

Part 2
List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 July 2024 and ending 30 September 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 36. The total value of these settlements is €15m. 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 Sept 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
ABC CAR COMMERCIALS LIMITED	DRUMSHALLON, GRANGEBELLEW, DROGHEDA,	CO. LOUTH.	CAR DEALER T/A CALLANAN AUTOS	€182,487	€11,557	€54,613	€248,657	Revenue Audit case. Under-declaration of VAT.	
AHMAD, ADNAN	APARTMENT 6, QUAY WALL HOUSE, THE HARBOUR, KILCOCK,	CO. KILDARE.	FORMER COMPANY DIRECTOR.	€107,723	€57,938	€32,317	€197,978	Revenue Audit case. Under-declaration of Income Tax.	€197,978
ADAMIK, ATTILA	WATERVILLE MEDICAL CENTRE, MAIN STREET, WATERVILLE,	CO. KERRY.	COMPANY DIRECTOR/MEDICAL PRACTITIONER.	€90,500 (Incl. surcharge of €8,227)	€28,375	€24,681	€143,556	Revenue Investigation case. Non-declaration of Income Tax.	
BRADY, MANUS	BLOCK A, CASHEL BUSINESS CENTRE, CASHEL ROAD,	DUBLIN 12.	ACCOUNTANT.	€54,707	€22,338	€16,412	€93,457	Revenue Audit case. Under-declaration of Income Tax.	
BRAZEL, PATRICK SNR	3 NASHVILLE PARK, HOWTH,	CO. DUBLIN.	RETIRED COMPANY DIRECTOR.	€136,045	€53,270	€40,813	€230,128	Revenue Audit case. Under-declaration of Income Tax.	
BURKE, MIRIAM	ASHGROVE HOUSE, ASHGROVE, BANSHA,	CO. TIPPERARY.	COMPANY DIRECTOR.	€83,012	€72,741	€24,906	€180,659	Revenue Audit case. Under-declaration of Capital Acquisitions Tax.	
CALLELY, IVOR	191 HOWTH ROAD, KILLESTER,	DUBLIN 5.	MOTOR VEHICLE DEALER.	€111,478	€28,115	€33,344	€172,937	Revenue Audit case. Under-declaration of VAT.	
CARTER, ANN	BALLINVALLY, KILLEIGH, TULLAMORE,	CO. OFFALY.	PAYE EMPLOYEE.	€242,232 (Incl. €4,918 surcharge)	€114,646	€71,794	€428,672	Revenue Audit case. Under-declaration of Income Tax and VAT.	€333,575
CORREIA MORAIS, FERNANDO PAULO	15 CLONLIFFE GARDENS,	DUBLIN 3.	PAYE EMPLOYEE.	€77,228	€35,711	€23,168	€136,107	Level 2 Risk Review. Under-declaration of Income Tax.	
CMR SPECIALIST REPAIR LIMITED.	ENTERPRISE CENTRE, TRIM ROAD, NAVAN,	CO. MEATH.	REFURBISHMENT AND MAINTENANCE SERVICE PROVIDER.	€128,454	€39,807	€38,535	€206,796	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	
CREAN, ALAN	KNOCK ROAD, CHARLESTOWN,	CO. MAYO.	COMPANY DIRECTOR.	€229,026	€34,020	€68,707	€331,753	Revenue Audit case. Under-declaration of Income Tax.	
ELSHEIKH IDRIS, HISHAM	4 STANFORD, HARLECH GROVE, CLONSKEAGH,	DUBLIN 14.	MEDICAL PRACTITIONER.	€150,000	€93,499	€60,000	€303,499	Revenue Audit case. Under-declaration of Income Tax.	
ENGLISH, TERENCE	BALLYTORE, WOODVIEW, DOUGLAS ROAD, CORK,	CO. CORK.	LANDLORD/SOLICITOR.	€223,062	€66,320	€66,917	€356,299	Revenue Audit case. Under-declaration of Income Tax.	
FOX TRUCK & PLANT LIMITED (NOW IN LIQUIDATION)	HEBRON INDUSTRIAL ESTATE, HEBRON ROAD,	CO. KILKENNY.	MOTOR VEHICLE DEALER TRADED AS KILKENNY MOTOR COMPANY.	€170,221	€10,590	€170,221	€351,032	Revenue Audit case. Under-declaration of VAT.	€351,032
GONNOUD, JOSEPH	NEWCASTLE, TYRELLSPASS,	CO. WESTMEATH.	RETIRED PUBLICAN.	€87,624	€40,419	€26,287	€154,330	Revenue Investigation case. Under-declaration of Income Tax and VAT.	
GOULDING, EGIN	8 TERENCE PLACE, TERENCE,	DUBLIN 6W.	COMPANY DIRECTOR/LANDLORD.	€55,357	€14,715	€16,606	€86,678	Revenue Audit case. Under-declaration of Income Tax.	
GRANT, ANTHONY	1 MERVAL PARK, CLAREVIEW ESTATE,	CO. LIMERICK.	COMPANY DIRECTOR.	€189,058	€98,805	€56,717	€344,580	Revenue Audit case. Under-declaration of Income Tax.	
ISHTIAQ, ASAM	31 CASTLEWOODS, BALLINAMONA,	CO. WATERFORD.	MEDICAL CONSULTANT.	€189,367	€57,489	€56,809	€303,665	Revenue Audit case. Under-declaration of Income Tax.	
KELLY, FINBAR	KILCAVAN, GEASHILL,	CO. OFFALY.	STEEL ERECTOR.	€221,020 (Incl. surcharge of €13,171)	€161,732	€62,355	€445,107	Revenue Audit case. Under-declaration of Income Tax, PAYE/PRSI/USC & VAT.	
KENNEDY, EDWARD	PEARSE STREET, GOREY,	CO. WEXFORD.	COAL RETAILER/MERCHANT.	€229,813	€139,860	€68,944	€438,617	Revenue Investigation case. Non-declaration of Solid Fuel Carbon Tax and under-declaration of VAT.	€418,215
KENNY, PAUL	PIER VIEW, DONERAILE WALK, TRAMORE,	CO. WATERFORD.	COMPANY DIRECTOR.	€65,818	€24,406	€19,745	€109,969	Revenue Audit case. Under-declaration of Income Tax.	
KING CIVIL ENGINEERING & BUILDING LIMITED.	ANNALITEN, CASTLEBLANEY,	CO. MONAGHAN.	CIVIL ENGINEERING CONTRACTORS.	€106,232	€26,766	€31,869	€164,867	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	
MENTON'S CORPORATE WORKWEAR LIMITED	BLOCK E2, NUTGROVE OFFICE PARK, NUTGROVE AVENUE, RATHFARNHAM,	DUBLIN 14.	CORPORATE WORKWEAR SUPPLIER T/A CORPORATE WORKWEAR.	€63,635 (Incl. surcharge €22)	€25,651	€19,061	€108,347	Revenue Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
MC DERMOTT, DERMOT	NORTON GARTH, 15 GILDEA CLOSE, ROMFORD,	UNITED KINGDOM.	COMPANY DIRECTOR.	€128,103	€71,440	€38,431	€237,974	Level 2 Risk Review .Non-declaration of Capital Gains Tax.	
MURPHY, DAVID	16 STEVENSTOWN LAWN, TWO MILE HOUSE, NAAS,	CO. KILDARE.	COMPANY DIRECTOR.	€98,759	€20,121	€29,626	€148,506	Revenue Audit case. Under-declaration of Income Tax.	
NORTON, BRIAN	CLONES ROAD, BALLYBAY,	CO. MONAGHAN.	MEDICAL PRACTITIONER.	€159,309	€138,891	€63,723	€361,923	Revenue Audit case. Under-declaration of Income Tax.	
OMOBUDE, EMMANUEL OBE	47 THE PADDOCKS VIEW, ADAMSTOWN, LUCAN,	CO. DUBLIN.	FORMER PAYE EMPLOYEE.	€59,407 (Incl. €3,329 surcharge)	€9,723	€16,823	€85,953	Level 2 Risk Review. Non-declaration of Capital Gains Tax and Income Tax	€16,823
O'CALLAGHAN, DERMOT	4 NEWBRIDGE AVENUE, DONABATE,	CO. DUBLIN.	COMPANY DIRECTOR.	€137,130	€33,360	€41,138	€211,628	Revenue Audit case. Under-declaration of Income Tax.	
PHELAN & CO CHARTERED ACCOUNTANTS LIMITED	GLENSIDE, 63 MOUNT MERRION, BLACKROCK,	CO. DUBLIN.	ACCOUNTANT.	€87,043	€8,006	€65,282	€160,331	Level 2 Risk Review. Restriction of repayment of VAT.	
SEMADAZIO LIMITED	HIGH STREET, WESTPORT,	CO. MAYO.	RESTAURATEUR T/A IL VULCANO.	€170,352 (Incl. €2,045 surcharge)	€154,842	€126,231	€451,425	Revenue Investigation case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
SWEENEY, HUGH	PORTNACSKY, BLACK ROAD, NEWPORT,	CO. TIPPERARY.	COMPANY DIRECTOR.	€100,478	€48,960	€30,143	€179,581	Revenue Audit case. Under-declaration of Income Tax.	
TIERNAN, PATRICK	49 THE FAIRWAYS, MONALEEN,	CO. LIMERICK.	COMPANY DIRECTOR.	€111,579	€42,429	€33,473	€187,481	Revenue Audit case. Under-declaration of Income Tax.	
THORNTON, BRENDAN	GARRYNATINEEL, BALLINA, KILLALOE,	CO. TIPPERARY.	MEDICAL PRACTITIONER.	€217,268	€65,323	€65,180	€347,771	Revenue Audit case. Under-declaration of Income Tax.	
VEIRA LIMITED (NOW IN LIQUIDATION)	PEPPER CANISTER HOUSE, MOUNT STREET CRESCENT,	DUBLIN 2.	PROPERTY DEVELOPERS.	€2,406,576	€3,582,689	€721,972	€6,711,237	Revenue Audit case. Under-declaration of VAT.	€6,115,399
WALSH, BRENDAN	9 THE HAVEN, MOBHI ROAD, RICHMOND AVENUE,	DUBLIN 9.	COMPANY DIRECTOR.	€151,081	€68,327	€45,324	€264,732	Revenue Audit Case. Under-declaration of Income Tax.	
WALSH, JAMES	CLASHMEALCON, CAUSEWAY, TRALEE,	CO. KERRY.	DAIRY FARMER.	€80,075	€21,667	€24,022	€125,764	Level 2 Risk Review. Under-declaration of Capital Acquisitions Tax.	