HILL, WOODSTOWN VILLAGE, KNOCKLYON, DUBLIN 16	HAIRDRESSER/BARBER	4,500.00		2
REDMOND, RICHARD	CLOONEEN, CRUSHEEN, ENNIS, CO. CLARE	FARMING/ELECTRONIC CIGARETTE SALES	5,000.00		4
RENIER, BOTHA	20 REILEAN, ROSCAM, GALWAY	DIRECTOR/COMPUTER SERVICING/PAYE	1,250.00		1
WHYTE, MARK	38 ARD NA GLUG, CARTONTROY, ATHLONE, CO. WESTMEATH	PAINTER/DECORATOR	500.00		1

**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>
MCDONALD, EDWARD	DUNNANE, CRETTYARD, CO. LAOIS	CONTRACTOR	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>
CONSIDINE, IAN	55, ST JOSEPH'S TERRACE, CLARECASTLE, CO. CLARE	CARPENTER	5,000.00		4

**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>
MCDONALD, EDWARD	DUNNANE, CRETTYARD, CO. LAOIS	CONTRACTOR	3,750.00		3

**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>
ARMONAITE, RAMINTA	62, GLEANN ARD, BALLAGHADERREEN, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1
BAUGH, SEAN	9, CLUAIN LINN, OLDCASTLE, CO. MEATH	PAYE EMPLOYEE	2,500.00		1
BOLGER, DAMIEN	FAHEE, KILMACOW, CO. KILKENNY	PAYE EMPLOYEE	2,500.00		1
BOSCH, ANTON	18, DUNBRODY WHARF, NEW ROSS, CO. WEXFORD	NOT KNOWN	2,500.00		1
BRASTAS, ANDREI	19, MAPLEWOOD, TEMPLARS HILL, WATERFORD	NOT KNOWN	2,500.00		1
CONNORS, CHRISTY	37, ARD UISCE, WHITEROCK HILL, WEXFORD , CO. WEXFORD	NOT KNOWN	2,500.00		1
CONNORS, DAVID	198, BALLYBEG SQUARE, WATERFORD	NOT KNOWN	2,500.00		1
CONNORS, MICHAEL	12, DRUMGOOLD, ENNISCORTHY, CO. WEXFORD	NOT KNOWN	2,500.00		1
DALY, JOHN	3, RICHMOND GREEN, BUTTEVANT, CO. CORK	NOT KNOWN	2,500.00		1
DOHERTY, PATRICK	2, ST. MICHAELS PARK, BALLYMALEY, ENNIS, CO. CLARE	NOT KNOWN	2,500.00		1
FORDE, ROY	47, CORMAC DRIVE, NENAGH, CO. TIPPERARY	NOT KNOWN	2,500.00		1
GLENVIEW CONSTRUCTION PLANT & CIVILS LTD	BALLYMORE, COBH, CO. CORK	CONSTRUCTION	7,500.00		3
IVORS, JONATHAN JOSEPH	8, CHURCH VIEW, BALLINGARRY, THURLES, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
KEANE, DOMINIC	BALLYCAHANE, FIVECROSS ROADS, WATERFORD	SELF EMPLOYED-DRAIN CLEANING	2,500.00		1
KELLY, MICHAEL	34, LUS NA SÍ, MULLAGH ROAD, MILLTOWN MALBAY, CO. CLARE	NOT KNOWN	2,500.00		1
KIELY, MICHAEL	KILBARRY COTTAGE, OLD MALLOW ROAD, CORK	NOT KNOWN	2,500.00		1
KNEE, CHANTELE	4, ARDREW MEADOWS, ATHY, CO. KILDARE	NOT KNOWN	2,500.00		1
LENNON, DON	NEWTOWN, BALTINGLASS, CO. WICKLOW	FARMER	2,500.00		1
MCCARTHY, FRANCIS	28, COIS COILLE, TRALEE, CO. KERRY	NOT KNOWN	2,500.00		1
MCDONAGH, MARY	4, SAINT BRIDGETS LAWNS, PORTERSTOWN, CLONSILLA, DUBLIN 15	NOT KNOWN	2,500.00		1

MCDONAGH, TRACEY	5, SAINT BRIDGETS LAWNS, PORTERSTOWN, CLONSILLA, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
MCGARRY, ADRIAN	41, RIVER OAKS, BALLAGHADERREEN, CO. ROSCOMMON	NOT KNOWN	2,500.00		1
MCGINLEY, PAUL	KILLMASNEY, NEW MILLS, LETTERKENNY, CO. DONEGAL	PAYE EMPLOYEE	2,500.00		1
MCINERNEY, GARY	BALLYGRIFFEN, KILMACOW, KILKENNY, CO. KILKENNY	NOT KNOWN	4,000.00		1
MORRISSEY, ANDREW TREVOR	THOLSEL ST., CARLINGFORD, CO. LOUTH	SELF EMPLOYED	2,500.00		1
MULHERN, MORGAN	5, CURLEW CLOSE, BALLINAFAD, BOYLE, CO. ROSCOMMON	FARMER/PAYE EMPLOYEE	2,500.00		1
O'REILLY, JASON	13, HEYWOOD CLOSE, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00		1
O'REILLY, MARTIN	BALLYBRIEN, MONARD, CO. TIPPERARY	NOT KNOWN	2,500.00		1
REILLY, JOHN	BOHEREENDUFF, FETHARD ROAD, CLONMEL, CO. TIPPERARY	NOT KNOWN	4,000.00		1
SEALE, RICHARD	13, BEECHDALE CLOSE, BLESSINGTON, CO. WICKLOW	DIRECTOR/ SELF-EMPLOYED BUILDER	2,500.00		1
WILSON, DAVID	19, CAPPOG, BALLINODE, CO. MONAGHAN	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>
BUCKO, MICHAL	5, CHURCH VIEW, CHAPEL LANE, CARRICKMACROSS, CO. MONAGHAN	CLEANING SERVICE		60 HOURS' COMMUNITY SERVICE IN LIEU OF 2 MONTHS' IMPRISONMENT	1
BURKE, FRANCIS	132 CABRA PARK, DUBLIN 7	NOT KNOWN		4 YEARS FULLY SUSPENDED	1
CURTIS, JOSEPHINE	11, NORTH STRAND, DUBLIN 1	NOT KNOWN	2,500.00		1
DARDIS, MARTINA	84, FISHERMANS WHARF, RINGSEND, DUBLIN 4	PAYE EMPLOYEE	2,500.00		1
HALL, PETER	11, SPRINGFIELD ESTATE, MAYFIELD, CORK	SUBCONTRACTOR	2,600.00		1
KICZMER, DANIEL	FRYSTAT, FRYSTATSKA C.P. 72/1, OKR. KARVINA, CZECH REPUBLIC	NOT KNOWN	2,500.00	20 DAYS' IMPRISONMENT	1
LYNCH, EAMON	13 LANESBOROUGH AVENUE, ST. MARGARET'S, DUBLIN 11	COURIER		2 YEARS AND 6 MONTHS CUSTODIAL	1
MARCU, VLADIMIR	5 THE PARK DUNBOYNE CASTLE, DUNBOYNE, CO. MEATH	PAYE EMPLOYEE		240 HOURS' COMMUNITY SERVICE IN LIEU OF 18 MONTHS' IMPRISONMENT	1
ONEILL, MARTIN	THE SQUARE, CASTLEPOLLARD, CO. WESTMEATH	HAIRDRESSER	2,500.00		1
ORZANOJS, ANATOLIJS	62, ALDERWOOD, CARRICKMACROSS, CO. MONAGHAN	PAYE EMPLOYEE		60 HOURS' COMMUNITY SERVICE IN LIEU OF 2 MONTHS' IMPRISONMENT	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>
AMPUERO, GUILLERMO ANDRES	46, NEW ROW PLACE, DUBLIN 8	PAYE EMPLOYEE	2,500.00		1
BUCZKOWSKI, SEBASTIAN	20, ÁRD NA GREINE, KILTERAGH, DOORADOYLE, LIMERICK	PAYE EMPLOYEE	2,500.00		1
KONTRIMAS, VIKTORAS	23, LIMETREE AVENUE, TERMON ABBEY, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
LUCKEVIC, JULIJA	12, CHESTNUT GROVE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
MURPHY, IMELDA	29, OAKLAND PARK, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
O'NEILL, JENNIFER	118, BALLINACURRA GARDENS, BALLINACURRA, LIMERICK	PAYE EMPLOYEE	2,500.00		1
POSTNOVAS, SIMONAS	43, CASTLEWOOD, DUBLIN ROAD, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
VASCILKO, IRINA	86, FOREST PARK, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
ZAHARIA, DRAGOS CATALIN	21, THE VIEW, WOODSIDE, BETTYSTOWN, CO. MEATH	BUILDING CONTRACTOR	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>
BLAZAITYTE, UGNE	29, THE WILLOWS, RIVERCOURT, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,750.00		1
BURKE, FRANCIS	132, CABRA PARK, DUBLIN 7	NOT KNOWN		4 YEARS FULLY SUSPENDED	1
KLEVINSKAS, MINDAUGAS	TOWNSPARK, MULLINSTOWN, ARDEE, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
LAZIC, ALEKSANDER	SEEB VILLA, TRALEE ROAD, KILLARNEY, CO. KERRY	PAYE EMPLOYEE	2,500.00	240 HOURS' COMMUNITY SERVICE IN LIEU OF 18 MONTHS' IMPRISONMENT	1
LYNCH, EAMON	13, LANESBOROUGH AVENUE, ST. MARGARET'S, DUBLIN 11	COURIER		2 YEARS AND 6 MONTHS CUSTODIAL	2
MARCU, VLADIMIR	5, THE PARK DUNBOYNE CASTLE, DUNBOYNE, CO. MEATH	PAYE EMPLOYEE		240 HOURS' COMMUNITY SERVICE IN LIEU OF 18 MONTHS' IMPRISONMENT	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>
-------------	----------------	-------------------	----------------------	-------------------------	-----------------------

GYLES QUAY TAVERN LTD

GYLES QUAY, RIVERSTOWN, DUNDALK, CO. LOUTH

LICENSED PREMISES

2,500.00

1