



# IRIS OIFISIÚIL

**Published by Authority**  
**Tuesday, 22nd JUNE, 2004**

S.I. No. 201 of 2004.

**EXCISE DUTY ON TOBACCO PRODUCTS  
 (QUANTITATIVE RESTRICTIONS) ORDER 2004.**

The Minister for Finance, in exercise of the powers conferred on him by section 46 of the Finance Act 2004 (No. 8 of 2003) has made an order entitled as above.

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2.

Price €0.76

TOM CONSIDINE,  
 Secretary-General,  
 Department of Finance.

[1]

S.I. No. 232 of 2004.

**FINANCE ACT 2003 (SECTION 102) (COMMENCEMENT)  
 ORDER 2004.**

The Minister for Finance, in exercise of the powers conferred on him by section 102 of the Finance Act 2003 (No. 3 of 2003) has made an order entitled as above.

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2.

Price €0.76

TOM CONSIDINE,  
 Secretary-General,  
 Department of Finance.

[2]

## SOCIAL WELFARE REGULATIONS

Notice is hereby given that the Minister for Social and Family Affairs has made the following Regulations:

S.I. No. 233 of 2004.

## OCCUPATIONAL PENSION SCHEMES (ANNUAL REPORTS) REGULATIONS, 2004.

These Regulations have been published and copies may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or through any bookseller, priced at €0.76.

J. HYNES,  
Secretary-General,  
Department of Social and Family Affairs.

[3]

## CIVIL SERVICE COMMISSIONERS ACT, 1956

Notice is hereby given that the Civil Service Commissioners have made Regulations under Section 16 of the above Act applicable to a competition which it is proposed to hold under Section 15 of the Act for appointment to the position of Director General of the Irish Prison Service, Department of Justice, Equality & Law Reform.

Copies of the Regulations may be obtained from the Office of the Civil Service Commissioners, 'Chaper House', 26-30 Abbey Street Upper, Dublin 1.

CIVIL SERVICE COMMISSION,

17th June, 2004.

[4]

UNIT TRUSTS ACT, 1990

Under the powers conferred on Irish Financial Services Regulatory Authority by the Unit Trusts Act, 1990 the Authority has authorised the following unit trusts:

<u>Name of Unit Trust</u>	<u>Date of Authorisation</u>	<u>Name of Management Company</u>	<u>Name of Trustee</u>
Merrion Trust	18 June 2004	Merrion Fund Management Limited Block C The Sweepstakes Centre Ballsbridge Dublin 4	PFPC Trustee & Custodial Services Limited Abbey Court Block C Irish life Centre Lower Abbey Street Dublin 1

IRISH FINANCIAL SERVICES REGULATORY AUTHORITY

21 June, 2004

[6]

## Part I

List compiled, pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the period beginning on 1st January, 2004 and ending on 31st March, 2004 of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 329.

Total amount of fines and penalties imposed is €383,098.00.

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

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>	<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>
Bannon, Bernard J.	10, Patrick Street, Ballybay, Co. Monaghan	Second Hand Furniture Dealer	1,900.00	1	Browne, Michael	21, Sheepmoor Way, Clonsilla, Dublin 15.	Tile Retailer	5,400.00	9
Barrett, Michael F.	“Feale View House”, Listowel, Co. Kerry	Company Director & Farmer	475.00	1	Bustard, Leslie	2, Ashdoon Brae, Donegal Town, Co. Donegal.	Fisherman	1,115.00	3
Behan, Michael	Market Street, Listowel, Co. Kerry	Company Director & Publican	475.00	1	Byrne, Andrew	1, Parnell Park, Rathdrum, Co. Wicklow.	Builder	5,700.00	3
Bell, George M.	97, Aglish Estate, Castlebar, Co. Mayo.	Accountant	700.00	1	Byrne, Brendan	Tomrud, Gurteen Post Office, Manorhamilton, Co. Leitrim	Farmer	475.00	1
Bergin, Patrick J.	Cowpark, Clonmore, Co. Tipperary.	Farmer	750.00	1	Byrne, Patrick	Bohernacrusha, Holycross, Co. Tipperary.	Publican	1,000.00	1
Berry, Michael	Peters Wood, Dirreensillagh, Castlecove, Co. Kerry.	Maintenance	475.00	1	Cantwell, Kay	Cluain Glas, Brittas, Thurles, Co. Tipperary.	Book-Keeping and Secretarial Services	750.00	1
Boland, Padraic	Cloongoonagh, Tooreen, Ballyhaunis, Co. Mayo.	Agricultural Contractor	500.00	1	Carroll, Oliver	Knock, Castletown, Navan, Co. Meath.	Farmer	3,808.00	2
Boylan, Anthony	91, Woodlawn Park Avenue, Firhouse, Dublin 24.	Taxi Driver	500.00	1	Casey, Gerard	Blackcastle, Ballycahill, Thurles, Co. Tipperary.	Waste Disposal	750.00	1
Bradley, Seamus	8, Park Hill Close, Kilnamanagh, Dublin 24.	Upholstery Repairs	500.00	1	Casey, Gregory	90, Tara Court, Balbriggan, Co. Dublin.	Van Courier	475.00	1
Brannick, Edward	12, Annville Avenue, Blackrock, Co. Dublin	Service Engineer	500.00	1	Cawley, Bert	Dalgan Road, Shrule, Co. Mayo.	Plumbing & Heating Contractor	800.00	1
Brogan, Sean	Carrowena, Ogonelloe, Tuamgraney, Co. Clare.	Farmer	475.00	1	Clarke, Donal	Main Street, Templemore, Co. Tipperary.	Rental Income	750.00	1
Brophy, Thomas	8, St. Bridgets Crescent, Castlebar, Co. Mayo.	Fish Merchant	475.00	1	Cleary, Paul	66, Woodlands, Cahercalla, Ennis, Co. Clare.	Car Repairs	750.00	1
Browne, Gerard J.	39, Glendale, Leixlip, Co. Kildare.	Accountant	1,000.00	2	Cluskey, Sean	Cleevaun, Ladies Cross, Milltown, Dingle, Co. Kerry.	Guesthouse Proprietor	475.00	1
					Coffey, John,	Oldtown, Templemore, Co. Tipperary.	Farmer	750.00	1
					Coleman, Peter	35, Rushbrook Estate, Main Street, Blanchardstown, Dublin 15.	Hairdresser	475.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Collins, William	Skehana South, Killea, Templemore, Co. Tipperary.	Farmer & Garage Proprietor	750.00	1	Dunphy, Aidan	Flat 3, 326, Harold's Cross Road, Dublin 6.	Plasterer	475.00	1
Connolly, Desmond	35, Glenville Green, Coolmine, Dublin 15.	Upholsterer	475.00	1	Dwyer, Michael	Brownstown, Newcastle, Co. Dublin.	Steel Fabricator	500.00	1
Cooke, Martin	Kildooras, Clonlara, Co. Clare.	Farmer	425.00	1	Edwards, Ronald	Hillsborough, Ramelton, Co. Donegal	Farmer	1,400.00	2
Coughlan, Austin	Frosses, Co. Donegal	Sub-Postmaster	317.50	1	Egan, John	Knock, Co. Mayo.	Grocer	475.00	1
Courtney, Donal	19, Gallowsfield Estate, Tralee, Co. Kerry.	TV & Video Repairs	1,900.00	1	Egan, Thomas	Lismurtagh, Tulsk, Castlerea, Co. Roscommon	Labourer	317.50	1
Craig, Pat	"Kelvon House", Glenties, Co. Donegal	Builder	600.00	1	Fagan, Mary Elizabeth	"River House", Old Road, Athlumney, Navan, Co. Meath.	Golf Course Operator	476.00	1
Crampton, Patrick	12, Pinebrook Vale, Mulhuddart, Dublin 15.	Motor Repairs	500.00	1	Faulkner, Michael	Cockhill Road, Buncrana, Co. Donegal.	Milk Distributor	950.00	2
Creagh, Eamonn	4, Leeson Park, Dublin 6.	Domestic Appliance Repairs	475.00	1	Ferry, Paul	Ardsbeg, Gortahork, Co. Donegal	Company Director	795.00	2
Cusack, Patrick	Carnanes, Kilrush, Co. Clare.	Farmer	3,800.00	2	Finneran, Michael	Coolderry, Four-Roads, Roscommon, Co. Roscommon	Panel Beater	317.50	1
Davey, Patrick	23, Drumcairn Avenue, Fettercairn, Tallaght, Dublin 24.	Carpenter	600.00	1	Finnucane, Gillian	12, Upper William Street, Listowel, Co. Kerry	Rental Income	315.00	1
Devine, Joe	Tullinaloo, Midfield, Swinford, Co. Mayo.	Farmer	475.00	1	Fitzgerald, Michael	West Main Street, Castlegregory, Co. Kerry	Company Director	790.00	2
Doherty, James	52, Burnell Park Avenue, Castleknock, Co. Dublin	Builder	500.00	1	Fitzpatrick, Patrick	Rathgory, Dunleer, Co. Louth.	Cattle Dealer & Farmer	631.00	2
Donnelly, Henry,	Carlingford, Co. Louth.	Publican	660.00	2	Flannery, John	Barrack Street, Charlestown, Co. Mayo.	Farmer	475.00	1
Doocey, Joe	Knoxbarrett, Ballina, Co. Mayo.	Builder & Plant Hire Operator	475.00	1	Flatley, Padraic	7, Upper Main Street, Ballyhaunis, Co. Mayo.	Surveyor	950.00	2
Dooley, Kieran	Sellernane, Mountshannon, Co. Clare.	Farmer	475.00	1	Fleming, Thomas G.	Inch, Kilcummin, Killarney, Co. Kerry.	Farmer	475.00	1
Doyle, Stephen	29, Dunsink Avenue, Finglas West, Dublin 11.	Painter & Decorator	1,200.00	2	Flynn, Pat	Granshaw Road, Buncrana, Co. Donegal	Sale and Fitting of Windows and Doors	3,800.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Foley, Gareth	Main Street, Kinlough, Co. Leitrim	Builder	320.00	1	Hyland, Gerard	15, Walnut Close, Kingswood, Dublin 24.	Hackney Driver	475.00	1
Foley, Robert	4, Main Street, Kenmare, Co. Kerry.	Butcher	475.00	1	Irwin, John	641, Blackberry Lane, Portmarnock, Co. Dublin	Rental Income	600.00	1
Frawley, Maurice	Balleen, Kilmaley, Ennis, Co. Clare.	Farmer	950.00	2	Keane, John	Chapel Road, Ballyheigue, Co. Kerry	Machinery Sales	475.00	1
Gainé, James	12, Dromnevane, Kenmare, Co. Kerry	Builder	1,100.00	1	Kearney, Thomas	Priory Demesne, Templemore, Co. Tipperary.	Welder	750.00	1
Gilbert, John	11, Seafield Crescent, Blackrock, Co. Dublin	Silk Scarf Manufacturer	475.00	1	Kelleher, Dermot	1, Kelso Terrace, St. Mary's Road, Dundalk, Co. Louth.	Insurance Broker	300.00	1
Gilhooly, Shane	Curramartin, Drumsna, Co. Leitrim	Bricklayer	317.50	1	Kelly, Joseph	Foxhall, Newmills, Letterkenny, Co. Donegal	Company Director	640.00	2
Halpin, Joseph B.	Rahaline South, Newmarket-on-Fergus, Co. Clare.	Oil Distributor	635.00	2	Kelly, Robert	18, The Rise, Boden Park, Rahtfarnham, Dublin 16.	Merchandising	500.00	1
Hanrahan, Michael	9, Watergate Park, Old Bawn, Tallaght, Dublin 24.	Conservatories Installation	3,000.00	3	Kelly, Thomas	30, Edgewood Lawn, Blanchardstown, Dublin 15.	Taxi Driver	600.00	1
Harford, Lorcan	Station Road, Rush, Co. Dublin	Farmer	750.00	1	Kennedy, William	"Cahirwisheens Stud", Ballyard, Tralee, Co. Kerry	Company Director	500.00	1
Hartnett, Michael	Pluckanes, Donoughmore, Co. Cork.	Farmer & Rental Income	2,900.00	3	Keohane, Patrick	120, Briarwood Lawn, Mulhuddart, Dublin 15.	Motor Repairs	500.00	1
Hayes, Thomas	Dunbeacon, Durus, Bantry, Co. Cork.	Farmer	500.00	1	Kettle, Rose Anna	10, Market Street, Trim, Co. Meath.	Unknown	2,370.00	5
Healy, Noel F.	6, Portersgate, Portersgate Way, Clonsilla, Dublin 15.	Haulier	475.00	1	Killeen, Denis	Harristown, Kinnegad, Co. Westmeath.	Haulier	952.00	2
Healy, John,	16, Cill Dara, Oakpark, Tralee, Co. Kerry	Refrigeration Engineer	475.00	1	Kinsella, Alan	44, Abbotstown Avenue, Finglas, Dublin 11.	Haulier	3,600.00	4
Heneý, James	24, Clonskeagh Road, Dublin 6.	Solicitor	475.00	1	Kirwan, James	23, Glin Avenue, Coolock, Dublin 17.	Courier	2,400.00	4
Hennessy, Noel	Glenahoo, Castlegregory, Co. Kerry	Farmer	1,105.00	3	Lambert, James	76, Stapolin Lawns, Baldoyle, Dublin 13.	Hackney Driver	950.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Lawlor, David	Clahanleish, Ballyheigue, Co. Kerry.	Farmer	475.00	1	McGoldrick, Edward	41, Fancourt Heights, Balbriggan, Co. Dublin	Plumber	500.00	1
Leonard, Maurice	“Willow Bank”, South Shore Road, Rush, Co. Dublin.	Market Gardener	480.00	1	McGrath, Thomas	Church Place, Kilkee, Co. Clare.	Builder	1,900.00	1
Levins, Francis	Funshog, Collon, Co. Louth.	Bricklayer	625.00	2	McHale, Patrick	Lower Chapel Street, Castlebar, Co. Mayo.	Publican	800.00	1
Lockhart, Thomas	75, Mount Olive Road, Kilbarrack, Dublin 5.	Hackney Driver	6,300.00	7	McMahon, Gerard	Lurganmore, Castleblaney, Co. Monaghan	Electrical Contractor	400.00	1
Magee, Peter	75, Taney Avenue, Goatstown, Dublin 14.	Motor Mechanic	1,500.00	1	McNamara, Thomas	35, Croftwood Crescent, Ballyfermot, Dublin 10.	Fireplace Installer	960.00	3
Maguire, Gerard	“Convoy House”, Convoy, Co. Donegal	Guesthouse Proprietor	550.00	1	McNiece, Matthew	Cornamuckla, Omeath, Co. Louth.	Marketing Consultant	1,250.00	1
Maguire, John	8, New Houses, McDermott Terrace, Manorhamilton, Co. Leitrim	Digger Machine Contractor	475.00	1	Meagher, Eamon	Knockinroe, Templemore, Co. Tipperary.	Builder	750.00	1
Martin, Louis	Moyvannion, Kiltoom, Athlone, Co. Roscommon	Agricultural Contractor	317.50	1	Mee, Charles	“The Bungalow”, Carrowntemple, Four Roads, Co. Roscommon	Farmer	317.50	1
Maunsell, John Martin	Cloghane-sheskeen, Castlegregory, Co. Kerry	Farmer	475.00	1	Meehan, Michael	106, Stapolin Lawns, Baldoyle, Dublin 13.	Haulier	900.00	1
McCafferty, Raymond	Ardnaree, Ballina, Co. Mayo.	Painter & Decorator	475.00	1	Molloy, Jerry	Cloghaneanode, Castlegregory, Co. Kerry.	Restaurateur	1,900.00	1
McCarroll, Raymond	23, Glendown Crescent, Templeogue, Dublin 16.	Carpet & Furniture Retailer	475.00	1	Moran, David	Ballyvicmaha, Castlehill, Ballina, Co. Mayo.	Farmer and Agricultural Contractor	1,200.00	1
McCarron, Thomas Joseph	“Riverview”, Ballybunion, Co. Kerry.	Supermarket Proprietor	1,200.00	1	Morgan, Elaine	Drumnart, Clontibret, Co. Monaghan	Pre-School Playgroup Operator	475.00	1
McCarthy, Sadhbh	12, Kilbarrack Road, Dublin 5.	Computer Consultant	4,500.00	3	Moriarty, Bartholomew	Kilmakerin East, Caherciveen, Co. Kerry.	Painter	475.00	1
Mc Clenaghan, John	11, Ballyboes, Greencastle, Co. Donegal	Commission Agent & Farmer	500.00	1	Morley, Jarlath	Blackfort, Newport Road, Castlebar, Co. Mayo.	Builder	475.00	1
McGlynn, Sean	Church Lane, Letterkenny, Co. Donegal	Solicitor	320.00	1	Morris, Hugh J.	“Carrick House”, Carrick, Co. Donegal	Company Director	795.00	2
					Morrissey, Martin	Clonreddan, Cooraclare, Kilrush, Co. Clare.	Blocklayer	792.50	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Murphy, James Eric	Carhan Road, Caherciveen, Co. Kerry.	Garage Proprietor	475.00	1	O'Farrell, Ronan	39, The Rise, Woodpark, Dublin 16.	Amusement Arcade Proprietor	475.00	1
Murphy, Kieran	8, The Crescent, Boden Park, Rathfarnham, Dublin 16.	Insurance Broker	500.00	1	O'Gorman, George	14, Abbey Road, Thurles, Co. Tipperary.	Farmer	750.00	1
Noonan, Martin	113, Castleview Estate Newcastle West, Co. Limerick	Courier	475.00	1	O'Grady, Gerard	Harty's Terrace, Ballyheigue, Co. Kerry	Plasterer	475.00	1
O'Brien, Thomas	Meelick, Whitegate, Co. Clare.	Farmer	475.00	1	O'Malley, Sean	9, Greencourt, Claremorris, Co. Mayo.	Plasterer	475.00	1
O'Conchuir, Micheál	"Seanachnoc", Ballyferriter, Co. Chiarraí	Engineering Services	475.00	1	O'Neill, Christoper	Curteen, Caherciveen, Co. Kerry.	Farmer	475.00	1
O'Connell, Michael	62, Kilteragh Road, Foxrock, Dublin 18.	Clothing Wholesaler	500.00	1	O'Sullivan, Maurice	Cahirboshire, Ventry, Co. Kerry.	Farmer	475.00	1
O'Connor, Derek	17, Capel Street, Dublin 1.	Tailor	475.00	1	O'Sullivan, Michael	"Mountain View", Caherina, Tralee, Co. Kerry.	Grocer/ Newsagent/ Taxi Service	1,900.00	1
O'Connor, Jonathan	"Saint Annes", The Hill, Monkstown, Co. Dublin	Accountant	1,200.00	3	O'Sullivan, Ulick	"Derry Farm", Listowel, Co. Kerry.	Farmer	475.00	1
O'Connor, William J.	Clahane, Ballyard, Tralee, Co. Kerry.	Rental Income	475.00	1	O'Sullivan, Ulick	Rathanane, Kilcummin, Killarney, Co. Kerry.	Farmer	475.00	1
O'Corrbui, Coilin	Wood Road, Ardara, Co. Donegal	Consultant	475.00	1	Peters, Jason	226, Main Street, Rush, Co. Dublin	Builder	900.00	1
O'Donnell, Dom	Braide, Annagry, Co. Donegal.	Flooring and Tiling	1,620.00	4	Phillips, Patrick	57, Tyrconnell Road, Inchicore, Dublin 8.	Painting Contractor	950.00	1
O'Donnell, Louise	16, Denny Street, Tralee, Co. Kerry.	Commission on Art Sales	1,900.00	1	Pollard, Charles	6, Highland Grove, Cabinteely, Co. Dublin.	Publican	6,000.00	4
O'Dwyer, Matthew	Dooree, Upperchurch, Thurles, Co. Tipperary.	Farmer	750.00	1	Quigley, Philip	Snugboro, Castlebar, Co. Mayo.	Steel Fixer	475.00	1
O'Dwyer, Michael	Dooree, Upperchurch, Thurles, Co. Tipperary.	Farmer	750.00	1	Quinn, Liam	Gornagow, Holycross, Thurles, Co. Tipperary.	Farmer	750.00	1
O'Dwyer, Noel	"Serendipity", Cloneharp, Ballychaill, Thurles, Co. Tipperary.	Insurance Agent	1,000.00	1	Quinn, Martin	18, Foxborough Court, Lucan, Co. Dublin.	Floor Sander	475.00	1
O'Dwyer, Thomas	14, Ard Nhuire, Thurles, Co. Tipperary.	Grocer	750.00	1	Reeves, Timothy	Clonmerrin, Mountshannon, Co. Clare.	Farmer	950.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Reynolds, Thomas	5, Swords Manor Grove, Swords, Co. Dublin.	Unknown	600.00	1	Watson, David	T/A Dublin's Capital Video, 21, North Frederick Street, Dublin 1.	Video Rental	4,500.00	3
Rohan, John Jnr.	Knockbrack, Kilflynn, Co. Kerry.	Farmer	475.00	1	Weadick, John	1, Walnut Close, Ballymount, Kingswood, Dublin 24.	Carpet Laying	500.00	1
Rooney, John	Stracklerin, Glenade, Co. Leitrim	Farmer	475.00	1					
Rusk, Helena	42, Pembroke Square, Tralee, Co. Kerry	Publican	475.00	1					
Ryan, John	44, Killinarden Estate, Tallaght, Dublin 24.	Hackney Driver	2,400.00	4					
Ryan, Patrick	Knockroe, Thurles, Co. Tipperary.	Accountant	750.00	1					
Ryan, Patrick	Croke Street, Thurles, Co. Tipperary.	Painting Contractor	750.00	1					
Shanahan, Brendan	Listellick North, Tralee, Co. Kerry	Plasterer	475.00	1					
Shanahan, Michael	Daarbridge, Newcastle West, Co. Limerick	Haulier	1,900.00	2					
Slattery, Maurice	Illauncaum, Castlegregory, Co. Kerry.	Haulage Contractor	475.00	1					
Stuart, George L.	Mondooney, Manor- cunningham, Letterkenny, Co. Donegal	Company Director	650.00	1					
Treanor, Francis	7, Loughmore Avenue, Ballybay, Co. Monaghan	Car Repairs	475.00	1					
Walsh, Matthew	Brodella, Shrule, Co. Mayo.	Building Contractor	1,000.00	1					
Walsh, Michael	58, Mitchell Street, Thurles, Co. Tipperary.	Victualler	750.00	1					
Walsh, Michael	Belgarrow, Foxford, Co. Mayo.	Haulier	475.00	1					
Walsh, Thomas	37, Forest Drive, Ballymount, Dublin 24.	Haulier	475.00	1					
<b>FAILURE TO LODGE CORPORATION TAX RETURN (S)</b>									
Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Caon Teoranta	Teach Muire, Bothar na Choille, Ard an Tatha, Co. Dun na nGall.	Consultancy Agency	1,900.00	1	Donegal Equine Association Ltd.	Milltown, Raphoe, Co. Donegal.	Promoting Equine Activities	500.00	1
Dorrian Construction Ltd.	Rahan, Letterkenny, Co. Donegal.	Building Contractor	640.00	2	DPK Jewellery Ltd.	13, Upper Main Street, Letterkenny, Co. Donegal.	Jewellers	700.00	1
Drumkeen Quarries Ltd.	Farrigans, Drumkeen, Co. Donegal.	Stone Suppliers	1,900.00	1	North West Mechanical Services Ltd.	Ardsbeg, Gortachoirce, Leitie Cheanainn, Co. Dhun nGall.	Plumbing	320.00	1
The Jamaica Inn Ltd.	Mount Levers, Sixmilebridge, Co. Clare.	Restaurant & Tourist Hostel.	950.00	2					

**FAILURE TO LODGE P35 RETURN (S)**

<b>FAILURE TO LODGE P35 RETURN (S)</b>					<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>
<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>					
A & P Fashions Ltd.	Parnell Court, Granby Row, Dublin 1.	Ladies Clothing Shop	2,535.00	1	Graham Anthony and Company Ltd.	Unit 18B, Rosemount Industrial Estate, Ballycoolin Road, Dublin 11.	Health & Leisure Centres	1,890.00	1
Accumen Logistics Ltd.	Unit 2, Newpark, The Ward, Co. Dublin	Transport & Warehousing	2,535.00	1	Hera Software Systems Ltd.	3, Herbert Street, Dublin 2.	Software Consultancy	2,535.00	1
Anderson Kershaw Ltd.	56, Fitzwilliam Square, Dublin 2.	Financial Consultants	2,535.00	1	Indian Foods Ltd.	47, Lower George's Street, Dun Laoghaire, Co. Dublin.	Restaurant	2,535.00	1
Bancastle Ltd.	46, Grafton Street, Dublin 2.	Ladies Fashions & Assessories	2,535.00	1	Irish Coach Building & Trailer Supplies Ltd.	Unit C51, Station Road Business Park, Clondalkin, Dublin 22.	Agricultural Machinery	2,535.00	1
Barnroe Ltd.	4, Kiltalown Cottages, Blessington Road, Tallaght, Dublin 24.	Building Construction	2,535.00	1	Jennings Taverns Ltd.	15, Lower Mount Street, Dublin 22.	Public House	2,535.00	1
Branvard Ltd.	13/16, Dame Street, Dublin 2.	Football Club	2,535.00	1	Kadoma Enterprises Ltd.	14, Upper Fitzwilliam Street, Dublin 2.	Construction	2,535.00	1
Broadcast Ltd.	"The Yard", 20, Upper Sheriff Street, Dublin 1.	Film/TV & Video Post Production	2,535.00	1	L'Avenue DeCleur Ltd.	Unit 18B, Rosemount Industrial Estate, Ballycoolin Road, Dublin 11.	Beauty Therapy	1,890.00	1
Chetham Woodcare & Paints Ltd.	Mayor Street Upper, Dublin 1.	Paint Distributors	2,535.00	1	Little Dorset Ltd.	17, Fitzwilliam Square, Dublin 2.	Coffee Shop	2,535.00	1
Concord Boiler Engineering Ltd.	54, Marrowbone Lane, Dublin 8.	Manufacturing & Installation of Boilers	1,890.00	1	Logue, Shane	5, High Street, Ennis, Co. Clare.	Hairdresser	2,535.00	1
Coxstone Ltd.	16, Priory Hall, Stillorgan, Co. Dublin	Publican	2,535.00	1	Naas Beauty Therapy & Hair Care Ltd.	52, Fortfield Park, Terenure, Dublin 6W.	Beauty Salon	2,535.00	1
Cronin, David	"The Waterfront", Arthurstown, New Ross, Co. Wexford.	Restaurateur	2,535.00	1	Noca Foods Ltd.	6, Newlands Business Park, Newlands Cross, Dublin 22.	Catering	2,535.00	1
Delaney Mechanical & Building Services Ltd.	10, Branogue Park, Ardamine, Gorey, Co. Wexford.	Labour Recruitment	2,535.00	1	Oven Restaurant Ltd.	1, Castle House, South Great George's Street, Dublin 2.	Restaurant	2,535.00	1
Erin Swift Post Ltd.	Unit 1, Palmgrove Industrial Estate, Shanowen Road, Santry, Dublin 9.	Courier Service	5,070.00	2	Penrange Construction Ltd.	6, Seaview Park, Portrane, Co. Dublin.	Carpentry	2,535.00	1
European Contractors Ltd.	128, Sandyford Road, Dublin 16.	Building Contractor	2,535.00	1	Pillinger of Ireland Ltd.	A1, Riverview Business Park, Nangor Road, Clondalkin, Dublin 12.	Heating & Plumbing Contractor	2,535.00	1
					Precision Groundworks (Irl.) Ltd.	31, Luttrellstown Walk, Castleknock, Dublin 15.	Drainage Contractor	5,070.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Redcave Industries Ltd.	106, Lower Baggot Street, Dublin 2.	Coffee Shop	1,890.00	1
Rowe, Walter	3, Tamarisk View, Kilnamanagh Estate, Dublin 24.	Electrical & Heating Engineering	2,535.00	1
Ryan, James Snr.	T/A James Ryan & Sons, 25, Irishtown, New Ross, Co. Wexford.	Builder	2,535.00	1
The Harvest Café Delicatessen & Sandwich Bars Ltd.	147, Grange Abbey, Crescent, Baldoyle, Dublin 13.	Restaurants	2,535.00	1
Ultra Sales Ltd.	"Ultra House", Unit 117, Baldoyle Industrial Estate, Dublin 13.	Industrial Doors	1,890.00	1
Urbana Ltd.	"Alton House", 4, Herbert Street, Dublin 2.	Fashion Retailer	2,535.00	1

**FAILURE TO FILE BI-MONTHLY VAT3 RETURNS**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Dormer, Patrick J.	23, Beaumont Drive, Churchtown, Dublin 14.	Builder	1,500.00	3
Grimes, Finan G.	3, Grey's Lane, Howth, Co. Dublin.	Architect	2,250.00	4
Mantanna Trading Ltd.	84, Grove Park Avenue, Glasnevin, Dublin 11.	Supply and Installation of Storage Racking	1,500.00	2
Slattery, Patrick	15, Kilteragh, Dooradoyle Road, Limerick	Shop/Nightclub Security	1,900.00	4

**KEEPING MARKED MINERAL OIL IN FUEL TANK**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Biggane, Joseph	Ballycullen, Croom, Co. Limerick	Farmer	950.00	1
Blake, Patrick	Lisdeen, Kilkee, Co. Clare	Building Contractor	190.00	1
Cahill, Patrick	Knockaspur, Cloughjordan, Co. Tipperary	Haulage Business	1,000.00	1
Conneely, John	Spiddal, Co. Galway	Haulier	950.00	1
Crawley, Gerard	7, McSwiney St, Dundalk, Co. Louth	Hackney Driver	950.00	1
Dalton, John	Ballydrehid, Cahir, Co. Tipperary	Unknown	950.00	1
Delaney, P.J.	48, Dun an Oir, Millford Grange, Co. Limerick	Baker	950.00	1
Doherty, Patrick	Teranerry, Gleneely, Co. Donegal	Unknown	950.00	1
Fogarty, Timothy	Gurtnaskeha, Newport, Co. Tipperary	Farmer	1,000.00	1
Frank Heskin & Son Ltd.	Windmill Road, Beaupark, Navan, Co. Meath	Refrigeration Haulage Operator	952.00	1
Galligan, Eamonn	Drumass, Inniskeen, Co. Monaghan	Farmer/Haulier	1,900.00	1
Grimes, Kieran	209, Ard Easmuinn, Dundalk, Co. Louth	Hackney Driver	950.00	1
Hall, Ronnie	Drumhay, Newbliss, Co. Monaghan	Haulage Contractor	950.00	1
Hand, Aidan	Magoney, Inniskeen, Dundalk, Co. Louth	Unknown	950.00	1
Haugh, Oliver	Feenagh, Lissycasey, Co. Clare	Haulier and Engineer	950.00	1
Hayes, James	Michelstown, Knocklong, Co. Limerick	Building Contractor	2,850.00	3
Hennessy, Ciaran	Ballymurphy, Tullow, Co. Carlow	Unknown	1,100.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Higgins, Martin	Kilmore, Williamstown, Co. Galway	Unknown	950.00	1
In Transit Haulage Ltd.	Unit 1, Old Bacon Factory, Bunkers Hill, Roscrea, Co. Tipperary	Haulage Company	5,700.00	6
Jordan, Martin	Rahan, Letterkenny, Co. Donegal	Self Employed Lorry Driver	1,200.00	1
Jordan, Michael	Rossbraken, Letterkenny, Co. Donegal	Owner/Tipper Lorry Driver	950.00	1
Kealy, Darren	Ballymacurragh, Kanturk, Co. Cork	Bus Hire Operator	2,500.00	1
Kearns, Bernard	Mullaghanny, Ballindrait, Co. Donegal	Tar Mac Co. Owner	950.00	1
Kelly, Pat	Lurgankeel, Kilcurry, Dundalk, Co. Louth	Self Employed Lorry Driver	1,900.00	1
K&M Timber Ltd.	Saw Mills, Donard, Co. Wicklow	Timber Company	1,100.00	1
McDaid, Charles	Halfway House, Tooban, Burnfoot, Co. Donegal	Haulier	2,200.00	2
McGill, Michael	Milestown, Castlebellingham, Co. Louth	Haulier	950.00	1
McInerney, Conor	T/A Swilly Quick Fit, Letterkenny, Co. Donegal	Self Employed Exhaust Fitter	950.00	1
McKinney, Charles	Cockhill, Buncrana, Co. Donegal	Haulier	1,900.00	1
McMahon, Brendan	Clounlaheen East, Mullagh, Co. Clare	Farmer	950.00	1
Mohan, Aloysius	Smithboro, Monaghan, Co. Monaghan	Haulage Contractor	950.00	1
Mullally, Brian	5, Duffy Terrace, Tipperary, Co. Tipperary	Labourer at Cattle Mart	950.00	1
O'Sullivan, Joseph	Knockboy, Carrignavar, Co. Cork	Haulier	950.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Sabatini, Sabato	14, Whitebeam Ave, Athlone, Co. Westmeath	Unknown	1,200.00	1
Sexton, Niall	27A, Fair St., Mallow, Co. Cork	Haulier	3,800.00	2
Sheelin, Gerard	Rathcor, Riverstown, Dundalk, Co. Louth	Haulage Contractor	1,900.00	1
Waite, David	T/A Ballydonerea Transport, Kilcoole, Co. Wicklow	Haulier	950.00	1
Walsh, Matthew	Quignaglegan, Ballina, Co. Mayo	Cattle Dealer	1,500.00	1
Walsh, Brendan	106 Cashel Ave., Kimmage, Co. Dublin	Unknown	950.00	1
Ward, Michael	Old Turlough Rd., Castlebar, Co. Mayo	Unknown	1,900.00	1
Quain Oil Ltd.	Gotoon, Killmallock, Co. Limerick	Oil Company	950.00	1

**USING MARKED MINERAL OIL IN FUEL TANK**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Quain, George	Garrenroe, Patrickswell, Co. Limerick	Haulier	1,900.00	1

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

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Carroll, Cornelius	Ballyduff, Tralee, Co. Kerry	Shop/Service Station Owner	1,400.00	1
C&R Service Station, Ltd.	Portlaois Rd., Mountrath, Co. Laois	Service Station Owner	2,000.00	2
Fairgreen Service Station Ltd.	Fairgreen, Co. Limerick,	Service Station Owner	950.00	1
Hegarty, Denis	Tamney, Letterkenny, Co. Donegal	General Merchant	950.00	1
Kelly, Seamus	Amberlea, Courtnacuddy, Clonroche, Co. Wexford	General Merchant	1900.00	1
O'Callaghan, Dan	Ballyshoneen, Berrings, Co. Cork	Shop/Service Station Owner	1,000.00	1

**CIGARETTE SMUGGLING**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Cullen, Virginia Mary	192, Oliver Bond House, Dublin 8	Retired	400.00	1
Duffy, Ryan	10, Dunmore Avenue, Dundalk, Co. Louth	Unknown	250.00	1
Fogarty, Joe	Ashville, Ballysheedy, Co. Limerick	Unemployed Panel Beater	50.00	1
Fogarty, Marian	Ashville, Ballysheedy, Co. Limerick	Unknown	50.00	1
Harper, Sabrina	St. Michael's Terrace, Carlingford, Co. Louth	Unknown	700.00	1
Murphy, Olivia Eileen	Aran House, Island Cross, Little Island, Co. Cork	Bar Person	300.00	1
Nevin, David	7, Mountainview, Portlaoise, Co. Laois	Unemployed	200.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Norry, David	Tiravera, Glasslough, Co. Monaghan	Builder	750.00	1
O'Neill, John	5, Carnamuggagh, Letterkenny, Co. Donegal	Taxi Driver	250.00	1
O'Connor, Gerard Anthony	4, Wolfe Tone Park, Fermoy, Co. Cork	Computer Machine Operator	500.00	1
Pashynsky, Valeriy	Williamstown, Castlebellingham, Co. Louth	Unknown	750.00	2
Pearson, Irene	Craigadoos, St. Johnston, Co. Donegal	Cleaner	500.00	1
Potlog, Petru	Looknov House, Kildare Town, Co. Kildare	Unknown	250.00	1
Sabans, Oleg	3, Crawford Terrace, Ballybough Road, Dublin 3	Deboner	350.00	1
Stanley, Alphonsus	17, Green Acres, Dundalk, Co. Louth	Unemployed	500.00	1
Tuaev, Valeriy	36, Aldermore Drive, Clonsilla, Dublin 15	Unemployed	200.00	1
Vasile, Mihai	28, Cherrywood Drive, Clondalkin, Dublin 22	Unknown	500.00	1
Zejnilovic, Sefik	56, The Way, Hunters Run, Clonee, Dublin 15	Unknown	150.00	1

**ATTEMPTED EVASION OF EXCISE DUTY ON OIL BY THE  
REMOVAL OF MARKERS**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Coleman, John	Laragh, Castleblaney, Co. Monaghan	Farmer	1,200.00	1
McDaid, Neil	Drumoghill, Manor- cunningham, Co. Donegal	Unknown	3,500.00	3

**OIL SMUGGLING**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Mc Ardle, Brendan	Ballybinbay, Hackballscross, Dundalk, Co. Louth	Oil Trader	950.00	1
McArdle, Brendan	Rathmore, Kilkerley, Dundalk, Co. Louth	Oil Trader	950.00	1
Whoriskey, Patrick	Bonemaine, Bridgend, Co. Donegal	Lorry Driver	1,900.00	2

**COUNTERFEIT SPIRITS**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Darby, Seamus	Boicetown, Togher, Drogheda, Co. Louth	Publican	950.00	1
Dunne, Ciaran	Courtney's Bar, 44 Park Street, Dundalk, Co. Louth	Bar Manager	975.00	1
White, Mary	Courtney's Bar, 44 Park StreetDundalk, Co. Louth	Publican	487.50	1

**FAILURE TO HOLD A CURRENT LIQUOR LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Behan, Michael	Race Course Bar, 6 Market Street, Listowel, Co. Kerry	Publican	632.50	1
Berty, Jean Yves	Rockhill, Bruree, Co. Limerick	Wine Dealer	630.00	1
BOD Investment (Ireland) Ltd.	Ballyellis, Mallow. Co. Cork	Publican	635.00	1
Briarhall Taverns Ltd.	High House, 110 Blarney Street, Co. Cork	Owner of Public House	1,000.00	1
Casey, John Kevin	Knockeenacurrig West, Kiskeam, Mallow, Co. Cork	Publican & Farmer	650.00	1
Chez K Ltd.	21, William Street, Waterford, Co. Waterford	Restaurant Owner	632.00	1
Coleman, Lydia	Babbling Brook, Riverstick, Co. Cork	Publican	700.00	1
Come Along Inn Ltd.	T/A Seapoint House, 60a Irishtown Rd/ 1 Pembroke St., Dublin 4	Owner of Public House	632.00	1
Come Along Inn Ltd.	T/A Kavanaghs, 4 Lower Dorset St. & 3 & 3-25 Georges Place, Dublin 1	Owner of Public House	632.00	1
Condon, Kevin	The Fountain Bar, Vicarstown, Co. Cork	Publican/ Accountant	700.00	1
Dorrian, Patrick	The Circle Bar, Circular Rd., Letterkenny, Co. Donegal	Publican	640.00	1
Fine Tavern Ltd.	The Tavern, Main Street, Passage West. Co. Cork	Owner of Public House	1,000.00	1
Gallagher, Seamus	Central Bar, Main St., Ardara, Co. Donegal	Publican/Builder	640.00	1



**OTHER SMUGGLING**

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>
McDonnell, Gerard	30, Church Street, Dundalk, Co. Louth	Publican	1,000.00	1

**POSSESSION OF AN UNREGISTERED VEHICLE, IMPEDING****AN OFFICER & FAILURE TO KEEP A VEHICLE****STATIONARY**

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges</b>
Glenn, Patrick J.	“Rockview House”, Dromore, Killygordon, Co. Donegal	Unemployed	2,560.00	3

Part II  
 LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JANUARY 2004 AND ENDING ON 31 MARCH 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 **259**. The total value of these settlements is **€47,633,819.20**

*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
			€	€	€	
ALLEN SEAN	BELGOOLEY, CO. CORK.	SHOPKEEPER	4,962.00	15,038.00	20,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ALLEY, PETER A.	DUNDRUM, CO. TIPPERARY.	GARDEN CENTRE PROPRIETOR	111,358.00	283,015.00	394,373.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ARDCLOSE TAVERNS LIMITED	1 TERENURE PLACE, TERENURE, DUBLIN 6W.	NIGHT CLUB PROPRIETORS	190,840.00	126,594.00	317,434.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
ASPHALT IARTHAR TEORANTA	THE VALLEY, ACHILL, CO. MAYO.	BUILDING CONTRACTORS	46,896.00	19,128.00	66,024.00	Underdeclaration of VAT. Revenue Audit Case.
AVS AGENCIES LIMITED	9 RICHMOND, ELMVALE, WILTON, CORK.	FERTILIZER DISTRIBUTORS	22,406.00	12,038.00	34,444.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
B. FALLON HARDWARE LTD.	DUBLIN ROAD, LONGFORD.	HARDWARE SUPPLIERS	50,101.00	94,501.00	144,602.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
BALLYMANY CONSTRUCTION LTD.	2 GEORGES STREET, NEWBRIDGE, CO. KILDARE	BUILDING CONTRACTORS	451,734.00	655,988.00	1,107,722.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
BARCOE, SEAMUS	LOWER GRANGE, GORESBRIDGE, CO. KILKENNY.	CARPET FITTER	23,618.00	61,934.00	85,552.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BENLAWN LTD.	18 MUCKCROSS GREEN, PERRYSTOWN, DUBLIN 12.	BUILDING CONTRACTORS	42,613.00	35,032.00	77,645.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BENNETT, JOHN	KILMANAHEEN, DUNGARVAN, CO. KILKENNY.	EMPLOYEE	24,374.00	46,260.00	70,634.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BENNETT (DECEASED), MICHAEL	THE COMMONS, MANORHAMILTON, CO. LEITRIM.	BUTCHER	4,087.00	10,824.00	14,911.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOYLE, PHILIP	LISAVA, CAHIR, CO. TIPPERARY.	PUBLICAN	26,600.00	85,271.00	111,871.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRENNAN (DECEASED), WILLIAM	KNOCKEENGLASS, KILMANAGH, CO. KILKENNY.	FARMER	10,802.00	27,324.00	38,126.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRETT, THOMAS	KICKHAM STREET, MULLINAHONE, CO. TIPPERARY.	PUBLICAN	86,400.00	201,600.00	288,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BRIAN CONNEELY & CO. LTD.	KELLYSGROVE, BALLINASLOE, CO. GALWAY.	BUILDING CONTRACTORS	54,765.00	22,374.00	77,139.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
BROWNE, ANTHONY	BALLINAPIERCE, ENNISCORTHY, CO. WEXFORD.	PLASTERER	9,232.00	4,783.00	14,015.00	Underdeclaration of Income Tax. Revenue Audit case.
BROWNE, DENIS	DEERPARK HOUSE, CASHEL, CO. TIPPERARY.	FARMER	24,078.00	82,995.00	107,073.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BUTTERLY SNR. (DECEASED), PATRICK	THE CROSS, RUSH, CO. DUBLIN.	RETIRED FUEL MERCHANT	103,530.00	299,527.00	403,057.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAGNEY (DECEASED), MICHAEL	BALLINCOLLY, KILMALLOCK ROAD, CHARLEVILLE, CO. CORK.	FARMER	61,858.00	186,427.00	248,285.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAGNEY, DONAL	TOUGH, ADARE, CO. LIMERICK.	FARMER	92,034.00	282,995.00	375,029.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAHILL, MICHAEL	7 ELTON GROVE, MILLFARM, DUNBOYNE, CO. MEATH.	PLASTERING CONTRACTOR	151,593.00	183,057.00	334,650.00	Underdeclaration of Income Tax, Capital Gains Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CARR, EAMON	MANTLEHILL, GOLDEN, CO. TIPPERARY.	FARMER	9,454.00	27,003.00	36,457.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARRAIG DONN INDUSTRIES LTD.	LODGE ROAD, WESTPORT, CO. MAYO.	KNITWEAR MANUFACTURER	65,488.00	176,869.00	242,357.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
CARROLL, JOHN	10 KINGS CHANNEL, BALLINAKILL, WATERFORD.	GIFTSHOP PROPRIETOR	29,620.00	50,380.00	80,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARTY, MICHAEL	CECILLIAN HOUSE, BALLYGAR, CO. GALWAY.	FARMER	42,935.00	52,530.00	95,465.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, GERARD P.	PONTOON ROAD, CASTLEBAR, CO. MAYO.	COMPANY DIRECTOR	41,965.00	188,035.00	230,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CASHMAN, LIAM	TOWERMORE LR., FERMOY, CO. CORK.	FARMER	35,592.00	80,444.00	116,036.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASHMAN, MICHAEL	CASTLEREDMOND, MIDLETON, CO. CORK.	FARMER	7,475.00	22,118.00	29,593.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CHAN, YAU SING	1 HOLLY DRIVE, GRANTSTOWN VILLAGE, GRANTSTOWN, WATERFORD.	RESTAURATEUR	91,330.00	166,625.00	257,955.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CHATHAM PIPELINES LTD.	40 STRAND STREET, SKERRIES, CO. DUBLIN.	CIVIL ENGINEERS	37,676.00	22,324.00	60,000.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CLARE CIVIL ENGINEERING COMPANY LIMITED	QUAY ROAD, CLARECASTLE, CO. CLARE.	BUILDING CONTRACTOR	105,705.00	44,295.00	150,000.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CLIFFORD, BRIDGET	KNOCKGRAFFIN, CAHIR, CO. TIPPERARY.	FARMER	5,773.00	10,063.00	15,836.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CLIFFORD, KIERAN	BARLEYMOUNT WEST, KILLARNEY, CO. KERRY.	COMPUTER PROGRAMMER	31,826.00	8,951.00	40,777.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
COLEMAN, JOHN	UPPER MAIN STREET, RUSH, CO. DUBLIN.	MARKET GARDENER	3,952.00	15,369.00	19,321.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLEMAN (DECEASED), MICHAEL	ARD NA GREINE, ENNIS, CO. CLARE.	RETIRED DRAPER	33,166.00	78,148.00	111,314.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLLINS, PATRICK	18 BRIDGE STREET, SKIBBEREEN, CO. CORK.	GUESTHOUSE PROPRIETOR	24,649.00	61,847.00	86,496.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONDON, PATRICK	GOBLIN HILL, GRANTSTOWN, WATERFORD.	MEDICAL DOCTOR	28,733.00	78,598.00	107,331.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONTACT TRADING LTD.	MULLAGHMORE, MOYLROUGH, CO. GALWAY.	BUILDING CONTRACTORS	529,683.00	368,058.00	897,741.00	Underdeclaration of Corporation Tax, VAT & Relevant Contracts Tax. Revenue Audit Case.
COOKE, J. FRANCIS	FAIR HILL, GALWAY.	RETIRED PHOTOGRAPHER	326,860.00	688,140.00	1,015,000.00	Underdeclaration of Income Tax & Capital Gain Tax. Revenue Offshore Assets Investigation Case.
CORCORAN, SEAN	DISTILLERY ROAD, WESTPORT, CO. MAYO.	COMPANY DIRECTOR	17,015.00	12,896.00	29,911.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
COSGROVE (DECEASED), PETER & ANN	501 CARRICKHILL RD, PORTMARNOCK, CO. DUBLIN.	EMPLOYEES	14,311.00	45,614.00	59,925.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COSTELLOE JNR., SYLVESTER	STONE HAVEN, BARNACULLIA, SANDYFORD, CO. DUBLIN.	EMPLOYEE	40,790.00	49,062.00	89,852.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COURTNEY, AGNES	CASTLELAMBERT, ATHENRY, CO. GALWAY.	RENTAL INCOME	8,711.00	12,940.00	21,651.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
COX, MARTIN	BRIDGE ST., WESTPORT, CO. MAYO.	LANDLORD	25,662.00	46,954.00	72,616.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CROTTY (DECEASED), SHEILA	THE BUNGALOW, KILMACTHOMAS, CO. WATERFORD.	RETIRED EMPLOYEE	27,430.00	33,607.00	61,037.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CROWLEY, JOSEPH	CLONKEEN, CHARLEVILLE, CO. CORK.	FARMER	4,861.00	15,355.00	20,216.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CUMMINS, PATRICK	FLOODHALL, KNOCKTOPHER, CO. KILKENNY.	RETIRED FARMER	3,253.00	12,103.00	15,356.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DALY, JOHN	RICES BRIDGE, KILKERLEY, DUNDALK, CO. LOUTH.	FARMER	59,198.00	135,851.00	195,049.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DARCY, JOHN	GRANGE, NENAGH, CO. TIPPERARY.	FARMER	7,684.00	12,258.00	19,942.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DARMODY, EAMON	NEW HILL, TWO-MILE-BORRIS, THURLES, CO. TIPPERARY.	PLANT & MACHINERY HIRE CONTRACTOR	17,256.00	8,439.00	25,695.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
DAVID WALSH (KILLEIGH) LTD.	KILLEIGH, TULLAMORE, CO. OFFALY.	PLUMBING/HEATING RETAILERS	16,000.00	9,000.00	25,000.00	Underdeclaration of VAT. Revenue Audit Case.
DAVIS, THOMAS	4 BEACH COURT, GRATAN ROAD, GALWAY	EMPLOYEE	96,794.00	305,880.00	402,674.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DELANEY (DECEASED), ANDREW	PIKE-OF-RUSHALL, PORTLAOISE, CO. LAOIS.	FARMER	54,645.00	135,535.00	190,180.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DILLON (DECEASED), DIARMUID	DANESFORT, RATHKEALE, CO. LIMERICK.	LANDLORD	3,521.00	9,617.00	13,138.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOHERTY, PATRICK	GORMANSTOWN, ARDFINNAN, CO. TIPPERARY.	INVESTMENT INCOME	15,658.00	47,081.00	62,739.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
DONOHUE, PADRAIC	CLONHASTON, ENNISCORTHY, CO. WEXFORD.	CRASHED CAR DEALER	32,686.00	17,330.00	50,016.00	Underdeclaration of VAT & Capital Gains Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DOYLE, KIERAN M.	4 BROWN STREET SOUTH, DUBLIN 8.	COMPANY DIRECTOR	45,244.00	24,370.00	69,614.00	Underdeclaration of VAT. Revenue Audit Case.
DROHAN (DECEASED), SEAN	"SWEET BRIAR", THOMAS STREET, CLONMEL, CO. TIPPERARY.	BAKER	58,368.00	159,790.00	218,158.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DROMHALL HOTEL CO. LTD.	MUCKROSS ROAD, KILLARNEY, CO. KERRY.	HOTEL PROPRIETORS	34,506.00	180,585.00	215,091.00	Underdeclaration of Corporation Tax. Revenue Bogus Non- Resident Account Case.
DUGGAN, BERNARD	KNOCKMULDOWNNEY, BALLISODARE, CO. SLIGO.	PAINTER/DECORATOR	48,746.00	140,823.00	189,569.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
E. J. KING LTD.	THE SQUARE, CLIFDEN, CO. GALWAY.	PUBLICAN	996,565.00	1,984,420.00	2,980,985.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
ELLIS, RAYMOND	11 BISCAVNE, COAST ROAD, MALAHIDE, CO. DUBLIN.	COMMISSION AGENT	16,124.00	47,234.00	63,358.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
ENGLISH, JOHN	BALLYCLERIHAN, CLONMEL, CO. TIPPERARY.	WELDER/FARMER	68,422.00	184,994.00	253,416.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
FARRELLY, DYPNA	10 NEWLANDS, MULLINGAR, CO. WESTMEATH.	RETIRED FARMER	5,663.00	12,772.00	18,435.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FERGUSON, RICHARD	MULGANNON, WEXFORD.	FARMER	123,550.00	151,351.00	274,901.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit case.
FIKENTSCHER, HENNING	13 RIVERSIDE, BLACKWATER, ENNISCORTHY, CO. WEXFORD.	BUILDER	22,575.00	6,772.00	29,347.00	Underdeclaration of Income Tax, VAT & Relevant Contracts Tax. Revenue Audit case.
FINNEGAN, JOHN	WEIR ROAD, TUAM, CO. GALWAY.	RETIRED BLACKSMITH	12,410.00	38,096.00	50,506.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FINNERTY, JOSEPH	GARRANARD P.O., BALLINA, CO. MAYO.	FARMER	3,347.00	10,719.00	14,066.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZPATRICK, THOMAS	LAHAIBHLT, KNOCKLONG, CO. LIMERICK.	PLUMBING/HEATING CONTRACTOR	4,222.00	15,265.00	19,487.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FLANAGAN, PATRICK JOSEPH	THE GABLES, KILTALE, DUNSANY, CO. MEATH.	COMPANY DIRECTOR	21,375.00	43,344.00	64,719.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
FLYNN (DECEASED), FRANCIS	BALLINLUG, KILLANNE, CO. WEXFORD.	RETIRED LABOURER	10,235.00	26,471.00	36,706.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FOLEY, JAMES	RAHARD LODGE, CASHEL, CO. TIPPERARY.	GUESTHOUSE PROPRIETOR	18,860.00	56,577.00	75,437.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FORREST, RICHARD	DEERPARK, MOGEELY, CASTLEMARTYR, CO. CORK.	FARMER	14,476.00	42,746.00	57,222.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FURLONG, WALTER	BALLINTOBER, NEW ROSS, CO. WEXFORD.	FARMER	42,336.00	97,980.00	140,316.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
G. BURKE PLANT LTD.	PETER STREET, CLONMEL, CO. TIPPERARY.	PLANT & MACHINERY HIRE CONTRACTORS	31,732.00	11,107.00	42,839.00	Underdeclaration of VAT. Revenue Audit Case.
GILLEY (DECEASED), DENIS OLIVER	CAHER, BANTRY, CO. CORK.	EMPLOYEE	84,098.00	216,424.00	300,522.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
GILLEY, EITHNE	CAHER, BANTRY, CO. CORK.	INVESTMENT INCOME	12,584.00	19,961.00	32,545.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
GLYNN, BRENDAN	MENLOUGH, BALLINASLOE, CO. GALWAY.	RETIRED PUBLICAN & FARMER	8,072.00	25,196.00	33,268.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GLYNN, THOMAS J.	KILKERRIN, BALLINASLOE, CO. GALWAY.	COMPANY DIRECTOR	331,801.00	814,781.00	1,146,582.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GLYNN, VALENTINE	KILLEEN, BALLINDINE, CLAREMORRIS, CO. MAYO.	PUBLICAN	52,089.00	112,320.00	164,409.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GOGAN, ROBERT	MICKNANSTOWN, ARDCATH, MEATH.	FARMER	122,272.00	352,728.00	475,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
GOLDWAY CONSTRUCTION LTD	4 OCEAN WAVE, DR COLOHAN RD, SALTHILL, GALWAY.	GUESTHOUSE PROPRIETOR	19,197.00	18,548.00	37,745.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
GRACE, JOHN	RIVERSFIELD, CALLAN, CO. KILKENNY.	FARMER	17,503.00	52,571.00	70,074.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRAHAM, FRANK	HOLDENSTOWN, DUNBELL, MADDOXTOWN, CO. KILKENNY.	FARMER	13,099.00	25,523.00	38,622.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GREENE, GODFREY T.	DAMMA HOUSE, BALLYCALLAN, CO. KILKENNY.	AUCTIONEER	14,656.00	46,073.00	60,729.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GREENE, PATRICIA	2 CABRA DRIVE, CABRA, DUBLIN 7.	EMPLOYEE	16,703.00	51,685.00	68,388.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GREENE, THOMAS	2 CABRA DRIVE, CABRA, DUBLIN 7.	LANDLORD	15,676.00	47,425.00	63,101.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GREHAN (DECEASED), MICHAEL	CAMLA, TAUGHMACONNELL, BALLINASLOE, CO. ROSCOMMON.	EMPLOYEE	13,233.00	40,715.00	53,948.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRIFFIN, BRIAN	COROFIN, PAVILION ROAD, GREYSTONES, CO. WICKLOW.	BUSINESS CONSULTANT	45,444.00	81,962.00	127,406.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GRIFFIN, BRIDGET	THOMOND ROAD, LISDOONVARNA, CO. CLARE.	RETIRED EMPLOYEE	19,559.00	62,883.00	82,442.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GROGAN, CHRISTOPHER	MILLTOWN, TUAM, CO. GALWAY.	RETIRED GENERAL MERCHANT	10,371.00	33,444.00	43,815.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUERIN, EUGENE	MUCKENAGH, FREEMOUNT, CHARLEVILLE, CO. CORK.	FARMER	16,425.00	46,190.00	62,615.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUERIN, PATRICK	ST. BRIGIDS WELL, LISCANNOR, CO. CLARE.	BUILDING CONTRACTOR	18,779.00	38,306.00	57,085.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUING, THOMAS	RAHOONBEAK, COLBINSTOWN, CO. KILDARE.	BUILDING CONTRACTOR	140,777.00	308,933.00	449,710.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HALPIN, JOHN	BARNORA, CASHEL ROAD, CAHIR, CO. TIPPERARY.	GARAGE PROPRIETOR	27,325.00	68,648.00	95,973.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HANRAHAN MANAGEMENT LTD.	OAKDALE HOUSE, ENNIS ROAD, LIMERICK.	CATERING SERVICE PROVIDER	52,173.00	73,803.00	125,976.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit case.
HARRISON, THOMAS	BALLYLEAGUE, LANESBORO, CO. ROSCOMMON.	COMPANY DIRECTOR	75,859.00	144,141.00	220,000.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
HASLAM, ANTHONY J.	MILITARY ROAD, KILLINEY, CO. DUBLIN.	EMPLOYEE	4,884.00	11,562.00	16,446.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HAYES, PATRICK	LIBERTY SQUARE, THURLES, CO. TIPPERARY.	PUBLICAN	18,600.00	48,854.00	67,454.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEALY, JOHN	LISSADELL, BALTIMORE ROAD, SKIBBEREEN, CO. CORK.	SEAFARER	14,398.00	12,859.00	27,257.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HEALY, JULIE	WOODQUAY HOSTEL, WOODQUAY, GALWAY.	HOSTEL PROPRIETOR	24,797.00	21,144.00	45,941.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
HEALY, PHILIP	GREENVILLE, LISTOWEL, CO. KERRY.	FARMER	17,319.00	49,893.00	67,212.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEHIR, AILEEN	12 WILLIAM ST., KILKENNY.	COMPANY DIRECTOR	41,481.00	124,177.00	165,658.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HENNESSY (DECEASED), CHRISTOPHER	BALLYHACKETT, TULLOW, CO. CARLOW.	ANIMAL DEALER	22,139.00	54,361.00	76,500.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HICKEY (DECEASED), CHRISTOPHER	GUTHRUE, NEW INN, CO. TIPPERARY.	FARMER	9,128.00	27,388.00	36,516.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HICKEY, ANDREW B.	MOUNTCAIN, KNOCKNAGREE, MALLOW, CO. CORK.	FARMER	8,810.00	26,622.00	35,432.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOGAN, SEAN	LACKENAVORNA, LATTERAGH, NENAGH, CO. TIPPERARY.	FARMER	21,549.00	52,786.00	74,335.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOLMES, DENIS	FORTWILLIAM, CHARLEVILLE, CO. CORK.	FARMER	9,504.00	27,301.00	36,805.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOURIGAN, MICHAEL	LISALEEN, PATRICKSWELL, CO. LIMERICK.	HORSE TRAINER	7,700.00	25,035.00	32,735.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HUMPHREYS (DECEASED), CHRISTOPHER	BRITTAS HOUSE, BRITTAS, CO. LIMERICK.	FARMER	19,261.00	61,659.00	80,920.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HYLAND, SUSAN	WEXFORD MOTORCYCLES, TRINITY STREET, WEXFORD.	MOTOR CYCLE SHOP PROPRIETOR	72,677.00	63,889.00	136,566.00	Underdeclaration of Income Tax & VAT. Revenue Audit case.
J. MURPHY PLANT CONTRACTORS LTD.	BOHERDUFF, BAGNELSTOWN, CO. CARLOW.	PLANT & MACHINERY HIRE CONTRACTORS	32,523.00	16,217.00	48,740.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
JMP CONSTRUCTION LTD.	PHILPOTSTOWN HOUSE, GARLOW CROSS, NAVAN, CO. MEATH.	BUILDING CONTRACTORS	40,100.00	20,940.00	61,040.00	Underdeclaration of VAT. Revenue Audit Case.
JOYCE, FRANCIS	STREAMSTOWN, CLADDADUFF, CLIFDEN, CO. GALWAY.	LANDLORD	30,524.00	80,500.00	111,024.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
KEARNEY, MICHAEL	4 ASHLEIGH GROVE, NEWTOWN, MAYNOOTH, CO. KILDARE.	COMPANY DIRECTOR	21,375.00	43,344.00	64,719.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
KEEGAN, KEVIN B.	BACHELOR'S WALK, TULLAMORE, CO. OFFALY.	RETIRED SHOPKEEPER	113,478.00	258,529.00	372,007.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLIHER, MICHAEL	TULLAHA, GLENFLESK, KILLARNEY, CO. KERRY.	FARMER	43,651.00	114,043.00	157,694.00	Underdeclarations of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLIHER, NOEL	MAIN STREET, CAHERCIVEEN, CO. KERRY.	PUBLICAN	64,107.00	105,447.00	169,554.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, AIDAN	MAIN STREET, BORRIS-IN-OSSORY, CO. LAOIS.	COMPANY DIRECTOR	19,664.00	52,918.00	72,582.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, PATRICK C.	FALNASHAMMER, BALLINTOGER, CO. SLIGO.	FARMER	4,323.00	13,819.00	18,142.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, PETER	LYNN AVENUE, MULLINGAR, CO. WESTMEATH.	TAXI SERVICE PROVIDER	12,692.00	32,636.00	45,328.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, THOMAS	COOLROE, BURNCOURT, CAHIR, CO. TIPPERARY.	INSEMINATION SERVICE PROVIDER	5,205.00	13,241.00	18,446.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, WILLIAM	THE HILL, HELVICK, RING, CO. WATERFORD.	WASHING MACHINE SERVICE AGENT	8,368.00	19,263.00	27,631.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
KIELY, PATRICK C.	16 RIVERSIDE, CHURCH ROAD, CARRIGALINE, CO. CORK.	RETIRED EMPLOYEE	8,305.00	21,695.00	30,000.00	Underdeclaration of Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
KILLALEA, JOHN JAMES	1 WILLINGTON COURT, TEMPLEOGUE, DUBLIN 6W.	PLASTERER	12,373.00	5,803.00	18,176.00	Underdeclaration of Income Tax. Revenue Audit Case.
KILLORAN DEVELOPMENTS LTD.	6 COWPER ROAD, RATHMINES, DUBLIN 6.	BUILDING CONTRACTORS	24,594.00	18,949.00	43,543.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
KINSELLA, ANDREW	JOHNSTOWN, CLONEGAL, ENNISCORTHY, CO. WEXFORD.	FARMER	35,046.00	91,322.00	126,368.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KIRBY (DECEASED), MARTIN	5 SWEETBRIAR PARK, TRAMORE, CO. WATERFORD.	RETIRED EMPLOYEE	6,739.00	23,265.00	30,004.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KOUMARIANOS, NICHOLAS	TRIVIA, SORRENTO ROAD, DALKEY, CO. DUBLIN.	COMPANY DIRECTOR	43,666.00	54,721.00	98,387.00	Underdeclaration of Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
LAMPHIER, JOHN	RIVERVIEW, CURRAHEEN, HORSE & JOCKEY, THURLES, CO. TIPPERARY.	FARMER	8,155.00	13,466.00	21,621.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LANNON (DECEASED), NORA	BALLYLANEEN, KILMACTHOMAS, CO. WATERFORD.	SHOPKEEPER	45,644.00	99,356.00	145,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LEANE'S ABBEY INN LTD.	BRIDGE STREET, TRALEE, CO. KERRY.	PUBLICANS	7,746.00	7,375.00	15,121.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
LEE, FRANCIS A.	2 PERRIER DRIVE, MARYBOROUGH ESTATE, ROCHESTOWN ROAD, CORK.	COMPANY DIRECTOR	8,552.00	21,448.00	30,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Ansbacher Investigation Case.
LEEN, WILLIAM	9 OLNEY GROVE, TEMPLEOGUE ROAD, TERENCE, DUBLIN 6.	LANDLORD	40,190.00	53,522.00	93,712.00	Underdeclaration of Income Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LIDDY, MAUD	ARKLOW HOUSE, NEWPARK AVENUE, BLACKROCK, CO. DUBLIN.	RENTAL INCOME	456,305.00	843,695.00	1,300,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOUGHLIN (DECEASED), LAURENCE	BALLINA, PORTLAOISE, CO. LAOIS.	RETIRED EMPLOYEE	61,343.00	110,372.00	171,715.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
LYDON, DOMINICK	10 ST. MARY'S ROAD, GALWAY.	COMPANY DIRECTOR	220,994.00	596,488.00	817,482.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNAM, EDWARD P.	313 NAVAN ROAD, DUBLIN 7.	BUILDER & COMPANY DIRECTOR	961,632.00	1,850,781.00	2,812,413.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
LYNAM (DECEASED), JAMES J.	18 LA VISTA AVENUE, SUTTON, CO. DUBLIN.	BUILDER & COMPANY DIRECTOR	727,941.66	1,394,230.00	2,122,171.66	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
LYNCH, SEAMUS	MAIN STREET, MUFF, CO. DONEGAL.	BUTCHER	70,641.00	147,020.00	217,661.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
M. HANLEY (KILWORTH) LTD.	MAIN STREET, KILWORTH, CO. CORK.	CAR/TRUCK SALES AGENTS	96,498.00	50,397.00	146,895.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
M. J. KENNEDY STEEL LTD.	CARRIGAN, CRAUGHWELL, CO. GALWAY.	WHOLESALERS OF STEEL PRODUCTS	301,723.00	549,277.00	851,000.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
MACARI, FRANCESCO	18 THE SQUARE, BALBRIGGAN, CO. DUBLIN.	TAKE-AWAY FOOD SUPPLIER	11,357.00	26,983.00	38,340.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MACREDMOND (DECEASED), EDWARD	40B AILESBUURY ROAD, BALLSBRIDGE, DUBLIN 4.	COMPANY DIRECTOR	312,641.00	403,915.00	716,556.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MADDEN, PAUL	MAIN STREET, CLOUGHJORDAN, CO. TIPPERARY.	MILK AGENT	47,402.00	88,659.00	136,061.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MAGRANE, MATTHEW	KITCHENSTOWN, NAUL, CO. DUBLIN.	FARMER	34,514.00	69,509.00	104,023.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHER, THOMAS	15 GLENDOWN PARK, TEMPLEOGUE, DUBLIN 14.	RETIRED EMPLOYEE	10,845.00	29,573.00	40,418.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHER, THOMAS	BALLYNOUGH, ROSCREA, CO. TIPPERARY.	RETIRED FARMER	5,750.00	17,250.00	23,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MALONE, JOSEPH N.	16 WATERS EDGE, RYE, NEW YORK 10580, U.S.A.	RETIRED EMPLOYEE	46,629.00	62,130.00	108,759.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Ansbacher Investigation Case.
MARTIN JNR., ALAN	13 ROSEMOUNT BUSINESS PARK, BLANCHARDSTOWN, DUBLIN 15.	BUS/COACH HIRE SERVICE PROVIDER	20,308.00	24,692.00	45,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
MASTERSON, MICHAEL	SRAHEENS, ACHILL SOUND, CO. MAYO.	GROCER	22,675.00	42,325.00	65,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCABE, THOMAS	BAWNDAW, GRACEDIEU, WATERFORD.	COURIER	48,566.00	86,477.00	135,043.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCANN, JOSEPH	FAIRWINDS, HARBOUR ROAD, RUSH, CO. DUBLIN.	MARKET GARDENER	7,858.00	13,133.00	20,991.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY (DECEASED), DENIS	MAIN STREET, KILWORTH, CO. CORK.	GARAGE PROPRIETOR	80,590.00	174,410.00	255,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY (DECEASED), THOMAS	RIVERSTOWN, TRAMORE, CO. WATERFORD.	SHOPKEEPER	15,662.00	50,759.00	66,421.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, DAVID	COOLBAWN, TUBBER, CO. CLARE.	COMPANY DIRECTOR/FARMER & LANDLORD	19,065.00	46,935.00	66,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCCARTHY, DENIS	2/3 SYCAMORE, HAZELDENE, ANGLESEA ROAD, DUBLIN 4.	RETIRED COMPANY DIRECTOR	176,747.22	292,585.32	469,332.54	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
MCCARTHY, JOHN	CLASHANAFRIN, OVENS, CO. CORK.	FARMER	4,850.00	11,101.00	15,951.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCCARTHY, RAYMOND	KNOCKROE, BANDON, CO. CORK.	LANDLORD	14,575.00	25,425.00	40,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCCREERY, RUTH	DEANS COURT, KILKENNY.	GUESTHOUSE PROPRIETOR	18,818.00	42,655.00	61,473.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCKAID, JAMES	BALLYBOFEY ROAD, LETTERKENNY, CO. DONEGAL.	GARAGE PROPRIETOR	397,057.00	702,943.00	1,100,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCDONAGH, PATRICK	8 KILLEEN PARK, ROUNDSTONE, CO. GALWAY.	BUILDING CONTRACTOR	71,343.00	145,755.00	217,098.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONALD, DAVID	19 DOLMEN GARDENS, KEARNSTOWN, CARLOW.	COMPANY DIRECTOR	28,639.00	88,409.00	117,048.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGLYNN, EDDIE	67 ARD O'DONNELL, LETTERKENNY, CO. DONEGAL.	RETIRED BUTCHER	10,483.00	33,651.00	44,134.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGOVERN, TERESA	26 KILL ABBEY, BLACKROCK, CO. DUBLIN.	RETIRED EMPLOYEE	9,845.00	13,030.00	22,875.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCHUGH, PETER	BALLINSTACK, BALLYGLUNIN, CO. GALWAY.	PUBLICAN	17,671.00	28,962.00	46,633.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCKENNA, GERARD	MARLBOG ROAD, HAGGARDSTOWN, DUNDALK, CO. LOUTH.	HAULIER	12,582.00	8,428.00	21,010.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCKENNA, MICHAEL	1 ONTARIO TERRACE, RATHMINES, DUBLIN 6.	ACCOUNTING SERVICES PROVIDER	96,117.00	103,883.00	200,000.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
MCKIERNAN, OLIVER	THE PASTURES, KILL, CO. KILDARE.	COMPANY DIRECTOR	114,111.00	309,911.00	424,022.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCNAMARA, DOMINIC	SUNDANCE, LEINSTER MEWS, MAYNOOTH, CO. KILDARE.	COMPANY DIRECTOR	13,202.00	12,072.00	25,274.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MITCHELL, MAIREAD	11 CLONTURK PARK, DRUMCONDRA, DUBLIN 9.	RETIRED EMPLOYEE	35,065.00	54,301.00	89,366.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOLLOY, TIMOTHY	TREES COTTAGE, OLD CULMULLEN, DRUMREE, CO. MEATH.	COMPANY DIRECTOR	23,733.00	48,075.00	71,808.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORAN (DECEASED), ANDREW	NEWPORT ROAD, WESTPORT, CO. MAYO.	EMPLOYEE & PART-TIME ENGINEER	85,045.00	253,705.00	338,750.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORRISSEY (DECEASED), ANNA	CARN, MADDOXTOWN, CO. KILKENNY.	RENTAL INCOME	24,556.00	65,591.00	90,147.00	Underdeclaration of Income Tax. Revenue Audit Case.
MULLALLY, THOMAS	BUSHERSTOWN, GLENMORE, CO. KILKENNY.	FARMER	8,661.00	18,691.00	27,352.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLEN, ANDREW	LISDUFF, BALLISODARE, SLIGO.	RECYCLING SERVICE PROVIDER	17,785.00	6,480.00	24,265.00	Underdeclaration of VAT. Revenue Audit Case.
MULVEY (DECEASED), JAMES	MAIN STREET, CARRICK-ON-SHANNON, CO. LEITRIM.	NEWSAGENT	9,305.00	28,707.00	38,012.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, ANDREW	BROWNSFORD CASTLE, INISTIOGE, CO. KILKENNY.	FARMER	14,565.00	32,740.00	47,305.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY (DECEASED), FRANCIS	MILL ROAD, KILLARNEY, CO. KERRY.	BUILDER	7,093.00	19,193.00	26,286.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MURPHY, JAMES	18 ASHGROVE PARK, BISHOPSTOWN, CORK.	COMPANY DIRECTOR	28,936.00	34,029.00	62,965.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MURPHY, MARY J.	6 CASTLE GROVE, ST. JOSEPHS RD., MALLOW, CO. CORK.	RETIRED EMPLOYEE	10,156.00	29,610.00	39,766.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURRAY, ANTHONY	APT.NO.4, SOUTH CHANNEL COURT, SOUTH TERRACE, CORK.	TAXI SERVICE OPERATOR	38,077.00	78,551.00	116,628.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MYLES, THOMAS	MAIN STREET, ARDFINNAN, CAHIR, CO. TIPPERARY.	BUTCHER	2,890.00	10,779.00	13,669.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NEWPARK HOLDINGS LTD.	NEWPARK, THE WARD, CO. DUBLIN.	PROPERTY INVESTMENT COMPANY	222,863.00	313,489.00	536,352.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit case.
NOONAN, MICHAEL	KILMIHILL, BALLINGARRY, CO. LIMERICK.	FARMER	30,674.00	67,273.00	97,947.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BEIRNE (DECEASED), SEAN K.	MAIN STREET, MOHILL, CO. LEITRIM.	SUPERMARKET PROPRIETOR	53,489.00	121,856.00	175,345.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN ANNE	WESTFIELDS, NORTH CIRCULAR ROAD, LIMERICK.	INVESTMENT INCOME	19,019.00	6,581.00	25,600.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, JOHN	BANSHA ROAD, TIPPERARY.	FARMER	21,668.00	56,944.00	78,612.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, PETER	TOWNSVILLE, SANDYHILLS, RUSH, CO. DUBLIN.	COMPANY DIRECTOR	7,633.00	14,064.00	21,697.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CALLAGHAN, GABRIEL	YEOMANSTOWN STUD, NAAS, CO. KILDARE.	HORSE BREEDER & DEALER	122,860.00	379,140.00	502,000.00	Underdeclaration of Income Tax. Revenue Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CONNELL, EILEEN	46 ELGIN HEIGHTS, KILLARNEY ROAD, BRAY, CO. WICKLOW.	RENTAL INCOME	22,000.00	23,980.00	45,980.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL, KEN	FOILADOWN, CLONKEEN, KILLARNEY, CO. KERRY.	PETROL & DIESEL RETAILER	51,005.00	131,207.00	182,212.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'CONNELL, MICHAEL	ASHE STREET, TRALEE, CO. KERRY.	SOLICITOR	12,168.00	34,560.00	46,728.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL, TIMOTHY	LISFEHILL CROSS, BALLINHASSIG, CO. CORK.	MEDICAL DOCTOR	14,798.00	45,986.00	60,784.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONNELL, KATHLEEN	CLONBUR, CO. GALWAY.	GENERAL MERCHANT & FARMER	4,206.00	11,648.00	15,854.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOGHUE, DENIS	CURRYCLOGH, BANDON, CO. CORK.	FARMER	19,326.00	22,175.00	41,501.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
O'DWYER, JEREMIAH	COOLACUSSANE, DUNDRUM, CO. TIPPERARY.	BUILDING CONTRACTOR	3,713.00	12,609.00	16,322.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'FARRELL, JOHN P.	CHURCHTOWN, MIDDLETON, CO. CORK.	FARMER	11,820.00	32,768.00	44,588.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
O'FLYNN, EDWARD	RINNWOOD HOUSE, ORANMORE, CO. GALWAY.	VETERINARY SURGEON	36,190.00	63,009.00	99,199.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
O'KEEFFE, MICHAEL	THE SQUARE, INISTIOGE, CO. KILKENNY.	PUBLICAN	17,626.00	32,103.00	49,729.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'KEEFFE, MICHAEL	CLOUNTYCOMMADE, NEWMARKET, CO. CORK.	FARMER	9,580.00	30,422.00	40,002.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'KEEFFE, RICHARD	THE SQUARE, INISTIOGE, CO. KILKENNY.	PUBLICAN	17,591.00	32,043.00	49,634.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'KEEFFE, TOMMY	50 PATRICK ST., WATERFORD.	SHOPKEEPER	65,979.00	208,667.00	274,646.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'MAHONY PARTNERSHIP	PROONTS, KILMALLOCK, CO. LIMERICK.	NURSING HOME PROPRIETORS	59,178.00	19,084.00	78,262.00	Underdeclaration of PAYE/PRSI. Revenue Audit case.
O'MALLEY, P. J.	DOORAS, BALLA, CO. MAYO.	TAKE-AWAY FOOD SUPPLIER	14,312.00	21,856.00	36,168.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'MARA, PATRICK	HILLCREST HOUSE, BALLY SHEEDY, CO. LIMERICK.	COMPANY DIRECTOR	8,810.00	20,074.00	28,884.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'NEILL, JAMES	PARTRY, CLAREMORRIS, CO. MAYO.	PUBLICAN	8,000.00	15,058.00	23,058.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'REGAN, WILLIAM	CEATRE, CHURCH HILL, CARRIGALINE, CO. CORK.	EMPLOYEE	8,365.00	26,108.00	34,473.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHAUGHNESSY, CHRISTOPHER	SHELLUMSRATH, CALLAN ROAD, KILKENNY.	INVESTMENT INCOME	10,667.00	29,333.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHAUGHNESSY, PATRICK JOSEPH	COOLEENS, CHARLEVILLE, CO. CORK.	RETIRED HAULIER	5,912.00	18,190.00	24,102.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHEA, DAVID	BALLYCASHEEN, KILLARNEY, CO. KERRY.	PAINTER	13,847.00	40,153.00	54,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, BENJAMIN	DEEBERT HOUSE, KILMALLOCK, CO. LIMERICK.	FURNITURE RETAILER	3,957.00	10,985.00	14,942.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'SULLIVAN, DANIEL	LAHARD, BEAUFORT, KILLARNEY, CO. KERRY.	FARMER	4,824.00	18,823.00	23,647.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN (DECEASED), HANNAH	PARK ROAD, KILLARNEY, CO. KERRY.	RETIRED FARMER	4,902.00	15,269.00	20,171.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN (DECEASED), JOHN	MUCKCROSS ROAD, KILLARNEY, CO. KERRY.	RETIRED PUBLICAN & GUESTHOUSE PROPRIETOR	36,657.00	109,343.00	146,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, JOHN	LAUGHT, RATHCOOLE, CO. CORK.	FARMER	13,962.00	33,758.00	47,720.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, LIAM	MAIN STREET, GOLDEN, CO. TIPPERARY.	GROCER	6,721.00	11,584.00	18,305.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, SEAN	MAIN STREET, CASTLETOWNBERE, CO. CORK.	COMPANY DIRECTOR	15,525.00	51,599.00	67,124.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
OWENS, MICHAEL	EDEN, KILMAINHAMWOOD, KELLS, CO. MEATH.	HAULIER	14,938.00	41,082.00	56,020.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PHELAN, MARGARET	BALLYHALE, CO. KILKENNY.	INVESTMENT INCOME	6,585.00	23,415.00	30,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PHELAN, PATRICK	DUNNAGGIN, CO. KILKENNY.	FARMER	40,615.00	93,623.00	134,238.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PIERCE, TIMOTHY	25 ST. ANNES PARK, TURNERS CROSS, CORK.	BUILDING CONTRACTOR	78,957.00	231,043.00	310,000.00	Underdeclaration of Income Tax & Corporation Tax. Revenue Bogus Non-Resident Account Case.
POPE, ALBERT	AVIGNON, THE RIDGEWAY, BISHOPSTOWN, CORK.	ARCHITECT	85,011.00	234,042.00	319,053.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
POWER, JACOB	MAIN STREET, FERNS, CO. WEXFORD.	GARAGE PROPRIETOR	72,074.00	200,072.00	272,146.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
POWER, NICHOLAS	GLEN STRADBALLY, KILMACTHOMAS, CO. WATERFORD.	FARMER	5,475.00	18,041.00	23,516.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
POWER, TIMOTHY	BALLINAMUCK EAST, SHANDON, DUNGARVAN, CO. WATERFORD.	FARMER	9,110.00	48,261.00	57,371.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
QUINLAN (DECEASED), ANDREW	49A MOYNE ROAD, THURLES, CO. TIPPERARY.	RETIRED SHOPKEEPER	9,208.00	27,864.00	37,072.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
QUINN, JOHN	EARL STREET, LONGFORD.	SOLICITOR	30,603.00	78,472.00	109,075.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
RANGLES (DECEASED), CORNELIUS	MUCKCROSS ROAD, KILLARNEY, CO. KERRY.	COMPANY DIRECTOR	94,919.00	155,209.00	250,128.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
REGAN PARTNERSHIP	RIVER STREET, CLARA, CO. OFFALY.	PUBLICAN/DISCO & RESTAURANT OPERATORS	34,058.00	16,559.00	50,617.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit case.
REYNOLDS, JOHN JOSEPH	ROOSKEY, CO. ROSCOMMON.	FARMER	31,446.00	94,339.00	125,785.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROCHE, JOHN J.	WELLMOUNT, ASKEATON, CO. LIMERICK.	FARMER	29,775.00	78,448.00	108,223.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RUSSELL, MICHAEL	1 BEACH COURT, SALTHILL, GALWAY.	MEAT WHOLESALER	1,240,163.00	2,359,837.00	3,600,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, CON	BALLINAHINCH, CASHEL, CO. TIPPERARY.	FARMER	105,341.00	130,212.00	235,553.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
RYAN, MARTIN	BAWNBRAK, CASHEL, CO. TIPPERARY.	AGRICULTURAL CONTRACTOR	15,988.00	6,191.00	22,179.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
RYAN, THOMAS	SILVERSPRINGS, CLONMEL, CO. TIPPERARY.	EMPLOYEE	7,770.00	20,040.00	27,810.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYNNE, MICHAEL	KNOCKANOULTY, ENNISTYMON, CO. CLARE.	FARMER	6,333.00	16,584.00	22,917.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SCULLY, DONAL	16 EARLWOOD ESTATE, TOGHER RD., CORK.	EMPLOYEE	4,767.00	12,233.00	17,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHARKEY, HUBERT	CARTRON, MANTUA, CASTLEREA, CO. ROSCOMMON.	RETIRED FARMER	7,024.00	14,904.00	21,928.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
SHEEHY (DECEASED), THOMAS	CLOUNAMON, BALLYLONGFORD, CO. KERRY.	FARMER	30,964.00	47,877.00	78,841.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
SIMMONS, MARGARET	5 BEECHWOOD AVENUE, LETTERKENNY, CO. DONEGAL.	EMPLOYEE	21,660.00	51,328.00	72,988.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
STAFFORD, JAMES	5 DUNSANDLE GROVE, CASTLEKNOCK, DUBLIN 15.	COMPANY DIRECTOR	34,115.00	39,854.00	73,969.00	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
STRANG, JAMES MARTIN	LISNATUBRID, BALLYPATRICK, CLONMEL, CO. TIPPERARY.	COMPANY DIRECTOR	17,258.00	42,742.00	60,000.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
SUGRUE, ELIZABETH	79 ASHGROVE, BALLYVELLY, TRALEE, CO. KERRY.	RETIRED PUBLICAN	4,318.00	13,955.00	18,273.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
SULLIVAN, SUSAN	13 DONNYBROOK DRIVE, SHAMROCK LAWN, DOUGLAS, CORK.	RETIRED EMPLOYEE	43,254.00	88,259.00	131,513.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SWEENEY, TERRY	102 OCEAN WAVE, DR. COLOHAN ROAD, SALTHILL, GALWAY.	COMPANY DIRECTOR	145,327.00	189,581.00	334,908.00	Underdeclaration of Stamp Duty & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
TATLERS TEAROOMS LTD.	MAIN STREET, ROSCOMMON.	PUBLICAN	34,342.00	24,382.00	58,724.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit case.
TERSIGNI, MASSIMO	EMMET ST., TRIM, CO. MEATH.	TAKE-AWAY FOOD SUPPLIER	7,746.00	6,505.00	14,251.00	Underdeclaration of VAT. Revenue Audit Case.
TREACY, MICHAEL	BLACKWELL, BENNETTSBRIDGE, CO. KILKENNY.	CARPET/FURNITURE RETAILER	901,147.00	1,557,751.00	2,458,898.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
TREACY, THOMAS	4 OCEAN WAVE, DR. COLOHAN ROAD, SALTHILL, GALWAY.	GUESTHOUSE PROPRIETOR	53,000.00	26,576.00	79,576.00	Underdeclaration of Income Tax. Revenue Audit Case.
TREHY, WILLIAM	GRAIGUE, SPRINGMOUNT, CLONMEL, CO. TIPPERARY.	BUILDING CONTRACTOR	47,184.00	152,816.00	200,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
TUFFY, THOMAS	BONNICONLON, CORBALLA, CO. SLIGO.	RETIRED GROCER	11,397.00	38,374.00	49,771.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
TUZI, PASQUALE	15 THE CLOSE, TRIM, CO. MEATH.	RESTAURATEUR	6,570.00	18,845.00	25,415.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALDRON, MICHAEL	CREGAREE, CONG, CO. MAYO.	FARMER	7,543.00	17,761.00	25,304.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, JOSEPH	73 MAIN STREET, MIDLETON, CO. CORK.	ELECTRICAL RETAILER	14,347.00	45,653.00	60,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
WALSH, MICHAEL	BALLYSALLY, RATHLUIRC, CO. CORK.	FARMER	34,197.00	112,207.00	146,404.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, PADRAIC	TAUGHEEN, CLAREMORRIS, CO. MAYO.	FARMER	21,274.00	64,553.00	85,827.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

<b>NAME</b>	<b>ADDRESS</b>	<b>OCCUPATION</b>	<b>TAX</b>	<b>INTEREST AND PENALTIES</b>	<b>TOTAL</b>	<b>ADDITIONAL PARTICULARS</b>
			€	€	€	
WHELAN, KEVIN	TINTERN, SALTMILLS, NEW ROSS, CO. WEXFORD.	BUILDING CONTRACTOR	39,028.00	23,972.00	63,000.00	Underdeclaration of Income Tax, VAT & Capital Gain Tax. Revenue Audit Case.
WRIGHT, WILLIAM	GRACEDIEU LODGE, GRACEDIEU, WATERFORD.	COMPANY DIRECTOR	9,524.00	23,290.00	32,814.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

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IN THE MATTER OF  
THE COMPANIES ACTS 1963-2001

AND IN THE MATTER OF  
CHELTON BUILDING PRODUCTS LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Creditors of the above Company, duly convened and held at the Headford Arms Hotel, Kells, Co. Meath on 16 June, 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 as a voluntary liquidation.

and

That Mr. Simon Coyle of Mazars, Harcourt Centre, Block 3, Harcourt Road, Dublin 2 be and is hereby appointed Liquidator for the purposes of such winding up.”

Dated this 16 June, 2004.

SIMON COYLE,  
Liquidator.

[7]

IN THE MATTER OF  
THE COMPANIES ACTS, 1963-2003

AND IN THE MATTER OF  
SHERWOOD BPE CONSULTING LIMITED

At an Extraordinary General Meeting of the Members of the said Company, duly convened and held at 3013 Lake Drive, Citywest, Dublin 24, on the 16th day of June, 2004, the following Special Resolution was duly passed:

“That the Company be wound up voluntarily as a Members’ Voluntary Winding-Up and that Brendan Delaney of Avonlea, Demesne, Lucan, Co. Dublin, be and he is hereby appointed Liquidator of the Company for the purposes of such winding up and that the said Liquidator be and is hereby authorised, in accordance with the Memorandum & Articles of Association of the Company, to distribute all or any of the surplus assets of the Company amongst the Members in specie.”

[8]

IN THE MATTER OF  
THE COMPANIES ACTS, 1963-2003

AND IN THE MATTER OF  
TED LYDON PLANT HIRE (GALWAY) LIMITED

At an Extraordinary General Meeting of the Members of the said Company, duly convened and held at Clonboo, Corrandulla, Co. Galway, on the 16th day of June, 2004, the following Special Resolution was duly passed:

“That the Company be wound up voluntarily as a Members’ Voluntary Winding-Up and that Mr. Brendan Delaney of Avonlea, Demesne, Lucan, Co. Dublin, be and he is hereby appointed Liquidator of the Company for the purposes of such winding up and that the said Liquidator be and is hereby authorised, in accordance with the Memorandum & Articles of Association of the Company, to distribute all or any of the surplus assets of the Company amongst the Members in specie.”

[9]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003

AND IN THE MATTER OF  
HAVENSFIELD COMPANY LIMITED  
(In Voluntary Liquidation)

Notice is hereby given that at an Extraordinary General Meeting of the Members of the said Company, duly convened and held at 7/9 The Avenue, Beacon Court, Sandyford, Dublin 18 on 25th May, 2004, the following Special Resolutions were duly passed:—

1. That the Company be voluntarily wound up as a Members’ Voluntary Winding-Up.
2. That Mr. Derek Owens of D. J. Owens & Company be appointed Liquidator for such winding up.
3. That the Liquidator be and is hereby authorised, in accordance with the Memorandum and Articles of Association of the Company, to distribute the whole or any part of the assets of the Company amongst the Members in specie.

DEREK OWENS,  
Liquidator.

8th June, 2004.

[10]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2003

AND IN THE MATTER OF  
FACEFIELD INVESTMENTS LIMITED  
(In Voluntary Liquidation)

An an Extraordinary General Meeting of the above Company, held on the 17 day of June, 2004, the following Special Resolution was duly passed.

“That the Company be wound up voluntarily as a Members’ Voluntary Winding-Up under S251(1) of the Companies Act 1963 and that Paul J. McCleary be and he is hereby appointed Liquidator for the purposes of such winding up and that he is hereby authorised to divide among the Members in specie or kind the whole or any part of the assets of the Company by way of satisfaction of his share and interest in the Company’s assets.”

Signed: PAUL J. McCLEARY,  
Liquidator.

[11]



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