

Q2 2024 List 1 of the Defaulters List

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2024, and ending on 30 June 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: 66
Total amount of fines and penalties imposed: €1,981,401.00

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

Name	Address	Occupation	Penalty Amount €	Additional Particulars
BARRYS SAND & GRAVEL LIMITED	ATTYBRICK, ANNACARTY, CO. TIPPERARY	GRAVEL & EXTRACTION SERVICES	15,204.00	Penalty Determination by the courts relating to an under-declaration of PAYE/PRSI/USC and VAT in the amount of €50,680.
CLARKE, SEAN	14, CAIRNBROOK MANOR, GLENAMUCK ROAD, CARRICKMINES, DUBLIN 18	ACCOUNTANT T/A CLARKE & CO. CHARTERED ACCOUNTANTS	353,313.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €600,082 (incl.surcharge of €51,178).
HALE, WILLIAM	CHURCH STREET, BALLYPOREEN, CO.TIPPERARY	RETIRED ORNAMENT DEALER	764,630.00	Penalty Determination by the Courts relating to the under-declaration of Income Tax in the amount of €763,995.
MCCLEAN, UNA	42, LARKFIELD AVENUE, HAROLD'S CROSS, DUBLIN 6	LANDLORD	291,979.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €303,052 (Incl. surcharge of €11,073).
MCKINNEY BROTHERS LIMITED	KNOCKBRACK, LETTERKENNY, CO. DONEGAL	SUBCONTRACTOR	23,483.00	Penalty Determination by the Courts relating to an under-declaration of VAT in the amount of €78,275.
O'BRIEN, DERMOT	37, SLIABH ÁLAINN, MITCHELSTOWN, CO. CORK	COMPANY DIRECTOR	27,248.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €90,829.
O'CONNOR BUCKLEY & CO.	PO BOX 13429, DUBLIN 15	SOLICITOR PARTNERSHIP	262,122.00	Penalty Determination by the Courts relating to an under-declaration of PAYE/PRSI/USC and VAT in the amount of €353,413.
WALKER, LESLIE ANDREW	HILLVIEW, WATERGRANGE, REDHILLS, CO. KILDARE	PAYE EMPLOYEE	127,150.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax and VAT in the amount of €127,150.
WHITE, DAVID	12, ROGANSTOWN, SWORDS, CO. DUBLIN	TV & RADIO REPAIRS T/A DAVID WHITE TV REPAIRS	17,742.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €65,057.00 (Incl. surcharge of €5,914.00).

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
BRADY, ALAN	245, ERRIGAL ROAD, DRIMNAGH, DUBLIN 12	CARPENTER	3,750.00		3
BROGAN, RORY	CLOGHER, TURLOUGH, CASTLEBAR, CO. MAYO	WELDER/COMPANY DIRECTOR	1,250.00		1
CASEY, CECILIA	56, EASTHAM COURT, BETTYSTOWN, CO. MEATH	JEWELLER	1,250.00		1
CLARK, KEITH	PELLETSTOWN, DRUMREE, CO. MEATH	PROFESSIONAL JOCKEY/RACEHORSE TRAINER	1,250.00		1
FORRISTAL, DERMOT	GAINSTOWN, TRIM ROAD, NAVAN, CO. MEATH	CLOTHING RETAILER	1,250.00		1

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HIGGINS, WILLIAM SNR.	THE LAURELS, BLUETOWN, ALLENWOOD NORTH, CO. KILDARE	HEALTH AND SAFETY OFFICER	0.00	2 YEARS' IMPRISONMENT SUSPENDED IN FULL FOR 5 YEARS	3
O'HERLIHY, GERARD	28, OWENABUE DRIVE, BALLEA ROAD, CARRIGALINE, CO. CORK	COURIER	500.00		1
TIMLIN, CHRISTOPHER	CROFTON PARK, BALLINA, CO. MAYO	SALE OF USED TRACTORS, PLANT AND PARTS	2,500.00		2
WALSH, MIKO	FAHEY, KINCON, BALLINA, CO. MAYO	FARMER	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>
GARGAN, CLIVE	5, THE BELFRY, KILMAINHAM, DUBLIN 8	IT CONSULTANT	0.00	3 YEARS' AND 6 MONTHS' IMPRISONMENT WITH 2 YEARS AND 6 MONTHS SUSPENDED	4
HIGGINS, WILLIAM SNR.	THE LAURELS, BLUETOWN, ALLENWOOD NORTH, CO. KILDARE	HEALTH AND SAFETY OFFICER	0.00	2 YEARS' IMPRISONMENT SUSPENDED IN FULL FOR 5 YEARS	3
O'HERLIHY, GERARD	28, OWENABUE DRIVE, BALLEA ROAD, CARRIGALINE, CO. CORK	COURIER	500.00		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>
GARGAN, CLIVE	5, THE BELFRY, KILMAINHAM, DUBLIN 8	IT CONSULTANT	0.00	3 YEARS' AND 6 MONTHS' IMPRISONMENT WITH 2 YEARS AND 6 MONTHS SUSPENDED	4
HIGGINS, WILLIAM SNR.	THE LAURELS, BLUETOWN, ALLENWOOD NORTH, CO. KILDARE	HEALTH AND SAFETY OFFICER	0.00	2 YEARS' IMPRISONMENT SUSPENDED IN FULL FOR 5 YEARS	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>
BYRNE, WILLIAM	3, COOLFIN COTTAGES, PORTLAW, CO. WATERFORD	NOT KNOWN	2,500.00		1
FAY, PADRAIG	CORTUBBER, COOTEHILL, CO. CAVAN	AGRICULTURAL CONTRACTOR/COMPANY DIRECTOR	2,500.00		1
GALLAGHER, WILLIAM	DRUMCAIRN, MANORCUNNINGHAM, CO. DONEGAL	NOT KNOWN	2,500.00		1
KILCOYNE, BRENDAN	BRIDGE STREET, SWINFORD, CO. MAYO	NOT KNOWN	5,000.00		1
MCMAHON, STEPHEN	VIOLET HILL, BROADFORD, CO. CLARE	PAYE EMPLOYEE	2,500.00		1
MONGANS, MARTIN	88, CLANCY PARK, ENNIS, CO. CLARE	NOT KNOWN	2,500.00		1
NEARY, MICHAEL	TONROE, TULSK, CO. ROSCOMMON	FARMER	2,500.00		1
RAMSEY, BRIAN	CHURCHTOWN, CARRIGANS, CO. DONEGAL	FARMER	2,500.00		1

TOBACCO SMUGGLING

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<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
ALMUNTASER BELLAH, SAFAA	50, THE MAPLES, BALLYHAUNIS, CO. MAYO	NOT KNOWN	2,500.00		1
BONDAR, ROMAN	RAGUSA STUD, BALLYMORE EUSTACE, CO. KILDARE	PAYE EMPLOYEE	2,500.00		1
COSMA, HOREA	24, JURSCAK, TIBOR, ROMANIA	NOT KNOWN	2,500.00		1
CRET, ALEXANDRU CATALIN	NR 1 STR HERCULANE, MUN ORADEA, JUD BH, ROMANIA	CHEF	2,500.00		1
DOYLE, PHILIP	42, THE HEATH, RAMSGATE, GOREY, CO. WEXFORD	TAXI DRIVER	2,500.00		1
GIGORAS, VENICU CONSTANTIN	153, CASTLETOWN, LEIXLIP, CO. KILDARE	HAULAGE BUSINESS	0.00	6 MONTHS' IMPRISONMENT SUSPENDED IN FULL FOR 18 MONTHS	1
KIREIEV, ROMAN	CABRA WOODS, CABRA, KINGSCOURT, CO.CAVAN	PAYE EMPLOYEE	2,500.00		1
KODRZYCKI, KRZSZTOF	ADAMA MICKIEWICZA 67, 80 - 209 CHWASZCZYNO, POLAND	NOT KNOWN	0.00	2 MONTHS' IMPRISONMENT SUSPENDED FOR 1 YEAR	1
KOZIOL, ERYK ARKADIUSZ	GORT NA SI, MAIN STREET, NEWCASTLE, CO. DUBLIN	SUBCONTRACTOR	2,500.00		1
KRYSIK, KRZYSZTOF	6, PERCY FRENCH CLOSE, BALLYJAMESDUFF, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1
KULAK, VITALLI	NARVA MNT 9-7, OLGINA, 40103, ESTONIA	NOT KNOWN	2,500.00	8 MONTHS' IMPRISONMENT SUSPENDED FOR 2 YEARS	1
LECMANIS, NAURIS	12, BREDAGH, CARRIGALLEN, CO. LEITRIM	PAYE EMPLOYEE	2,500.00		1
MILEVICIUTE, ZIVILE	69, MONAGHCURRAGH, BLACKBOG ROAD, CARLOW, CO. CARLOW	NOT KNOWN	2,500.00		1
MOMIN, ABDUL	1, CHAPEL HILL, SLIGO	PAYE EMPLOYEE	2,500.00		1
ORZECZOWSKI, PAWEL PIOTR	29, CASTLE VIEW DRIVE, LUCAN, CO. DUBLIN	NOT KNOWN	2,500.00		1
PINTUS, ANTONIA GIULIANA	29, VIA ODERTO, ROME, ITALY	NOT KNOWN	0.00	6 MONTHS' IMPRISONMENT SUSPENDED IN FULL	1
SIMENOV, SIMEON	2, EISCIR CIRCLE ROAD, TULLAMORE, CO. OFFALY	PAYE EMPLOYEE	2,500.00		1
SUSTR, MARTIN	14, THE MAPLES, HAZEL HILL, BALLYHAUNIS, CO. MAYO	PAYE EMPLOYEE	2,500.00		1
TSEVEEN, SIILEGMAA	13, NEWBROOKGROVE, MULLINGAR, CO. WESTMEATH	NOT KNOWN	0.00	2 MONTHS' IMPRISONMENT SUSPENDED FOR 2 MONTHS	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>
CUDZILO, MATEAUS	19, CLONARD, WESTBURY, CORBALLY, LIMERICK	PAYE EMPLOYEE	2,500.00		1
IFTODI, MARIN	33, ANNALY TERRACE, ONGAR, DUBLIN 15	CONSTRUCTION	2,500.00		1

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KUSY, DAWID	CORMEEN, BALLYJAMESDUFF, CO. CAVAN	NOT KNOWN	2,500.00		1
MCGUINNESS, ROSALEEN (RENEE)	FLAT 4C, ST. MICHAN'S HOUSE, GREEK STREET, DUBLIN 7, TX44	D07 UNEMPLOYED	0.00	2 MONTHS' IMPRISONMENT SUSPENDED FOR 12 MONTHS	1
MILCINAUSKAITE, LAURA	40, CASTLEMARTIN AVENUE, CASTLEMARTIN, BETTYSTOWN, CO. MEATH	PAYE EMPLOYEE	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>
CUDZILO, MATEAUS	19, CLONARD, WESTBURY, CORBALLY, LIMERICK	PAYE EMPLOYEE	2,500.00		1
DRAGOMIR, GIGEL MADALIN	41, MARWOOD GREEN, RIVERSTOWN, GLANMIRE, CO. CORK	PLASTERER	2,500.00		1
MAUGHAN, JASON	120, ARDKEEN, CAVAN	NOT KNOWN	2,500.00		1
MCGUINNESS, JOANNA	4, PAUL STREET, DUBLIN 7, D07 WR99	UNEMPLOYED	0.00	3 YEARS' IMPRISONMENT FULLY SUSPENDED	1
MCGUINNESS, ROSALEEN (RENEE)	FLAT 4C, ST. MICHAN'S HOUSE, GREEK STREET, DUBLIN 7, TX44	D07 UNEMPLOYED	0.00	2 MONTHS' IMPRISONMENT SUSPENDED FOR 12 MONTHS	1
VALATKA, SIGITAS	67, CAVAN ROAD, COOTEHILL, CO. CAVAN	PAYE EMPLOYEE	2,500.00		1
WALSH, LISA	1, HEATHER VALE, CASTLEBAR, CO. MAYO	PAYE EMPLOYEE	2,500.00		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>
DORANS ON THE PIER LIMITED	T/A OCTOPUSSY RESTAURANT, 7/8, WEST PIER, HOWTH, DUBLIN	CO. LIMITED COMPANY	632.50		1
MORIARTY (GAP OF DUNLOE) INDUSTRIES LIMITED	GAP OF DUNLOE, BEAUFORT, KILLARNEY, CO. KERRY	LIMITED COMPANY	632.50		1
OLD STREET CAPITAL LIMITED	19, OLD STREET, MALAHIDE, CO. DUBLIN	LIMITED COMPANY	632.50		1
STANMOY LIMITED	T/A CHOICES RESTAURANT, MAIN STREET, TALLAGHT, DUBLIN 24	LIMITED COMPANY	632.50		1