

Part 2

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 April 2024 and ending 30 June 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 11. The total value of these settlements is €2.2m. 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 30 June 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
COLLINS, KEVIN	WINMERE, NEWTOWN, TRAMORE,	CO. WATERFORD.	LANDLORD.	€85,903	€12,322	€25,770	€123,995	Revenue Audit case. Under-declaration of Income Tax.	
CORLEY, DAVID	ARDLAMAN, BALLYKISTEEN,	CO. TIPPERARY.	PAYE EMPLOYEE.	€60,066 (incl. €5,460 surcharge)	€13,748	€16,381	€90,195	Level 2 Audit Case. Non-declaration of Income Tax.	
DOYLE, MORGAN	9 WOODVIEW GROVE, CLONSILLA,	DUBLIN 15.	CHAUFFEUR/LANDLORD.	€65,235	€64,619	€48,926	€178,780	Revenue Investigation Case. Under-declaration of Income Tax.	€178,780
HEALY, NOEL	INVERIN, BISHOPSTOWN, CORK CITY,	CO. CORK.	PAYE EMPLOYEE/LANDLORD	€51,097	€11,440	€15,328	€77,865	Revenue Audit Case. Under-declaration of Income Tax.	
MACKLE, PEADAR	353 MONAGHAN ROAD, MIDDLETOWN,	CO. ARMAGH.	COMPANY DIRECTOR	€51,179	€29,343	€15,354	€95,876	Revenue Investigation Case. Non-declaration of Capital Gains Tax.	
MURPHY, BRIAN	25 GARRAN FERNEY, CARRIGALINE,	CO. CORK.	CONSULTANT.	€419,724	€110,826	€314,793	€845,343	Revenue Investigation Case. Under-declaration of Income Tax.	
O'LEARY, DANIEL	ANAM CARA, CLOONIFFE, MOYCULLEN,	CO. GALWAY.	COMPANY DIRECTOR.	€57,940	€13,760	€17,381	€89,081	Revenue Audit case. Under-declaration of Income Tax.	
SHEEHAN, JOHN	CIUL GREINE HOUSE, POULAVONE, BALLINCOLLIG,	CO. CORK.	LANDLORD.	€111,374	€32,330	€33,412	€177,116	Revenue Audit case. Under-declaration of Income Tax.	
SHEEHY, EDWARD	SHALOM, KILLINANE, BAGENALSTOWN,	CO. CARLOW.	DRIVING INSTRUCTOR T/A PASS'NGO.	€93,865 (Incl. €2,231 surcharge)	€27,244	€27,490	€148,599	Level 3 Investigation case. Non-declaration of VAT and Under-declaration of Income Tax.	
SILVERSTREAM SERVICE STATION LIMITED	TAMLET, SILVERSTREAM,	CO. MONAGHAN.	FUEL STATION RETAILER.	€73,041	€26,177	€54,781	€153,999	Revenue Investigation Case. Under-declaration of VAT.	
SWIFT ENGINEERING SERVICES & SALES LIMITED	RATHGOREY, DUNLEER,	CO. LOUTH.	MECHANICAL & STRUCTURAL ENGINEERING SERVICES.	€131,019	€58,900	€39,218	€229,137	Revenue Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	