

**Part 1**

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 October 2024, and ending on 31 December 2024, 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 only amount 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 is: 50

Total amount of fines and penalties imposed: €2,250,298.00

**PENALTIES DETERMINED BY A COURT RELATING TO THE NON-DECLARATION OR UNDER-DECLARATION OF TAX**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount €</u>	<u>Additional Particulars</u>
FAHY, MICHAEL	2, THE GREEN, LUTTERELL HALL, SUMMERHILL, DUNBOYNE, CO. MEATH	SALES CONSULTANT	88,872.00	Penalty Determination by the Courts relating to a non-declaration of Income Tax and VAT in the amount of €88,872.
HOWARD, PAUL	42, LARKFIELD AVENUE, HAROLDS CROSS, DUBLIN 6W	LANDLORD/CONSTRUCTION SERVICE PROVIDER T/A P H BUILDERS	1,109,659.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €1,208,393 (Including surcharge €98,734).
MBEMBA, BIENVENU	8, ELMHALL, NEWCASTLE ROAD, LUCAN, CO. DUBLIN	COURIER	471,235.00	Penalty Determination by the Courts relating to the non-declaration of Income Tax and VAT in the amount of €471,235.
SCARNA PRODUCTS LIMITED	DRUMGUINEY, MONAGHAN, CO. MONAGHAN	TYRE SALES AGENT	480,640.00	Penalty Determination by the Courts relating to the under-declaration of VAT in the amount of €480,640.

**FAILURE TO LODGE 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>
FAGAN, NOEL	NEW ROAD, SUMMERHILL, CO. MEATH	BUILDING CONTRACTOR	1,500.00		1
GOSNELL, PAT	30, HEATHER GROVE, CLARA, CO. OFFALY	QUANTITY SURVEYOR	5,000.00		2
KEOGH, EAMONN	54, AVONDALE, TRIM, CO. MEATH	PAINTER/DECORATOR	2,500.00		1
MCLOUGHLIN, JOHN	PHOENIXTOWN, ARDBRACKEN, NAVAN, CO. MEATH	FARMER	1,250.00		1
NOLAN, JOHN	ARDRUMS LITTLE, AGHER, SUMMERHILL, CO. MEATH	RENTAL INCOME/CONSTRUCTION/COMPANY DIRECTOR	1,250.00		1

**FAILURE TO LODGE 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>
FREEMAN, MARK	SALLYBANK, KILMORE, CO. CLARE	ENGINEER	0.00	20 MONTHS IMPRISONMENT WITH 13 MONTHS SUSPENDED	5
MURRAY, DECLAN	18, SILVERBERRY, FINNSTOWN, LUCAN, CO. DUBLIN	COURIER	0.00	1 YEAR IMPRISONMENT	1

**FAILURE TO REMIT VAT**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
FREEMAN, MARK	SALLYBANK, KILMORE, CO. CLARE	ENGINEER	0.00	20 MONTHS IMPRISONMENT WITH 13 MONTHS SUSPENDED	5

#### 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>
FREEMAN, MARK	SALLYBANK, KILMORE, CO. CLARE	ENGINEER	0.00	20 MONTHS IMPRISONMENT WITH 13 MONTHS SUSPENDED	1

#### 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>
AUSTIN, JASON	TOWNFIELDS, CLOUGHJORDAN, CO. TIPPERARY	FARMER	15,000.00		4
CARROLL, SEAN	ERRIS, BOYLE, CO. ROSCOMMON	FARMER	2,500.00		1
CASH, JOHN	2, ARDRISTAN HEIGHTS, TULLOW, CO. CARLOW	NOT KNOWN	4,000.00		1
CONNORS, MYLEY	3, ARD COLM, HOSPITAL HILL, BUNCLODY, CO. WEXFORD	NOT KNOWN	2,500.00		1
DONEGAN, EARON	ATTYCHREE, ENNISCRONE, CO. SLIGO	PAYE EMPLOYEE	2,500.00		1
KEENAN, MARY	54, CLANCY PARK, ENNIS, CO. CLARE	NOT KNOWN	0.00	60 HOURS COMMUNITY SERVICE	1
KING, AMANDA	16, CONNOLLY TERRACE, BOHERMORE, GALWAY	PAYE EMPLOYEE	5,000.00		1
MCINERNEY, JOHN FRANCIS	27, AN GRIANAN, KILLENAULE, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
MURPHY, JASON	GORTADOOEY, CLAREGALWAY, CO. GALWAY	PAYE EMPLOYEE	2,500.00		1
O'ROURKE, TERRY	CASTLETOWNCOOLEY, RIVERSTOWN, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	3,000.00		2

#### POSSESSION OF UNTAXED OIL FOR SALE

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
WHITEGATE FUELS LIMITED	WHITEGATE FUELS LTD, EDENBURT, VIRGINIA, CO. CAVAN	SERVICE STATION	4,000.00		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>
ALAGOZ, CUMA ISLAM	118, ALDER HOUSE, RED ARCHES DRIVE, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1

GBERGHINA, GHEORGHE FLORIN COM BARLA, SAT URLUIENI, NR 11, ROMANIA		NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 1 YEAR	1
HOLLAND, SHANE	11, WILLOW BANK, NASH'S BOREEN, FAIRHILL, CORK	PAYE EMPLOYEE	2,500.00		1
JAKONIS, ZANAS	30, MAPLE CLOSE, AVENUE ROAD, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 2 YEARS IMPRISONMENT	1
MAKSIMOVICA, SANTA	BELROSE, INNISHANNON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
MOCZULSKI, WOJCIECH	118, BELMAYNE PARK, NORTH BELMAYNE, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1
PACUL, KADIR	444, NORTH CIRCULAR ROAD, DUBLIN 7	NOT KNOWN	2,500.00		1
PRUTEANU, DINA	4, SWANBROOK GREEN, NAVAN, CO. MEATH	NOT KNOWN	2,500.00		1
ROZEK, PIOTR	11, LITTLEWOOD, BELARMINE AVENUE, STEPASIDE, DUBLIN 18	PAYE EMPLOYEE	2,500.00		1
UIUIU, ANDREI	17, FERNLEIGH COURT, CASTLEKNOCK, DUBLIN 15	CONSTRUCTION	2,500.00		1
VASYLKIV, OLEKSANDR	4, THE RISE, DOORADOYLE, LIMERICK	TRUCK DRIVER	0.00	18 MONTHS IMPRISONMENT WITH 10 MONTHS SUSPENDED	1
YALAP, IRMAK	21, BELMAYNE PARK NORTH, BALGRIFFIN, DUBLIN 13	PAYE EMPLOYEE	2,500.00		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>
CERNIUVIENE, TATJANA	24, CLONILE, OLD CRATLOE ROAD, BALLYGRENNAN, LIMERICK	PAYE EMPLOYEE	3,027.00		1
PERNARAVICIUS, DALIUS	46, DR. MCKENNA TERRACE, CONNOLLY PARK, MONAGHAN, CO. MONAGHAN	PAYE EMPLOYEE	2,500.00		1
SUDZIUS, ARTURAS	29, BLACKTHORN CLOSE, KELLS, CO. MEATH	NOT KNOWN	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>
FUSTEAC, ARTHUE SERGIU	7, AL UISCE, MILE HOUSE ROAD, ENNISCORTHY, CO. WEXFORD	PAYE EMPLOYEE	0.00	2 YEARS IMPRISONMENT FULLY SUSPENDED	1
GAO, MING	CHINA GOURMET RESTAURANT, MAIN STREET, BALLYJAMESDUFF, CO. CAVAN	CHINESE RESTAURANT	3,500.00		1
JAKONIS, ZANAS	30, MAPLE CLOSE, AVENUE ROAD, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 2 YEARS IMPRISONMENT	1
VASYLKIV, OLEKSANDR	4, THE RISE, DOORADOYLE, LIMERICK	TRUCK DRIVER	0.00	18 MONTHS IMPRISONMENT WITH 10 MONTHS SUSPENDED	1
ZGANIACZ, ARTUR	165, DROMINBEG, RHEBOGUE, CASTLETROY, LIMERICK	PAINTER	4,500.00		1

**FAILURE TO HOLD CURRENT LIQUOR LICENCE**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No. of Charges</u>
HIGGINS, PATRICIA	37, KILLARNEY ROAD, CASTLEISLAND, CO. KERRY	COMPANY DIRECTOR	632.50		1
J HOODA RETAIL LIMITED	T/A LONDIS, 83, IRISHTOWN, CLONMEL, CO. TIPPERARY	GROCERY STORE	650.00		1
NANAS BEA HIVE LIMITED	KILLARNEY ROAD, CASTLEISLAND, CO. KERRY	CAFE	700.00		1
SACKVILLE CATERING LIMITED	T/A FLANAGAN'S RESTAURANT, 61, O'CONNELL STREET, DUBLIN 1	RESTAURANT	632.50		1

**POSSESSION OF AN UNREGISTERED VEHICLE**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
LAWAL, FAUSAT	39, RATH ORAIGH, TRALEE, CO. KERRY	PAYE EMPLOYEE	2,500.00		1

**OBSTRUCTION OF A REVENUE OFFICER**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount</u> €	<u>Sentence Imposed</u>	<u>No of charges</u>
MURPHY, TONY	HOLLYMOUNT, MOUNTAIN ROAD, SLIEVERUE, CO. KILKENNY	HAULAGE CONTRACTOR	1,250.00		1