



# IRIS OIFISIÚIL

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**Tuesday, 21st DECEMBER, 2004**

DEPARTMENT OF FOREIGN AFFAIRS

S.I. No. 725 of 2004.

EXTRADITION ACT 1965 (APPLICATION OF PART II)  
 (AMENDMENT) (No. 2) ORDER 2004.

The Minister for Foreign Affairs made an Order on 23 November, 2004 as entitled above.

Copies of this Order are on sale at the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2.

Price €3.05.

[3]

S.I. No. 765 of 2004.

EUROPEAN COMMUNITIES (FAIR VALUE  
 ACCOUNTING) REGULATIONS 2004.

Mr. Michéal Martin, Minister for Enterprise, Trade and Employment, in exercise of the powers conferred on him by section 3 of the European Communities Act 1972 (No. 27 of 1972), has made Regulations entitled as above. The Regulations give effect to Directive 2001/65/EC of the European Parliament and of the Council of 27 September, 2001 to allow for the fair valuation of financial instruments in accounts.

These Regulations come into operation on 1 January 2005.

Copies of the Regulations may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2.

Price €3.05.

S. GORMAN,  
 Secretary General.

[2]

S.I. No. 767 of 2004

## RULES OF THE SUPERIOR COURTS (ORDER 85), 2004

The Superior Court Rules Committee, with the concurrence of the Minister for Justice, Equality and Law Reform, has made Rules, entitled as above which amend the Rules of the Superior Courts Rules, 1986 (S.I. No. 15 of 1986)

Copies of these Rules which come into effect on 3rd January, 2005, may be purchased directly from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, price €1.27.

DEPARTMENT OF JUSTICE, EQUALITY & LAW REFORM,  
December 2004.

[1]

S.I. No. 771 of 2004.

EUROPEAN COMMUNITIES (VEHICLE TESTING)  
REGULATIONS 2004.

The Minister for Transport, Mr. Martin Cullen, T.D., has made the above Statutory Instrument.

These Regulations consolidate the existing Regulations relating to the arrangements for the compulsory testing of commercial vehicles. They also provide for the use of design gross vehicle weight for determining vehicle classification for the purposes of testing vehicles, the introduction of a retest, the differentiation of heavy goods vehicles by size for test fee purposes, and a revision in the scale of test fees.

Copies of the Statutory Instrument may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. Tel: (01) 6476834 or through mail order from Government Publications, 51 St. Stephen's Green, Dublin 2.

Price: €6.60.

Prn: 3992.

JULIE O'NEILL,  
Secretary General,  
Department of Transport.

December 2004.

[6]

S.I. No. 804 of 2004.

DISTRICT COURT DISTRICTS AND AREAS  
(AMENDMENT) (MAAM AND OUGHTERARD)  
ORDER, 2004.

The Courts Service has made an order entitled as above which provides for the amalgamation of the District Electoral Divisions of the District Court Area of Maam into the District Court Area of Oughterard.

Copies of the Order, which comes into operation on the 1st January, 2005, may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street Dublin 2, price €1.27.

[5]

S.I. No. 805 of 2004.

DISTRICT COURT DISTRICTS AND AREAS  
(AMENDMENT) (WILLIAMSTOWN AND DUNMORE)  
ORDER, 2004.

The Courts Service has made an order entitled as above which provides for the amalgamation of the District Electoral Divisions of the District Court Area of Williamstown into the District Court Area of Dunmore.

Copies of the Order, which comes into operation on the 1st February 2005, may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street Dublin 2, price €1.27.

[5A]

S.I. No. 806 of 2004.

DISTRICT COURT DISTRICTS AND AREAS  
(AMENDMENT) (DERREEN AND TUAM) ORDER, 2004.

The Courts Service has made an order entitled as above which provides for the amalgamation of the District Electoral Divisions of the District Court Area of Derreen into the District Court Area of Tuam.

Copies of the Order, which comes into operation on the 1st January 2005, may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street Dublin 2, price €0.76.

[5B]

S.I. No. 807 of 2004.

DISTRICT COURT DISTRICTS AND AREAS  
(AMENDMENT) AND VARIATION OF HOURS  
(DISTRICT No. 21) ORDER 2004.

The Courts Service has made an order entitled as above which provides for:

- (a) the starting times of the sittings of the District Court in the District Court Areas of Cahir, Cappoquin, Carrick-on-Suir, Cashel, Clonmel, Dungarvan, Killenaule, Lismore, Tallow, Tipperary and Youghal to be 10.30 a.m.
- (b) The sitting of the District Court in the District Court Area of Cahir which heretofore took place on the Second Thursday in September at 3.00 p.m, to be discontinued.
- (c) The starting times for the sittings of the District Court in the District Court Area of Clonmel on the third Friday in each month to be 10.30 a.m. (Children Court business) and 2.30 p.m. (summary and civil business).

Copies of the Order, which comes into operation on the 1st January, 2005, may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street Dublin 2, price €1.27.

[5C]

DEPARTMENT OF COMMUNICATIONS, MARINE AND  
NATURAL RESOURCES

AN ROINN CUMARSÁIDE, MÁRA AGUS ACMHAINNÍ  
NÁDÚRTHA

The Minister of State at the Department of Communications, Marine and Natural Resources, Mr. Pat the Cope Gallagher, TD, has made the following Regulations:

S.I. No. 821 of 2004.

CELTIC SEA HERRING FISHING (LICENSING)  
REGULATIONS 2004.

(Prn 4072)

The effect of these Regulations is to set up a licensing regime for the fishing of herring in the Celtic Sea or that part of the exclusive fishery limits of the State that lies south of the line of latitude 52°30' north. These Regulations come into operation on 17 December 2004.

S.I. No. 822 of 2004.

NORTH WESTERN HERRING FISHING (LICENSING)  
REGULATIONS 2004.

(Prn 4073)

The effect of these Regulations is to set up a licensing regime for the fishing of herring in ICES areas VIa, VIb, VIIb and VIIc. These Regulations come into operation on 17 December 2004.

S.I. No. 823 of 2004.

MACKEREL (LICENSING) REGULATIONS 2004.

(Prn 4074)

These Regulations provide for a licensing regime for the fishing of mackerel in ICES areas IIa (except Community waters), IVa, Vb (Community waters), VI, VII, VIIIa,b,d,e, XII and XIV. The licensing regime applies to boats of more than 16.764 metres (55 feet). These Regulations come into operation on 17 December 2004.

S.I. No. 824 of 2004.

HORSE MACKEREL (LICENSING) REGULATIONS 2004.

(Prn 4075)

These Regulations provide for a licensing regime for the fishing of horse mackerel in ICES areas VI, VII, XII and XIV and divisions IIa Community waters), North Sea (Community waters) IVa, Vb (Community waters), VIIIa,b,d and e with effect from 17 December 2004.

Copies of the above Regulations are available for purchase from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 and are available on the Department's website at [www.dcmnr.ie](http://www.dcmnr.ie).

BRENDAN TUOHY,  
Secretary General,  
Department of Communications, Marine and Natural  
Resources,  
Leeson Lane,  
Dublin 2.

[13]

FÓGRA  
(Notice)

Do shínigh an tUachtarán an Bille i gcóir an Achta a luaitear thíos ar an 17ú lá de Nollaig, 2004 agus tá sé ina dhlí dá réir sin.

The Bill for the undermentioned Act was signed by the President on the 17th day of December, 2004 and has accordingly become law.

APPROPRIATION ACT 2004  
(No. 40 of 2004)

BRIAN McCARTHY  
Rúnaí an Uachtaráin  
(Secretary to the President)

An 17ú lá seo de Nollaig, 2004. | This 17th day of December, 2004.

[16]

FÓGRA  
(Notice)

Do shínigh an tUachtarán an Bille i gcóir an Achta a luaitear thíos ar an 17ú lá de Nollaig, 2004 agus tá sé ina dhlí dá réir sin.

The Bill for the undermentioned Act was signed by the President on the 17th day of December, 2004 and has accordingly become law.

SOCIAL WELFARE ACT 2004  
(No. 41 of 2004)

BRIAN McCARTHY  
Rúnaí an Uachtaráin  
(Secretary to the President)

An 17ú lá seo de Nollaig, 2004. | This 17th day of December, 2004.

[16A]

FÓGRA  
(Notice)

Do shínigh an tUachtarán an Bille i gcóir an Achta a luaitear thíos ar an 17ú lá de Nollaig, 2004 agus tá sé ina dhlí dá réir sin.

The Bill for the undermentioned Act was signed by the President on the 17th day of December, 2004 and has accordingly become law.

HEALTH ACT 2004  
(No. 42 of 2004)

BRIAN McCARTHY  
Rúnaí an Uachtaráin  
(Secretary to the President)

An 17ú lá seo de Nollaig, 2004. | This 17th day of December, 2004.

[16B]

AN tORDÚ AG BUNÚ CÚIRT CHOIRIÚIL SPEISIALTA  
BREISE

(Establishing an Additional Special Criminal Court Order)

Do rinne an Rialtas inniu Ordú dar teideal thuas. | The Government today made an Order entitled as above.

Féadfar cóipeanna den Ordú seo a fháil san Oifig Díolta Foilseachán Rialtais, Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2, nó trí aon díoltóir leabhar. | Copies of this Order may be obtained at the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or through any bookseller.

D. Mac CÁRTHAIGH  
Ard-Rúnaí an Rialtais  
(Secretary General to the Government)

BAILE ÁTHA CLIATH | DUBLIN,  
An 14ú lá seo de Nollaig, 2004. | This 14th day of December, 2004.

[7]

AN tORDÚ UM PRÍOSÚNAIGH (FEIDHMEANNA AIRE  
A AISTRÍÚ) 2004

(Prisoners (Transfer of Ministerial Functions) Order 2004)

Do rinne an Rialtas inniu Ordú dar teideal thuas. | The Government today made an Order entitled as above.

Féadfar cóipeanna den Ordú seo a fháil san Oifig Díolta Foilseachán Rialtais, Teach Sun Alliance, Sráid Theach Laighean, Baile Átha Cliath 2, nó trí aon díoltóir leabhar. | Copies of this Order may be obtained at the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or through any bookseller.

D. Mac CÁRTHAIGH  
Ard-Rúnaí an Rialtais  
(Secretary General to the Government)

BAILE ÁTHA CLIATH | DUBLIN,  
An 14ú lá seo de Nollaig, 2004. | This 14th day of December, 2004.

[8]

## INDUSTRIAL RELATIONS ACT 1969

In pursuance of Section 13 of the Industrial Relations Act 1969 the Minister for Enterprise, Trade and Employment has appointed Mr. Tony Bregazzi as a Rights Commissioner for the period 5 December, 2004 to 4 December, 2005.

SEAN GORMAN,  
Secretary General,  
Department of Enterprise, Trade and Employment.

[4]

ÓGLAIGH NA hÉIREANN

Ag gníomhú di ar chomhairle an Rialtais, tá an tUachtarán tar éis

Padraic Ó Rainne  
(Patrick Michael Reaney)

a cheapadh mar oifigeach de na Buan-Óglaigh i gcéim choimisiúnta Fó-Leifteanaint, ar feadh tréimhse trí bliana, le héifeacht ón 5 Eanáir 2005.

D. Mac CÁRTHAIGH  
Ard-Rúnaí an Rialtais

BAILE ÁTHA CLIATH,  
An 15ú lá seo de Nollaig, 2004.

[9]

ÓGLAIGH NA hÉIREANN

Ag gníomhú di ar chomhairle an Rialtais, tá an tUachtarán tar éis

Aodh Ó Ceallacháin  
(Hugh John O'Callaghan)

a cheapadh mar oifigeach de na Buan-Óglaigh i gcéim choimisiúnta Chaptaein, ar feadh tréimhse nach mbeidh níos faide ná 15 mhí, le héifeacht, i ngach cas, ón 5 Eanáir 2005.

D. Mac CÁRTHAIGH  
Ard-Rúnaí an Rialtais

BAILE ÁTHA CLIATH,  
An 15ú lá seo de Nollaig, 2004.

[10]

DEPARTMENT OF COMMUNICATIONS, MARINE AND  
NATURAL RESOURCES

ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ  
NÁDÚRTHA

LIVE BIVALVE MOLLUSCS (PRODUCTION AREAS)  
(No. 2) DESIGNATION, 2004.

The Minister for Communications, Marine and Natural Resources, Mr. Noel Dempsey, TD, has made a Designation entitled as above. The Designation specifies, pursuant to Regulation 8 (1) of the European Communities (Live Bivalve Molluscs) (Health Conditions for Production and Placing on the Market) Regulations, 1996, production areas from which live bivalve molluscs may be taken.

Copies of the Designation are available free of charge from:

Jimmy Carney,  
Seafood Control Division,  
Department of Communications, Marine and Natural  
Resources,  
Davitt House,  
Castlebar,  
County Mayo.

(Telephone 094-9042929)

BRENDAN TUOHY,  
Secretary General.

[12]

APPOINTMENT AND RE-APPOINTMENT OF  
MEMBERS OF THE AQUACULTURE LICENCES  
APPEALS BOARD

Mr. Pat the Cope Gallagher, T.D., Marine Minister, has re-appointed

Mr. Sean Murphy, Mr. Lorcan O'Kinneide and Mr. Mario J. Minehane as members of the Aquaculture Licences Appeals Board,

for the period of three years with effect from 1st January 2005, subject to the provisions of the Fisheries (Amendment) Act 1997.

He has also appointed

Mr. Damian McDonald, Ms Karin Dubsy and Ms Mary MacMahon as Members of the Aquaculture Licences Appeals Board,

for the period of two years with effect from 1st January 2005, subject to the provisions of the Fisheries (Amendment) Act 1997.

DEPARTMENT OF COMMUNICATIONS, MARINE AND  
NATURAL RESOURCES.

December 2004.

[15]

## Part I

List compiled pursuant to Section 1086, Taxes Consolidation Act 1997, in respect of the period beginning on 1st July, 2004 and ending on 30th September, 2004, of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 234. Total amount of fines and penalties imposed €247,338.79.

**FAILURE TO LODGE INCOME TAX RETURN (S):**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Behan, David J.	160, Whitecliff, Rathfarnham, Dublin 16.	Stationery Supplier	1,200.00	2
Bergin, Kenneth	6, Tobar Ban, Mulgannon, Wexford, Co. Wexford.	Painter & Decorator	480.00	1
Bergin, Sean	Grange, Ballyragget, Co. Kilkenny.	Company Director & Rental Income	950.00	2
Bolger, Thomas	Ouragh, Tullow, Co. Carlow.	Builder	550.00	1
Boyd, James G.B.	“Hillburn House”, Taghmon, Co. Wexford.	Farmer	500.00	1
Boylan, Sean	Ross, Manorhamilton, Co. Leitrim.	Farmer	475.00	1
Breen, Michael	Main Street, Convoy, Co. Donegal.	Publican	500.00	1
Brennan, Thomas Jnr.	Upper Grange, Gowran, Co. Kilkenny.	Farmer	475.00	1
Brennan, Martin	Balline, Borris, Co. Carlow.	Milk Vendor	5,070.00	3
Butler, Brian	6, Poccoke Lower, Johnswell Road, Kilkenny, Co. Kilkenny.	JCB Hire	475.00	1
Byrne, Joseph	11, Banagher Place, Piltown, Co. Kilkenny.	Bricklayer	750.00	1
Byrne, David	6, Orchard Lawns, Ballyfermot, Dublin 10.	Plasterer	700.00	2
Carolan, Joseph	13, Sheepmore Avenue, Blanchardstown, Dublin 15.	Plant Hire Operator & Hackney Service	2,000.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Carr, Thomas	Tonbane, Kildrum Post Office, Fanad, Co. Donegal.	Granite Monumentalist	1,150.00	2
Casey, Joseph	7, Oakview Grove, Hartstown, Clonsilla, Dublin 15.	Accountant	1,200.00	1
Cassidy, Joseph	Connakelly, Ballinamuck, Co. Longford.	Company Director/ Farmer/Guest House Proprietor	2,540.00	2
Cawley, Michael	“Chancery”, Turlough, Castlebar, Co. Mayo.	Haulier	1,500.00	1
Cleary, James G.	50, Priory Lawn, Ballybeg, Waterford, Co. Waterford.	Farbicator & Vehicle Maintenance	1,900.00	1
Coffey, Brian	17, Clonliffe Road, Drumcondra, Dublin 9.	Computer Sales & Service	750.00	1
Cole, Gerard	Ballykilduff, Tullow, Co. Carlow.	Landscape Gardener	950.00	2
Collins, Brian	“Rockfield”, Claremont Road, Killiney, Co. Dublin.	Company Director	600.00	1
Comerford, Edward	Royal Oak Road, Bagenalstown, Co. Carlow.	Mechanic	500.00	1
Conroy, Aiden	Jamestown, Ballybrittas, Co. Laois.	Contract Cleaning	500.00	1
Conroy, Eugene	Rathmore, Stradbally, Co. Laois.	Plumbing Contractor & Pet Shop Proprietor	950.00	2
Conway-Stratton, Niall	T/A Wisps, Midland Court, Main Street, Longford, Co. Longford.	Hairdressing Salon Proprietor	1,250.00	2
Cosgrave, Martin J.	Longford, Killea, Templemore, Co. Tipperary	Farmer	475.00	1
Costello, Joseph	Meadowbrook, Stradbally, Co. Laois.	Company Director	475.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Cowman, Thomas	17, Greenwood Avenue, Kilmuckridge, Co. Wexford.	Door & Window Installation	1,900.00	1	Dunne, Mark	“The Orchard”, Bellefield, Enniscorthy, Co. Wexford.	Plasterer	500.00	1
Cripps Celine M.	“Celine’s Hair Salon”, Main Street, Mountrath, Co. Laois.	Company Director	475.00	1	Dunne, Thomas	37, Monastery Avenue, Taghmon, Co. Wexford.	Painter & Decorator	850.00	1
Croarkin, Padraic	Carn, Smithboro, Co. Monaghan.	Farmer	250.00	1	Eccleston, Raymond	40, Commodore Barry Park, Rosslare Strand, Co. Wexford.	Builder	550.00	1
Cullen, Thomas	Main Street, Carrick-on- Shannon, Co. Leitrim.	Carpenter & Builder	1,250.00	1	Ellis, Richard	Treanmore, Mohill, Co. Leitrim.	Farmer & Dairy Supplies	450.00	1
Cunningham, Brendan	Ballincarrig, Rathdrum, Co. Wicklow.	Design Engineer	500.00	1	Eustace, John	32, Madeira Grove, Enniscorthy, Co. Wexford.	Farm Relief	1,900.00	1
Delaney, Sean	11, Market Square, Portlaoise, Co. Laois.	Publican	475.00	1	Fagan, Sean	Ballykeenan, Myshall, Co. Carlow.	Carpenter	3,800.00	2
Delaney, James	Ballycrine, Roscrea, Co. Tipperary.	Farmer	465.00	1	Farrell, Richard	45, Carrigban, Bunclody, Co. Wexford.	Builder	480.00	1
Delaney, John	Tullore, Ballyroan, Portlaoise, Co. Laois.	Mail Car Operator	475.00	1	Farrell, John	Main Street, Granard, Co. Longford.	General Trader	317.50	1
Dolan, John	Castleforward, Newtown- cunningham, Co. Donegal.	Haulier	650.00	1	Farrell, Laurence	Ballykillduff, Tobinstown, Tullow, Co. Carlow.	Farmer	475.00	1
Donnelly, Lorcan	19, Willow Park, Gorey, Co. Wexford.	Builder	500.00	1	Farrell, Canice Jnr.	“Knockatrina House”, Durrow, Co. Laois.	Farmer	475.00	1
Donohue, Linda	Sleedagh, Murrintown, Wexford, Co. Wexford.	Graphic Design	1,900.00	1	Farrelly, James	74, Annamoe Road, Cabra, Dublin 7.	Bricklayer	750.00	1
Dooley, Seamus	25, Beechlawn, Portlaoise, Co. Laois.	Plasterer	950.00	2	Ferguson, Denis	Ballyreilly, Kilrane, Co. Wexford.	Carpet Retailer	550.00	1
Dowling, John	42, Cleggan Road, Ballyfermot, Dublin 10.	Hackney Driver	750.00	1	Fitzpatrick, Tommy	16, Marian Hill, Portarlinton, Co. Laois.	Haulier	1,900.00	1
Drew, Christopher	36, Foyle Road, Fairview, Dublin 3.	Carpenter	250.00	1	Flannelly, Raymond	Roslea, Easkey, Co. Sligo.	Farmer & Blocklayer	475.00	1
Dunbar, Paul	Kennedy Avenue, Carlow, Co. Carlow.	Soft Furnishings Sales	475.00	1	Foley, Gareth	Main Street, Kinlough, Co. Leitrim.	Builder	500.00	1
Dunbar, Robert Patrick	Ballinatray Lower, Courtown, Co. Wexford.	Stocktaking	1,900.00	1	Gacquinn, Seamus	Dysart, Ballinasloe, Co. Roscommon	Light Engineering	950.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Gannon, John	Grawn, Attanagh, Portlaoise, Co. Laois.	Farmer	950.00	2	Kelly, Sean	47, St. Brigid's Park, Blanchardstown, Dublin 15.	Kitchen Fitter	500.00	2
Geelan, Martin	Donegal Road, Ballybofey, Co. Donegal.	School Canteen Operator	1,200.00	2	Kenny, Eamonn	18, Dangan Terrace, Thomastown, Co. Kilkenny.	Steel Fabrication	950.00	2
Gilmartin, Cathal	Main Street, Kiltimagh, Co. Mayo.	Plant Hire Operator	475.00	1	Kiely, Alice	"Octagan House", Belline, Piltown, via Carrick-on-Suir, Co. Tipperary	Rental Income	475.00	1
Grant, Gary Robert	"Harrowville", Leggetsrath, Dublin Road, Kilkenny, Co. Kilkenny.	Company Director	1,900.00	1	Kilkenny, Thomas	Lismegan, Aghamore, Ballyhaunis, Co. Mayo.	Handyman/ Plumber/ Electrician	475.00	1
Griffy, Kevin	50, Marion Avenue, Portlaoise, Co. Laois.	Commission Agent	950.00	2	Kilpatrick, John Victor	Maghernappin, Convoy, Co. Donegal.	Land Lettings	1,350.00	2
Hayes, Paul	26, Wood Road, Bunclody, Co. Wexford.	Window Installation	700.00	1	Kingham, Christopher	Feahoe, Coolderry Post Office, Carrickmacross, Co. Monaghan	Farmer & Architect	317.00	1
Hennessy, John Joe	Ardabawn, Tullaroan, Co. Kilkenny.	Building Sub-Contractor	1,267.00	3	Knowles, Patrick	"Glenview House", Luggacurran, Portlaoise, Co. Laois.	Farmer	475.00	1
Hogan, Peter	Rathnageera, Garryhill, Co. Carlow.	Farmer	2,400.00	2	Lawlor, Michael	24, Fr. Byrne Park, Graiguecullen, Carlow, Co. Carlow.	Building Sub-Contractor	750.00	1
Kane, John	1, Farrell Terrace, Granard, Co. Longford.	Garage Proprietor	317.50	1	Lawlor, John	39, Avondale, Portarlington, Co. Laois.	Builder	475.00	1
Kavanagh, John	37, St. Brendans Estate, Rosslare Harbour, Co. Wexford.	Fisherman	550.00	1	Lawlor, Raymond	309, Massford, Castlecomer, Co. Kilkenny.	Paving Contractor	950.00	2
Kavanagh, Austin	Colt, Ballyroan, Portlaoise, Co. Laois.	Hardware Merchant	950.00	1	Li Kwok, Leung	107B, Malahide Road, Donnycarney, Dublin 5.	Take-Away Foods Operator	1,500.00	2
Kavanagh, Patrick	The Square, Myshall, Co. Carlow.	Farmer & Builder	1,700.00	3	Li Kwok, On	T/A The Rising Sun, Dublin Road, Longford, Co. Longford.	Restaurateur	2,200.00	4
Kearney, James	Lisnagrish, Edgeworthstown, Co. Longford.	Farmer	1,000.00	2	Maguire, Michael	Scarnagh, Inch, Gorey, Co. Wexford.	Plumber	1,900.00	1
Keegan, Martin	Chapel Street, Taghmon, Co. Wexford.	Builder	1,900.00	1	McConnell, Nelson	Ballyholey, Raphoe, Co. Donegal.	Farmer	1,200.00	2
Kehoe, Sean	17, St. Johns Villas, Enniscorthy, Co. Wexford.	Bricklayer	500.00	1					
Kelly, Patrick	Dooballagh, Letterkenny, Co. Donegal.	Haulier	1,100.00	2					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
McDonald, John Jnr.	Barrowside, Crossneen, Carlow, Co. Carlow.	Farmer	475.00	1	Nolan, Anthony	35, Donard Avenue, Navan Road, Dublin 7.	Building Sub- Contractor	1,050.00	3
McElroy, Brian T.	Kilcruise, Wolfhill, Athy, Co. Kildare.	Accountant	950.00	2	O'Brien, Donal	Ballinaclash, Blackwater, Co. Wexford.	Farmer	850.00	1
McGann, John	Theur, Riverstown, Co. Sligo.	Builder	475.00	1	O'Brien, Michael	Duncormick, Co. Wexford.	Haulier	550.00	1
McGowan, Peter	5, Edenvelle, Kinlough, Co. Leitrim.	Builder	3,800.00	2	O'Brien, Patrick Joseph	Carragowan, Bohola, Claremorris, Co. Mayo.	Builder	2,000.00	2
McGuirk, Peter	20, Kirwan Park, Mountmellick, Co. Laois.	Painter	950.00	1	O'Connell, John	Clonomocogue, Loughmore, Templemore, Co. Tipperary.	Farmer	1,900.00	1
McLaughlin, Sean	Drumaville, Malin, Co. Donegal.	Minibus Hire	6,200.00	4	O'Connor, David	Corwilliam, Castlehane, Co. Monaghan.	Accountant	250.00	1
Meaney, Jeremiah	Leighlinbridge, Co. Carlow.	Publican	1,300.00	2	O'Hagan, John T.	Ballygillane, Rosslare Harbour, Co. Wexford.	Fisherman & Coal Delivery Service	550.00	1
Moore, Aidan	16, The Village Garden, Portlaoise, Co. Laois.	Company Director	475.00	1	O'Halloran, David	Tullyhan, Ballybrittas, Co. Laois.	Builder	475.00	1
Moore, Michael	8, Merrion Road, Ballsbridge, Dublin 4.	Solicitor	700.00	2	O'Keefe, Anne Marie	7, Doonane Terrace, Crettyard, Co. Carlow.	Publican	475.00	1
Moriarty, Thomas	Liss, Bandon, Co. Kerry.	Building Contractor	520.00	1	O'Leary, Gerard	Ballyduffbeg, Inagh, Co. Clare.	Plant Hire Operator	4,900.00	3
Mullins, Tony	"Watree Stud", Gowran, Co. Kilkenny.	Professional Jockey	1,900.00	1	O'Leary, Michael	Ballyduffbeg, Inagh, Ennis, Co. Clare.	Plumber	1,425.00	3
Murphy, Angela	"Burrow House", Kilmore Quay, Co. Wexford.	Greeting Cards Wholesaler	550.00	1	O'Neill, Sean	3, Edengale Close, Kilkenny, Co. Kilkenny.	Welder	1,905.50	5
Murphy, Denis	"Woodside", 7, Belmont Road, Ferrybank, Waterford, Co. Waterford.	Bed & Breakfast Operator	1,900.00	1	O'Reilly, Sean Michael	Connolly Street, Mountmellick, Co. Laois.	Carpenter	950.00	2
Murphy, John	Boherduff, Bagnelstown, Co. Carlow.	Farmer & Plant Hire Operator	550.00	1	O'Sullivan, John	"The Anchorage", Inchintaggart, Glengarriff, Co. Cork.	Consulting Engineer	375.00	1
Murphy, Orla	18, High Street, Ballyragget, Co. Kilkenny.	Company Director	950.00	2	O'Sullivan, Tim	Graigie, Inchigeela, Macroom, Co. Cork.	Farmer & Holiday Cottages Operator	375.00	1
Murray, Joseph	15, Casino Park, Marino, Dublin 3.	Painter & Decorator	317.00	1	Parle, Colm	Appartment 1, Newtown, Kilmore Quay, Co. Wexford.	Builder	1,900.00	1
Nesbitt, Mel	Cloone, Loughmore, Templemore, Co. Tipperary	Farmer	950.00	1					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Phelan, James	“The Bungalow”, Ballygown, Windgap, Co. Kilkenny.	Farmer	1,900.00	1	Tempesta, Mario	82, Main Street, Carrick-on-Suir, Co. Tipperary	Restaurateur	750.00	1
Poole, Andrew	“Mannin”, Pike-of-Rushall, Portlaoise, Co. Laois.	Sand & Gravel Merchant/ Company Director	1,110.00	3	Tiernan, Sean	The Glebe, Mountrath, Co. Laois.	Filling Station Proprietor	1,426.75	4
Poole, Richard	“Mannin”, Pike-of-Rushall, Portlaoise, Co. Laois.	Haulier/ Company Director	1,267.50	3	Todd, Sean	Dernahinch, Emyvale, Co. Monaghan	Builder	250.00	1
Pugh, Paul	Ballymartin, Borris, Co. Carlow.	Steel Fixing	950.00	2	Treacy, Patrick	5, Church Street, Templemore, Co. Tipperary.	Vehicle Spraying	475.00	1
Quigley, Patrick	Harristown, Taghmon, Co. Wexford.	Plasterer	480.00	1	Waldron, Andrew	Seabank, Arklow, Co. Wicklow.	Farmer	1,100.00	2
Rawson, Joseph John	Coarse Park, Castlebar, Co. Mayo.	Architect	475.00	1	Wallace, Arthur	Cushina, Portarlinton, Co. Laois.	Farmer	1,745.00	5
Redmond, Mark	Duncormick, Co. Wexford.	Farm Relief	480.00	1	Walsh, Eugene	Rathealy, Tullaroan, Co. Kilkenny.	Agricultural Contractor	475.00	1
Redmond, Barry	Duncormick, Co. Wexford.	Blocklayer	480.00	1	Walsh, Seamus	Rainstown, Carlow, Co. Carlow.	Farmer	950.00	2
Ronan, Peter	Knockeenbawn, Kilmanagh, Co. Kilkenny.	Farmer	950.00	2	Ward, Michael	Cashelard, Ballyshannon, Co. Donegal.	Farmer	1,200.00	2
Rooney, John P.	Nure, Lurganboy, Manorhamilton, Co. Leitrim.	Farmer	475.00	1	Wheeler, Christopher	Morette, Emo, Portlaoise, Co. Laois.	Building Sub-Contractor	792.50	2
Ryan, Martin	“Heritage View”, Newtown Road, Wexford, Co. Wexford.	Builder/Bed & Breakfast Operator	850.00	1	Whelan, Ronan	Killashee Street, Longford, Co. Longford.	Baker	950.00	2
Ryan, Sean	Connells Cross, Drom, Borrisoleigh, Co. Tipperary.	Farmer	475.00	1	Whelan, John	9, Marian Hill, Portarlinton, Co. Laois.	Mini Bus Service Operator	950.00	2
Ryle, Thomas Dermot	Millcourt Centre, Donegal Town, Co. Donegal.	Launderette & Shoe Repairs	1,200.00	2	White, Don	Chapel Street, Mountmellick, Co. Laois.	Dried Flower Arranger	950.00	1
Sexton, Martin	38, Neilstown Gardens, Clondalkin, Dublin 22.	Painter & Decorator	800.00	2	White, Albert Jnr.	St. Joseph’s Terrace, Mountmellick, Co. Laois.	Convenience Store Proprietor	950.00	1
Sheehy, Edward	Ballinteskine, Stradbally, Co. Laois.	Rental Income	634.50	2	Whyte, Patrick	Derrycarron, Portlaoise, Co. Laois.	Farmer	950.00	2
Sullivan, Kevin	71, Raheen Close, Springfield, Tallaght, Dublin 24.	Insurance Agent	750.00	1	Woods, Noel	Townecorry, Lough Allen Post Office, Co. Leitrim.	Haulage Contractor	792.50	2

**FAILURE TO LODGE VAT RETURN(S)**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Callaghan, Peter	Top Flat, 14, Monalee Park Road, Cabinteely, Dublin 18.	Contract Cleaning	1,500.00	2
Harris, Anthony S.	T/A Harris & Company, 2, Woodtown Cottages, Kilakee Road, Rathfarnham, Dublin 16.	Solicitor	1,200.00	2
McArdle, Frank	“Seatown Place”, Dundalk, Co. Louth.	Solicitor	2,850.00	6

**FAILURE TO P35s RETURN(S)**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Jamoni Limited	Cappincur, Tullamore, Co. Offaly	Underfloor Heating Systems	2,535.00	1
O’Callaghan, Francis	T/A O’Callaghans, Unit 4/5 Dairygold Superstores, Middleton, Co. Cork	Newsagent	2,535.00	1

**FAILURE TO LODGE CORPORATION TAX RETURN(S)**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Aqua Clear Consultants Ltd.	Blacknock, Kilmeaden, Co. Waterford.	Effluent Irrigation Systems Management	1,900.00	1
Toscato Ltd.	Brickana, Gowran, Co. Kilkenny.	Taxi Service	792.54	2
Waterford Security Services Ltd.	Carrick Phillip, Kill, Co. Waterford.	Security Services	5,700.00	3

**POSSESSION/IN CHARGE OF AN UNREGISTERED VEHICLE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Byrne William John	40 Queen Street, Clonmel, Co. Tipperary	Unemployed	632.50	1
Connolly Keiran	39 Pinewood Drive, Kilmacomma, Clonmel Co. Waterford	Unemployed	1,265.00	1
Featherstone Michael	23 Castleknock Lodge, Castleknock, Dublin	Hotel Owner	632.00	1
Kelleher Antoinette	Ballybinaby, Hackballsross, Dundalk, Co. Louth	Shop Assistant	637.50	1

**OBSTRUCTION OF AN OFFICER**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Byrne, William John	40 Queen Street, Clonmel, Co. Tipperary.	Unemployed	1,700.00	2

**DELIVERY OF AN UNREGISTERED VEHICLE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Harkin, Patrick	Glencrow, Moville, Co. Donegal.	Garage Owner	640.00	1

**FAILURE TO KEEP A VEHICLE STATIONARY**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Toland, Hugh	383 Ardbaitin, St. Johnston, Co. Donegal.	Unemployed	800.00	1

**FAILURE TO PRODUCE INFORMATION**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
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Kelleher, Antoinette	Ballybinaby, Hackballscross, Dundalk, Co. Louth.	Shop Assistant	637.50	1
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**FAILURE TO HOLD A CURRENT LIQUOR LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
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Carroll, William	T/a Carrolls Bar, Logan St, Thomastown, Co. Kilkenny.	Publican	1,265.00	1
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Casement Inns Ltd.	11 Casement Square, Cobh, Co. Cork	Publican	1,265.00	1
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Coyne, Gerard	Paddy Coyne's Pub, Tullycross, Renvyle, Co. Galway.	Publican	635.00	1
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Finuge Ltd.	48 Moyderwell, Tralee, Co. Kerry.	Bar-Keeper	1,000.00	1
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Fox, Michael	T/a Spains Public House, Main St., Shinrone, Co Offaly.	Publican	632.50	1
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Grahame, Catherine	T/A The Perfect Blend, 90 North Main Street, Youghal, Co. Cork.	Restaurantier	640.00	1
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Greer, Paul	T/a Oz-Haven, Oysterhaven, Co. Cork.	Restaurantier	650.00	1
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Hannigan, Joseph	Kilbarron, Coolbawn, Nenagh, Co. Tipperary.	Publican & Shopkeeper	1,200.00	1
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Kavanagh, Sean	The Huntsman Inn, Lower Main St., Carnew, Co. Wicklow.	Publican	1,000.00	1
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Keane, Peter	T/A The Nightingale, Queeneney, Whitegate, Co. Clare.	Publican	632.50	1
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Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Madden, Eoin	20 Connolly Street, Nenagh, Co. Tipperary.	Publican	650.00	1
Mulcaire, Kathleen	Well Lane, Rathkeale, Co. Limerick.	Publican	632.50	1
Murphy, Denis	T/a The Bowlers Rest, 60-63 Dublin St., Blackpool, Co. Cork.	Publican	800.00	1
McAfee, David	T/A Slans Bar Ltd, Annagassan, Co. Louth.	Publican	632.50	1
McCarthy, Kay	T/A Costcutter Supermarket, Main Street, Carrigtwohill, Co. Cork.	Property Renting and Supermarket Operator	635.00	1
O'Brien, John	Graiguenamanagh, Co. Kilkenny.	Publican	632.00	1
O'Callaghan, Anne	T/A Cill Eanna Bar, Johnstown, Kilmichael, Macroom, Co. Cork.	Publican	635.00	1
Quinn, Tommy	T/A T&A Service Station, Dublin Road, Mullingar, Co. Westmeath.	Filling Station Proprietor	632.50	1
Roche, Thomas	Roche's Spar, 64 Upper Cork Street, Mitchelstown, Co. Cork.	Publican & Shopkeeper	750.00	1
Scriven, Thomas	1601 Pearse Street, Kinsale Co. Cork.	Publican	1,265.00	1
Scriven, Thomas	T/A The Corner House, Main Street, Ballincollig, Co. Cork.	Publican	800.00	1

**FAILURE TO HOLD A CURRENT MINERAL OIL TRADERS LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Clohessy, Michael	Clohessys Service Station, Littleton, Thurles, Co. Tipperary.	Petrol Station proprietor	950.00	1
Cronin Autos Ltd.	Clonbannin Cross, Mallow, Co. Cork.	Garage & Service Station Operator	950.00	1
McCarthy, Eugene	Ballyvourney Service Station, Flats, Ballymakeera, Macroom, Co. Cork.	Garage & Service Station Operator	950.00	1
Rathgoggin Forecourt Ltd.	Aylevarroo, Smiths Road, Charleville, Co. Cork.	Service Station Operator	950.00	1
Robert Alexander (Birr) Ltd.	Townsend St., Birr, Co. Offaly.	Petrol Station Proprietor	1,000.00	1

**FAILURE TO HOLD A CURRENT AMUSEMENT MACHINE LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Dunne, Richard	3 Arthur Griffith Court, Lucan, Co. Dublin.	Amusement Machine Operator	635.00	1
Flynn, Pat	T/A Stix, 14/15 Nicholas Street, Limerick, Co. Limerick.	Gaming/ Amusement Machine Proprietor	600.00	1

**FAILURE TO HOLD A CURRENT GAMING LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Murphy, Christopher	12 Sycamore Avenue, Rathbane, Co. Limerick.	Gaming/ Amusement Machine Operator	1,433.00	2

**FAILURE TO HOLD A CURRENT AUCTIONEER'S/HOUSE AGENT LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Byrne, Cathal	T/A Turn Key Rentals, 6 Peter Street, Drogheda, Co. Louth.	House Agent & Financial Agent	315.00	1
Lenehan, Colin	14 Abbey Road, Duleek, Co. Meath.	Business Manager	315.00	1

**KEEPING/USING MARKED MINERAL OIL IN FUEL TANK**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Buckley, David	38 Rathmount, Dundalk, Co. Louth.	Haulage Contractor	1,900.00	1
Collins, William	Carrowkeale, Newport, Co. Tipperary.	Haulier/Site Developer	3,000.00	2
Cremin, Patrick	Lackabaun, Ballingeary, Macroom, Co. Cork.	Farmer	1,500.00	1
Cremin Jnr., Denis	Lackabaun, Ballingeary, Macroom, Co. Cork.	Farmer	1,600.00	1
Culhane, Maurice	Leitrim Middle, Moyvane, Co. Kerry.	Tradesman	950.00	1
Dolan, John Joe	Stramore, Drumshambo, Co Leitrim.	Lorry Driver/Farmer	1,750.00	1
Hayes, Clement	Ballinaveen, Emily, Co. Tipperary.	Farmer	950.00	1
Healy, Christy	43 Palmbury, Togher, Co. Cork.	Farm Worker	950.00	1
Keenan, Oliver	59 Cedarwood Park, Newbridge, Co. Kildare.	Unemployed	950.00	1
McGinnity, Oliver	Millstreet, Dundalk, Co. Louth.	Haulier	1,200.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
McNulty, Dessie	Whiterock, Manorhamilton, Co. Leitrim.	Lorry Driver	950.00	1
McKeown, David	Rosslough, Inniskeen, Dundalk, Co. Louth.	Electrician	950.00	1
Meaney, Michael	Raheen, Ballyneety, Co. Limerick.	Farmer	1,000.00	1
Mooney, Kieran	Earlsgarden, Attanagh, Co. Laois.	Haulier	950.00	1
Mullane Jr., Pat	18 Griffith Ave, Mallow, Co. Cork.	Bricklayer/ Blocklayer	950.00	1
Murphy, Laurence	113 Ferndale Ave, Finglas, Co. Dublin.	Taxi Driver	1,000.00	1
O'Brien, Alan	Old Court, Piltown, Co. Kilkenny.	Farmer	950.00	1
O'Connor, Jason Thomas	Brosna House, Brosna, Birr, Co. Offaly.	Electrician	950.00	1

**KEEPING MINERAL OIL IN FUEL TANK/STORAGE TANK ON  
WHICH DUTY IS NOT PAID**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Farrelly Plant Hire Ltd.	Gravelsmount, Castletown, Navan, Co. Meath.	Plant Hire Company	3,808.00	3

**CIGARETTE SMUGGLING**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Behan, Peter	31, Ardmore Park, Ballybeg, Co. Waterford.	Unknown	950.00	1
Erokhin, Sergey	54, Custom House Harbour, Dublin 1.	Unknown	7mths imprisonment suspended for 2yrs.	1
Fitzgerald, John Gerard	3, The Rise, Tullow, Co. Carlow.	Truck Driver	3 mths imprisonment suspended for 2yrs.	1
Hanlon, Luke Anthony	27, Forrest Way, River Valley, Swords, Co. Dublin.	Unemployed	400.00	1
O'Mahony, John	2, Edward Walsh Road, Pouladuff, Co. Cork.	Docker	1,200.00	1
Vlasov, Igor	428, South Circular Road, Dublin 8.	Student	1,000.00	1

**ALCOHOL SMUGGLING**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Benson, Patrick	123, Canndoragh Park, Donaghmede, Dublin.	Unknown	300.00	1
Conroy, Patrick	9 Mount Olive Grove, Kilbarrack, Dublin 5.	Ceiling Fixer	300.00	1
Matassa, Onorio	Marlfield, Clonmel, Co. Tipperary.	Unknown	600.00	1

**KEEPING LAUNDERED DIESEL FOR SALE**

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>
Malone, William	T/A Cloncat Service Station, Fordstown, Navan, Co. Meath.	Petrol Station Proprietor	1,904.00	1
Coman, Jim	Statoil Garage, Emo Cross, New Inn, Portlaoise, Co. Laois.	Garage & Shop Owner	950.00	1
McCarthy, Cormac	McCarthy's Sport Shop, Round Tower, Main Street, Bantry, Co. Cork.	Sports Shop Proprietor	635.00	1
Quigley, Michael	Castlerock, Hackballscross, Dundalk, Co. Louth.	Oil Distributor	1,200.00	1

## Part II

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JULY 2004 AND ENDING ON 30 SEPTEMBER 2004, OF EVERY PERSON — in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Subsection (2) of the said Section 1086. The total number of settlements published is **201**. The total value of these settlements is €26,606,912.35

*Note: Settlements are not published where the amount is less than €12,700, 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.*

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
AFFORDABLE MODERN DWELLINGS LTD.	WOODVIEW CENTRE, LOWER MAIN STREET, CELBRIDGE, CO. KILDARE.	BUILDING CONTRACTORS	185,214.00	74,662.00	259,876.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
ALAN MULLIGAN CONTRACTS LTD.	MEADSTOWN, DUNDERRY, NAVAN, CO. MEATH.	FENCING CONTRACTORS	14,694.00	4,996.00	19,690.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
ALTVALE LTD.	MAIN STREET, RUSH, CO. DUBLIN.	BUILDING CONTRACTORS	102,781.00	40,084.00	142,865.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
AYLWARD (DECEASED), RAYMOND	BLACKWELL, BENNETTSBRIDGE, CO. KILKENNY.	EMPLOYEE	47,082.00	134,151.00	181,233.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BALLYGALL CONSTRUCTION LTD.	SHANWAILA, CARROWBROWNE, HEADFORD ROAD, GALWAY.	CONSTRUCTION COMPANY	106,097.00	48,704.00	154,801.00	Underdeclaration of VAT. Revenue Audit Case.
BARRETT, KEN	MEAT CENTRE, 14 GRAND PARADE MARKET, CORK.	BUTCHER	11,920.00	33,080.00	45,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BARRETT, FRANCIS	DUNKEREEN, INNISHANNON, CO. CORK.	RETIRED PUBLICAN & FARMER	83,691.00	216,309.00	300,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BIFAND LTD.	DRINAGH, ERRISLANNAN, CLIFDEN, CO. GALWAY.	FISH FARMERS	26,986.00	26,460.00	53,446.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
BONNER, FRANCIS	THE SQUARE, KILKELLY, CO. MAYO.	GROCER	3,961.00	13,016.00	16,977.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOWDEN, LOUIS	CASTLEDILLON LODGE, STRAFFAN, CO. KILDARE.	COMPANY DIRECTOR	22,418.50	41,841.76	64,260.26	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRODERICK, RICHARD	MULLAGHROE SOUTH, CLOGHER, BALLINA, CO. MAYO.	FARMER	5,715.00	12,801.00	18,516.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BROWNE, PAT	KILSHANNIG, CASTLEGREGORY, CO. KERRY.	FISHERMAN	4,388.00	11,658.00	16,046.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRYSON VALE LTD.	EASTEND, BUNDORAN, CO. DONEGAL.	PROPERTY DEVELOPERS	151,144.00	69,597.00	220,741.00	Underdeclaration of VAT. Revenue Audit Case.
BUCKLEY, NORRIE	FLESK BRIDGE, KILLARNEY, CO. KERRY.	COMPANY DIRECTOR	31,540.00	99,258.00	130,798.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, BRIAN	DRUMDOIT, CASTLEFINN, CO. DONEGAL.	FARMER	14,500.00	34,317.00	48,817.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, CHARLES	DRUMDOIT, CASTLEFINN, CO. DONEGAL.	FARMER	14,500.00	34,317.00	48,817.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, JAMES J.	CANBRACK, KILTIMAGH, CO. MAYO.	FARMER	10,485.00	20,268.00	30,753.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, PATRICK	BEACH HOUSE, STRANDHILL, CO. SLIGO.	GROCER/PUBLICAN & AMUSEMENT ARCADE PROPRIETOR	19,440.00	26,645.00	46,085.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
BYRNE, PETER	LISCOOLEY, CASTLEFINN, CO. DONEGAL.	OIL DISTRIBUTOR	534,396.00	739,069.00	1,273,465.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
BYRNE, THOMAS	ROCKLEA, WEXFORD ROAD, ARKLOW, CO. WICKLOW.	RETIRED CONFECTIONER	10,216.00	10,217.00	20,433.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAFFRERYS DROGHEDA MONUMENTAL WORKS LTD.	MARSH ROAD, DROGHEDA, CO. LOUTH.	MONUMENTAL SCULPTORS	14,480.00	33,826.00	48,306.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CAMPBELL, JOHN	HITCHESTOWN, TOGHER, CO. LOUTH.	FARMER	17,216.00	44,784.00	62,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CANEILL CONSTRUCTION LTD.	13/14 SOUTH MAIN STREET, NAAS, CO. KILDARE.	BUILDING CONTRACTORS	24,751.00	9,735.00	34,486.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CANNING, JOSEPH	152 RUTLAND AVENUE, DOLPHINS BARN, DUBLIN 8.	RETIRED EMPLOYEE	21,812.00	63,400.00	85,212.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CARR, EDDIE	COLGA, CALRY, CO. SLIGO.	COMPANY DIRECTOR	11,072.00	8,928.00	20,000.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
CARROLL, THOMAS	DRIMEEN, ISLANDEADY, CASTLEBAR, CO. MAYO.	CATERING SERVICE PROVIDER	19,890.00	70,110.00	90,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, BERNARD	BELSITO, 31 THREADNEEDLE ROAD, SALTHILL, GALWAY.	COMPANY DIRECTOR	209,584.00	152,710.00	362,294.00	Underdeclaration of Capital Gains Tax & Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
CASSIDY (DECEASED), PHILIP	ADMIRAN, STRANORLAR, CO. DONEGAL.	RETIRED CHEMIST	206,920.00	436,870.00	643,790.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CEDAR BUILDING CO. LTD.	CHARTER HOUSE, 5 PEMBROKE ROW, DUBLIN 2.	BUILDING CONTRACTORS	11,715.00	29,873.00	41,588.00	Underdeclaration of PAYE/PRSI Revenue Bogus Non-Resident Account Case.
CHAMBERS, RONALD H.	58 TUDOR LAWNS, LEOPARDSTOWN ROAD, FOXROCK, DUBLIN 18.	FORMER DIRECTOR	29,000.00	71,000.00	100,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
COLLINS, JOHN	KILMICHAEL, MACROOM, CO. CORK.	PUBLICAN	17,498.00	44,689.00	62,187.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLLINS, JOHN J.	TOOREENDUVE, BALLYDESMOND, MALLOW, CO. CORK.	FARMER	8,938.00	26,994.00	35,932.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLLINS, TERESA	CASTLE STREET, CASTLEBAR, CO. MAYO.	MUSIC/RECORD SHOP PROPRIETOR	9,062.00	20,227.00	29,289.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONNAUGHTON, PATRICK	7 NEWTOWN PARK, CASTLETROY, LIMERICK.	COMPANY DIRECTOR	48,695.00	20,945.00	69,640.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CONNOLLY (DECEASED), JOHN J.	KILTIERNAN EAST, KILCOLGAN, CO. GALWAY.	FARMER	8,108.00	21,681.00	29,789.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONWAY, EDWARD	8 WOODSTOCK STREET, ATHY, CO. KILDARE.	HANDYMAN/ TRADESMAN	7,722.00	15,601.00	23,323.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CORCORAN, MICHAEL	SHANWAILA, CARROWBROWNE, HEADFORD ROAD, GALWAY.	COMPANY DIRECTOR	36,451.00	24,882.00	61,333.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
CORRIDAN (DECEASED), EDWARD	DROMINYCARRA, FEDAMORE, CO. LIMERICK.	FARMER	25,690.00	61,655.00	87,345.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CORRIGAN, (DECEASED), NOEL P.	76 CASTLEKNOCK PARK, CASTLEKNOCK, CO. DUBLIN.	COMPANY DIRECTOR	797,215.00	665,020.00	1,462,235.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRANSTACKIE LTD.	CATHEDRAL STREET, THURLES, CO. TIPPERARY.	PUBLICANS	37,631.00	22,369.00	60,000.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
CRONIN (DECEASED), MORTIMER	REENDESERT, BALLYLICKEY, BANTRY, CO. CORK.	FOODMARKET RETAILER	3,559.00	9,721.00	13,280.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRONIN, PATRICK	SHOREHILL COTTAGE, NEWMARKET-ON-FERGUS, CO. CLARE.	RETIRED PUBLICAN	33,858.00	105,535.00	139,393.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CROSSAN, MALACHY	GRIANAN PARK, BUNCRANA, CO. DONEGAL.	AMUSEMENT CATERER	168,493.00	281,532.00	450,025.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CROWLEY (DECEASED), TIMOTHY J.	COLLEGE STREET, KILLARNEY, CO. KERRY.	RETIRED FARMER	5,396.00	15,403.00	20,799.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CUDDIHY, MARTIN	CRAMPSCASTLE, FETHARD, CO. TIPPERARY.	FARMER	10,987.00	35,800.00	46,787.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CURLEY, NUALA	67 DUN NA MARA, RENMORE, GALWAY.	EMPLOYEE	7,638.00	15,311.00	22,949.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account & Offshore Assets Investigation Case.
DALTON (DECEASED), JOHN	BRIDGE STREET, TULLOW, CO. CARLOW.	PUBLICAN	5,222.00	16,378.00	21,600.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DAN HOGAN TRANSPORT LTD.	3 THE SPA, CLONMEL, CO. TIPPERARY.	HAULAGE CONTRACTORS	25,407.00	17,062.00	42,469.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DELANEY, PATRICIA	DEMESNE, ROSCREA, CO. TIPPERARY.	RETIRED PUBLICAN	8,350.00	26,650.00	35,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DENNEHY (DECEASED), MARY	BALTIMORE ROAD, SKIBBEREEN, CO. CORK.	PHARMACIST	11,926.00	28,074.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DILLON, MICHAEL	DROMBEIGH, WESTMANSTOWN, LUCAN, CO. DUBLIN.	COMPANY DIRECTOR	16,926.00	50,807.00	67,733.00	Underdeclaration of Income Tax, Capital Acquisitions Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
DIVINEY JNR., MICHAEL	14 STRAND ROAD, SUTTON, DUBLIN 13.	COMPANY DIRECTOR	56,778.00	95,792.00	152,570.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DIVINEY, SEAN	22 THE LINKS, KNOCKNACARRA, SALTHILL, GALWAY.	LANDLORD	32,708.00	102,866.00	135,574.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOOLAN, WILLIAM	BALLYGLASHEEN, CLONMEL, CO. TIPPERARY.	BUILDING CONTRACTOR	23,162.00	74,333.00	97,495.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DOWNES, MICHAEL	109 LAMBOURNE PARK, CLONSILLA, DUBLIN 15.	TEACHER	15,368.00	32,247.00	47,615.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
DOYLE (DECEASED), MICHAEL	GRANGECLARE, KILMEAGUE, NAAS, CO. KILDARE.	PUBLICAN	18,858.00	61,142.00	80,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DOYLE, JOHN	COOLARNE, TURLOUGHMORE, CO. GALWAY.	COMPANY DIRECTOR	30,011.00	91,293.00	121,304.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUGGAN, JEREMIAH	BRIDGE STREET, NEWCASTLE WEST, CO. LIMERICK.	RETIRED PUBLICAN	5,179.00	13,783.00	18,962.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUNCANNON FISH CO. LTD.	WEXFORD STREET, NEW ROSS, CO. WEXFORD.	FISH MERCHANTS	8,040.00	6,420.00	14,460.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
DUNNE, PATRICK	BALLYBEG, LITTLETON, THURLES, CO. TIPPERARY.	FARMER	15,950.00	47,911.00	63,861.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
EAMONN WALSHE CONSTRUCTION LTD.	19 GLENIDAN COURT, ENFIELD, CO. MEATH.	BUILDING CONTRACTORS	46,073.00	41,927.00	88,000.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
EASTERN DISTRICT CARPENTRY LTD.	11 THORNLEIGH GREEN, APPLEWOOD, SWORDS, CO. DUBLIN.	CARPENTERS	42,751.00	17,493.00	60,244.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
EDDIE CARR & CO. LTD.	COLGA, CALRY, CO. SLIGO.	FOOD PROCESSING EQUIPMENT SUPPLIERS	101,703.00	88,297.00	190,000.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
ENGINEERING POWER & LIGHTING LTD.	8D DUNSHAUGHLIN BUSINESS PARK, DUNSHAUGHLIN, CO. MEATH.	HI-SPEC LIGHTING SUPPLIERS	13,078.00	4,576.00	17,654.00	Underdeclaration of VAT. Revenue Audit Case.
FALLON, SEAMUS	GREENGATES, DUBLIN ROAD, DUNDALK, CO. LOUTH.	DOCTOR	86,196.00	144,737.00	230,933.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARRELL, JOHN E.	DONORE, STREAMSTOWN, MULLINGAR, CO. WESTMEATH.	LANDLORD	15,616.00	41,810.00	57,426.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARRELL, LAURENCE	2 MARIAN TERRACE, BALLYDUFF UPPER, CO. WATERFORD.	RETIRED POTATO WHOLESALER	12,783.00	39,217.00	52,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FERRIS, BRIAN	69 SEABURY COURT, SYDNEY PARADE, DUBLIN 4.	ANAESTHETIST	47,525.00	72,036.00	119,561.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
FLANAGAN, PETER	86 LOWER MAIN STREET, RUSH, CO. DUBLIN.	BUILDER	15,297.00	22,331.00	37,628.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FLAVIN (DECEASED), WILLIAM	DUNEMER, WINDGAP, DUNGARVAN, CO. WATERFORD.	FARMER	10,465.00	33,161.00	43,626.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FLYNN, SEAMUS	THORNFIELDS, LISNAGRY, CO. LIMERICK.	COMPANY DIRECTOR	70,000.00	25,000.00	95,000.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
FRIEL (DECEASED), PATRICK	THE DIAMOND, RAPHOE, CO. DONEGAL.	PUBLICAN	16,228.00	48,383.00	64,611.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FRIEL, MARY	MAHEROARTY, GORTAHORK, CO. DONEGAL.	BAR & RESTAURANT PROPRIETOR	8,950.00	22,918.00	31,868.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
G. MURRAY PAINTING CONTRACTORS LTD.	1 BLACKWATER HEIGHTS, MOYNALTY ROAD, KELLS, CO. MEATH.	PAINTER/DECORATORS	48,568.00	21,165.00	69,733.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
GALLAGHER (DECEASED), MAGNUS	MAIN STREET, CONVOY, CO. DONEGAL.	PUBLICAN	10,267.00	6,776.00	17,043.00	Underdeclaration of Income Tax. Revenue Audit Case.
GALLAGHER, PETER	CLYHORE, BALLYSHANNON, CO. DONEGAL.	RETIRED BUILDER & FARMER	27,844.00	87,933.00	115,777.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GAVIN, ANTHONY	MAIN STREET, CASTLEREA, CO. ROSCOMMON.	PUBLICAN	54,825.00	65,175.00	120,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
GENOVESE, FREDERIC	5 BEECH DRIVE, JOHNSTOWN WOODS, NAVAN, CO. MEATH.	RESTAURATEUR	12,202.00	9,410.00	21,612.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
GERAGHTY, JOHN	ARDBAWN, CARRABAWN, WESTPORT, CO. MAYO.	PUBLICAN & FARMER	169,554.00	452,078.00	621,632.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
GERARD JOYCE & GARY O'SHAUGHNESSY	ATHGARVAN, NEWBRIDGE, CO. KILDARE.	BUILDING CONTRACTORS	114,580.00	41,938.00	156,518.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
GIBNEY, GERALD	MOATE HILL, KELLS ROAD, NAVAN, CO. MEATH.	COMPANY DIRECTOR	85,359.00	234,121.00	319,480.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GREEN, ANTHONY	33 KNOCKCULLEN LAWN, TEMPLEOGUE, DUBLIN 16.	LANDLORD	18,107.00	35,253.00	53,360.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GRIFFIN, EAMONN	BLACKWATER, LIMERICK.	PETROL & DIESEL RETAILER	4,355.00	14,557.00	18,912.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRINCELL, FRANK	MOINISEAL, DUNMORE, CO. KILKENNY.	LANDLORD	6,033.00	16,721.00	22,754.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GROGAN, SEAMUS	COOLGURTH HOUSE, COOLGURTH, BANSHA, CO. TIPPERARY.	SAND & GRAVEL MERCHANT	147,609.00	383,122.00	530,731.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUILFOYLE (DECEASED), PATRICK	BAYVIEW, GENTIAN HILL, SALTHILL, GALWAY.	GUESTHOUSE PROPRIETOR	39,648.00	110,352.00	150,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HALLORAN, JOHN	BIRMINGHAM ROAD, TUAM, CO. GALWAY.	LANDLORD	95,243.00	113,757.00	209,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
HANNAN, JAMES	FRIARSTOWN, CRECOR, CO. LIMERICK.	FARMER	20,054.00	49,119.00	69,173.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HANNIFFY, BRENDAN	LACHABEG, BALLINAHOWN, CO. OFFALY.	BUILDING CONTRACTOR	71,450.00	77,369.00	148,819.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HAUGH, MICHAEL	DUNEARN HOUSE, WEST END, KILKEE, CO. CLARE.	GUESTHOUSE PROPRIETOR	37,729.00	112,176.00	149,905.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
HAYES, JOHN	BALLYHUGH, GORT, CO. GALWAY.	FARMER	16,820.00	49,107.00	65,927.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEALY, MICHAEL	BISHOPSGROVE, CURRAHEEN ROAD, BISHOPSTOWN, CORK.	LANDLORD	19,587.00	20,975.00	40,562.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
HEFFERNAN, ANTHONY	18 ELM PARK, KILDARE, CO. KILDARE.	VIDEO RENTAL SHOP PROPRIETOR	136,180.00	340,451.00	476,631.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HENLEY, THOMAS	FACTORY HILL, KILCOOLISHAL, GLANMIRE, CO. CORK.	QUANTITY SURVEYOR	63,000.00	164,000.00	227,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HOGAN, P. J.	NO.1 LOS NARNZOS 11, LA MANGA CLUB, 30385 LOS BELONES, CARTAGENA, MURCIA, SPAIN.	RETIRED EMPLOYEE	11,947.00	15,878.00	27,825.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HUGHES, JOHN	CARRON, TIPPERARY.	FARMER	4,000.00	16,000.00	20,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HUSSEY, PATRICK	228 CATHEDRAL ROAD, CORK.	TAXI SERVICES, LANDLORD & PUBLICAN	8,972.00	3,931.00	12,903.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
HYDRATED LTD.	18 DAME COURT, DUBLIN 2.	PUBLICANS	69,590.00	49,963.00	119,553.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
INGLEHILL LTD.	ARDROSTIG, BISHOPSTOWN, CO. CORK.	GARAGE PROPRIETORS	30,239.00	18,004.00	48,243.00	Underdeclaration of VAT. Revenue Audit Case.
J & K ORMONDE LTD.	CASTLE ELLIS, THE BALLAGH, ENNISCORTHY, CO. WEXFORD.	HAULAGE CONTRACTORS	20,380.00	18,570.00	38,950.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
JOE C. KEATING & SONS LTD.	VALENTIA ROAD, CAHERCIVEEN, CO. KERRY.	HAULIERS & HARDWARE MERCHANTS	12,936.00	38,775.00	51,711.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Bogus Non-Resident Account Case.
JOYCE, BERTIE	KILMURVEY, KILRONAN, ARAN ISLANDS, CO. GALWAY.	FISHERMAN/BED & BREAKFAST PROPRIETOR	4,089.00	10,347.00	14,436.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KAVANAGH, LIAM	KADUNA MARYBOROUGH HILL, CORK.	QUANTITY SURVEYOR	80,315.00	191,681.00	271,996.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
KEATING, JOE C.	VALENTIA ROAD, CAHERCIVEEN, CO. KERRY.	COMPANY DIRECTOR	5,563.00	20,685.00	26,248.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY BROS. LTD.	ROSSMORE INDUSTRIAL ESTATE, MONAGHAN.	WINDOW & DOOR MANUFACTURERS	12,003.00	3,778.00	15,781.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
KIRBY, TONY	MAIN STREET, BALLINCOLLIG, CO. CORK.	SHOE SHOP PROPRIETOR	4,545.00	14,771.00	19,316.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KIRWAN, THOMAS	BALLYVADD, PORTLAW, CO. WATERFORD.	FARMER	15,830.00	45,917.00	61,747.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KNOCKVALE LTD.	MOATE HILL, KELLS ROAD, NAVAN, CO. MEATH.	GLASS & GLAZING CONTRACTORS	486,534.00	1,249,923.00	1,736,457.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
LAFFERTY, DANNY	CRESSLOUGH, CO. DONEGAL.	COMPANY DIRECTOR	92,880.00	217,731.00	310,611.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LANE, THOMAS	SMITHS ROAD, CHARLEVILLE, CO. CORK.	MOTOR FACTORS & PART-TIME FIREMAN	37,789.00	95,375.00	133,164.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LEAHY, MARGARET	KILLACOUNTY, KILLEAGH, CO. CORK.	RETIRED FARMER	11,409.00	32,473.00	43,882.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LENIHAN, JOHN	GILLENSTOWN, DULEEK, CO. MEATH.	LANDLORD	15,560.00	51,247.00	66,807.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LEONARD (DECEASED), PATRICK	CASTLE ERKIN, PALLASGREEN, CO. LIMERICK.	FARMER	15,847.00	45,404.00	61,251.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOFTUS, KEVIN	34 PARKLANDS PLACE, MAYNOOTH, CO. KILDARE.	PLASTERER	36,354.00	20,095.00	56,449.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
LONG, JOHN	ASHWOOD HOUSE, CURRAHA ROAD, RATOATH, CO. MEATH.	COMPANY DIRECTOR	14,382.00	26,176.00	40,558.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOWERY, MICHAEL	BALLYDOOLOUGH, CORNAMONA, CO. GALWAY.	FARMER	8,050.00	16,450.00	24,500.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNCOURT DEVELOPMENTS LTD.	EAGLE HOUSE, EBLANA VILLAS, DUBLIN 2.	BUILDING CONTRACTORS	52,504.00	18,170.00	70,674.00	Underdeclaration of Corporation Tax, VAT & Relevant Contracts Tax. Revenue Audit Case.
MAGUIRE, TOM	STONEPARK, LONGFORD.	PETROL STATION PROPRIETOR	7,881.00	20,472.00	28,353.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MALDAVAL LTD.	KB HOUSE, SHANOWEN ROAD, SANTRY, DUBLIN 9.	SPORTS/GOLF CLUB OPERATORS	155,038.00	99,928.00	254,966.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
MANX LTD.	CARRIGANARRA, BALLINCOLLIG, CO. CORK.	PROPERTY/LAND DEVELOPERS	57,568.00	20,000.00	77,568.00	Underdeclaration of VAT. Revenue Audit Case.
MCCARTHY, JAMES	83 NEW STREET, MACROOM, CO. CORK.	PUBLICAN	34,300.00	99,390.00	133,690.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JOHN	CREGG HOUSE, TUBBER, CO. CLARE.	COMPANY DIRECTOR & FARMER	104,991.00	155,009.00	260,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCCARTHY, MARTIN GERARD	7 METROSE HOUSE, CHANTIERE GATE, PORTLAOISE, CO. LAOIS.	PROPERTY/LAND DEVELOPER	5,565.00	11,053.00	16,618.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCORMACK SNR., THOMAS	WESTWINDS, 1A THE CRESCENT, LUCAN, CO. DUBLIN.	BUILDING CONTRACTOR	28,945.00	11,198.00	40,143.00	Underdeclaration of VAT and Relevant Contracts Tax. Revenue Audit Case.
MCDONALD, JOHN	GORMAGH, DURROW, TULLAMORE, CO. OFFALY.	COMPANY DIRECTOR	6,990.00	23,010.00	30,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONOUGH, MICHAEL	SANTA MARIE, PATRICK STREET, PORTARLINGTON, CO. OFFALY.	LANDLORD	43,348.00	17,999.00	61,347.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCENERY, DENIS	DROMIN, BALLYBUNION, CO. KERRY.	FARMER	8,053.00	19,790.00	27,843.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGOVERN, BRIAN	AMERICAN HOUSE, BUNDORAN, CO. DONEGAL.	GROCER & NEWSAGENT	37,856.00	101,384.00	139,240.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCGRATH, PATRICK JOSEPH	HILL HOUSE, TURLOUGH, CASTLEBAR, CO. MAYO.	FARMER	7,688.00	18,074.00	25,762.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGRODDY (DECEASED), MANUS	MAIN STREET, FALCARRAGH, CO. DONEGAL.	WHOLESALE GROCER	28,255.00	90,698.00	118,953.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCHALE (DECEASED), MICHAEL	BIRDHILL, CO. TIPPERARY.	LANDLORD	22,768.00	8,885.00	31,653.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCMAHON, JAMES	TULLYNARNEY, MONAGHAN.	EMPLOYEE	14,386.00	39,090.00	53,476.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCTIGUE, MICHAEL V.	DERRYCOOSH, CASTLEBAR, CO. MAYO.	BREAD AGENT	12,870.00	34,514.00	47,384.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOLONEY, DANIEL	KILMANIHAN WEST, FEALES BRIDGE, KNOCKNAGOSHEL, CO. KERRY.	FARMER	16,574.00	45,426.00	62,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOLONEY, TERESA	ENNIS ROAD, GORT, CO. GALWAY.	HOMEOPATH	4,133.00	10,281.00	14,414.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MONAGHAN, CHARLES	22 DENHURST DRIVE, WAIMUKU, AUKLAND, NEW ZEALAND.	RETIRED COMPANY DIRECTOR	12,633.00	36,628.00	49,261.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLALLY, DENIS	CLYDUFF, SHINRONE, BIRR, CO. OFFALY.	HAULAGE CONTRACTOR	9,025.00	27,583.00	36,608.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLIGAN, JAMES	10 DEERPARK LAWN, CASTLEKNOCK, DUBLIN 15.	BOOKMAKER/TURF ACCOUNTANT	309,267.00	790,733.00	1,100,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account & Offshore Assets Investigation Case.
MURPHY, JOHN	ST. JARLATHS, WASHINGTON LANE, RATHFARNHAM, DUBLIN 16.	LEATHER GOODS RETAILER	6,548.00	11,525.00	18,073.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MURPHY, THOMAS J.	17 WILLIAM STREET, LISTOWEL, CO. KERRY.	VICTUALLER	6,756.00	19,917.00	26,673.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, MARY B.	CLONROCHE, CO. WEXFORD.	PUBLICAN	56,952.00	143,048.00	200,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURRAY, SYLVESTER	HELVICK HEAD, RING, DUNGARVAN, CO. WATERFORD.	PUBLICAN/FARMER	23,882.00	54,840.00	78,722.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURTAGH, CONOR	MULTYFARNHAM, CO. WESTMEATH.	PUBLICAN	20,459.00	19,503.00	39,962.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
NANNERY, NOEL	BALLYBRIEN, GRANARD, CO. LONGFORD.	RETIRED FARMER	44,270.00	99,179.00	143,449.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NYHAN, PATRICK	20 CEDAR AVENUE, WOODBROOK, BISHOPSTOWN, CORK.	EMPLOYEE	19,460.00	41,259.00	60,719.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, EDWARD	BETTYVILLE, FERMOY, CO. CORK.	FARMER	10,080.00	30,919.00	40,999.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, JAMES	RATHRUANE, BOHOLA, CLAREMORRIS, CO. MAYO.	GARAGE PROPRIETOR	25,170.00	45,137.00	70,307.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CARROLL, BRIAN F.	EAGLE LODGE, ROSCOMMON.	ARCHITECT	36,448.00	59,572.00	96,020.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'CONNELL, JAMES	BALLYMALIS, BEAUFORT, KILLARNEY, CO. KERRY.	FARMER	23,787.00	67,428.00	91,215.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL, MAURICE	CLOGHEEN, DONERAILE, CO. CORK.	FARMER	28,135.00	140,488.00	168,623.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, DENIS	DROMISICANE, MILLSTREET, CO. CORK.	FARMER	5,974.00	19,069.00	25,043.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, MATTHEW	CLONFERT, NEWMARKET, CO. CORK.	FARMER	13,101.00	21,307.00	34,408.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, PATRICK JOSEPH	3 BOTHAR BUI, RATHKEALE, CO. LIMERICK.	TRADER	16,000.00	17,260.00	33,260.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, THOMAS	HIGHMOUNT, FEENAGH, DROMCOLLOGHER, CO. LIMERICK.	FARMER	9,767.00	20,147.00	29,914.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'FLAHERTY, LAURENCE	FAHAVANE, KILFLYNN, CO. KERRY.	FARMER	11,907.00	37,340.00	49,247.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'HERLIHY, NOEL	ROSANA, LEE ROAD, CORK.	COMPANY DIRECTOR & LANDLORD	148,132.00	146,868.00	295,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'MAHONY, JOHN BRENDAN	48 GREENVILLE, THE PARK, HOLLYSTOWN, MULHUDDART, DUBLIN 15.	RETIRED COMPANY DIRECTOR	183,729.00	416,271.00	600,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
O'MAHONY, THOMAS	ST. ANNES ROAD, KILLARNEY, CO. KERRY.	RETIRED BUILDER/BED & BREAKFAST PROPRIETOR	26,656.00	88,344.00	115,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ON LI, KWOK	DUBLIN STREET, LONGFORD.	RESTAURATEUR	84,173.00	37,119.00	121,292.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
O'RAHELLY, JOSEPH	71/72 MAIN STREET, TIPPERARY.	DRAPER & COMPANY DIRECTOR	76,595.00	181,831.00	258,426.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
ORANMORE NURSING HOME LTD.	BUSHFIELD, ORANMORE, CO. GALWAY.	NURSING HOME PROPRIETORS	38,194.00	24,443.00	62,637.00	Underdeclaration of Stamp Duty. Revenue Audit Case.
O'REGAN, WILLIAM	CEATRE, CHURCH HILL, CARRIGALINE, CO. CORK.	COMPANY DIRECTOR	4,778.00	13,487.00	18,265.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REILLY, JOSEPH	ABBEYLANDS, BALLYSHANNON, CO. DONEGAL.	RETIRED GENERAL MERCHANT	10,750.00	23,609.00	34,359.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'ROURKE, CHARLES	BANGOR ERRIS, BALLINA, CO. MAYO.	EMPLOYEE	10,107.00	23,040.00	33,147.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SCANNAILL, ANDREAS	CUL-AODHA, MAGHDHROMDHA, CO. CORK.	EMPLOYEE	6,254.00	15,928.00	22,182.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHEA, PATRICK JOHN	NEW STREET, SNEEM, CO. KERRY.	FARMER	16,009.00	23,340.00	39,349.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, DANIEL P.	MOORETOWN, FORE, CASTLEPOLLARD, CO. WESTMEATH.	EMPLOYEE	3,663.00	11,072.00	14,735.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
PATTON, HUGH J.	ARDEELAN, ROSSNOWLAGH, CO. DONEGAL.	COMPANY DIRECTOR	6,884.00	13,116.00	20,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
POWER, MARILY	ASHFIELD, BEAUPARK, CO. MEATH.	STUD FARMER	21,461.00	37,927.00	59,388.00	Underdeclaration of Capital Gains Tax. Revenue Ansbacher Investigation Case.
PRENDERGAST, JAMES	GARRIENDERK, KILMALLOCK, CO. LIMERICK.	FARMER	37,705.00	120,894.00	158,599.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PROCTOR, DAVID	DAVISHILL, CLONMORE, HACKETSTOWN, CO. CARLOW.	FARMER	30,097.00	92,149.00	122,246.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account & Offshore Assets Investigation Case.
PURATOS CREST FOODS LTD.	UNIT 1A, AIRPORT BUSINESS PARK, CLOGHRAN, SWORDS, CO. DUBLIN.	FOOD & BEVERAGE MANUFACTURERS	10,547.98	4,746.97	15,294.95	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
QUILLIGAN, SIMON	MAIN STREET, ADARE, CO. LIMERICK.	ANTIQUÉ DEALER	147,347.00	447,653.00	595,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RAFFERTY, PATRICK	MULLAGHBRACK SCOTT, CO. MONAGHAN.	FARMER	5,606.00	19,944.00	25,550.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
REA, IAN	STRADUFF, FENAGH, BAGENALSTOWN, CO. CARLOW.	COMPANY DIRECTOR	43,270.00	125,699.00	168,969.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROCHE, JOHN	BALLYMARTIN SOUTH, GLENCAIRN, CO. WATERFORD.	FARMER	8,953.00	29,544.00	38,497.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROCHE, MICHAEL	CAHERNAGH, TULLYEASE, CHARLEVILLE, CO. CORK.	FARMER	26,178.00	67,622.00	93,800.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROGERS (DECEASED), LEO	3 MALAHIDE ROAD, ARTANE, DUBLIN 5.	NEWSAGENT	30,617.00	67,575.00	98,192.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account & Offshore Assets Investigation Case.
RYAN, NOEL	ROCKLANDS, GRACEDIEU, WATERFORD.	CHIROPRACTOR	41,917.00	74,583.00	116,500.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYDER, CATHERINE	MAIN STREET, HEADFORD, CO. GALWAY.	PUBLICAN & UNDERTAKER	6,454.00	17,067.00	23,521.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYDER, FRANCES	MAIN STREET, HEADFORD, CO. GALWAY.	PUBLICAN & UNDERTAKER	7,161.00	18,465.00	25,626.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYDER, HELEN	MAIN STREET, HEADFORD, CO. GALWAY.	PUBLICAN & UNDERTAKER	31,488.00	83,973.00	115,461.00	Underdeclaration of Income Tax & Corporation Tax. Revenue Bogus Non-Resident Account Case.
SCALLY, MICHAEL	CLONCRAVE, KINNEGAD, CO. WESTMEATH.	FARMER	307,516.00	708,568.00	1,016,084.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SCULLY, BRIAN	THE VILLAGE, CASTLEMAHON, CO. LIMERICK.	PLUMBING/HEATING INSTALLATION SERVICE PROVIDER	7,988.00	13,931.00	21,919.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SHARKEY, JOHN	CHURCH ROAD, FALCARRAGH, CO. DONEGAL.	RETIRED BUILDER	50,932.00	162,973.00	213,905.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
SHEEHY, MARGARET	1 GARTAN AVENUE, IONA ROAD, GLASNEVIN, DUBLIN 9.	INVESTMENT INCOME	14,997.00	27,671.00	42,668.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
SINGVIEW LTD.	THE FURRY BOG, WHITECHURCH GARDENS, BALLYBODEN, DUBLIN 16.	PUBLICANS	61,029.00	16,077.00	77,106.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
SLEVIN, CAMILLUS	THE GLEBE, RATHMOLYON, ENFIELD, CO. MEATH.	BUILDER/PUBLICAN	55,174.00	144,826.00	200,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMITH, PADDY	157 CLONARD PARK, BALLYBEG, WATERFORD.	BUILDING CONTRACTOR	26,824.00	29,929.00	56,753.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
SMYTH, MICHAEL	NEWTOWN, BAGENALSTOWN, CO. CARLOW.	PUBLICAN	191,513.00	357,485.00	548,998.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
SO, KA YEE	31 LINN BHUI, RAHOON ROAD, GALWAY.	COMPANY DIRECTOR	37,832.00	103,067.00	140,899.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
STANBROOK, MICHAEL	AGALL, SCREGGAN, TULLAMORE, CO. OFFALY.	EMPLOYEE	6,333.00	8,151.00	14,484.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
STAR BAR LTD.	MAIN STREET, DONEGAL, CO. DONEGAL.	PUBLICANS	28,626.00	11,374.00	40,000.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
STRUCTURE TONE EUROPE LTD.	25 DENZILLE LANE, off HOLLES STREET, DUBLIN 2.	OFFICE OUTFITTERS	165,000.00	68,150.00	233,150.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
TECHNOPARTS (DUBLIN) LTD.	UNIT 15, TOLKA VALLEY BUSINESS PARK, GLASNEVIN, DUBLIN 11.	VEHICLE COMPONENTS DISTRIBUTORS	8,174.00	7,356.00	15,530.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
TIGHE (DECEASED), MICHAEL JOSEPH	MUINGREEVAGH, BALLYCASTLE, CO. MAYO.	FARMER	44,022.00	143,801.00	187,823.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
TULLY, ANTHONY	GLENCONNOR, BALLYHAISE, CO. CAVAN.	COMPANY DIRECTOR	6,833.00	9,373.14	16,206.14	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
TWOMEY, MICHAEL	BRIDE STREET, RATHCORMAC, CO. CORK.	LANDLORD	28,885.00	70,420.00	99,305.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
WALSH, MICHAEL	ARTHURSTOWN, NEW ROSS, CO. WEXFORD.	FISHERMAN	27,145.00	16,844.00	43,989.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
WOODS, JOHN A.	BOGAGH, RAPHOE, CO. DONEGAL.	FARMER	22,132.00	42,855.00	64,987.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WRENNE, SEAN	BALLINORA, WATERFALL, CO. CORK.	HAIRDRESSER/BARBER	117,967.00	248,764.00	366,731.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

DUMPING AT SEA ACT 1996  
PARTICULARS OF PERMITS GRANTED IN 2003

Permit No.	Permit Holder	Date of Issue	Period of Validity	Description	Quantity (tonnes)	Dump Site
353	Kinsale Yacht Club	24/3/03	24/3/03 — 31/5/03	Dredge Spoil	35,000	Site Located near Kinsale Harbour and Oyster Haven
354	Port of Cork Company	24/6/03	24/6/03 — 31/12/07	Dredge Spoil	1,650,000	Cork Harbour dumpsite
355	Port of Waterford Company	31/7/04	31/7/03 — 31/10/03	Dredge Spoil	502,500	Hook Head dumpsite
356	Dun Laoghaire Harbour Company	8/9/03	8/9/03 — 31/12/03	Dredge Spoil	175,000	Burford Bank
357	Tralee and Fenit Harbour Comms	24/9/03	24/9/03 — 31/10/03	Dredge Spoil	27,000	Tralee Bay dumpsite
358	Dundalk Port Company	6/10/03	6/10/03 — 28/2/04	Dredge Spoil	90,000	New Dundalk Bay dumpsite
359	Shannon Foynes Port Company	23/10/03	23/10/03 — 28/2/04	Dredge Spoil	164,950	Foynes Harbour Site, and (For Limerick) Sites located at Coonagh Point and Whelps

DEPARTMENT OF COMMUNICATIONS, MARINE AND NATURAL RESOURCES  
AN ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ NÁDÚRTHA

ACHT DUMPÁLA AR MUIR 1996  
SONRAÍ AR CHEADÚNAIS A DEONADH I 2003

Ceadúnas Uimh	Sealbhóir ceadúnais	Dáta Eisithe	Tréimhse Bailí	Cur Síos	Cainníocht (tonnaí)	Láthair Dumpála
353	Cumann luamhair-eachta Cionn tSáile	24/3/03	24/3/03 — 31/5/03	Carta Dreideála	35,000	Suíomh lámh le Cuan Cheann tSáile agus Oyster Haven
354	Cuideachta Cuan Chorcaí	24/6/03	24/6/03 — 31/12/07	Carta Dreideála	1,650,000	Ionad dumpála Cuan Chorcaí
355	Cuideachta Cuan Phort Láirge	31/7/04	31/7/03 — 31/10/03	Carta Dreideála	502,500	Hook Head Dumpsite
356	Cuideachta Cuan Dhún Laoghaire	8/9/03	8/9/03 — 31/12/03	Carta Dreideála	175,000	Banc Burford
357	Coimisinéirí Cuan Trá Lí agus an Fhianait	24/9/03	24/9/03 — 31/10/03	Carta Dreideála	27,000	Ionad dumpála Bá Thrá Lí
358	Cuideachta Cuan Dhún Dealgan	6/10/03	6/10/03 — 28/2/04	Carta Dreideála	90,000	Nua-ionad dumpála Bá Dhún Dealgan
359	Cuideachta na Sionainne na Fainge	23/10/03	23/10/03 — 28/2/04	Carta Dreideála	164,950	Suíomh Chuan na Fainge, agus (do Luimneach), Súimh ag Ceann Chuanaigh agus Whelps

DEPARTMENT OF COMMUNICATIONS, MARINE AND NATURAL RESOURCES  
AN ROINN CUMARSÁIDE, MARA AGUS ACMHAINNÍ NÁDÚRTHA

## FOILSEACHÁIN RIALTAIS/GOVERNMENT PUBLICATIONS

Don 2 tSeachtain dar críoch 15 Nollaig 2004  
For the 2 weeks ended 15 December 2004

Cód/Code	Teideal/Title	ISBN	Grams	Praghas Price €
<b>BILL/04/17B</b>	Adoptive Leave Bill 2004 — As amended in the Select Committee on Justice, Equality, Defence and Women's Rights	0755766180	50	3.05
<b>BILL/04/23A</b>	Road Traffic Bill 2004 — As amended in the Select Committee on Transport	0755765923	50	3.51
<b>BILL/04/23B</b>	Road Traffic Bill 2004 — As passed by Dáil Éireann	0755766199	50	3.81
<b>BILL/04/29B</b>	Dormant Accounts (Amendment) Bill 2004 — As passed by Seanad Éireann	0755766229	50	3.05
<b>BILL/04/47A</b>	HEALTH BILL 2004	0755765915	200	8.89
<b>BILL/04/47B</b>	Health Bill 2004 — As passed by Dail Eireann	0755766296	275	12.7
<b>BILL/04/51</b>	Tribunal of Inquiry into Certain Planning Matters and Payments Bill 2004 — As initiated	0755765966	20	0.76
<b>BILL/04/52</b>	Social Welfare Bill 2004 — As initiated	0755765958	50	3.05
<b>BILL/04/52A</b>	Social Welfare Bill 2004 — As amended in the Select Committee on Social and Family Affairs	0755766288	50	3.05
<b>BILL/04/53</b>	Enforcement of Court Orders (No. 2) Bill 2004 — As Initiated plus Explanatory Memorandum	0755765974	50	2.54
<b>BILL/04/54</b>	Civil Partnership Bill 2004 — As initiated	0755766636	50	2.54
<b>BILL/04/55</b>	Housing (Miscellaneous Provisions) Bill 2004 — As initiated	0755766644	30	1.27
<b>BILL/04/56</b>	Appropriation Bill 2004 — As initiated	0755765648	25	2.54
<b>C/06/93</b>	Statistical Report of the Revenue Commissioners 2003.	0755717449	600	8
<b>D/B/04/11/23</b>	Dail Debate, Tuesday 23 November 2004 Vol. 593 No. 1	0755765362	550	6.35
<b>D/B/04/11/24</b>	Dail Debate, Wednesday 24 November 2004 Vol. 593 No. 2	0755765370	400	6.35
<b>D/B/04/11/25</b>	Dail Debate, Thursday 25 November 2004 Vol. 593 No. 3	0755765389	400	6.35
<b>D/B/04/11/26</b>	Dail Debate, Friday 26 November 2004 — Vol. 593 No. 4	0755765397	140	6.35
<b>D/B/04/11/30</b>	Dail Debate, Tuesday 30 November 2004 Vol. 593 No. 5	075576563X	500	6.35
<b>F/002/2273</b>	Supplementary Estimate 2004 — Office of the Revenue Commissioners — Vote 9.	0755770331	10	0.38
<b>F/002/2274</b>	Supplementary Estimate 2004 — Office of Public Works — Vote 10.	0755770374	10	0.38
<b>F/002/2275</b>	Supplementary Estimate 2004 — Justice, Equality and Law Reform — Vote 19.	0755770293	10	0.38
<b>F/002/2276</b>	Supplementary Estimate 2004 — Garda Síochána — Vote 20.	0755770307	10	0.38
<b>F/002/2277</b>	Supplementary Estimate 2004 — Court Service — Vote 22.	0755770315	10	0.38
<b>F/002/2278</b>	Supplementary Estimate 2004 — Land Registry and Registry of Deeds — Vote 23.	0755770323	10	0.38
<b>F/002/2279</b>	Supplementary Estimate 2004 — Education and Science — Vote 26.	075577034X	10	0.38
<b>F/002/2280</b>	Supplementary Estimate 2004 — An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta — Vote 27.	0755770358	10	0.38
<b>F/002/2281</b>	Supplementary Estimate 2004 — Transport — Vote 32.	0755770390	10	0.38
<b>F/002/2282</b>	Supplementary Estimate 2004 — Arts, Sport and Tourism — Vote 35.	0755770382	10	0.38
<b>F/002/2283</b>	Supplementary Estimate 2003 — Statement of Excess — Civil Service Commission.	0755770250	10	0.38
<b>F/002/2284</b>	Supplementary Estimate 2003 — Statement of Excess — Office of the Ombudsman.	0755770269	10	0.38
<b>I/O/04/097</b>	Iris Oifigiúil, Friday 3rd December 2004 — No. 97	0000467839	0.5	5.71
<b>I/O/04/098</b>	Iris Oifigiúil, Tuesday 7th December 2004 — No. 98	0005784409	50	5.71
<b>I/O/04/099</b>	Iris Oifigiúil, Friday 10th December 2004 — No. 99	0009846344	50	5.71
<b>I/O/04/100</b>	Iris Oifigiúil, Tuesday 14th December 2004 No. 100	0009846840	25	5.71
<b>I/O/S/04/125</b>	Iris Oifigiúil Supplement, Friday 3rd December 2004 Companies Strike Off	0000768197	0.5	5.72
<b>I/O/S/04/126</b>	Iris Oifigiúil Supplement, Friday 3rd December 2004 Company Strike Off	0000876291	0.5	5.72
<b>I/O/S/04/127</b>	Iris Oifigiúil Supplement, Friday 3rd December 2004 Companies Strike Off	0000756547	0.5	5.72
<b>I/O/S/04/128</b>	Iris Oifigiúil Supplement, Friday 3rd December 2004 Companies Strike Off	0000789232	0.5	5.72
<b>I/O/S/04/129</b>	Iris Oifigiúil Supplement, Friday 3rd December 2004 Companies Strike Off	0000786349	50	5.72
<b>I/O/S/04/130</b>	Iris Oifigiúil Supplement, Friday 10th December 2004 Companies Notification: CRO 48/2004	0009684638	100	5.72
<b>I/O/S/04/131</b>	Iris Oifigiúil Supplement, Friday 10th December 2004 Companies Strike Off: CRO 87/2004	0009846352	25	5.72
<b>I/O/S/04/132</b>	Iris Oifigiúil Supplement, Friday 10th December 2004 Companies Strike Off: CRO 88/2004	0006946356	25	5.72
<b>I/O/S/04/133</b>	Iris Oifigiúil Supplement, Friday 10th December 2004 Companies Strike Off: CRO 89/2004	0006841546	25	5.72
<b>I/O/S/04/134</b>	Iris Oifigiúil Supplement, Friday 10th December 2004 Companies Strike Off: CRO/2004	0006394132	20	5.72
<b>J/246</b>	Codifying the Criminal Law — November 2004.	0755770005	800	12
<b>O/R/04/303</b>	Joint Committee on Justice, Equality, Defence and Women's Rights — Tuesday 12 October 2004 29JJEDWR 1, No. 68	0755764196	50	1.27

Cód/Code	Teideal/Title	ISBN	Grams	Praghas Price €
<b>O/R/04/304</b>	Joint Committee on Communications, Marine and Natural Resources — Wednesday 20 October 2004 29JCMNR 1, No. 41	0755764587	125	4.57
<b>O/R/04/305</b>	Joint Committee on Enterprise and Small Business — Wednesday 20 October 2004 29JESB 1, No. 51	0755764609	50	2.54
<b>O/R/04/306</b>	Joint Committee on Enterprise and Small Business — Wednesday 6 October 2004 29JESB 1, No. 50	0755764188	60	2.54
<b>P/P/04/173</b>	Bound Seanad Debates, Vol. 173 for the period 20 May — 4 July 2003.	075575056X	2700	68
<b>P/P/04/174</b>	Bound Seanad Debates, Vol. 174 for the period 7 October — 19 December 2004.	0755755456	3300	68
<b>S/D/04/11/24</b>	Seanad Debate, Wednesday 24 November 2004 Vol. 178 No. 17	0755765400	0	5.08
<b>S/D/04/11/25</b>	Seanad Debate, Thursday 25 November 2004 Vol. 178 No. 18	0755765419	125	5.08
<b>S/D/04/11/30</b>	Seanad Debate, Tuesday 30 November 2004 Vol. 178 No. 19	0755765672	150	5.08
<b>S/D/04/12/01</b>	Seanad Debate, Wednesday 1 December 2004 Vol. 178 No. 20	0755765680	150	5.08
<b>S/D/04/12/02</b>	Seanad Debate, Thursday 2 December 2004 Vol. 178 No. 21	0755765699	100	5.08
<b>S/I/03/052</b>	European Communities (Driving Theoretical Tests) Regulations 2003.	075573792X	70	2.54
<b>S/I/03/066</b>	European Communities (Trade with Iraq) (Amendment) Regulations 2003.	075576191X	10	1.02
<b>S/I/03/067</b>	European Communities (Restrictive Measures) (Somalia) Regulations 2003.	0755761928	10	1.02
<b>S/I/03/123</b>	European Communities (Milk Quota) (Amendment) Regulations 2003.	0755739590	30	3.56
<b>S/I/03/283</b>	District Court (Taxes Consolidation Act, 1997) (Amendment) Rules 2003.	075574280X	30	3.05
<b>S/I/03/339</b>	Wireless Telegraphy (GSM Mobile Telephony Licence) (Amendment) Regulations, 2003.	0755743687	20	2.54
<b>S/I/03/340</b>	Wireless Telegraphy (Third Generation and GSM Mobile Telephony Licence) (Amendment) Regulations, 2003.	0755743679	40	3.56
<b>S/I/03/346</b>	Communications Regulations Act, 2003 (Section 30) Levy Order, 2003.	0755745078	20	2.03
<b>S/I/03/357</b>	European Communities (Authorisation, Placing on the Market, Use and Control of Plant Protection Products) (Amendment) Regulations 2003.	0755745310	10	1.02
<b>S/I/03/410</b>	District Court (Small Claims) (Amendment) Rules 2003.	0755745450	20	2.54
<b>S/I/03/425</b>	European Communities (Manufacture, Presentation and Sale of Tobacco Products) Regulations 2003.	075574599X	60	6.09
<b>S/I/03/448</b>	Transport (Delegation of Ministerial Functions) Order 2003.	075574666X	10	1.02
<b>S/I/03/530</b>	Wireless Telegraphy (Fixed Wireless Access Local Area Licence) (Amendment) Regulations 2003.	0755747526	0	1.02
<b>S/I/03/615</b>	Circuit Court Rules (No. 4) (Restoration of Companies to the Register pursuant to Section 12 of the Companies Act 1982 as inserted by Section 46 of the Companies (Amendment) (No. 2) Act 1999), 2003.	0755749197	20	2.03
<b>S/I/03/694</b>	European Communities (Undesirable Substances in Feedingstuffs) (Amendment) Regulations 2003.	0755750519	10	1.02
<b>S/I/03/736</b>	Oireachtas (Ministerial and Parliamentary) Offices (Secretarial Facilities) Regulations 2003.	0755750926	20	2.03
<b>S/I/04/118</b>	European Communities (Pesticide Residues) (Foodstuffs of Animal Origin) (Amendment) Regulations 2004.	0755757831	20	2.03
<b>S/I/04/119</b>	European Communities (Pesticide Residues) (Cereals) (Amendment) Regulations 2004.	0755757823	20	2.03
<b>S/I/04/121</b>	European Communities (Minimum Conditions for Examining of Vegetable Species) Regulations 2004.	075576059X	10	1.02
<b>S/I/04/122</b>	European Communities (Characteristics and Minimum Conditions for Examining Agriculture Plant Species) Regulations 2004.	0755760611	10	1.02
<b>S/I/04/152</b>	Planning and Development Act 2000 (Commencement) Order 2004.	075575624X	10	1.02
<b>S/I/04/198</b>	European Communities (Reorganisation and Winding-up of Credit Institutions) Regulations 2004.	0755758838	60	6.09
<b>S/I/04/213</b>	Road Vehicles (Registration and Licencing) (Amendment) Regulations 2004.	0755760522	20	1.27
<b>S/I/04/223</b>	Credit Union Act 1997 (Exemption from Additional Services Requirements) Regulations 2004	075575882X	20	2.54
<b>S/I/04/243</b>	European Communities (Vehicle Testing) (Amendment) Regulations 2004.	0755758854	10	1.02
<b>S/I/04/247</b>	Registration of Births and Deaths (Ireland) Act 1863 (Section 17 and Section 18) (Galway, Mayo & Roscommon) Order 2004.	0755759672	10	1.02
<b>S/I/04/248</b>	Road Traffic Act 2002 (Commencement of Certain Provisions) Order 2004.	0755761200	10	1.02
<b>S/I/04/261</b>	Coras Iompair Eireann Superannuation Scheme 1951 (Amendment) Scheme (Confirmation) (No. 2) Order 2004.	0755760662	20	2.03
<b>S/I/04/262</b>	Coras Iompair Eireann Spouses' and Children's Superannuation Scheme (Amendment) Scheme (Confirmation) (No. 2) Order 2004.	0755760654	20	2.03
<b>S/I/04/265</b>	European Communities (Recognition of Qualification in Veterinary Medicine) Regulations 2004.	0755761197	10	1.02
<b>S/I/04/382</b>	Vocational Educational Committees (Allowances to Members) (Amendment) Rules 2004.	0755760700	30	0.76
<b>S/I/04/396</b>	Oireachtas (Ministerial and Parliamentary) (Secretarial Facilities) (No. 2) Regulations 2004.	0755760735	30	0.76

Cód/Code	Teideal/Title	ISBN	Grams	Praghas Price €
<b>S/I/04/398</b>	European Communities (Common Organisation of Markets in Fishery and Aquaculture Products) (Financial Compensation for Withdrawal and Carry-over Aid) Regulations 2004.	0755760808	20	2.03
<b>S/I/04/403</b>	Road Traffic (Signs) (Amendment) Regulations 2004.	0755760727	10	1.02
<b>S/I/04/404</b>	Road Traffic (Traffic and Parking) (Amendment) Regulations 2004.	0755760719	50	1.27
<b>S/I/04/430</b>	Oireachtas (Ministerial and Parliamentary) (Secretarial Facilities) (No. 3) Regulations 2004.	0755761782	30	0.76
<b>S/I/04/643S</b>	European Communities (Allocation of Railway Infrastructure Capacity and the Levying of Charges for the use of Railway Infrastructure and Safety Certification) Regulations, 2004.	0005784158	150	4.06
<b>S/I/04/693S</b>	European Communities (Financial Transparency) Regulations 2004.	0005784182	70	2.54
<b>S/I/04/707S</b>	Valuation Act 2001 (Global Valuation) (Waterways Ireland) Order 2004.	0005784174	20	0.51
<b>S/I/04/708S</b>	Valuation Act 2001 (Global Valuation) (Iarnród Éireann) Order 2004.	0005784166	20	0.51
<b>S/I/04/712S</b>	Courts and Court Officers Act 2002 (Section 46) (Commencement) Order 2004.	0005784212	30	0.76
<b>S/I/04/714S</b>	Refugee Act 1996 (Safe Countries of Origin) Order 2004.	0005784190	20	0.51
<b>S/I/04/718S</b>	Control of Fishing for Salmon by Drift Net (Kerry Fishery District) (Amendment) Order 2004.	0005784220	30	0.76
<b>S/I/04/719S</b>	Control of Fishing for Salmon (Amendment) Order 2004.	0005784204	30	0.76
<b>S/I/04/736S</b>	Cod (Fisheries Management and Conservation) (No. 3) Regulations 2004.	0005784239	50	1.27
<b>S/I/04/737S</b>	Common Sole (Fisheries Management and Conservation) (No. 2) Regulations 2004.	0005784247	50	1.27
<b>S/I/04/738S</b>	Common Sole (Fisheries Management and Conservation) (No. 3) Regulations 2004.	0005784255	30	0.76
<b>S/I/04/739S</b>	Haddock (Fisheries Management and Conservation) (No. 2) Regulations 2004.	0005784263	50	1.27
<b>S/I/04/740S</b>	Hake (Fisheries Management and Conservation) (No. 2) Regulations 2004.	0005784271	50	1.27
<b>S/I/04/741S</b>	Monkfish (Fisheries Management and Conservation) (No. 3) Regulations 2004.	000578428X	50	1.27
<b>S/I/04/742S</b>	Monkfish (Fisheries Management and Conservation) (No. 4) Regulations 2004.	0005784298	50	1.27
<b>S/I/04/743S</b>	Black Scabbardfish (Fisheries Management and Conservation) Regulations 2004.	0005784301	30	0.76
<b>S/I/04/744S</b>	Blue Ling (Fisheries Management and Conservation) Regulations 2004.	000578431X	30	0.76
<b>S/I/04/745S</b>	Greater Silver Smelt (Fisheries Management and Conservation) (No. 2) Regulations 2004.	0005784328	30	0.76
<b>S/I/04/746S</b>	Greater Silver Smelt (Fisheries Management and Conservation) (No. 3) Regulations 2004.	0005784336	30	0.76
<b>S/I/04/747S</b>	Red Sea bream (Fisheries Management and Conservation) Regulations 2004.	0005784344	30	0.76
<b>S/I/04/748S</b>	Tusk (Fisheries Management and Conservation) Regulations 2004.	0005784352	30	0.76
<b>S/I/04/750S</b>	Residential Tenancies Act 2004 (Commencement) (No. 2) Order 2004.	0005784360	30	0.76
<b>S/I/04/751S</b>	Housing (Rent Books) Regulations 1993 (Amendment) Regulations 2004.	0005784379	30	0.76
<b>S/I/04/752S</b>	European Communities (Lawyer's Establishment) (Amendment) Regulations 2004.	0005784387	50	1.27
<b>S/I/04/753S</b>	European Communities (Freedom to Provide Services) (Lawyers) (Amendment) Regulations 2004.	0005784395	50	1.27
<b>U/009/428</b>	Trade Statistics August 2004	0755718488	550	12
<b>U/151</b>	Men and Women in Ireland 2004	0755718631	200	5

Is féidir na foilseacháin seo a cheannach ó Oifig Dhíolta Foilseachán Rialtais, Teach Sun Alliance, Sráid Theach Laighean, Baile Atha Cliath 2, nó trí aon díoltóir leabhar. Is féidir, freisin, foilseacháin a ordú tríd an bpost ó'n Rannóg Post-Tráchtá, Foilseacháin Rialtais, 51 Faiche Stiabhna, Baile Atha Cliath 2. Ba cheart uimhir catalóige an fhoilseacháin a lua san ordú.

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IN THE MATTER OF  
NEWBRIDGE INVESTMENTS  
(In Voluntary Liquidation)  
AND IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003

At an Extraordinary General Meeting of the above named Company, duly convened and held at Earlsfort Centre, Earlsfort Terrace, Dublin 2 on the 17th day of December, 2004, the following Resolution was duly passed as a Special Resolution:

“That the Company be wound up as a Members’ Voluntary Winding-Up and that Mr. Paul McCann of 24-26 City Quay, Dublin 2 be and he is hereby appointed Liquidator of the Company for the purpose of such winding-up and that he be and is hereby authorised, in accordance with the Memorandum and Articles of Association of the Company, to distribute among the Members of the Company in specie the whole or any part of the assets of the Company”.

Dated this 17th day of December, 2004.

PAUL McCANN,  
Liquidator.

Note: This is a Members’ Voluntary Winding-Up. All admitted Creditors have been or will be paid in full.

[17]

2004 No. 470 COS

THE HIGH COURT

IN THE MATTER OF

DUNDALK BUSINESS SCHOOL LIMITED  
(In Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2003

Notice is hereby given that by Order of Mr. Justice O’Neill made on 13 December, 2004, it was ordered that Dundalk Business School Limited be wound up by the Court and that Mr. Edward Walsh, Chartered Accountant of Edward Walsh & Company, 10 Taney Crescent, Dundrum, Dublin 14 be appointed Official Liquidator for the purpose of such winding-up.

Dated: 17 December, 2004.

Signed: WILLIAM FRY,  
Solicitors for the Official Liquidator,  
Fitzwilton House,  
Wilton Place,  
Dublin 2.

[18]

IN THE MATTER OF  
CLIFHURST LIMITED  
In Voluntary Liquidation  
(Members’ Voluntary Winding-Up)  
AND IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003

Notice is hereby given that the Creditors of the above-named Company which is being voluntarily wound up are required on or before 18 January, 2005, being the day for that purpose fixed by the undersigned, Aidan Brophy of Brophy Gillespie Chartered Accountants, St. Galls House, St. Galls Gardens South, Milltown, Dublin 14 the Liquidator of the said Company, to send their names and addresses and the particulars of their debts or claims and the names and addresses of their Solicitors, if any, to the undersigned and if so required by notice in writing from the said Liquidator, or by their Solicitors, or personally to come in and prove their said debts or claims at such time and place as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Dated this 17th day of December, 2004.

AIDAN BROPHY,  
Brophy Gillespie Chartered Accountants,  
St. Galls House,  
St. Galls Gardens South,  
Milltown,  
Dublin 14.

Note: All admitted Creditors have been or will be paid in full.

[19]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003  
AND IN THE MATTER OF  
SLETOH LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company duly convened and held at 9 Clare Street, Dublin 2 on 15th December, 2004, the following Special Resolution was duly passed:

“That the Company be wound up voluntarily and that Philip Holmes, Chartered Accountant of Philip T. Holmes & Co., Third Floor, Ditton House, 34 Upper Fitzwilliam Street, Dublin 2 be appointed Liquidator for the purpose of such winding-up and that any part of the assets of the Company may be divided by the Liquidator among the Members of the Company in specie”.

Dated: 15th December, 2004.

PHILIP HOLMES,  
Liquidator,  
Philip T. Holmes & Co.,  
Chartered Accountants,  
Third Floor,  
Ditton House,  
34 Upper Fitzwilliam Street,  
Dublin 2.

[20]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003  
AND IN THE MATTER OF  
TELECOT LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company duly convened and held at 9 Clare Street, Dublin 2 on 9th December, 2004, the following Special Resolution was duly passed:

“That the Company be wound up voluntarily and that Philip Holmes, Chartered Accountant of Philip T. Holmes & Co., Third Floor, Ditton House, 34 Upper Fitzwilliam Street, Dublin 2 be appointed Liquidator for the purpose of such winding-up and that any part of the assets of the Company may be divided by the Liquidator among the Members of the Company in specie”.

Dated: 9th December, 2004.

PHILIP HOLMES,  
Liquidator,  
Philip T. Holmes & Co.,  
Chartered Accountants,  
Third Floor,  
Ditton House,  
34 Upper Fitzwilliam Street,  
Dublin 2.

[21]

IN THE MATTER OF  
BLUGAS LIMITED

AND SECTION 72 COMPANIES ACTS 1963-2003

Pursuant to an Order of the High Court dated the 14th day of November, 2004, the High Court granted an Order confirming the reduction in the share capital of the above Company as set out in the Petition dated the 2nd day of September, 2004.

Notice is hereby given pursuant to Section 75(3) of the Companies Act 1963, that the Order of the High Court was registered at the Companies Registration Office on the 15th day of December, 2004.

Dated the 17th day of December, 2004.

MICHAEL M. MORAN,  
Solicitor,  
Deloitte & Touche,  
Earlsfort Terrace,  
Dublin 2.

[22]

IN THE MATTER OF  
CALOR HOME HEAT LIMITED  
AND SECTION 72 COMPANIES ACTS 1963-2003

Pursuant to an Order of the High Court dated the 14th day of November, 2004, the High Court granted an Order confirming the reduction in the share capital of the above Company as set out in the Petition dated the 2nd day of September, 2004.

Notice is hereby given pursuant to Section 75(3) of the Companies Act 1963, that the Order of the High Court was registered at the Companies Registration Office on the 15th day of December, 2004.

Dated the 17th day of December, 2004.

MICHAEL M. MORAN,  
Solicitor,  
Deloitte & Touche,  
Earlsfort Terrace,  
Dublin 2.

[22A]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2001  
AND IN THE MATTER OF  
HYDRO KLENZE LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Creditors of the above Company duly convened and held at The Mill Park Hotel, Donegal on 14th December, 2004, the following Resolution was passed:

“That it has been proved to the satisfaction of the Meeting that the Company cannot, by reason of its liabilities, continue its business and that the Company be wound up voluntarily.

and

That Mr. Richard Trehy of Richard Trehy & Co., 18 Gardiner Place, Dublin 1 be and hereby is appointed Liquidator for the purposes of such winding-up”.

Dated this 14th December, 2004.

RICHARD TREHY,  
Liquidator.

[23]

Certificate Number: 230061  
 COMPANIES ACTS 1963-2003  
 ORDINARY RESOLUTION  
 OF  
 THE TOWER HOTEL (SLIGO) LIMITED  
 PASSED ON 25th NOVEMBER, 2004

At a General Meeting of the Members of the said Company, duly convened and held at The Mont Clare Hotel, Merrion Square, Dublin 2.

On the 25th day of November, 2004.

Passed the following Ordinary Resolution(s):

“That the Company cannot, by reason of its liabilities, continue its business, and that it be wound up voluntarily and that David Hughes of Ernst & Young, Harcourt Street, Dublin 2 be appointed Liquidator for the purposes of such winding-up. It was noted that the Liquidator had given his prior written consent to act as Liquidator”.

DAVID M. HUGHES,  
 Liquidator.

25th November, 2004.

[24]

IN THE MATTER OF  
 THE COMPANIES ACTS 1963-2003  
 AND IN THE MATTER OF  
 RIGHT MANAGEMENT CONSULTANTS IRELAND  
 LIMITED  
 (In Voluntary Liquidation)

By written Resolutions of the Sole Member of the above named Company duly passed on 16 December, 2004, the following Resolutions were duly passed:

- (1) “That the Company be wound up voluntarily”.
- (2) “That Mr. Aidan R. O’Connell, Deloitte & Touche, Deloitte & Touche House, Earlsfort Terrace, Dublin 2 be and is hereby appointed Liquidator for the purpose of winding-up the Company”.
- (3) “That the Liquidator be and is hereby authorised in accordance with Regulation 137 of Part I of Table A in the First Schedule to the Companies Act 1963 (forming part of the Articles of Association of the Company) to distribute to the Member in specie or in kind the whole or any part of the assets of the Company”.
- (4) “That the Liquidator be and is hereby authorised to exercise the powers contained in Section 231(1)(d)-(f) of the Companies Act 1963”.

Dated: 16 December, 2004.

AIDAN R. O’CONNELL,  
 Liquidator.

[25]

IN THE MATTER OF  
 THE COMPANIES ACTS 1963-2003  
 AND IN THE MATTER OF  
 GGOLLEK ONE LIMITED  
 (In Voluntary Liquidation)

By written Resolutions of the Sole Member of the above named Company duly passed on 15 December, 2004, the following Resolutions were duly passed:

- (1) “That the Company be wound up voluntarily”.
- (2) “That Costas Georghadjis Chartered Accountant of Deloitte & Touche, Eftapaton Building, 256 Makarios Avenue, CY3105 Limassol, Cyprus be and is hereby appointed Liquidator for the purpose of winding-up the Company”.
- (3) “That the Liquidator be and is hereby authorised in accordance with Regulation 137 of Part I of Table A in the First Schedule to the Companies Act 1963 (forming part of the Articles of Association of the Company) to distribute to the Member in specie or in kind the whole or any part of the assets of the Company”.
- (4) “That the Liquidator be and is hereby authorised to exercise the powers contained in Section 231(1)(d)-(f) of the Companies Act 1963”.

Dated: 15 December, 2004.

COSTAS GEORGHADJIS,  
 Liquidator.

Note: This Notice is inserted to comply with the provisions of the Companies Act 1963. All admitted Creditors have been or will be paid in full.

[26]

## THE COMPANIES ACT 1963-2001

A T & T COMMUNICATIONS SERVICES LIMITED  
(In Members' Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company, duly convened and held at IFSC, North Wall Quay, Dublin 1 on 8 November, 2004, the following Resolutions were duly passed:

## SPECIAL RESOLUTION:

“That the Company be wound up voluntarily”.

“That the Liquidator be and is hereby authorised to divide among the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid and to determine how such distribution should be carried out as between the Members”.

## ORDINARY RESOLUTION:

“That Michael Sargent of Brennan Governey & Co. be and hereby is appointed Liquidator for the purpose of winding up the Company.”

Dated this 13th day of December, 2004.

MICHAEL SARGENT,  
Liquidator,  
Brendan Governey & Co.,  
Chartered Accountants,  
Kildress House,  
Pembroke Row,  
Lower Baggot Street,  
Dublin 2.

[27]

## IN THE MATTER OF

## THE COMPANIES ACTS 1963-2003

## AND IN THE MATTER OF

SAES GETTERS IRELAND LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the above named Company held on 10 December, 2004, the sole Member duly passed the following Resolutions:—

- (1) “That the financial statements of the Company for the year ended 30 November, 2004, together with the Auditors' and Directors' Reports thereon be received and adopted.”
- (2) “That the auditors Messrs Ernst & Young be deemed re-appointed.”
- (3) “That the Company be wound-up voluntarily.”
- (4) “That Padraic Monaghan of KPMG be and is hereby appointed Liquidator for the purpose of winding up the Company.”
- (5) “That the Liquidator be and is hereby authorised to divide among the Members in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid and to determine how such division should be carried out as between the Members.”

Dated: 10 December, 2004.

PADRAIC MONAGHAN,  
Liquidator.

[28]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2001

AND IN THE MATTER OF  
HIGHWAY SERVICES BAILIEBORO LIMITED  
(In Liquidation)

At a General Meeting of the Members of the said Company, duly convened and held at the Ardboyne Hotel, Dublin Road, Navan, Co. Meath, on 9th December, 2004, the following Ordinary Resolution was duly passed:

“That it has been proved to the satisfaction of this meeting that the Company cannot, by reason of its liabilities, continue its business and that it is advisable to wind up the Company and accordingly that the Company be wound up voluntarily as a Creditors’ Voluntary Winding-Up and that Eugene McLaughlin of EML & Associates, be appointed Liquidator for the purpose of the winding-up”.

Date: 16th December, 2004.

Signed: EUGENE McLAUGHLIN,  
Liquidator,  
Genoa House,  
1A Drummartin Road,  
Dublin 14.

[29]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2001

AND IN THE MATTER OF  
D.M.D. CIVIL ENGINEERING LIMITED  
(In Voluntary Liquidation)

At a General Meeting of the Members of the said Company, duly convened and held at the Ardboyne Hotel, Dublin Road, Navan, Co. Meath, on 9th December, 2004, the following Ordinary Resolution was duly passed:

“That it has been proved to the satisfaction of this meeting that the Company cannot, by reason of its liabilities, continue its business and that it is advisable to wind up the Company and accordingly that the Company be wound up voluntarily as a Creditors’ Voluntary Winding-Up and that Eugene McLaughlin of EML & Associates, be appointed Liquidator for the purpose of the winding-up”.

Date: 16th December, 2004.

Signed: EUGENE McLAUGHLIN,  
Liquidator,  
Genoa House,  
1A Drummartin Road,  
Dublin 14.

[30]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003

AND IN THE MATTER OF  
PLANT TECHNOLOGY LIMITED  
(In Voluntary Liquidation)

Notice is hereby given pursuant to Section 252 of the Companies Act, 1963 that at an Extraordinary General Meeting of the above-named Company duly convened and held on the 10th day of December, 2004, the following Ordinary Resolution was duly passed:

“That the Company cannot, by reason of its liabilities, continue in business and that it be wound up voluntarily and that Mr. James A. Clancy ACIS of James Clancy & Associates, 13 Clarinda Park North, Dun Laoghaire, Co. Dublin be and he is hereby appointed Liquidator.”

MR. JAMES A. CLANCY ACIS,  
Liquidator,

Dated: 13th December, 2004.

NOTE: At a Creditors’ Meeting held following the above mentioned meeting Mr. James A. Clancy was confirmed as Liquidator of the Company.

JAMES CLANCY & ASSOCS,  
13 Clarinda Park North,  
Dun Laoghaire,  
Co. Dublin.

[31]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003

AND IN THE MATTER OF  
SHEELIN CASING LIMITED  
(In Voluntary Liquidation)

Notice is hereby given that an Ordinary Resolution for the winding up of the above named Company by means of a Creditors’ Voluntary Liquidation was passed on 16 December, 2004, at a General Meeting of Members. An Ordinary Resolution was also passed appointing Jim Stafford of Friel Stafford Chartered Accountants as Liquidator for the purpose of such winding up. All claims against the Company should be sent to Jim Stafford, Friel Stafford, Chartered Accountants, 44 Fitzwilliam Place, Dublin 2, not later than 17 January, 2005.

Dated: 16 December, 2004.

JIM STAFFORD,  
Liquidator.

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