

## Q1 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 January 2024, and ending on 31 March 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: 84  
Total amount of fines and penalties imposed: €695,278.00

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

Name	Address	Occupation	Penalty Amount €	Additional Particulars
HARVEY, ALFRED	KILTOWN, CASTLECOMER, CO. KILKENNY	PHOTOGRAPHER	22,600.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €56,501.
HOLLAND, GARY	20, BEAUFORT ABBEY, NAVAN, CO. MEATH	CONSTRUCTION CONTRACTOR/PAYE EMPLOYEE	56,432.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax, PAYE/PRSI/USC and VAT in the amount of €188,109
IRO, CHRISTOPHER	3, LAKEWAY, KILMINCHY, PORTLAOISE, CO. LAOIS	COMPANY DIRECTOR/MEDICAL PRACTITIONER	52,768.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €175,895.
MCGOVERN, TERENCE	BAYBUSH, STRAFFAN, CO. KILDARE	SECOND HAND CAR DEALER	295,573.00	Penalty Determination by the Courts relating to an under-declaration of Capital Gains Tax, Income Tax and VAT in the amount of €362,585 (including €9,539 surcharge).
MURPHY, MATTHEW	TOSNU, BALLINVAROSIG, CARRIGALINE, CO. CORK	REFLEXOLOGIST	89,690.00	Penalty Determination by the Courts relating to an under-declaration of Capital Gains Tax in the amount of €89,690.

#### FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
BOURKE, ERIC	NO.1, MAIN STREET, NEWPORT, CO. MAYO	HAULAGE SERVICES	7,500.00		2
ENRIGHT, MICHAEL	DRUMLINE, NEWMARKET-ON-FERGUS, CO. CLARE	FARMER	1,250.00		1
KILCULLEN, LIAM G.	15, CHERRYFIELD AVENUE UPPER, RANELAGH, DUBLIN 6	ENGINEER/ENGINEERING CONSULTANT	1,250.00		1
LIPOWSKI, THOMASZ	29, ST. COLUMBA'S PLACE, TULLAMORE, CO. OFFALY	PAINTER/DECORATOR	6,000.00		4
LYNCH, PATRICK	BATTERSTOWN, PROUDSTOWN ROAD, NAVAN, CO. MEATH	FENCING/DOG RUNS	1,250.00		1
MULREID, PATRICK	11, POYNTON PLACE, BALLIVOR, CO. MEATH	SUBCONTRACTOR/CARPENTER	1,250.00		1
MURPHY, GERARD	KILTALE, DUNSANY, CO. MEATH	ELECTRICAL SHOPKEEPER	1,250.00		1
NESTOR, JARLATH	BARRIEL, CLAREMORRIS, CO. MAYO	AGRICULTURAL CONTRACTOR/FARMER	1,250.00		1
ROPER, ANTHONY	CARNACON, BALLYGLASS, CLAREMORRIS, CO. MAYO	FARMER	1,250.00		1

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SMITH, MICHAEL	CURRAGHTOWN, NAVAN, CO. MEATH	PLUMBER	1,250.00		1
SUTTON, GAVIN	24, THE BOYNE, ATHLUMNEY ABBEY, NAVAN, CO. MEATH	PLUMBER/HEATING INSTALLATION	1,250.00		1
SWEENEY, DERMOT	1, THE STABLES, BOYNEVIEW HOUSE, DRINADALY, TRIM, CO. MEATH	CATERING EQUIPMENT TO HOSPITALITY INDUSTRY	1,250.00		1
TORR, JAMES	19, CASTLEMARTIN GREEN, BETTYSTOWN, CO. MEATH	NOT KNOWN	1,250.00		1
WHITE, ANDREW	KILBERRY, NAVAN, CO. MEATH	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>
WAUCHOPE, JAMES	5, FOLLIARD ROAD, SION MILLS, BELFAST BT82 9LU	HAULIER	0.00	3 YEARS 6 MONTHS FULLY SUSPENDED	2

#### 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>
WAUCHOPE, JAMES	5, FOLLIARD ROAD, SION MILLS, BELFAST BT82 9LU	HAULIER	0.00	3 YEARS 6 MONTHS FULLY SUSPENDED	4

#### FAILURE TO PRODUCE BOOKS AND RECORDS

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
HARFORD, ALAN	CLOONRADOON, STROKESTOWN, CO. ROSCOMMON	COMPANY DIRECTOR	1,250.00		1

#### 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>
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	5,000.00	2 YEARS FULLY SUSPENDED	1

#### DELIVERING INCORRECT CORPORATION 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>
JPAC ENGINEERING LIMITED	MARIAN, CORK ROAD, FERMOY, CO. CORK	LIMITED COMPANY	5,000.00		1

#### DELIVERING INCORRECT 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>
CUMMINS, JONATHON	MARIAN, CORK ROAD, FERMOY, CO. CORK	COMPANY DIRECTOR	0.00	18 MONTHS FULLY SUSPENDED	1
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 1 YEAR IMPRISONMENT	1

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<b>PRODUCING INCORRECT INVOICE/DOCUMENT</b>					
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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>
LIN, YONG	HAPPINESS HOUSE, MAIN STREET, ANNAGRY, CO. DONEGAL	RESTAURATEUR	1,250.00		1
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 1 YEAR IMPRISONMENT	1

<b>CLAIMING INCOME TAX RELIEF TO WHICH NOT ENTITLED</b>					
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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>
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	5,000.00	2 YEARS FULLY SUSPENDED	1

<b>CLAIMING VAT REPAYMENT(S) TO WHICH NOT ENTITLED</b>					
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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>
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 1 YEAR IMPRISONMENT	1

<b>MISUSE OF MARKED MINERAL OIL</b>					
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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>
ANGHEL, AUREL	1, PENNYHILL, HACKETSTOWN, CO. CARLOW	PAYE EMPLOYEE	2,500.00		1
AUSTIN, JASON	BARNGROTTY ROAD, MONEYGALL, CO. OFFALY	FARMER	3,250.00		2
BARRY, KEVIN	INCHNAGREE, BUTTEVANT, CO. CORK	PAYE EMPLOYEE	3,000.00		1
CARROL, TALITHA	10, SHAMROCK GROVE, DUNLEER, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
CASH, JOHN	2, ARDRISTAN HEIGHTS, TULLOW, CO. CARLOW	NOT KNOWN	4,750.00		1
CUMMINS, STEPHEN	15, CHURCH VIEW, BALLINROBE, CO. MAYO	FARMER	4,000.00		1
DELANEY, WILLIAM	12, MEADOW PARK LAWN, BALLYVOLANE, CORK	NOT KNOWN	3,000.00		1
DINAN, MARY	400, FOREST VIEW, GOULDS HILL, MALLOW, CO. CORK	PAYE EMPLOYEE	3,000.00		1
DUMITRU, MIHAI	12, WARREN GROVE, BOYLE, CO. ROSCOMMON	SELF EMPLOYED	2,500.00		1
HARTY, EDWARD	6, CRECORA AVENUE, BALLINACURRA WESTON, LIMERICK	NOT KNOWN	5,000.00		1
KELLY, MICHAEL	34, LUS NA SÍ, MULLAGH ROAD, MILTOWN MALBAY, CO. CLARE	NOT KNOWN	2,500.00		1
LEYDON, BRENDAN	LISADELL, BALLINFULL, CO. SLIGO	PAYE EMPLOYEE/FIREMAN	3,200.00		1

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LUDKA, DAMIEN	117, ST. HERBLAIN PARK, WATERFORD	NOT KNOWN	3,000.00	1
MCDONAGH, ARTHUR	8, CUL MONA, PIKE ROAD, FERMOY, CO. CORK	PAYE EMPLOYEE	2,500.00	1
MCKEOWN, FINTAN	3, ROCK RIVER VIEW, ROCKCORRY, CO. MONAGHAN	NOT KNOWN	2,500.00	1
MURPHY, JOSEPH	GORTGALLON, LANESBOROUGH, CO. LONGFORD	PENSIONER	2,500.00	1
O'BRIEN, KEVIN	14, ARD NA CARRIAG, ROCK VIEW, DONERAILE, CO. CORK	NOT KNOWN	2,500.00	1
O'BRIEN, NIKITA	12, MEADOW PARK LAWN, BALLYVOLANE, CORK	NOT KNOWN	3,000.00	1
O'BRIEN, RICHARD	BALLYDAHEEN, DONERAILE, MALLOW, CO. CORK	PAYE EMPLOYEE	2,500.00	1
O'REILLY, DAVID JAMES	33, CARRIGEEN, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1
SOUTH EAST FARM BUILDING LIMITED	BALLYNOE, LISMORE, CO. WATERFORD	LIMITED COMPANY	2,500.00	1
WARD, ELLEN	26, CUIRT NA CORA, WEIR ROAD, TUAM, CO. GALWAY	NOT KNOWN	2,500.00	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>
BLACHUT, DAWID JERZY	19, HUGHES ROAD SOUTH, WALKINSTOWN, DUBLIN 12	NOT KNOWN	2,500.00		1
BRYG, JANUSZ PIOTR	PHOENIX LODGE, 1-3, PARKGATE STREET, DUBLIN 8	PAYE EMPLOYEE	0.00	60 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 2 MONTHS IMPRISONMENT	1
CLARKE, DAVID	202, ST. ATTRACTA ROAD, CABRA, DUBLIN 7	UNEMPLOYED	0.00	16 MONTHS IMPRISONMENT	1
DABOUL, SAMER	MOUNTPROSPECT, RATHANGAN, CO. KILDARE	NOT KNOWN	0.00	1 DAY IMPRISONMENT SUSPENDED FOR 1 DAY	1
DORMOSH, ABDUL KADER	7, BOLLARNEY WOODS, DUBLIN ROAD, BOLLARNEY, CO. WICKLOW	NOT KNOWN	2,500.00		1
DULEA, NICOLAE	103, CRUISE PARK DRIVE, TYRELLSTOWN, DUBLIN 15	COMPANY DIRECTOR	0.00	18 MONTHS IMPRISONMENT	1
GIURGILA, ADRIAN	10, BRIGHTON AVENUE, CLONTARF, DUBLIN 3	NOT KNOWN	2,500.00		1
HOLUB, DAVID	APARTMENT 3, BUNRATTY HOUSE, FLOWER HILL, RUSHBROOKE MANOR, COBH, CO. CORK	PAYE EMPLOYEE	2,500.00		1
KOTLAROVA, SANDRA	APARTMENT 3, BUNRATTY HOUSE, FLOWER HILL, RUSHBROOKE MANOR, COBH, CO. CORK	NOT KNOWN	2,500.00		1
MAKSIMOVIES, ANDREJS	BELROSE, INNISHANNON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
OSIPINSKA, MALGORZATA RENATA	46, SPENCER MANOR, CASTLEBAR, CO. MAYO	NOT KNOWN	2,500.00		1
PEREIRA DOS SANTOS, DIONE	4, RIVERCOURT APARTMENTS, LOURDES ROAD, ROSCREA, CO. TIPPERARY	NOT KNOWN	2,500.00		1

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#### 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>
KOWALSKI, TOMASZ	APARTMENT 2, GALLY'S BAR AND RESTAURANT, CASTLEMAINE ROAD, TRALEE, CO. KERRY	PAYE EMPLOYEE	3,750.00		1
KROLAK, MARIUSZ	1, BEACHSIDE LAWN, RIVERCHAPEL, GOREY, CO. WEXFORD	NOT KNOWN	2,500.00		1
LAKAUSKIENE, INGRINA	37, GARRYBAWN, TOM BELLEW AVENUE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
SZYMCZYK, MONIKA	HIGH STREET, NEWMARKET, CO. CORK	PAYE EMPLOYEE	2,500.00		1
TRENAUSKAS, AUDRIUS	6, CHURCH ROAD, KILCURR, DUNDALK, CO. LOUTH	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>
BROGAN, DAMIEN	18, SCHOLARS WALK, SKERRIES ROAD, LUSK, CO. DUBLIN	NOT KNOWN	4,000.00		1
CLARKE, DAVID	202, ST. ATTRACTA ROAD, CABRA, DUBLIN 7	UNEMPLOYED	0.00	16 MONTHS IMPRISONMENT	3
COONEY, CHELSEA	244, GREENFIELD COURT, TOM BELLEW AVENUE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
DAPKUS, GINTARAS	11, SAINT PATRICK'S TERRACE, MONAGHAN, CO. MONAGHAN	PAYE EMPLOYEE	3,000.00		1
DULAE, NICOLAE	103, CRUISE PARK DRIVE, TYRELLSTOWN, DUBLIN 15	COMPANY DIRECTOR	0.00	18 MONTHS IMPRISONMENT	1
KALMIKOVA, MARGARITA	28, GROVE STREET, CRINKLE, BIRR, CO. OFFALY	NOT KNOWN	5,000.00	6 MONTHS IMPRISONMENT TO RUN CONCURRENT ON EACH SUMMONS	2
KOWALSKI, TOMASZ	APARTMENT 2, GALLY'S BAR AND RESTAURANT, CASTLEMAINE ROAD, TRALEE, CO. KERRY	PAYE EMPLOYEE	5,000.00		1
MCGOLDRICK, SHARON	2, RIDGEPOOL COURT, BALLINA, CO. MAYO	NOT KNOWN	2,500.00		1
MOORE, PAUL	21, WILLOW BANK VIEW, FAIRHILL, CORK	PAYE EMPLOYEE	0.00	240 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 2 YEARS IMPRISONMENT	2
SHEEHY, DECLAN	38, JANEMOUNT PARK, CORBALLY, LIMERICK	RETAILER	2,500.00		1
SVEILAUSKIENE, NERINGA	57, ORCHARD HEIGHTS, CHARLEVILLE, CO. CORK	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>
CULLINAN, JOHN EDWARD	JD'S STEAKHOUSE, 4, RATHFARNHAM ROAD, TERENCE, DUBLIN 6W	RESTAURATEUR	632.50		1
THE SQUARE ASIAN STREET FOOD LIMITED	UNIT 1, OLD ORCHARD INN, BUTTERFIELD AVENUE, DUBLIN 14	RESTAURANT	632.50		1

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POSSESSION OF UNTAXED ALCOHOL FOR SALE					
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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>
CUMMINS, JUSTIN MARK	WHITEHALL, TARMONBARRY, CO. ROSCOMMON	MARKET STALL RETAILER	2,500.00		1
DRAPER, ERNEST	4, CUSHLA VILLAGE, MONKSLAND, ATHLONE, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1