

Part 2
List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 October 2024 and ending 31 December 2024, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 28. The total value of these settlements is €6.9m. 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 31 December 2024 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) or 1077F(1) of the Taxes Consolidation Act 1997, where the Tax only settlement amount does not exceed the relevant threshold, currently €50,000, 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	Unpaid
AUTO VISION MOTOR SALES COMPANY LIMITED	9/14 MILLTOWN ROAD, MILLTOWN,	DUBLIN 6.	MOTOR VEHICLE DEALER	€284,735	€38,344	€85,420	€408,499	Revenue Audit case. Under-declaration of VAT.	
CORBETT, KIERAN	80 VARICK STREET, APARTMENT 3D, NEW YORK, NY10013,	UNITED STATES OF AMERICA	COMPANY DIRECTOR	€125,552	€45,983	€37,665	€209,200	Revenue Audit case. Under-declaration of Income Tax.	
CREEDON, BERNARD	TAVIO, MOUNT PROSPECT, JOHNSTOWN, DOUGLAS,	CO. CORK.	COMPANY DIRECTOR/LANDLORD/PAYE EMPLOYEE	€62,875	€16,436	€18,863	€98,174	Revenue Audit case. Under-declaration of Income Tax.	
DAYTON INVESTMENTS LIMITED	18 WESTLAND SQUARE, PEARSE STREET,	DUBLIN 2.	HORSE BREEDER	€88,725	€18,860	€26,617	€134,202	Level 2 Audit case. Under-declaration of Corporation Tax.	
DOS SANTOS, CRISTIANA TELES	16 HAWTHORN MANOR, COILL DUBH,	CO. KILDARE.	PAYE EMPLOYEE	€68,061	€27,846	€20,418	€116,325	Level 2 Risk Review. Under-declaration of Capital Gains Tax and Income Tax.	
DUNCAN, IAIN	HOLLYBROOK, BALLYFARNOGUE, SCREEN,	CO. WEXFORD.	PAYE EMPLOYEE	€122,947	€62,594	€36,884	€222,425	Revenue Audit case. Under-declaration of Income Tax.	
FOFO INVESTMENT LIMITED	25A SHAWS LANE, BATH AVENUE,	DUBLIN 4.	CONSTRUCTION CONTRACTOR	€315,526	€131,123	€94,657	€541,306	Revenue Investigation case. Under-declaration of Corporation Tax and VAT.	€541,306
FORDE, ENDA	CORRAFAIREEN, BALLYGLUNIN, TUAM,	CO. GALWAY.	FARMER/PAYE EMPLOYEE	€147,099	€48,943	€58,840	€254,882	Revenue Audit case. Non-declaration of Income Tax and VAT.	€241,255
GILBERT, MATTHEW	10 KILLIAN'S GLEN, RATHDRUM,	CO. WICKLOW.	ONLINE CONTENT CREATOR	€61,374	€8,895	€18,412	€88,681	Level 2 Audit case. Under-declaration of Income Tax.	
HEALY, PATRICK	29 BUTTERFIELD AVENUE, RATHFARNHAM,	DUBLIN 14.	FARMER	€161,304	€64,748	€48,391	€274,443	Revenue Audit case. Under-declaration of Capital Acquisition Tax.	
JHA, KIRAN RAJ	177 CAISLEAN NA HABHANN, CASTLETROY, LIMERICK,	CO. LIMERICK.	COMPANY DIRECTOR/LANDLORD	€83,969	€45,135	€23,265	€152,369	Revenue Audit case. Under-declaration of Income Tax.	
KEARNEY, RICHARD	8 WILLOW GROVE, PRIMROSE GATE, CELBRIDGE,	CO. KILDARE.	PAYE EMPLOYEE	€61,137	€27,454	€18,341	€106,932	Revenue Audit case. Under-declaration of Income Tax.	€88,910
KELLIHER, ANDREW	CLOUNAGH, CASTLEISLAND,	CO. KERRY.	ACCOUNTING PARTNER/COMPANY DIRECTOR/PAYE EMPLOYEE	€60,648	€6,169	€18,195	€85,012	Revenue Audit case. Under-declaration of Income Tax.	
MARHAN LIMITED	GREYFIELD, TANKARDSTOWN, RATOATH,	CO. MEATH.	CONSTRUCTION CONTRACTOR	€54,389	€28,044	€15,452	€97,885	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	
MATTY IRISH VIKING LIMITED	57 DAME STREET,	DUBLIN 2.	ONLINE CONTENT CREATOR	€191,464	€17,790	€57,439	€266,693	Level 2 Audit case. Non - declaration of Corporation Tax and under-declaration of PAYE/PRSI/USC and VAT.	
MCEVOY, BRENDAN	DUBLIN ROAD, BALLINAGH,	CO. CAVAN.	FORMER PUBLICAN	€68,416	€23,232	€20,524	€112,172	Revenue Audit case. Under-declaration of Income Tax and VAT.	€67,172
MJB CLINICS LIMITED	3 PERY SQUARE, LIMERICK,	CO. LIMERICK.	SKIN/MEDICAL AESTHETIC CLINIC T/A THE OTTO CLINIC	€93,264	€64,082	€27,978	€185,324	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	
MRL HEALTHCARE LIMITED	5 BELLEVUE COURT, FRANKFIELD,	CO. CORK.	MEDICAL STAFF PROVIDER	€53,220	€23,233	€15,966	€92,419	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	€92,419
NEWTONE GROUP LIMITED	UNIT H2, EASTWAY BUSINESS PARK, BALLYSIMON ROAD, LIMERICK,	CO. LIMERICK.	SIGN DESIGNER & MANUFACTURER	€64,429	€35,526	€24,722	€124,677	Revenue Audit case. Under-declaration of Corporation Tax and VAT.	€97,421

O'NEILL, DAVID	MAHON LODGE, CASTLE ROAD, BLACKROCK,	CO. CORK.	COMPANY DIRECTOR	€52,491	€13,232	€15,747	€81,470	Revenue Audit case. Under-declaration of Income Tax.	
O'NEILL, SUZANNE	DOONBEG, BLACKROCK ROAD,	CO. CORK	COMPANY DIRECTOR	€67,210	€9,661	€20,162	€97,033	Revenue Audit case. Under-declaration of Income Tax.	
SHEAHAN, SEAN E	19 ATLANTIC VIEW, WEST END, KILKEE	CO. CLARE	COMPANY DIRECTOR	€132,479	€60,812	€39,743	€233,034	Revenue Audit case. Under-declaration of Income Tax.	
SHEDAN LIMITED	BALLINDINE, CLAREMORRIS,	CO. MAYO.	COFFEE SHOP OPERATOR/FAST FOOD PROVIDER/FUEL RETAILER/SUPERMARKET	€335,557 (Including €4,420 surcharge)	€198,539	€125,306	€659,402	Revenue Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
ST. STEVENS MEDICS LIMITED	2 BLOCK A, ENFIELD COURT, ENFIELD,	CO. MEATH.	MEDICAL STAFF PROVIDER	€62,206	€31,018	€18,661	€111,885	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	€111,885
STEVENSTOWN TRANSPORT LIMITED (NOW IN LIQUIDATION)	UNIT 3, KILCULLEN INDUSTRIAL ESTATE, KILCULLEN,	CO. KILDARE.	HAULIER, TRADED AS SMULLEN TRANSPORT	€600,600	€615,925	€600,600	€1,817,125	Revenue Investigation case. Under-declaration of Excise and VAT.	€1,762,994
TREACY, ALBERT	DONAGUILE, CASTLECOMER,	CO. KILKENNY.	FARMER/LANDLORD/PARTNER	€87,289	€19,131	€26,185	€132,605	Revenue Audit case. Under-declaration of Income Tax.	
TREACY, MARCUS	ORCHARD CLOSE, COUNTESS RD, KILLARNEY,	CO. KERRY.	COMPANY DIRECTOR/LANDLORD/PARTNER	€62,981	€20,289	€18,894	€102,164	Revenue Audit case. Under-declaration of Income Tax.	
WILLIAMS, CAROLINE	5 COOL NA MARA, MARINE TERRACE, DUN LAOGHAIRE,	CO. DUBLIN.	LANDLORD	€62,397	€18,071	€18,719	€99,187	Revenue Audit case. Under-declaration of Income Tax.	