

## Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1st January 2015 AND ENDING ON 31st March 2015, OF EVERY PERSON – in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Section 1086. The list also includes cases in which a Penalty Determination was made by the Courts in respect of the same period. The total number of settlements/determinations published is **103**. The total value of these settlements/determinations is **€21,310,645.22**.

Note: Settlements are not published where the amount is less than the threshold (€12,700, €30,000 or €33,000), where the amount of fine or other penalty does not exceed 15% of the amount of tax or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities. Penalty determinations are not published where the amount of the penalty determined by a court does not exceed 15% of the tax due in respect of which the penalty is computed, where the aggregate of the tax due, the interest on that tax and the penalty determined by a court does not exceed €30,000 or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
ARKLOW WASTE DISPOSAL LTD.	UNIT C24 ABEC, KILBRIDE INDUSTRIAL ESTATE, ARKLOW,	CO. WICKLOW.	WASTE DISPOSAL SERVICE PROVIDERS	€55,298.00	€10,298.00	€16,589.00	€82,185.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
AROMA COFFEE HOUSES LIMITED	UNIT 2A, FAIRGREEN SHOPPING CENTRE, LITTLE BARRACK ST.,	CARLOW.	RESTAURATEURS	€28,097.06	€15.62	€8,429.12	€36,841.80	Underdeclaration of VAT. Revenue Audit Case.
AUTOCON CONSULTANTS LTD.	53 THE COTSWOLDS, MIDLETON,	CO. CORK.	ENGINEERING CONSULTANTS	€50,580.00	€14,027.00	€25,290.00	€89,897.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
BANNERTON, AVRIL	106 MOREHAMPTON ROAD, DONNYBROOK,	DUBLIN 4.	EVENT MANAGEMENT CO-ORDINATOR	€8,267.12	€44,252.74	€17,480.14	€120,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
BEATRICE ROSS PHARMACY LTD. (IN LIQUIDATION)	HK CORPORATE RECOVERY, GLASHEEN ROAD,	CORK.	PHARMACISTS	€37,627.00	€11,010.00	€11,288.10	€59,925.10	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BEAUSANG, EAMON	138 UNIVERSITY STREET, BELFAST, BT7 1HJ,	CO. ANTRIM.	MEDICAL CONSULTANCY SERVICE PROVIDERS	€201,052.00	€15,862.00	€60,315.60	€277,229.60	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
BLACKROCK DEVELOPMENTS	DRANGAN, THURLES,	CO. TIPPERARY.	LANDLORDS	€84,220.00	€12,968.00	€25,266.00	€122,454.00	Underdeclaration of VAT. Revenue Audit Case.
BOURKE, JAMES	APARTMENT 216, BLOCK 5, TEMPLE COURT, NORTHWOOD, SANTRY,	DUBLIN 9.	OFF LICENCE PROPRIETOR	€2,754.00	€25,461.00	€69,565.00	€187,780.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.
BRANAGAN, ANTHONY	NEWTOWN UPPER, RATHCOOLE,	CO. DUBLIN.	RETIRED COMPANY DIRECTOR	€346,254.00	€48,597.00	€103,876.00	€498,727.00	Underdeclaration of Income Tax. Revenue Investigation Case.
BRANSFIELD, GERARD	AUGHAKILMORE, BALLINALEE,	CO. LONGFORD.	CAR REPAIR SERVICE PROVIDER	€22,244.45	€2,411.92	€8,897.78	€33,554.15	Underdeclaration of VAT. Revenue Audit Case.
BREEN SNR., TERENCE	GURTEEN, ADELAIDE ROAD, DUN LAOGHAIRE,	CO. DUBLIN.	LANDLORD / COMPANY DIRECTOR	€37,604.64	€22,208.89	€7,344.00	€67,157.53	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
BYRNE, ALFRED	183 KNOCKMORE, ARKLOW,	CO. WICKLOW.	BRIDAL SHOP PROPRIETOR	€117,293.00	€43,752.00	€87,970.00	€249,015.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BYRNE, BRENDAN	GARRYNEW, ARDAMINE, COURTOWN,	CO. WEXFORD.	COMMISSION AGENT	€33,904.00	€14,936.00	€25,428.00	€74,268.00	Underdeclaration of Income Tax. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
BYRNE, DAVID	HAZEL LODGE, HAZELHATCH, CELBRIDGE,	CO. KILDARE.	COMPANY DIRECTOR	€26,445.75	€6,620.52	€7,933.73	€41,000.00	Underdeclaration of Capital Gains Tax & Income Tax. Revenue Audit Case.
BYRNE, GARRETT	43 CLIFDEN DRIVE, BALLYFERMOT,	DUBLIN 10.	HAULIER	€45,572.63	€8,403.41	€13,671.77	€67,647.81	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
BYRNE, PAUL	BEAUMONT PRIVATE CLINIC, BEAUMONT ROAD,	DUBLIN 9.	MEDICAL CONSULTANT	€276,758.00	€49,183.00	€83,027.00	€408,968.00	Underdeclaration of Income Tax. Revenue Audit Case.
BYRNE, PETER ALPHONSUS	LISCOOLEY, KILLYGORDAN, 69 EGLINTON ROAD, DONNYBROOK,	CO. DONEGAL.	RETIRED COMPANY DIRECTOR	€32,529.85	€17,748.34	€24,397.39	€74,675.58	Underdeclaration of Capital Gains Tax & Income Tax. Revenue Offshore Funds Investigation Case.
CANAVAN, DERMOT	69 EGLINTON ROAD, DONNYBROOK,	DUBLIN 4.	MEDICAL CONSULTANT	€5,791.00	€34,590.00	€28,737.00	€159,118.00	Underdeclaration of Income Tax. Revenue Audit Case.
CARROLL, MICHAEL	4 ROSELAWN, NAAS,	CO. KILDARE.	RETIRED EMPLOYEE	€20,049.00	€35,583.00	€15,037.00	€70,669.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CASEY, WILLIAM	31 ARD NA RI, CLOSES GREEN, FARRANREE,	CORK.	RETIRED COMPANY DIRECTOR	€175,777.00	€109,459.00	€15,887.00	€401,123.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
CLARKE TRAINING LIMITED	MULLACOPPLE, COLLON,	CO. LOUTH.	COMPUTER TRAINING/ CONSULTANCY SERVICE PROVIDERS	€41,429.00	€10,868.82	€8,285.80	€60,583.62	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CONAGHAN, JOHN ANTHONY	KINLETTER, BALLYBOFEY,	CO. DONEGAL.	CAR RETAILER	€102,008.00	€12,242.00	€30,602.00	€144,852.00	Underdeclaration of VAT. Revenue Audit Case.
CROWLEY, CON	GORTIGREANNE, SAND ROAD, FOUNTAINSTOWN,	CO. CORK.	MOTOR SCOOTER SALES AGENT	€145,427.00	€47,917.00	€109,070.00	€302,414.00	Underdeclaration of VAT. Revenue Audit Case.
D. B. SIGNS LTD.	HAZEL LODGE, HAZELHATCH, CELBRIDGE,	CO. KILDARE.	SIGN ERECTORS	€43,307.00	€20,304.78	€12,992.10	€76,603.88	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
DEANE, SEAN & ANTHONY	UNIT 12, SANDYFORD HALL SHOPPING CENTRE, KILGOBBIN ROAD,	DUBLIN 18.	PROPERTY DEVELOPERS	€1,090,824.00	€1,344,824.00	€218,164.00	€2,653,812.00	Underdeclaration of VAT. Revenue Audit Case.
DENIS MCSWEENEY & SON LTD.	ENNISKEANE,	CO. CORK.	CONCRETE PRODUCT MANUFACTURERS	€35,723.00	€32,484.00	€26,793.00	€95,000.00	Underdeclaration of VAT. Revenue Audit Case.
DI MURRO, MAGNO	1 KINGS HILL, ARKLOW,	CO. WICKLOW.	TAKE-AWAY FOOD SUPPLIER	€66,984.67	€27,659.45	€50,238.51	€144,882.63	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
DIVILLY (JNR.), JOSEPH	LEITRA, GLENAMADDY,	CO. GALWAY.	SOLID FUEL MERCHANT & HAULIER	€80,703.00	€11,403.00	€24,011.00	€116,117.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
DOHERTY, ANTHONY	BALLYCOMCLONE, GOREY,	CO. WEXFORD.	BLOCKLAYER & USED MACHINERY TRADER	€39,205.00	€4,034.00	€11,761.00	€55,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
DOHERTY, RONALD	3 ENNISKERRY DEMESNE, ENNISKERRY,	CO. WICKLOW.	COMPUTER HARDWARE CONSULTANT	€66,873.00	€66,291.00	€50,154.00	€183,318.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
DUNPHY, PATRICK JOHN	1 THE LAURELS, HILL RD., WHITEGATE,	CO. CORK.	COMPANY DIRECTOR	€38,000.00	€10,600.00	€11,400.00	€60,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
ECCLES MEDICAL PRACTICE	138 UNIVERSITY STREET, BELFAST, BT7 1HJ,	CO. ANTRIM.	MEDICAL CONSULTANCY SERVICE PROVIDERS	€227,453.00	€15,876.00	€68,236.00	€311,565.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
ENNIS, MAIREAD	MAIN STREET, KILLUCAN,	CO. WESTMEATH.	PUBLICAN	€48,467.00	€5,970.00	€36,351.00	€90,788.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
FARRELL, TIARNACH	9 ANNAGHAD ROAD, CROSSMAGLEN, NEWRY,	CO. DOWN.	FORECOURT STATION OPERATOR	€30,520.00	€1,939.00	€9,156.00	€41,615.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
FAY, PAUL	TUNNYDUFF, BAILIEBOROUGH,	CO. CAVAN.	PLASTERER / FARMER	€26,935.00	€7,000.00	€8,080.50	€42,015.50	Underdeclaration of Capital Gains Tax & Income Tax. Revenue Audit Case.
FISK, STEPHEN	SUMMERHILL,	CO. MEATH.	CAR DEALER	€12,014.00	€375,669.00	€384,010.50	€1,271,693.50	Underdeclaration of VAT. Revenue Audit Case.
FLUSKEY, ARTHUR	48 KINVARA AVENUE, NAVAN ROAD,	DUBLIN 7.	GROCERY WHOLESALER	€37,334.66	€13,354.86	€11,200.39	€61,889.91	Underdeclaration of VAT. Revenue Audit Case.
FOK, FOO TUCK	UNIT 4, BARNHALL SHOPPING CENTRE, CELBRIDGE RD., LEIXLIP,	CO. KILDARE.	TAKE-AWAY FOOD SUPPLIER	€24,433.00	€2,793.00	€16,774.00	€44,000.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
GAFFNEY, PATRICK	LATTALOUGHAN, BALLYJAMESDUFF,	CO. CAVAN.	ELECTRICIAN	€42,177.26	€22,128.57	€31,632.93	€95,938.76	Underdeclaration of VAT, Relevant Contracts Tax & Income Tax. Revenue Audit Case.
GARVEY, EMMET	UNIT W6 G, TOGHER BUSINESS PARK, NEWHALL, NAAS,	CO. KILDARE.	HAULIER	€78,134.66	€15,419.75	€23,440.40	€116,994.81	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.
GRANT, CAROLINE	35 RICHARDSON'S MEADOW, OLD TRAMORE ROAD,	WATERFORD.	COMMISSION AGENT	€25,765.00	€8,837.00	€5,153.00	€39,755.00	Underdeclaration of VAT. Revenue Audit Case.
HAGAN, MALACHY	10 SPRINGFIELD GLEN, DUBLIN ROAD, NAVAN,	CO. MEATH.	COMPANY DIRECTOR			€76,019.12	€76,019.12	Penalty Determination by the Courts relating to a non-declaration of Capital Gains Tax & Income Tax in the amount of €190,047.80.
HARTE, THOMAS	CHURCH STREET, GLENAMADDY,	CO. GALWAY.	LANDLORD			€24,843.00	€24,843.00	Penalty Determination by the Courts relating to an underdeclaration of Capital Gains Tax in the amount of €33,124.00
HENLEY, MICHAEL	CURRAGHLAHAN, CAPPAMORE ,	CO. LIMERICK.	COMPANY DIRECTOR/QUANTITY SURVEYOR	€34,770.00	€14,991.00	€6,503.00	€56,264.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.
HOWARDS CAFÉ LTD.	2 LANDSCAPE AVENUE, CHURCHTOWN,	DUBLIN 14.	RESTAURATEURS	€70,624.00	€10,396.00	€21,187.00	€102,207.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
ISLE LANE LTD.	PEARSE ROAD, LETTERKENNY,	CO. DONEGAL.	PROPERTY DEVELOPERS	€129,175.00	€33,390.00	€38,752.00	€201,317.00	Underdeclaration of VAT. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
JMK DESIGN & DRAUGHTING SERVICES LTD.	39 MERRION COURT, MONTENOTTE,	CORK.	ENGINEERS/ DESIGN CONSULTANTS	€35,587.00	€11,133.00	€17,794.00	€64,514.00	Underdeclaration of PAYE/PRSI Revenue Audit Case.
JORDAN, PAUL	TIMBER GAP, BALLINKILLEN, BAGENALSTOWN,	CO. CARLOW.	SHOE RETAILER	€66,210.64	€13,285.78	€19,863.19	€99,359.61	Underdeclaration of VAT. Revenue Audit Case.
KAVANAGH, THOMAS	UNIT 21, WESTSIDE BUSINESS PARK, OLD KILMEADEN ROAD,	CO. WATERFORD.	PAINT RETAILER	€109,519.00	€48,600.00	€32,855.70	€190,974.70	Non-declaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
KELLY, EAMONN	COOLFIN, ABBEY, LOUGHREA,	CO. GALWAY.	PROJECT MANAGER	€24,598.08	€2,507.52	€7,379.42	€34,485.02	Non-declaration of Income Tax & underdeclaration of VAT. Revenue Audit Case.
KELLY, JAMES	28 TEMPLE ROAD, DARTRY,	DUBLIN 6.	RETIRED BUILDER/ LANDLORD			€437,593.00	€437,593.00	Penalty Determination by the Courts relating to an underdeclaration of Income Tax, Capital Gains Tax & PAYE/PRSI in the amount of €588,053.00.
KELLY, PATRICK	60 KNOCKLYON GATE, KNOCKLYON,	DUBLIN 16.	COMPANY DIRECTOR	€22,492.00	€10,862.42	€6,747.60	€40,102.02	Underdeclaration of Capital Gains Tax. Revenue Investigation Case.
KENCA LTD.	10-11 EDEN QUAY,	DUBLIN 1.	PUBLICANS	€134,170.76	€8,528.90	€40,251.13	€182,950.79	Underdeclaration of VAT. Revenue Audit Case.
KENNY, LORRAINE	1 ARDGILLEN ROAD, BALBRIGGAN,	CO. DUBLIN.	EMPLOYEE/ LANDLORD	€40,237.00	€9,342.34	€17,630.00	€67,209.34	Underdeclaration of Capital Gains Tax & Income Tax. Revenue Audit Case.
KINSELLA, JOHN B.	3 KENILWORTH ROAD, RATHMINES,	DUBLIN 6W.	MEDICAL CONSULTANT	€103,331.00	€27,066.00	€30,999.00	€161,396.00	Underdeclaration of Income Tax. Revenue Audit Case.
LA FANTASIA CAFFE ITALIA LTD.	4 JUSTICE WALSH ROAD, LETTERKENNY,	CO. DONEGAL.	RESTAURATEURS	€27,688.01	€3,917.87	€8,306.40	€39,912.28	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
LAWLOR, JAMES	KILCOLTRIM, BORRIS,	CO. CARLOW.	FURNITURE MANUFACTURER	€50,491.49	€87,408.24	€38,646.62	€176,546.35	Underdeclaration of Income Tax. Revenue Offshore Assets & Single Premium Insurance Products Investigation Case.
LEAVY, MICHAEL	SHANALOON, NEWTOWN,	CO. KILDARE.	RETIRED GARAGE OWNER	€115,230.00	€177,384.00	€124,569.00	€717,183.00	Underdeclaration of Capital Gains Tax. Revenue Investigation Case.
LONG WAY CATERING LTD. (IN LIQUIDATION)	CENTURY HOUSE, HAROLDS CROSS ROAD,	DUBLIN 6W.	RESTAURATEURS	€48,547.00	€13,607.87	€36,410.25	€98,565.12	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
MADIGAN, EMMALINE	37 WOODFIELD GREEN, NEWCASTLEWEST,	CO. LIMERICK.	LADIES CLOTHING RETAILER	€45,623.82	€14,060.50	€34,217.87	€93,902.19	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCCAULEY, LESLIE	1 PARK DRIVE, GRANGE RATH, COLPE CROSS, DROGHEDA,	CO. MEATH.	RETIRED EMPLOYEE	€5,194.00	€12,228.00	€3,895.00	€21,317.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCELLIGOTT, JOHN	DYSERT, LIXNAW,	CO. KERRY.	FARMER	€21,688.00	€38,172.00	€15,858.00	€75,718.00	Underdeclaration of Income Tax. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
MCGEE, PAURIC	DREENAN, BALLYBOFEY,	CO. DONEGAL.	CAR RETAILER	€20,243.00	€6,660.00	€8,097.00	€35,000.00	Underdeclaration of VAT. Revenue Investigation Case.
MCHUGH, SHEILA	SARSFIELD STREET, KILMALLOCK,	CO. LIMERICK.	PUBLICAN	€6,546.00	€10,322.00	€9,583.00	€7,451.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCKECHNIE CLEANING SERVICES LTD.	30 EURO BUSINESS PARK, LITTLE ISLAND,	CORK.	CONTRACT CLEANING SERVICE PROVIDERS	€50,214.00	€7,466.00	€37,661.00	€95,341.00	Underdeclaration of PAYE/PRSI, VAT & Relevant Contracts Tax. Revenue Audit Case.
MCNALLY, PETER	KILLOUGHER, NAUL,	CO. DUBLIN.	BUILDER	€161,068.00	€15,511.00	€32,214.00	€208,793.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MELITAN CONTRACTORS LTD.	COSMONA, LOUGHREA,	CO. GALWAY.	BUILDING CONTRACTORS	€82,926.90	€40,371.63	€24,878.07	€148,176.60	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
MILLER, ALAN	SAN SOUCI, KILGOBBIN ROAD, STEPASIDE,	DUBLIN 18.	LANDLORD	€1,140,912.00	€1,088,418.00	€55,684.00	€3,085,014.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
MOFFAT, JOANNE	122 PHIBSBOROUGH ROAD, PHIBSBOROUGH,	DUBLIN 7.	PAYE EMPLOYEE	€75,000.00	€5,370.97	€22,500.00	€102,870.97	Underdeclaration of Capital Acquisitions Tax. Revenue Audit Case.
NULTY, THOMAS	BALREAGH, MONILEA, MULLINGAR,	CO. WESTMEATH.	TRANSPORT SERVICES PROVIDER	€83,110.00	€30,348.00	€83,110.00	€196,568.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'BRIEN, DONAL	2 THE MAPLES, CASTLEJANE WOODS, GLANMIRE,	CO. CORK.	RETIRED ELECTRICAL APPLIANCE RETAILER	€26,163.60	€21,695.00	€7,849.00	€55,707.60	Underdeclaration of Capital Gains Tax.Revenue Audit Case. The Penalty element of this settlement was also determined by the Courts.
O'CONNOR, MIKE	GOULANE, FARRANFORE,	CO. KERRY.	FARMER	€13,197.00	€18,368.00	€3,959.00	€35,524.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'DONOVAN, DENIS	27 CHURCH STREET, OFF SHANDON STREET,	CORK.	PUBLICAN	€118,266.00	€22,741.00	€35,999.00	€177,006.00	Underdeclaration of PAYE/PRSI , VAT & Income Tax. Revenue Audit Case.
O'DONOVAN, JOHN	411 GRIFFITH AVENUE, WHITEHALL,	DUBLIN 9.	DENTIST	€24,920.00	€1,127.00	€18,690.00	€44,737.00	Underdeclaration of Income Tax. Revenue Audit Case.
OFFSET EVENTS LTD. (IN LIQUIDATION)	24 BOROIMHE BIRCHES, SWORDS,	CO. DUBLIN.	EVENT MANAGEMENT CO-ORDINATORS	€82,500.05	€14,537.12	€24,750.02	€121,787.19	Underdeclaration of VAT. Revenue Audit Case.
O'TOOLE, MICHAEL	24 ALLENWOOD DRIVE, GOREY,	CO. WEXFORD.	COLLECTION AGENT	€130,587.00	€93,543.00	€118,716.00	€342,846.00	Underdeclaration of Income Tax. Revenue Audit Case.
PEYTON, THOMAS	CARRACASTLE, ATTYMASS, BALLINA,	CO. MAYO.	GARAGE PROPRIETOR	€179,881.00	€43,133.00	€71,953.00	€294,967.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
PONSONBY, TERENCE JOSEPH	GLENCAR SHOPPING COMPLEX, LETTERKENNY,	CO. DONEGAL.	CAFÉ PROPRIETOR/ TAKE- AWAY FOOD SUPPLIER	€2,812.00	€16,885.41	€12,843.60	€72,541.01	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
PROBIOTEC (IRELAND) LIMITED	FINNABAIR INDUSTRIAL PARK, DUNDALK,	CO. LOUTH.	NUTRITIONAL PRODUCT MANUFACTURERS	€31,404.00	€6,823.00	€9,421.00	€47,648.00	Underdeclaration of VAT. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
QUIGLEY, MICHAEL	10 SCATH NA MARA, BARNA,	CO. GALWAY.	COMPANY DIRECTOR	€49,601.00	€3,339.00	€7,200.00	€180,140.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
QUIRKE, ROBERT	HOMELIGH, KILMANNON, MURRINTOWN,	CO. WEXFORD.	LANDLORD & COMPANY DIRECTOR	€34,613.00	€13,365.00	€10,384.00	€58,362.00	Underdeclaration of Income Tax. Revenue Audit Case.
R. & J. WALSH DEVELOPMENTS LTD.	CASTLEKNOCK HOUSE, CORBALLIS LOWER, AVONDALE ROAD, RATHDRUM,	CO. WICKLOW.	BUILDING CONTRACTOR	€49,074.00	€18,731.00	€14,722.00	€82,527.00	Underdeclaration of VAT. Revenue Audit Case.
RAP FAST LTD.	120 BROOMBRIDGE CLOSE, DUBLIN INDUSTRIAL ESTATE, GLASNEVIN,	DUBLIN 11.	PALLET WRAP MANUFACTURERS	€44,179.00	€1,677.00	€8,835.80	€54,691.80	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
RIDGEMOOR COMPANY LTD. (IN LIQUIDATION)	CENTURY HOUSE, HAROLDS CROSS ROAD,	DUBLIN 6W.	FORKLIFT REPAIR SERVICE PROVIDERS	€23,127.00	€5,343.00	€6,938.00	€35,408.00	Underdeclaration of VAT. Revenue Audit Case.
ROCCO PROJECT SERVICES LTD.	BALLINACARRIG, GOREY,	CO. WEXFORD.	PROJECT MANAGEMENT SERVICE PROVIDERS	€74,051.00	€26,585.00	€7,025.00	€137,661.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
ROGERS, ANTHONY	OHILL, DRUMLISH,	CO. LONGFORD.	PAYE EMPLOYEE	€30,043.00	€19,699.31	€6,008.00	€55,750.31	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SECES INTERNATIONAL TRADE LTD.	NO.5 MOORE STREET,	DUBLIN 1.	MOBILE PHONE & HAIR DRESSING PRODUCT SUPPLIERS	€74,202.00	€12,234.00	€22,260.60	€108,696.60	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
SHAUGHNESSY, NOEL	PRAIRIE HOUSE, BALLYNAGEEHA, ORANMORE,	CO. GALWAY.	CARPENTER	€55,310.00	€11,477.00	€16,593.00	€83,380.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
SIMON, JOSEPH	CORRIGEEENROE, BOYLE,	CO. ROSCOMMON.	COMPANY DIRECTOR/ PROPERTY DEVELOPER/ LANDLORD	€645,665.60	€390,085.20	€484,249.20	€1,520,000.00	Underdeclaration of Income Tax & VAT & non-declaration of Capital Gains Tax. Revenue Audit Case.
STAPLETON, PATRICK	LIMEWOOD, GREAT FOREST, SWORDS,	CO. DUBLIN.	HAULAGE CONTRACTOR	€26,511.48	€4,561.45	€7,610.67	€38,683.60	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
STEPHEN PRENDEVILLE LTD.	GURTCREEN, LISTOWEL,	CO. KERRY.	SOFTWARE SUPPLIERS & CONSULTANTS	€24,903.00	€6,700.00	€7,471.00	€39,074.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
SWEENEY, ANN	THE MANSE, DUNFANAGHY,	CO. DONEGAL.	PUBLICAN	€78,029.00	€6,778.00	€58,522.00	€143,329.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
SYSTEMS OPTIMISATION LTD. (IN LIQUIDATION)	8 WINDSOR PLACE, PEMBROKE STREET LOWER,	DUBLIN 2.	ENERGY CONSULTANTS	€81,125.00	€35,450.00	€60,844.00	€177,419.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
TA HOTELS LTD.	63-64 O'CONNELL STREET,	DUBLIN 1.	HOTELIERS	€35,708.53	€6,785.00	€10,712.00	€53,205.53	Underdeclaration of VAT. Revenue Audit Case.
THE THURLES RACE COMPANY LIMITED	THE RACECOURSE, THURLES,	CO. TIPPERARY.	RACE COURSE OPERATORS	€170,967.75	€82,580.72	€51,290.32	€304,838.79	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
USHER, MARTIN	3 ASHGROVE MALL, MCKEE AVENUE, FINGLAS,	DUBLIN 11.	RESTAURATEUR & MOBILE FOOD SERVICE PROVIDER	€27,281.00	€4,534.70	€8,184.30	€40,000.00	Underdeclaration of VAT. Revenue Audit Case.
VECCHIO, FIORE	7 LOTT LANE, INNISKEEN, KILCOOLE,	CO. WICKLOW.	TAKE-AWAY FOOD SUPPLIER	€3,354.00	€25,743.00	€62,515.00	€171,612.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
WANG, XIAO MEI	29 TRIMGATE STREET, NAVAN,	CO. MEATH.	CLOTHING RETAILER	€34,276.00	€5,024.00	€10,282.80	€49,582.80	Underdeclaration of VAT. Revenue Audit Case.
WE FORM LTD.	CORLEA, SHANTONAGH, CASTLEBLAYNEY,	CO. MONAGHAN.	CONSTRUCTION/ DESIGN CONTRACTORS	€36,958.14	€5,301.75	€11,087.44	€53,347.33	Underdeclaration of PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
WHEELIE WASH LTD. (IN LIQUIDATION)	MERIDIAN POINT SHOPPING CENTRE, GREYSTONES,	CO. WICKLOW.	CAR VALETING SERVICE PROVIDERS	€114,197.00	€18,168.00	€34,259.00	€166,624.00	Underdeclaration of VAT. Revenue Audit Case.
WHITESIDE, EDISON	OLD BARRACK ROAD, COLLOONEY,	CO. SLIGO.	GARAGE OWNER	€25,811.05	€5,527.00	€7,743.32	€39,081.37	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
WHORISKEY, MICHAEL	139 WAXWELL LANE, PINNERR, MIDDLESEX HA5 3EP,	ENGLAND.	PROPERTY DEVELOPER	€62,798.00	€10,724.00	€18,839.00	€92,361.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
ZED CANDY LTD.	SUITE 207, UNIT 3013 LAKE DRIVE, CITYWEST BUSINESS CAMPUS,	DUBLIN 24.	CHILDRENS CONFECTIONERY MANUFACTURERS	€203,958.00	€110,904.00	€75,577.00	€390,439.00	Underdeclaration of PAYE/PRSI, VAT & Capital Gains Tax. Revenue Audit Case.