



IRIS OIFIGIÚIL

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FOILSEACHÁIN RIALTAIS/GOVERNMENT PUBLICATIONS

Don tSeachtain dar críoch 17 Marta 2004
 For the week ended 17 March 2004

Cód/Code	Teideal/Title	ISBN	Grams	Praghas Price €
BILL/04/03b	Finance Bill 2004 — As passed by Dail Eireann	0755752856	450	16.76
BILL/04/07b	Social Welfare (Miscellaneous Provisions) Bill 2004 — As passed by Dail Eireann	0755752872	150	4.57
BILL/04/11a	Air Navigation and Transport (International Conventions) Bill 2004 — As passed by Seanad Eireann	0755752848	100	4.57
BILL/04/13	Housing (Stage Payments) Bill 2004 — As initiated	0755752759	50	0.76
D/B/04/02/10	Dail Debate Tuesday 10 February 2004 — Vol. 579 No. 4	0755751205	500	6.35
D/B/04/02/11	Dail Debate Wednesday 11 February 2004 — Vol. 579 No. 5	0755751213	500	6.35
D/B/04/02/12	Dail Debate Thursday 12 February 2004 — Vol.579 — No.6	0755751221	300	6.35
D/R/03/29	Committee of Public Accounts Thursday 20 November 2003 — 29PAC 1, No. 33	0755752643	50	3.05
D/R/03/30	Committee of Public Accounts Thursday 27 November 2003 — 29PAC 1, No. 34	0755752651	75	3.81
E/166	Ready, Steady, Play — A National Play Policy.	0755714229	300	5.00
E/166/01	Ready, Steady, Play — A National Play Policy Summary.	075571427X	100	2.00
I/O/04/021	Iris Oifigiuil Friday 12th March 2004 — No. 21		50	5.71
I/O/S/04/015	Iris Oifigiuil Supplement Friday 12th March 2004 — No.15		100	5.72
O/R/03/327	Joint Committee on Finance and the Public Service — Wednesday 1 October 2003 — 29JFPS 1, No. 16	0755752589	100	3.05
O/R/03/328	Joint Committee on Finance and the Public Service — Thursday, 4 September 2003 — 29JFPS 1, No. 14	0755752635	150	4.06
O/R/03/329	Joint Committee on Finance and the Public Service- Thursday, 18 September 2003- 29JFPS 1, No.15	0755752627	150	4.06
O/R/03/330	Joint Committee on the Environment and Local Government Thursday, 18 September 2003 29JELG 1, no.14.	075575266X	100	3.05
O/R/03/331	Joint Committee on Transport Tuesday 17 June 2003 — 29JT1, No. 16	0755752767	30	3.81
O/R/03/332	Joint Committee on Transport Wednesday 18 June 2003 — 29JT1, No. 17	0755752384	50	2.54

Cód/Code	Teideal/Title	ISBN	Grams	Praghas Price €
O/R/03/333	Joint Committee on Transport Thursday 19 June 2003 — 29JT1, No. 18	0755752376	50	2.54
O/R/03/334	Select Committee on Justice, Equality, Defence and Women's Rights Wednesday 22 October 2003 — 29JEDWR 1, No. 24	0755752937	30	2.54
S/D/04/03/04	Seanad Debate Thursday 4 March 2004 — Vol.175 — No.18	0755752422	100	5.08
S/I/02/087	Members of the Oireachtas and Ministerial and Parliamentary Offices (Allowances and Salaries) Order 2002.	0755728521	20	2.03
S/I/02/097	European Communities (Milk Quota) (Amendment) Regulations, 2002.	0755727835	70	7.62
S/I/02/590	Whiting (Fisheries Management and Conservation) (No.5) Order, 2002.	0755735420	20	2.03
S/I/03/058	Monk (Fisheries Management and Conservation) (Amendment) Order 2003.	0755737954	10	1.02
S/I/03/274	Local Government Act, 2001 (Section 237A) Regulations, 2003.	0755743156	20	2.03
S/I/03/337	Blue Whiting (Fisheries Management and Conservation) Order 2003.	0755743547	10	1.02
S/I/03/486	Road Vehicles (Registration and Licencing) (Amendment) Regulations, 2003.	0755747143	10	1.02
S/I/03/518 (Irish)	An tOrdu Acht na dTeangacha Oifigiula 2003 (Tosach Feidhme) 2003.	0755747607	10	1.02
S/I/03/522 (Irish)	An tOrdu Logainmneacha (Contae Luimnigh) 2003.	0755747569	150	15.24
S/I/03/551	European Communities (Mechanically Propelled Vehicles Entry into Service) Regulations 2003.	0755749138	30	3.05
S/I/03/552	European Communities (Passenger Car Entry into Service) Regulations 2003.	0755749146	30	3.05
S/I/03/620	Wildlife Act 1976 (Approved Traps, Snares and Nets) Regulations 2003.	0755749499	20	2.03
S/I/03/621	Derelict Sites (Urban Areas) Regulations, 2003.	0755749839	20	2.03
S/I/03/622	Local Government (Audit Fees) Regulations 2003.	0755749456	20	2.03
S/I/03/630	Oifig an Ard-Charaitheora (Hours of Business) Regulations 2003.	0755749413	10	1.02
S/I/03/647	Road Traffic Act 2003 (Commencement) Order 2003.	0755749472	10	1.02
S/I/03/656	National Beef Assurance Scheme Act, 2000 (Approval) Order, 2003.	0755749758	10	1.02
S/I/03/673	The Solicitors Acts, 1954 to 2002 Solicitors (Practising Certificate 2004) Regulations, 2003.	0755749928	30	3.05
S/I/03/674	The Solicitors Acts, 1954 to 2002 Solicitors (Practising Certificate 2004 Fees) Regulations, 2003.	0755749936	10	1.02
S/I/03/683	Irish Aviation Authority (Personnel Licencing) (Amendment) Order 2003.	0755749383	20	2.03
S/I/03/684	Irish Aviation Authority (Airworthiness of Aircraft) (Amendment) Order, 2003.	0755749375	20	2.03
S/I/03/685	Continental Shelf (Protection of Installations) (Seven Heads Gas Field Development) Order 2003.	0755750438	20	2.03
S/I/03/692	Electricity Regulation Act 1999 (Electricity) Levy Order 2003.	0755749871	20	2.03
S/I/03/693	Electricity Regulation Act 1999 (Gas) Levy Order, 2003.	0755749863	20	2.03
U/126/013	Census 2002 — Disability and Carers — Volume 10	0755718348	500	15.00

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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Part I

List compiled, pursuant to Section 1086 of the Taxes Consolidation Act, 1997, in respect of the period beginning on 1st October, 2003 and ending on 31st December, 2003 of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 326.

Total amount of fines and penalties imposed is €355,843.00.

FAILURE TO LODGE INCOME TAX RETURN(S):

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Allen, William	Upper Lauragh, Killarney, Co. Kerry.	Carpenter	1	475.00	Carey, Peter	Cloncrane, Clonbullogue, Co. Offaly.	Farmer	5	5,000.00
Archbold, Philip	6, Greenwood Avenue, Dublin 13.	Van Courier	1	476.00	Casey, Aidan	14, Hazel Avenue, Kilmacud, Stillorgan, Co. Dublin.	Taxi Driver	1	475.00
Ashe, P.J.	129, Coultry Road, Ballymun, Dublin 13.	Silk Scarves Manufacturer	1	476.00	Casey, Daniel C.	Woodlawn, Killarney, Co. Kerry.	Company Director	2	790.00
Barry, Jolley	Drumrowey, Drumkeeran, Co. Leitrim.	General Builder	1	317.00	Casey, Cormac	“Station House”, Headford, Killarney, Co. Kerry.	Company Director	2	790.00
Bastible, Martin	Direen, Scartaglin, Co. Kerry.	Blocklayer	1	500.00	Casey, Michael	“Castle House”, Pass Road, Meelick, Co. Clare.	Carpenter	1	317.00
Bell, Martin	Knockaderry, Farranfore, Co. Kerry.	Exterior Wall Cladding	2	2,500.00	Chambers, Thomas Patrick	Fahy, Newport, Co. Mayo.	Tarmac Contractor	1	475.00
Bevan, William	Kenmare Olde, Kenmare, Co. Kerry.	Electrical Maintenance	2	790.00	Chee, Patrick	64, Harcourt Street, Dublin 2.	Accountant	3	1,575.00
Boggan, James	21, St. John's Drive, Clondalkin, Dublin 22.	Bookkeeper	1	476.00	Cheung, Waichu	10, Prospect View, Stocking Lane, Rathfarnham, Dublin 16.	Restaurateur	2	1,200.00
Brannigan, Michael	Grange, Knockbridge, Dundalk, Co. Louth.	Aluminium Works Proprietor	3	900.00	Clarke, John	“Hilltop”, Leitrim, Bailieboro, Co. Cavan.	Farmer	1	475.00
Buckley, Michael Francis	Ballyculhane, Glin, Co. Limerick.	Building Contractor	2	950.00	Clarke, Paul	Curragh, Carnacross, Kells, Co. Meath.	Panel Beater	1	476.00
Burns, Timothy	Lack West, Kilmihill, Co. Clare.	Digger Work	1	475.00	Clifford, Brendan	School Road, Callinafercy, Milltown, Co. Kerry.	Furniture Manufacturer	2	1,100.00
Callaghan, Terence	Whitegate, Castlemaine, Co. Kerry.	Plant Hire Operator	2	1,100.00	Coburn, Raymond	Carrickedmond, Kilcurry, Dundalk, Co. Louth.	Furniture Manufacturer	1	1,200.00
Callaghan, Colm	Skibblemore, Dunleer, Co. Louth.	Steel Erector	2	660.00	Collins, Christopher	29, Osprey Park, Templeogue, Dublin 6W.	Electrical Contractor	1	475.00
					Collins, Eugene	9, Elmdale Park, Ballyfermot, Dublin 10.	Courier	3	3,000.00
					Comerford, Joseph	21, Woodlawn Drive, Tullamore, Co. Offaly.	Milk Retailer	1	475.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Conaty, John P.	“Gorse Hill”, Knocknaree Road, Dalkey, Co. Dublin.	Design & Development	1	475.00	Duffin, John	136, River Forest, Leixlip, Co. Kildare.	General Products Distributor	2	1,500.00
Condon, John	Ballinanima, Kilfinane, Co. Limerick.	Farmer	1	500.00	Enright, Denis	Dromin, Listowel, Co. Kerry.	Farmer	1	475.00
Corcoran, Fintan	Gartmore, Cloghan’s Hill, Tuam, Co. Galway.	Erecting Polly Tunnels	3	1,575.00	Farrell, Patrick Mel	34, Drunlease, Dromahaire, Co. Leitrim.	Bread Agent	1	317.00
Corcoran, Anthony	29, Castlepark, Newtownforbes, Co. Longford.	Builder & Milk Agent	5	2,217.50	Farrelly, James	10, Beverley Park, Knocklyon Road, Templeogue, Dublin 16.	Computer Repairs and Supplier	3	2,100.00
Cullen, Harry	“Landscape“, Nangor Road, Clondalkin, Dublin 22.	Landscape Designer	1	475.00	Fitzgerald, Damien	Main Street, Ballylanders, Co. Limerick.	Farmer	1	500.00
Cunningham, Brian	28, Cedar Park, Leixlip, Co. Kildare.	Engineer	1	500.00	Fitzgerald, Raymond	33, Kilclure Crescent, Jobstown, Tallaght, Dublin 24.	Motor Mechanic	3	3,000.00
Curtis, Brian	4, Woodford Villas, Monastery Road, Clondalkin, Dublin 22.	Light Engineering	1	476.00	Fitzpatrick, Maureen	T/A “The Eagle Star”, 27, Bridge Street, Cavan, Co. Cavan.	Publican	1	475.00
Dalton, Patrick J.	Ballingarry, Garryspillane, Co. Limerick	Farmer & Publican	1	750.00	Flannery, Paddy	Townlough, Killaloe, Co. Clare.	Mechanic & Musician	1	475.00
Dempsey, Eugene	113, Carrow Road, Drimnagh, Dublin 12.	Painter & Decorator	2	2,000.00	Fleming, Adrian	Church Street, Castleisland, Co. Kerry.	Garage Proprietor	1	1,000.00
Doherty, Brendan	Bunbeg, Co. Donegal.	Company Director	3	1,115.00	Gaire, Moss	Duagh Village, Listowel, Co. Kerry.	Garage Proprietor	1	475.00
Doherty, Frank	“Ard-na-Ghogar”, Bunbeg, Letterkenny, Co. Donegal.	Company Director	2	795.00	Gallagher, Brendan	“Raidulan”, Torquay Road, Dublin 18.	Accountant	2	952.00
Dolan, Denis	14, Rivermead Park, Swords, Co. Dublin.	Haulier	2	1,000.00	Gibons, Gerry	Kilbree lower, Westport, Co. Mayo.	Haulage Contractor	1	475.00
Dorney, Sile	29, Tonlegee Drive, Raheny, Dublin 5.	Accountant	1	500.00	Gilroy, Gerard	Tullyboy, Kilnaleck, Co. Cavan.	Farmer	1	375.00
Dorrian, Seamus Anthony	Gortnacorrib, Letterkenny, Co. Donegal.	Builder	1	765.00	Gleeson, Peter	233, Clogher Road, Crumlin, Dublin 12.	Milk Roundsman	1	500.00
Drohan, Davitt	“Kildonan”, Ardmhuire Park, Dalkey, Co. Dublin.	Software Manager	1	475.00	Gordon, Kieran	59, Coney Hill, Bettystown, Co. Meath.	Restaurateur	3	2,100.00
					Graham, Peter	10, Foster Avenue, Mount Merrion, Blackrock, Co. Dublin.	Commission Agent	3	2,250.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Griffin, Thomas	Shanahill West, Keel, Castlemaine, Co. Kerry.	Plasterer	1	600.00	Keane, Stack Stephen	Killoccrim, Listowel, Co. Kerry.	Farmer	1	475.00
Griffin, Eugene	Scart, Gortatlea, Tralee, Co. Kerry.	Farmer	1	475.00	Keaney, Joseph	Stravannies, Glenfarne, Co. Leitrim.	Farmer	1	370.00
Halford, Derek	3, Casement Grove, Finglas West, Dublin 11.	Car Valeting	1	475.00	Keegan, Neville	9, Zion Road, Rathgar, Dublin 6.	Guesthouse Proprietor	3	4,500.00
Hanrahan, Anthony	Knocksaggart, Newmarket-on- Fergus, Co. Clare.	Insurance Agent	3	1,425.00	Kelliher, Dermot	Barraduff, Headford, Killarney, Co. Kerry.	Book-keeper & Surveyor	1	475.00
Harmon, Kathleen	River View, Ennistymon, Co. Clare.	Dressmaker	2	1,900.00	Kelly, Michael	Cloonterane, Knock, Claremorris, Co. Mayo.	Farmer	1	1,900.00
Harney, Patrick P.	Sunville, Kilgarvan, Co. Kerry.	Property Maintenance	2	475.00	Kelly, Thomas	Glenmalin, Glencolmcille, Co. Donegal.	Knitwear Sales	1	320.00
Harrison, Brian	10, Sheena, Drumkeerin, Co. Leitrim.	Tiler	1	317.50	Kelly, Dermot	Ballaugh, Killarney, Co. Kerry.	Building Sub- Contractor	1	470.00
Hartnett, Gerard	Barrakilla, Ardgroom, Bantry, Co. Cork.	Motor Repairs	2	640.00	Kelly, Lee	3, Ascal Muire, Cashel, Glencolmcille, Co. Donegal.	Company Director	1	321.00
Healy, Daniel C.	1 Coologues, Kilgarvan, Co. Kerry.	Farmer	1	475.00	Kennelly, James	Banna West, Ardfert, Co. Kerry.	Car Sales & Repairs	1	1,900.00
Higgins, Therese	216, Seapark, Malahide, Co. Dublin.	Public Relations Consultant	1	475.00	Kilgour, Robert	40, Sheephill Green, Corduff, Blanchardstown, Dublin 15.	Commission Agent	1	475.00
Hughes, Seamus	Farragh, Killoe, Co. Longford.	Farmer & Haulage Contractor	2	817.50	Kruis, Gerrit E.	15, Dromnevene, Kenmare, Co. Kerry.	Company Director	2	790.00
Hughes, Conor	Wavecrest Drive, Blackrock, Dundalk, Co. Louth.	Musical Instruments	1	475.00	Laird, Dominic	56, Grange Road, Muirhevnamore, Dundalk, Co. Louth.	Courier	1	300.00
Kavanagh, Liam	New Road, Enfield, Co.Meath.	Electrician	1	476.00	Lam, Ken	286, Ballyfermot Road, Dublin 10.	Take-Away Foods Operator	1	500.00
Keane, James	11, Castlelawn Drive, Killerisk, Tralee, Co. Kerry.	Builder	1	475.00	Langan, John	Drumkeerin, Co. Leitrim.	Tiler	1	317.00
Keane, Patrick	Dromore, Farranfore, Co. Kerry.	Farmer	1	475.00	Lannucci, Antonio	10, Church Place, Sallynoggin, Co. Dublin.	Fish & Chip Shop Proprietor	1	500.00
					Lawless, Edward	20, Ladywell Square, Dundalk, Co. Louth.	Car Hire & Taxi Service	2	634.50

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Leen, Nicholas A.	11, Tower Drive, Ballyduff, Co. Kerry.	Grass & Foddercrop Distributor	2	792.00	McGinley, James	Lower, Cresslough, Co. Donegal.	Company Director	1	475.00
Lennon, Thomas	2, Lake Shore Apartments, Killaloe, Co. Clare.	Builder	1	475.00	McGinley, Leo	Lower, Cresslough, Co. Donegal.	Company Director	1	475.00
Lonergan, Michael	33, Ballyrickard Court, Tralee, Co. Kerry.	Plasterer	1	475.00	McGlinchey, Oisín	Navenny, Ballybofey, Co. Donegal.	Builder & Plasterer	1	1,250.00
Loughnane, Cyril	10, Ballycasey Grove, Shannon, Co. Clare.	Caterer	1	1,900.00	McGowan, Patrick	Ballymakeegan, Co. Longford.	Company Director & Farmer	1	317.00
Lundy, Danny	53, Cronin Gardens, Shannon, Co. Clare.	Musician	2	900.00	McInerney, Kieran	Muckinish, Ballyvaughan, Co. Clare.	Builder	1	475.00
Lynch, Séamus	Skehenerin, Listowel, Co. Kerry.	Horse Trainer	2	792.00	McKinney, Patrick	Cockhill Road, Buncrana, Co. Donegal.	Company Director	3	960.00
Lyons, John	7, Upper Main Street, Ballyhaunis, Co. Mayo.	Panel Beater	1	475.00	McMahon, John J.	Liss, Caher, Feakle, Co. Clare.	Block Layer	2	950.00
Maughan, John F.	Mount Gregory, Pontoon Road, Castlebar, Co. Mayo.	Publican	1	475.00	McQuinn, Thomas	Fiddane, Gortatlea, Ballymacelligott, Co. Kerry.	Farmer	1	1,900.00
McArdle, Michael	Cortail, Kilkierley, Dundalk, Co. Louth.	Farmer	2	600.00	Mills, Damien	24, Greencastle Drive, Coolock, Dublin 17.	Courier	1	476.00
McAuliffe, John	Dysert, Lixnaw, Co. Kerry.	Farmer	2	795.00	Moffett, Ivan	Thornhill, Blacklion, Co. Cavan.	Farmer & Auctioneer	1	475.00
McCabe, Brian Thomas	Kells Road, Bailieboro, Co. Cavan.	Builder	1	475.00	Monaghan, Thomas	26, Ann Devlin Park, Rathfarnham, Dublin 14.	Plasterer	3	2,100.00
McCabe, Patrick J.	47, Marian Grove, Rathfarnham, Dublin 14.	General Builder	1	475.00	Moreland, Ronald	91, Lower Camden Street, Dublin 2.	Butcher & Post Office	1	1,250.00
McClure, Michael	2, Portersgate Grove, Clonsilla, Dublin 15.	Taxi Driver	4	2,800.00	Moriarty, Thomas	Liss, Brandon, Tralee, Co. Kerry.	Builder	3	1,105.00
McDaid, James J.	Frosses, Co. Donegal.	Environmental Consultant	2	800.00	Mulligan, Eugene	Knocknagrough, Drumfin, Via Boyle, Co. Sligo.	Building Contractor	1	475.00
McElligott, Billy	Coolclarig, Listowel, Co. Kerry.	Farmer	1	1,500.00	Murphy, Daniel G.	Droum, Glenbeig, Co. Kerry.	Bed & Breakfast Operator	1	315.00
McGill, Gerard	Straleel, Carrick, Co. Donegal.	Company Director	1	320.00	Murphy, David	24, Ely Close, Old Court Road, Dublin 24.	Music Store Retailer	1	475.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Murphy, Gerry	Greevesmore, Kincon, Ballina, Co. Mayo.	Building Contractor	1	475.00	O'Neill, Michael	Bailinderrin, Enfield, Co. Meath.	Farmer	1	476.00
Murphy, James A.	Church Street, Milltown, Co. Kerry	General Merchant	1	375.00	O'Reilly, Brendan	Jordanstown, Enfield, Co. Meath.	Haulier	1	476.00
Murray, Seamus	4, Castaheany, Navan Road, Dublin 15.	Catering Equipment Supplier	1	550.00	O'Shaughnessy, Dean Timothy	Ballycannon, Meelick, Co. Clare.	Plant Hire Operator	1	317.00
Neylon, Patrick Jnr.	Kiltinnan North, Noughaval, Kilfenora, Co. Clare.	Farmer	2	950.00	O'Shea, Jeremiah	29, Casement Avenue, Tralee, Co. Kerry.	Tiler	3	1,105.00
Noonan, William Jnr.	Knocktoran, Knocklong, Co. Limerick.	Tiler	2	1,000.00	O'Shea, Timothy B.	Gortanedin, Castlemaine, Co. Kerry.	Plasterer	1	475.00
Nugent, Gerard	9, Clonboy, Bridgetown, Co. Clare.	Aluminium Windows Supplier	1	475.00	O'Sheehy, Patrick	26, Derrylea, Oakpark, Tralee, Co. Kerry.	Promotional Materials	1	475.00
O'Carroll, Cornelius	Dromartin, Ballyduff, Co. Kerry.	Garage Proprietor	1	475.00	O'Sullivan, Maurice	Laharn, Castlemaine, Co. Kerry.	Blocklayer	1	475.00
O'Connell, Philip	The Crown, Main Street, Castleisland, Co. Kerry.	Hardware Merchant & Hotelier	1	475.00	O'Sullivan, Patrick	Ardnaclancy, Kilmurray, Sixmilebridge, Co. Clare.	Plant Hire Operator	2	900.00
O'Connor, Anthony	6, The Derries, Edenderry, Co. Offaly.	Plumber	2	2,000.00	O'Sullivan, Patrick	6A, Garryruth, Ballymyllen, Tralee, Co. Kerry.	Hackney & Cab Service	1	475.00
O'Donnell, John	52, Colbert Avenue, Janesboro, Limerick, Co. Limerick.	Taxi Driver	2	634.00	Pigott, Michael	Shanakill, Keel, Castlemaine, Co. Kerry.	Panel Beater	1	600.00
O'Donoghue, Ann	Danganelly, Cooraclare, Co. Clare.	Publican	2	950.00	Prendeville, Sean	17, Caherain West, Castleisland, Co. Kerry.	Blocklayer	1	500.00
O'Donoghue, Denis	Ardtully, Kilgarvan, Co. Kerry.	Farmer	1	475.00	Purtill, Paul	"Ballyhoman House", Rathmale, Mungret, Co. Limerick.	Agricultural Contractor	3	951.00
O'Donoghue, Richard	Beale, Asdee, Listowel, Co. Kerry.	Milking Machine Installation	1	475.00	Reilly, Thomas	8, Laragh Grove, The Donahies, Donaghmede, Dublin 13.	Computer Consultant	4	2,800.00
O'Grady, Gerard	Annagh, Feakle, Co. Clare.	Farmer	1	475.00	Roche, Kevin	2, Glencarin Drive, Leopardstown, Dublin 18.	Property Maintenance	1	500.00
O'Mahony, Conor	Annadale Road, Killorglin, Co. Kerry.	Company Director	1	475.00	Roche, Michael	Desmonds Avenue, Castleisland, Co. Kerry.	Garage proprietor	1	500.00
O'Mealoid, Seamus	Derrylangan, Athboy, Co. Meath.	Farmer	4	7,616.00					

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Shanahan, Jim	White Hall, Parteen, Co. Clare.	Builder	1	1,000.00
Sheehan, Colin	38, Cahermoneen, Tralee, Co. Kerry.	Company Director	2	3,170.00
Staunton, Anthony	199, Lower Kimmage Road, Dublin 6W.	Window Manufacturer	2	2,000.00
Stewart, Stephen	Coolatee, Lifford, Co. Donegal.	Builder	2	2,530.00
Strain, Andrea	Galbolie, Bailieboro, Co. Cavan.	Vet	1	475.00
Sugrue, Denis	Killoluaig, Portmagee, Killarney, Co. Kerry.	Farmer	1	1,900.00
Tangney, Nicholas B.	Listry Cross, Faha, Killarney, Co. Kerry.	Farmer	1	1,900.00
Treacy, Sean	“High Trees”, New Road, Newlands Cross, Clondalkin, Dublin 22.	Upholsterer	1	500.00
Trill, Frederick	12, Ventry Park, Cabra West, Dublin 7.	Roof Tiler	3	5,712.00
Vaughan, Frank	Carhuclough, Ennistymon, Co. Clare.	Builder	1	475.00
Walsh, Kevin	Tullig, Castleisland, Co. Kerry.	Milking Machine Servicing	2	900.00
Ward, Richard	“Holly Cottage”, Killaha East, Kenmare, Co. Kerry.	Builder & Kitchen Installation	1	475.00
Watson, Leo	“Lainstown House”, Swords, Co. Dublin.	Haulier	3	5,172.00
Watters, Sean	Lurgankeel, Kilcurry, Dundalk, Co. Louth.	Farmer	1	1,274.00
Wheeler, Deborah	1, Verona, Queens Park, Monkstown, Co. Dublin.	Barrister	1	475.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Whelan, Gerard	Gortmore, Tourmakeady, Co. Mayo.	Fireplace Manufacturer	1	600.00
Whelan, Paul	20, Springlawn Heights, Blanchardstown, Dublin 15.	Door Supplier	1	500.00
Wong Kwok Wang	20, Beresford Avenue, Griffith Avenue, Dublin 9.	Take-Away Foods Operator	2	2,000.00

FAILURE TO LODGE CORPORATION TAX RETURN(S):

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Bundoran Building Services Ltd.	Central Lane, Bundoran, Co. Donegal	Builders	2	795.00
Clanree Hotel Ltd.	Derry Road, Letterkenny, Co. Donegal.	Hotel	1	320.00
Coolmore Films Ltd.	Coolmore, Rossnowlagh, Co. Donegal.	Film Production	1	325.00
DB Cleaners Ltd.	1, Bishops Court, New Street, Killarney, Co. Kerry.	Contract Cleaners	2	1,500.00
Glenboe Community Action Ltd.	83, Meadowbank Park, Letterkenny, Co. Donegal.	Social Work Activities	1	475.00
Killybegs Hotel Ltd.	Main Street, Killybegs, Co. Donegal.	General Trader	1	475.00
Molly Gillespie Enterprises Ltd.	Main Street, Glenties, Co. Donegal.	Publican	1	475.00
Nascloch Teoranta	Carnone, Raphoe, Co. Donegal.	Stone Link Block Manufacturer	2	640.00
Pat Britton & Co. Ltd.	The Diamond, Donegal Town, Co. Donegal.	Insurance Agent	1	750.00
Terradaniel Ltd.	“Arus Antoine”, Lewis Road, Killarney, Co. Kerry.	Hostel	1	500.00
Tommy Lee Electrical Ltd.	173, Beauvale Park, Artane, Dublin 5.	Electrical Contractors	1	476.00

FAILURE TO LODGE P35 RETURN(S)

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Anderson Kershaw Ltd.	56, Fitzwilliam Square, Dublin 2.	Financial Consultants	1	2,535.00
BSI Security Ltd.	3/4, Fairview, Dublin 3.	Security Services	1	2,535.00
Cedarway Ltd.	4, Michael Street, Limerick.	Hotel	1	1,260.00
Chetham Woodcare & Paints Ltd.	Mayor Street Upper, Dublin 1.	Paint Distributors	1	2,535.00
Dillon Foods Ltd.	Shopping Centre, Church Road, Tullamore, Co. Offaly.	Victualler	1	2,535.00
Doyle, Coleman	66, South Main Street, Wexford, Co. Wexford.	Hardware Merchant	1	2,535.00
Doyle, Seamus	Ducketts Grove, Carlow, Co. Carlow.	Plant Hire Operator	1	2,535.00
Finchley Construction Ltd.	“Willmount”, Groody Hill, Dublin Road, Limerick.	Construction	1	1,890.00
Lenehan, Raymond	Farran Morgan, Ballina, Co. Mayo.	Merchandising Services	1	1,890.00
Little Dorset Ltd.	17, Fitzwilliam Square, Dublin 2.	Coffee Shop	1	2,535.00
McGowan, Paul Francis	Oak Grove, Kinlough, Co. Leitrim.	Groundwork & Shuttering	1	2,535.00
McGowan, Peter	5, Edenvelle, Kinlough, Co. Leitrim.	Building Contractor	1	2,535.00
Mullarkey, Noel	12, Brabazon Heights, Swinford, Co. Mayo.	Carpenter	1	535.00
O'Brien, John	Abbington, Murroe, Co. Limerick.	Builder	1	2,535.00
Partners In Accelerated Co-Op Engineering Ltd.	5, Clare Street, Dublin 2.	Engineering	1	2,535.00
Predator Alarms Ltd.	“The Island”, Ballycumber, Co. Offaly.	Security Alarms	1	2,535.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Slattery, Patrick	15, Kilteragh, Dooradoyle Road, Limerick, Co. Limerick.	Security Services	2	5,070.00
Tom Kelly Meats Ltd.	Ballinaslaney, Olygate, Enniscorthy, Co. Wexford.	Meat Distributor	1	2,535.00
Ultra Sales Ltd.	Ultra House, Unit 117, Baldoyle Industrial Estate, Dublin 13.	Industrial Doors	1	2,535.00

FAILURE TO FILE BI-MONTHLY VAT RETURN(S):

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Brannigan, Michael	Grange, Knockbridge, Dundalk, Co. Louth.	Aluminium PVC Sales and Insulation	5	1,744.00
Campbell, Gerard	1, Hagan House, The Ramparts, Dundalk, Co. Louth.	Garage Owner	10	7,500.00
McGuirk, Michael	7A, Carrickbrennan, Monkstown, Co. Dublin.	Accountant	2	950.00
Peyton, Thomas	Carracastle, Attmass, Ballina, Co. Mayo.	Plastering Contractor	3	1,425.00
Reid, James J.	Old Cabra Service, 87/89, Old Cabra Road, Dublin 7.	Garage Owner	2	950.00
Shine, Patrick	Rossacon, Newmarket, Co. Cork.	Builder	6	2,850.00

KEEPING MARKED MINERAL OIL IN FUEL TANK:					Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
					Lyng Bros Ltd.	Hoodsgrrove, Via New Ross, Kilkenny, Co. Kilkenny.	Haulier	1	950.00
Barrett, Kieran	Bweeg, Mallow, Co. Cork.	Plumber/Fitter	1	1,000.00					
Bradley, Edward	Manorcunningham, Co. Donegal.	Unknown	1	950.00	Maher, Michael	Coga, Doon, Co. Limerick.	Agricultural Contractor	1	950.00
Breen, Phil	Lisduff, Gortnahoe, Co. Tipperary.	Owner of Engineering Company	1	1,900.00	McCabe, Keith	2, St. Ercs Terrace, Slane, Co. Meath.	Truck Driver	1	1,000.00
Cassidy, Stephen	6, Main Street, Emyvale, Co. Monaghan.	Unknown	1	950.00	McDaid, Laurence	10, Cosquin Park, Derry, Co. Derry.	Businessman	1	950.00
Connors, John	4, Upper Wood Road, Bunclody, Co. Wexford.	Unknown	1	1,900.00	McKenna, Enda	Brackagh, Emyvale, Co. Monaghan.	Unknown	1	950.00
Cunningham, Carl	59, Monkstown Walk, Clondalkin, Dublin.	Taxi Driver	1	1,900.00	Mooney, Patrick	31, Plunkett Green, Finglas West, Dublin.	Taxi Driver	1	1,900.00
Dardis, David	T/A Dardis Construction, Funshog, Collon, Co. Louth.	Owner of Construction Company	1	1,900.00	Mulligan, Alan	Contract Ltd., Meadstown, Dunderry, Navan, Co. Meath.	Fencing Business	1	952.00
Egan, Damien	Castlemagarrett, Claremorris, Co. Mayo.	Excavation Trade	1	1,500.00	Murphy, Anthony	Kilkeary, Nenagh, Co. Tipperary.	Farmer	1	950.00
Heffernan, Maurice	Coolsclarig, Listowel, Co. Kerry.	Owner Drilling Company	1	1,200.00	Murphy, George	Main Street, Mullagh, Kells, Co. Meath.	Taxi Driver	1	1,900.00
Hession, Seamus	Colimore, Claremorris, Co. Mayo.	Flooring Contractor	1	950.00	Murphy, Noel	Derroe South, Ballinatown, Co. Galway.	Unknown	1	1,000.00
Houlihan, Declan	8, Castletroy Court, Devlin, Co. Westmeath.	Labourer	1	1,904.00	Nally, Desmond	Clonbonny, Athlone, Co. Westmeath.	Haulier	1	950.00
Kavanagh, Sean	9, Ashford Crescent, Tom Bellow Avenue, Dundalk, Co. Louth.	Taxi Driver	1	950.00	Nolan, Jimmy	Derryronane, Swinford, Co. Mayo.	Farmer	1	950.00
Kelleher, Danny	199, Carnlough Road, Cabra West, Dublin.	Taxi Driver	1	1,900.00	Noone, John	Cornfield, Hollymount, Co. Mayo.	Haulier	1	1,900.00
Logan, Matthew	40, Mellows Road, Finglas West, Dublin.	Taxi Driver	1	1,900.00	O.L. Haulage	Derrygrath, Cahir, Co. Tipperary.	Haulage Contractor	1	1,500.00
Loughman, Tony	Main Street, Castleblaney, Co. Monaghan.	Unknown	1	950.00	O'Doherty, Gerard	Moymor South, Killshanny, Lahinch, Co. Clare.	Farmer	1	950.00
					O'Donnell, Patrick	Purt, Abbeyfeale, Co. Limerick.	Farmer	1	1,200.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Quigley, Michael	Castleroche, Dundalk, Co. Louth.	Fuel Supplier	1	950.00
Shortall, Tommy	Sherrock, Moate, Co. Westmeath.	Sells Plant Equipment	1	950.00
Sweeney Transport Ltd.	Smithborough, Co. Monaghan.	Farmer/Haulier	1	952.00
Warren, David	Moneycrohy, Enniskeane, Co. Cork.	Plant Hire Contractor	1	950.00
Whelan, James	Rose Cottage, Ministown, Laytown, Co. Meath.	Taxi Driver	1	1,900.00

SELLING MARKED MINERAL OIL FOR USE IN FUEL TANK

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Daly, Ted	9B, Glengariff Road, Fairhill, Cork.	Unknown	1	300.00
Geaney, John Joseph	1A, Greenmount Avenue, Cork.	Unknown	1	2 months impris- onment (sus- pended)

FAILURE TO HOLD A CURRENT MINERAL OIL LICENCE

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Bayview Filling Station	Derry Road, Moville, Co. Donegal.	Owner Gargage/Service Station	1	1,500.00
Browne, Philomena	T/A Mac Services, North Road, Monaghan, Co. Monaghan.	Owner Petrol Station/Shop Lease	1	950.00
Cavanagh, James	T/A Top Shop Service Station, Ballingarry, Roscrea, Co. Tipperary.	Shop/Service Station Owner	1	950.00
Quane, Thomas	Church Street, Tarbet, Co. Kerry.	Garage Owner	1	950.00
Skehard Properties Ltd.	T/A Skehard Service Station, Skehard Road, Blackrock, Cork.	Owner of Service Station/Shop	1	1,000.00
Young Oil Ltd.	Young's Service Station, Waterford Road, Kilkenny.	Owner of Service Station	1	1,900.00

CIGARETTE SMUGGLING

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Basic, Fikrit	23, Villa Blanchard, Blanchardstown, Dublin 15.	Unknown	1	100.00
Berminham, Ross Patrick	83, Castlepark, Moyross, Co. Limerick.	Unknown	1	500.00
Breen, Patrick	118, St. Peter's Place, Arklow, Co. Wicklow.	Unknown	1	450.00
Bunjaku Vesel	Pluckeen, Tralee, Co. Kerry.	Unknown	1	300.00
Duffy, Patrick	65, Liam Mellowes Park, Wexford.	Unknown	1	450.00
Fowler, Brian	5, Montgorry, Malahide Road, Swords, Co. Dublin.	Unknown	1	500.00
Gogoi, Valentina	80, Woodland Grove, Wexford, Co. Wexford.	Unknown	1	350.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Harper, Sabrina	17, St. Michael Terrace, Carlingford, Co. Louth.	Unknown	1	300.00
Hoey, Keith	30, Foxborough Downs, Lucan, Co. Dublin.	Unknown	1	400.00
Karlova, Olga	5, Cabra Place, Dublin 7.	Unknown	2	6 months imprison- ment (sus- pended)
Ma, Jingwei	18, Esker Meadow Green, Lucan, Co. Dublin.	Unknown	1	350.00
Macula, Luiza	185, Tirellan Heights, Galway.	Unknown	1	100.00
McNally, Michael	13, Cathedral View, Monaghan Town, Co. Monaghan.	Unknown	1	650.00
O'Connor, Denise Rita	168, Keeper Road, Drimnagh, Dublin.	Unknown	1	400.00
O'Hara, Nicholas	7, Ardmore Crescent, Artane, Dublin 5.	Child Welfare Officer	1	400.00
O'Keefe, Tim	3, Gregg Road, Gillabbeey Street, Cork.	Unknown	1	500.00

FAILURE TO HOLD A CURRENT AUCTIONEERS LICENCE

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
O'Mahony, William	T/A O'Grady Mahony Auctioneer, 17, Casement Square, Cobh, Co. Cork.	Auctioneer	1	630.00

**FAILURE TO DISPLAY A CURRENT GAMING/AMUSEMENT
LICENCE**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Fargo Leisure Ltd.	49, South William Street, Dublin 2.	Arcade Owners	1	1,200.00
Morrissey, John	T/A Morrissey Amusements, Carrickroche, Galbally, Co. Limerick.	Amusement Arcade Owner	1	700.00
Murphy Christopher	12 Sycamore Avenue, Rathbane, Limerick	Gaming/ Amusement Machine Owner	1	632.50

FAILURE TO HOLD A CURRENT LIQUOR LICENCE

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Brazil, Dympna	Main Street, Geashill, Co. Offaly.	Publican	1	632.50
Breen, James Colm	Breens Lobster Bar, The Square, Castletownbere, Co. Kerry.	Publican	1	635.00
Breen, Michael	Main Street, Convoy, Co. Donegal.	Publican	1	635.00
Buckley, Owen	Campwell Sports Bar, 12-13 Douglas Street, Cork.	Publican	1	1,265.00
Buggy, Martin	The Coalmine Inn, Castlecomer, Co. Kilkenny.	Publican	1	1,265.00
Caudlerbanks, John	The Diamond, Raphoe, Co. Donegal.	Publican	1	632.00
Checkout Express Ltd.	St. Dominicks Shopping Centre, Millbrook Lawns, Tallaght, Dublin 24.	Shopping Centre Owner	1	1,265.00
Cofax International Ltd.	T/A Doyles, 77, Grand Parade, Cork.	Publican	1	750.00
Connelly, Veronica	Allens Bar, Riverstick, Co. Cork.	Publican	1	632.50

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Corcoran, Kevin	31, McCurtain Street, Fermoy, Co. Cork.	Publican	1	633.00	McFadden, Mary	Manorcunningham, Co. Donegal.	Publican	1	634.50
Curley, Mary	Curley's Bar, Ardagh, Co. Limerick.	Publican	1	632.50	McFadden, Patrick	C/O Dusty's, Main Street, Milford, Co. Donegal.	Publican	1	765.00
Diver, Annie	Diamond, Carndonagh, Co. Donegal.	Publican	1	1,000.00	McLoughlin, Brendan	The Excelsior Bar, Buncrana, Co. Donegal.	Publican	1	750.00
Gallagher, Seamus	"The Blue Haven", Largymore, Killybegs, Co. Donegal	Publican/Builder	1	640.00	McSweeney, Derry	"The Fiddlers Green", 78/79 Thomas Davis Street, Cork.	Publican	1	800.00
Grant, Robert	T/A O'Shea's, Main Street, Fethard, Co. Tipperary.	Publican	1	632.50	Medowfern Developments Ltd.	The Four Provinces Bar, West End, Bundoran, Co. Donegal.	Publican	1	965.00
Harrington, John	East End, Main Street, Castletownbere, Co. Cork.	Restaurateur & Butcher	1	635.00	Moloney, Gerard	T/A Curley's Bar, 7 Church Street, Listowel, Co. Kerry.	Publican	1	633.00
Heeran, Brendan	Bridge Street, Cahir, Co. Tipperary.	Publican	1	700.00	Needhan, Paul	"The Pier Bar", Knockbrack, Cleggan, Co. Galway	Publican	1	650.00
Hughes, Brighid	T/A Tigh Hughes, Spiddal, Co. Galway.	Publican	1	700.00	O'Brien, Paul	"Barrta Seafood Restaurant", Lahinch, Co. Clare.	Restaurateur	1	632.50
Linhouse Ltd.	T/A Culberts, 17, Anglesea Street, Cork.	Shopkeeper	1	1,000.00	O'Connell, Philip	"The Crown", 45, Main Street, Castleisland, Co. Kerry.	Publican	1	632.00
Listowel Properties Ltd.	Upper William Street, Listowel, Co. Kerry.	Restaurateur	1	633.00	O'Connell, Seamus	"Ivory Tower Restaurant", 35, Princes Street, Monaghan.	Restaurateur	1	900.00
Loughnane, Cyril	Dolmen Restaurant, Lisdoonvarna, Co. Clare.	Restaurateur	1	1,265.00	O'Donnell, Edward	Caherass House, Croom, Co. Limerick.	Businessman & Farmer	1	1,265.00
Lovett, Gerard	The Copper Kettle, Kilnaleck, Co. Cavan.	Publican	1	640.00	O'Mahony, Patrick	Main Street, Killeagh, Co. Cork.	Publican	1	633.00
McCaffery, Owen	"McCaffery's Bar & Lounge", Corraneary, Aghavas, Carrigallen, Co. Leitrim.	Publican	1	635.00	O'Neill, Cormac	T/A O'Sullivan's Bar, Cluin, Allihies, Co. Cork.	Publican	1	635.00
McElvaney & Co. Ltd.	"Courthouse Bar & Lounge", 13 Church Street, Monaghan.	Publican	1	635.00	O'Reilly, Aidan	"Colm's Bar", Chapel Street, Ballyjamesduff, Co. Cavan.	Publican	1	650.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
O'Sullivan, Gerard	T/A Bradys Lane, 9/10 Oliver Plunkett Street, Bandon, Co. Cork	Publican	1	635.00
S.S. Lazio Ltd.	T/A AR Vicoletto, 5, Crow Street, Dublin 2.	Restaurateur	1	1,265.00
Scriven, Thomas	The Morgue, 3, Hanover Place, Cork City.	Publican	1	800.00
Sheelan, Adrienne	"The Gosses Acre", Main Street, Midleton, Co. Cork.	Publican	1	633.00
Southlinch Trading Ltd.	T/A The Roudy House, 94, Grand Parade, 1, Castle Street, Cork.	Publican	1	1,000.00
Toohey, Michael	Five Alley Inn, Nenagh, Co. Tipperary.	Publican	1	650.00
Vrendin Ltd.	T/A Vivo Foodstore, 50, Fortfield Park, Terenure, Dublin 6.	Foodstore Owner	1	1,265.00
Westhatch Ltd.	T/A Maguire's Bar, 64/65, St. Patrick's Street, Cork.	Publican	1	800.00

USING MARKED MINERAL OIL

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Broe, Paul	Glenaraneen, Brittas, Dublin.	Haulage Contractor	1	1,900.00

SMUGGLING MARKED MINERAL OIL

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Crawford, Murray	Carrigans Village, Carrigans, Co. Donegal.	Unknown	1	950.00
Wogan, Aidan	Davidstown, Slane, Co. Meath.	Unknown	1	952.00

UNLICENSED BOOKMAKING

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
O'Connell, Kieran	Galtee House Bar, Galbally, Co. Limerick.	Publican	1	1,000.00

OBSTRUCTION OF REVENUE OFFICIAL

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Maher, Tom	Gurteen, Killea, Templemore, Co. Tipperary.	Farmer	1	950.00

OTHER OFFENCES**CONSENTING OR CONNIVING IN A FAILURE TO REMIT****VAT**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Kelly, Michael	St. Francis John House, Ballinagarde, Ballyneety, Co. Limerick	Company Director	1	6 months imprisonment

FAILURE TO FURNISH INCOME TAX RETURNS

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Mitchell, Patrick	56, Benbullen Road, Dublin 12.	Landlord	3	6 months imprisonment

FAILURE TO FURNISH INCOME TAX RETURNS

Name	Address	Nature of Offence	No. of Charges	Fine/ Penalty €
Newpark Holdings Ltd.	121, Lower Rathmines Road, Dublin 6.	Claim for VAT Repayment to which not entitled	1	6,250.00
Property Holding Company		Delivery of Incorrect VAT Returns	3	
		Delivery of Incorrect Corporation Tax Return	1	
		Delivery of Incorrect P35 Return	1	
Joseph Flood	Newpark, The Ward, Co. Dublin.	Claim for VAT Repayment to which not entitled	1	6,250.00
Company Director		Delivery of Incorrect VAT Returns	3	
		Delivery of Incorrect Corporation Tax Return	1	
		Delivery of Incorrect P35 Return	1	

Part II
 LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 OCTOBER 2003 AND ENDING ON 31 DECEMBER 2003, 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 **182**. The total value of these settlements is **€25,195,787.78**

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
			€	€	€	
ABERNETHY, PATRICK	WHITE ROCK, NORTH CHURCHTOWN, MIDDLETON, CO. CORK.	RETIRED COMPANY DIRECTOR	4,690.00	14,309.00	18,999.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ADHMAID CILL NA MARTRA TEO.	KILNAMARTYRA, MACROOM, CO. CORK.	TIMBER PRODUCTS & HAULAGE	166,206.00	231,995.00	398,201.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
AHERN (DECEASED), CHRISTOPHER	KNOCKFIERNA, BALLINGARRY, CO. LIMERICK.	FARMER	4,893.00	17,087.00	21,980.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ALL STARS LTD.	CHARLOTTE ST., NEWBRIDGE, CO. KILDARE.	PUBLICAN	20,652.00	11,091.00	31,743.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
ARMSTRONG, WILLIAM	PARKHILL, BALLYSHANNON, CO. DONEGAL.	FARMER	36,394.00	106,374.00	142,768.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
ATRON ELECTRONICS LTD.	LYNWOOD HOUSE, BALLINTEER ROAD, DUBLIN 16.	MANUFACTURE & DISTRIBUTION OF ELECTRONIC EQUIPMENT	5,364.64	9,512.32	14,876.96	Underdeclaration of Corporation Tax. Revenue Audit Case.
BAINNE BEO TEORANTA	KILLUSTY, FETHARD, CO. TIPPERARY.	BILLING SYSTEM SUPPLIER	10,517.00	3,432.00	13,949.00	Underdeclaration of VAT. Revenue Audit Case.
BATTLE, PADDY	DROMORE WEST, CO. SLIGO.	SUPERMARKET PROPRIETOR	47,620.00	122,237.00	169,857.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BEARWOOD TREATMENTS LTD. (In Liquidation)	CROSSDERRY, CRAUGHWELL, CO. GALWAY.	FURNITURE MANUFACTURERS	17,584.00	12,132.00	29,716.00	Underdeclaration of Corporation Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BLANEY, EAMONN PATRICK	CENTRAL STORES, BALLYMALEEL, LETTERKENNY, CO. DONEGAL.	COMPANY DIRECTOR	27,938.00	58,546.00	86,484.00	Underdeclaration of Income Tax & VAT Revenue Bogus Non-Resident Account Case.
BOWE, THOMAS	NEWTOWN, STRADBALLY, CO. LAOIS.	FARMER	8,291.00	24,264.00	32,555.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOYLE, HARRY F.	PASSAGE CROSS, DUNMORE ROAD, WATERFORD.	PUBLICAN	9,248.00	21,191.00	30,439.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BREEN, JAMES	22 AYLESBURY, CLONMACKEN, ENNIS ROAD, LIMERICK.	EMPLOYEE	4,849.00	8,733.00	13,582.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BREEN, MARGARET	CULLINAGH, NEWCASTLEWEST, CO. LIMERICK.	EMPLOYEE	10,200.00	29,145.00	39,345.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRIEF COURIERS LTD.	5 BLESSINGTON COURT, DUBLIN 7.	COURIER SERVICES	53,048.00	25,457.00	78,505.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
BRODERICK, THOMAS	MAPSTOWN, DUNGARVAN, CO. WATERFORD.	FARMER	11,906.00	37,955.00	49,861.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BROWNE, PHILOMENA	66 CHERRYBROOK DRIVE, DROGHEDA, CO. LOUTH.	TAXI SERVICES	24,046.00	26,584.00	50,630.00	Underdeclaration of Income Tax. Revenue Audit Case.
BURKE, THOMAS	BRIDGE STREET, CARRICK-ON-SHANNON, CO. LEITRIM.	RETIRED PUBLICAN	26,535.00	81,465.00	108,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BURNS, GEORGE	ROCKTOWN, GREENCASTLE, CO. DONEGAL.	FARMER	21,996.00	62,441.00	84,437.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BURNS, TERENCE	ROCKTOWN, GREENCASTLE, CO. DONEGAL.	FARMER	34,884.00	100,522.00	135,406.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE (DECEASED), JOSEPH A.	THE HEIGHTS, MUNSTER HILL, ENNISCORTHY, CO. WEXFORD.	NEWSAGENT	6,319.00	18,399.00	24,718.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BYRNE, LEONARD	GLENCOLMCILLE, CO. DONEGAL.	GENERAL MERCHANT	132,758.00	333,940.00	466,698.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, MICHAEL	2, CASTLE STREET, CORK.	DRAPER	23,573.00	67,920.00	91,493.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAFFERKEY, JOHN	VALLEY ROAD, DOONIVER, ACHILL, CO. MAYO.	RETIRED EMPLOYEE	13,065.00	17,936.00	31,001.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAHILL, JOHN	AUGHANURE, OAK PARK, CARLOW.	COMPANY DIRECTOR	25,727.00	67,488.00	93,215.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CALLAGHAN, HUBERT	THE SQUARE, CASTLEREA, CO. ROSCOMMON.	AUCTIONEER	76,606.00	240,025.00	316,631.00	Underdeclaration of Income Tax & VAT Revenue Bogus Non-Resident Account Case.
CASEY, EUGENE	BALLYLYNCH, KILMACTHOMAS, CO. WATERFORD.	FARMER	8,635.00	28,678.00	37,313.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, MATTIE	CAHERKEEGANE, CLONDROHID, MACROOM, CO. CORK.	FARMER	3,134.00	9,866.00	13,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COADY, JAMES	HILL VIEW, BALLINAMONA, FERRYBANK, WATERFORD.	COMPANY DIRECTOR	11,380.00	32,249.00	43,629.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COBBE, ERWIN	KILBRIDE, PORTARLINGTON, CO. LAOIS.	WASTE DISPOSAL	133,540.00	40,260.00	173,800.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
COLLINS, DECLAN	WILKINSTOWN, NAVAN, CO. MEATH.	PLANT & MACHINERY HIRE	47,485.00	137,552.00	185,037.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CORBETT, JOHN	DERREEN, CLIFDEN, CO. GALWAY.	RETIRED FARMER	3,559.00	11,394.00	14,953.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CORR, FRANCIS T.	AVE MARIA, LOUGHSHINNY, SKERRIES, CO. DUBLIN.	FISHERMAN	14,150.00	14,929.00	29,079.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COSTELLOE, OLAF G.	GREEN STREET, CALLAN, CO. KILKENNY.	PHARMACIST	73,119.00	87,280.00	160,399.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COURTNEY, HUGH	MOYLES, INNISKEEN, CO. MONAGHAN.	MOTOR REPAIRS	11,013.00	21,383.00	32,396.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CROWLEY, KITTY	LOWER GLANMIRE ROAD, CORK.	RENTAL INCOME	13,043.00	34,718.00	47,761.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DEANE, KATHLEEN V.	GRANARD, LYRE, CLONAKILTY, CO. CORK.	PROPERTY LETTING	14,172.00	42,815.00	56,987.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DELANEY, HELEN	GREEN STREET, CALLAN, CO. KILKENNY.	EMPLOYEE	25,125.00	41,633.00	66,758.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
DIVINEY, MICHAEL	BRANNOCKSTOWN, TRIM, CO. MEATH.	FARMER	6,981.00	19,501.00	26,482.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DONOVAN, EDWARD	9 MARKET SQUARE, PORTLAOISE, CO. LAOIS.	GROCER	25,193.00	87,483.00	112,676.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
DOWNEY, GERRY	DUBLIN ROAD, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	15,331.00	44,999.00	60,330.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOWNEY, RICHARD	29 CHANTIER GATE, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	13,821.00	40,547.00	54,368.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DUNNE (DECEASED), PATRICK	EASTER HILL, STRADBALLY, CO. LAOIS.	FARMER	7,889.00	21,085.00	28,974.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUNNE, SEAN	OLIVERS HILL, KILLOTARAN, CO. WATERFORD.	TAKE-AWAY FOOD SALES	138,419.00	309,309.00	447,728.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DUNSANY CONSTRUCTION LTD.	KILLEEN, DUNSANY, CO. MEATH.	BUILDING CONTRACTORS	26,220.00	12,455.00	38,675.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
EAST COAST HELICOPTERS LIMITED	RAVENSDALE PARK, DUNDALK, CO. LOUTH.	TRANSPORT/HAULAGE SERVICES	11,104.00	4,894.00	15,998.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
EICON NETWORKS MANUFACTURING LTD.	4034 CITYWEST BUSINESS CAMPUS, SAGGART, CO. DUBLIN.	COMPUTER SOFTWARE MANUFACTURER	71,303.00	32,218.00	103,521.00	Underdeclaration of VAT. Revenue Audit Case.
FARRELL, JAMES	THE BROOK, RUSH, CO. DUBLIN.	LANDLORD	199,013.00	429,518.00	628,531.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARREN, PATRICK SONNY	GREEN ACRES, SUNDRIVE ROAD, RUSH, CO. DUBLIN.	RETIRED SHOPKEEPER	7,110.00	23,591.00	30,701.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARRISSEY, THOMAS	MILLTOWN, CHARLEVILLE, CO. CORK.	FARMER	5,915.00	18,606.00	24,521.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FEEDS & SEEDS LTD.	CANNON STREET, KELLS, CO. MEATH.	AGRICULTURAL SUPPLIER & GENERAL MERCHANT	28,517.00	31,483.00	60,000.00	Underdeclaration of VAT. Revenue Audit Case.
FERRY (DECEASED), HUGH	BALLYRAINE, LETTERKENNY, CO. DONEGAL.	INVESTMENT INCOME	24,110.00	50,769.00	74,879.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FINN, STEPHEN	HAWTHORN, NORTH CIRCULAR ROAD, LIMERICK.	COMPANY DIRECTOR	201,058.00	485,988.00	687,046.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZGERALD (DECEASED), CHRISTOPHER	FARNANE, MURROE, CO. LIMERICK.	FARMER	43,737.00	43,920.00	87,657.00	Underdeclaration of Income Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FITZPATRICK, JOHN	NEWTOWN, KILCOLGAN, CO. GALWAY.	EMPLOYEE	32,529.00	46,281.00	78,810.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
FLANAGAN, MORTIMER	WATERFORD ROAD, KILKENNY.	EMPLOYEE	43,731.00	86,845.00	130,576.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FLANAGAN, RICHELLE	13 OTTERBROOK, WILLBROOK ROAD, RATHFARNHAM, DUBLIN 14.	EMPLOYEE	14,941.00	16,504.00	31,445.00	Underdeclaration of Income Tax. Revenue Audit Case.
FOLEY, PATRICK	LABANE, DAVIS ROAD, CLONMEL, CO. TIPPERARY.	RETIRED BUTCHER	16,900.00	33,542.00	50,442.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FORKAN, THOMAS	CHURCH ST., SWINFORD, CO. MAYO.	VICTUALLER	24,000.00	74,022.00	98,022.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
G. P. ELECTRICAL LTD.	RERE 72, TYRCONNELL ROAD, INCHICORE, DUBLIN 8.	ELECTRICAL CONTRACTOR	10,222.38	4,395.46	14,617.84	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
GALLAGHER, MICHAEL	RAMELTON, CO. DONEGAL.	RESTAURATEUR	5,952.00	19,048.00	25,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GALLEN, DECLAN	36 TARA COURT, LETTERKENNY, CO. DONEGAL.	COMPANY DIRECTOR & LANDLORD	13,662.81	24,530.22	38,193.03	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GEANEY, PATRICK	BARRAFOHONA, BALLYNOE, MALLOW, CO. CORK.	FARMER	5,855.00	17,133.00	22,988.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GODWIN, EOIN	BELMONT, CLOGHANS HILL, TUAM, CO. GALWAY.	FARMER	16,381.00	14,603.00	30,984.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
GORMLEY (DECEASED), PETER	CLOONTYMULLEN, ROSCOMMON.	FARMER & AGRICULTURAL CONTRACTOR	17,475.00	46,515.00	63,990.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GOUGH, JOHN	VICARSTOWN SOUTH, CAPPAGH, CO. WATERFORD.	FARMER	14,129.00	41,573.00	55,702.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GRIFFITH, LEWIS	CARRICKNAHORNA, BALLYSHANNON, CO. DONEGAL.	FARMER	97,848.00	247,425.00	345,273.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRYSON, JOZEF	CORNSTOWN HOUSE, ASHBOURNE, CO. MEATH.	FARMER	4,856.00	12,925.00	17,781.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GULLANE, EAMON	MAIN ST., KINNEGAD, CO. WESTMEATH.	COMPANY DIRECTOR	44,411.00	67,961.00	112,372.00	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
HEARY JNR., PHILIP	ST. ANTHONY'S, FAIR GREEN, KELLS, CO. MEATH.	AGRICULTURAL CONTRACTOR	33,303.00	25,750.00	59,053.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
HEELAN, JOHN	GLENSHASK, LISMORE, CO. WATERFORD.	FARMER	55,176.00	89,576.00	144,752.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEGARTY, EAMON	AUGHT, TURE, MUFF, CO. DONEGAL.	BUILDING CONTRACTOR & PLANT HIRE	13,662.00	9,338.00	23,000.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
HICKEY, MARGUERITE	7 TRIMELSTON GARDENS, BOOTERSTOWN, CO. DUBLIN.	EMPLOYEE	13,468.40	20,212.03	33,680.43	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HODGINS, ADAM R.	RIVERSTON, NENAGH, CO. TIPPERARY.	INVESTMENT INCOME	46,731.00	144,860.00	191,591.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOGAN, DENIS	ROSEBERRY, NEWBRIDGE, CO. KILDARE.	COMPANY DIRECTOR	29,476.00	82,668.00	112,144.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HURSON, BRIAN	38 NUTLEY AVENUE, DUBLIN 4.	MEDICAL CONSULTANT	60,815.00	124,011.00	184,826.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
IMMOVALE LTD.	PUCHES CROSS, LIMERICK.	RESTAURANT	80,400.51	30,409.00	110,809.51	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
J. J. BARBER (FERMOY) LTD.	O'NEILL CROWLEY QUAY, FERMOY, CO. CORK.	JEWELLER	58,477.00	135,254.00	193,731.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
JOHNSTON, ALBERT	19 ORWELL PARK RISE, TEMPLEOGUE, DUBLIN 6.	LAUNDRY PROPRIETOR	15,407.00	45,349.00	60,756.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
KAVANAGH (DECEASED), PATRICK	COOLADANGAN, ARKLOW, CO. WICKLOW.	FARMER	7,208.00	22,783.00	29,991.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEARNEY (DECEASED), JOHN	BALLYMOUNTAIN, FERRYBANK, VIA WATERFORD.	FARMER	8,315.00	25,704.00	34,019.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEATING (DECEASED), JAMES	CAHIR HILL, FENOR, CO. WATERFORD.	RETIRED EMPLOYEE	5,936.00	18,970.00	24,906.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEENAN, JOSEPH	LOUGHNAGORE, KILBEGGAN, CO. WESTMEATH.	COMPANY DIRECTOR	27,575.00	82,353.00	109,928.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLEHER, ETHNA	LARCHFIELD, COACHFORD, CO. CORK.	EMPLOYEE	4,372.00	14,000.00	18,372.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, SEAMUS	THE QUAY, ANNAGHDOWN, CO. GALWAY.	LANDLORD	112,936.00	252,246.00	365,182.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEDY (DECEASED), THOMAS	132/134 LR. DRUMCONDRA ROAD, DUBLIN 9.	PUBLICAN	281,774.00	778,059.00	1,059,833.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
KENNEDY, JOHN	SLIGAUNAGH, DUNGARVAN, CO. WATERFORD.	FARMER	10,022.00	28,012.00	38,034.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEDY, MARGARET	THE SQUARE, NEWPORT, CO. TIPPERARY.	SUPERMARKET PROPRIETOR	15,265.00	50,371.00	65,636.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
KENNEDY, MICHAEL J.	CARRIGAN, CRAUGHWELL, CO. GALWAY.	COMPANY DIRECTOR	456,058.00	830,314.00	1,286,372.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KILDARE CHILLING COMPANY	KILDARE, CO. KILDARE.	MEAT PROCESSING	52,434.00	42,983.00	95,417.00	Underdeclaration of VAT. Revenue Audit Case.
KILLEEN, T. C.	APARTMENT 84, MOUNT PROSPECT LAWNS, CLONTARF, DUBLIN 3.	MEDICAL DOCTOR	180,661.00	401,742.00	582,403.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
LORDAN, JOHN	3 EAGLE VALLEY, POWERSCOURT, ENNISKERRY, CO. WICKLOW.	DENTIST	8,964.00	13,750.00	22,714.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
LUCEY, JOHN	KILNATOORA, YOUGHAL, CO. CORK.	FARMER	9,033.00	14,861.00	23,894.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNE, PATRICK	COOLCLEAVE, FIRIES, KILLARNEY, CO. KERRY.	FARMER	7,235.00	25,428.00	32,663.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAGUIRE, TIMOTHY	68 AYLMEER ROAD, NEWCASTLE, CO. DUBLIN.	COMPANY DIRECTOR	15,823.00	10,919.00	26,742.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHON, NORAH	4 STONEBRIDGE CLOSE, SHANKILL, CO. DUBLIN.	RETIRED EMPLOYEE	14,711.00	19,036.00	33,747.00	Underdeclaration of Income Tax. Revenue Audit Case.
MANNING, PATRICK JOSEPH	41 HARRISONS PLACE, CHARLEVILLE, CO. CORK.	EMPLOYEE	4,529.00	17,065.00	21,594.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MARSELLA (DECEASED), PATRICK	79 GLASNEVIN AVENUE, DUBLIN 11.	CAFÉ PROPRIETOR	137,631.00	394,967.00	532,598.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MARTIN TATE LTD.	CARRICKADERRY, CLONTIBRET, CO. MONAGHAN.	HAULAGE CONTRACTORS	17,566.00	6,770.00	24,336.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MCBRIDE, PATRICK	1 ERRIGAL VIEW, BALLAGHERG, LETTERKENNY, CO. DONEGAL.	RETIRED NEWSPAPER CARRIER	38,561.00	111,439.00	150,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCCARTHY MEATS LTD.	ALEXANDRA HOUSE, CLANE, CO. KILDARE.	FOOD PROCESSING	1,282,085.00	1,681,261.00	2,963,346.00	Underdeclaration of PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JAMES	ALEXANDRA HOUSE, CLANE, CO. KILDARE.	COMPANY DIRECTOR	679,268.00	1,194,677.00	1,873,945.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
MCCORMACK, JOSEPH P.	KILTOBRANKS, BALLAGHADREEN, CO. ROSCOMMON.	BUILDER & FARMER	10,113.00	33,855.00	43,968.00	Underdeclaration of Income Tax Revenue Bogus Non-Resident Account Case.
MCCORMACK, LEO	3 PARK VIEW, ATHBOY, CO. MEATH.	BUILDING CONTRACTOR	20,636.00	9,905.00	30,541.00	Underdeclaration of VAT. Revenue Audit Case.
MCCREADY, JAMES	COUNTRY LANE, CHAPEL ROAD, DUNGLOE, CO. DONEGAL.	BUILDER	5,819.55	11,555.33	17,374.88	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONNELL, JOHN	194 SUNDAYS WELL, NAAS, CO. KILDARE.	COMPANY DIRECTOR	13,940.00	44,571.00	58,511.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGEE, THOMAS	MAIN STREET, PALLASKENRY, CO. LIMERICK.	GROCER	19,570.00	45,855.00	65,425.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCGOVERN, EUGENE	16 COLLEGE GARDEN, GRANBY ROW, CARLOW.	PUBLICAN	48,533.00	87,670.00	136,203.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCGRATH, PATRICK	MAIN STREET, EMLY, CO. TIPPERARY.	HIDE & SKIN MERCHANT	68,361.00	191,266.00	259,627.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGUINNESS, BERNARD	3 HILL TOP LAWN, SHANKILL, CO. DUBLIN.	CHIMNEY SWEEP	51,001.00	138,454.00	189,455.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCHALE (DECEASED), JAMES	LODGE ROAD, WESTPORT, CO. MAYO.	PUBLICAN	3,963.00	15,069.00	19,032.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCHUGH, EAMON	GREENHILL, FINTRA ROAD, KILLYBEGS, CO. DONEGAL.	FISHERMAN	87,203.00	99,162.00	186,365.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCPARLAND, PETER	RAVENSDALE PARK, DUNDALK, CO. LOUTH.	COMPANY DIRECTOR	16,650.00	14,812.00	31,462.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MOLLIN, JOHN	RAHAN, TULLAMORE, CO. OFFALY.	COMPANY DIRECTOR & FARMER	19,089.00	46,785.00	65,874.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOLONEY, ANTHONY	DREWSBORRO, SCARIFF, CO. CLARE.	FARMER	32,416.00	89,250.00	121,666.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MOORE, MARY	4 LARCH GROVE, RANELAGH, DUBLIN 6.	RETIRED EMPLOYEE	7,694.00	18,609.00	26,303.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOORE, PATRICK	BALLYHAMPSHIRE, CASTLELYONS, CO. CORK.	FARMER	10,517.00	37,302.00	47,819.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MORIARTY, JOHN	DOORA, PORTMAGEE, CAHERCIVEEN, CO. KERRY.	FARMER	8,554.00	23,127.00	31,681.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULCAHY, JOHN	GURRANES, INNISHANNON, CO. CORK.	FARMER	75,482.00	243,333.00	318,815.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MULLANE, PATRICK	CAHERULTAN, CASTLEMARTYR, CO. CORK.	EMPLOYEE	8,453.00	24,645.00	33,098.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLEN, OLLY	8 BULLRING, DROGHEDA, CO. LOUTH.	PUBLICAN	9,584.00	8,388.00	17,972.00	Underdeclaration of VAT. Revenue Audit Case.
MULVIHILL, EAMONN	MAIN STREET, BALLYBUNION, CO. KERRY.	SHOPKEEPER	56,997.00	134,211.00	191,208.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY-O'CONNOR, BEATRIJS	GREYBROOK, WATERFALL, CO. CORK.	PROPERTY LETTING	5,483.00	14,881.00	20,364.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MURPHY, PATRICK	BARMONEY, BALLYHOGUE, ENNISCORTHY, CO. WEXFORD.	FARMER	30,070.00	70,080.00	100,150.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, THOMAS	VESTA, ARCHERS AVENUE, KILKENNY.	EMPLOYEE	4,478.00	11,054.00	15,532.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NATIONAL RECYCLING CO. LTD.	CONNOLLY ROAD, CHURCHFIELD, CORK.	RECYCLING	30,395.00	11,609.00	42,004.00	Underdeclaration of VAT. Revenue Audit Case.
NOONAN, JAMES	5 THE PARK, CHARLEVILLE, CO. CORK.	SPORTS SHOP PROPRIETOR	28,516.00	75,398.00	103,914.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NOONAN, JAMES & JOHN	CHARLEVILLE, CO. CORK.	SPORTS SHOP PROPRIETORS	26,518.00	71,070.00	97,588.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
NOONAN, JOHN	DREENA, RAILWAY ROAD, CHARLEVILLE, CO. CORK.	SPORTS SHOP PROPRIETOR	25,950.00	70,354.00	96,304.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NUGENT, MICHAEL	ATHGRANEY, DONARD, CO. WICKLOW.	FARMER	44,925.00	130,068.00	174,993.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, MICHAEL	DROMARKA, AHERLOW, CO. TIPPERARY.	EMPLOYEE	5,812.00	17,237.00	23,049.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CALLAGHAN (DECEASED), JOHN	70 NUNS WALK, FRIARS WALK, CORK.	LANDLORD	27,353.00	85,684.00	113,037.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CALLAGHAN, VIVIAN	BANTRY BAY HOTEL, BANTRY, CO. CORK.	HOTELIER	19,499.00	98,771.00	118,270.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
Ó CLEIRIGH, SEAN	ATHENRY ROAD, LOUGHREA, CO. GALWAY.	RETIRED EMPLOYEE	3,618.00	11,350.00	14,968.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CONNOR, WILLIAM J.	EL RANCHO, BALLYARD, TRALEE, CO. KERRY.	COMPANY DIRECTOR	78,463.00	174,313.00	252,776.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DOHERTY (DECEASED), MADGE	MAPLE HOUSE, O'HICKEY PLACE, CARRICKBEG, CARRICK-ON-SUIR, CO. TIPPERARY.	TAXI DRIVER	144,115.00	265,885.00	410,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONNELL, JAMES	45 O'CONNELL ST., CLONMEL, CO. TIPPERARY.	PUBLICAN	68,290.00	136,710.00	205,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOGHUE, LAURENCE	BALLYMORE, VENTRY, CO. KERRY.	FARMER	30,869.00	84,477.00	115,346.00	Underdeclaration of Income Tax, VAT & Stamp Duty. Revenue Bogus Non-Resident Account Case.
O'DWYER (DECEASED), JAMES	BALLINTAGGART, CALLAN, CO. KILKENNY.	FARMER	45,909.00	17,578.00	63,487.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'GORMAN, NICHOLAS	TOLER STREET, KILRUSH, CO. CLARE.	BUILDING CONTRACTOR	28,365.00	48,364.00	76,729.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'KEEFFE, GERARD	DONICKMORE, DUNGOURNEY, CO. CORK.	PUBLICAN	7,989.00	24,413.00	32,402.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'KEEFFE, JOHN	KNOCKMOURNE, CONNA, MALLOW, CO. CORK.	FARMER	10,204.00	28,334.00	38,538.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'LEARY, TIMMY J.	MOUNTCAIN, KNOCKNAGREE, MALLOW, CO. CORK.	FARMER	14,291.00	28,482.00	42,773.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'MAHONY, ANTHONY	FEANS, CAUSEWAY, CO. KERRY.	FARMER	4,964.00	9,580.00	14,544.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REILLY, CORNELIUS	BALLINAGARRANE NORTH, CLONMEL, CO. TIPPERARY.	HAIRDRESSING SUPPLIER	12,416.00	39,084.00	51,500.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'SULLIVAN JNR., DENIS	MALLARDSTOWN, CALLAN, CO. KILKENNY.	FARMER	65,286.00	194,623.00	259,909.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, PETER	CLOUGHOLAMORE, MILLSTREET, CO. CORK.	FARMER	19,651.00	50,773.00	70,424.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PHELAN, WILLIAM	KILLONERY, CARRICK-ON-SUIR, CO. TIPPERARY.	SHOE RETAILER	120,564.00	316,525.00	437,089.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
PYNE (DECEASED), MICHAEL	BALLYSHEEHAN, CLOGHEEN, CAHIR, CO. TIPPERARY.	COMPANY DIRECTOR/ FARMER	19,739.00	48,922.00	68,661.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
QUEALLY, PETER	CARAVAN SHOP, DUNMORE EAST, CO. WATERFORD.	CARAVAN PARK & SHOP OPERATOR	28,860.00	78,204.00	107,064.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
QUINN SNR., AUSTIN	WESTPORT ROAD, CASTLEBAR, CO. MAYO.	RETIRED COMPANY DIRECTOR	8,253.00	23,871.00	32,124.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROBINHOOD METAL PRESSINGS LTD.	9 ROBINHOOD ROAD, CLONDALKIN, DUBLIN 22.	METAL FABRICATION	14,316.00	5,725.00	20,041.00	Underdeclaration of VAT. Revenue Audit Case.
RYAN, EAMON	BALLYMOREEN, LITTLETON, THURLES, CO. TIPPERARY.	CAR SALES/REPAIRS	25,133.00	75,233.00	100,366.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, NOEL J.	GLENFIELD, CAPOLEY, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	43,798.00	103,913.00	147,711.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, SEAN	62 BUSHY PARK ROAD, DUBLIN 6.	RETIRED PHARMACIST	8,234.00	25,110.00	33,344.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
S. O'HALLORAN (ELECTRICAL) LTD.	2 GODFREY PLACE, TRALEE, CO. KERRY.	ELECTRICAL CONTRACTORS	13,579.00	23,182.00	36,761.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SANTRY, JOHN F.	BELVEDERE, NEWTOWN, WATERFORD.	ARCHITECT	39,001.00	108,535.00	147,536.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
SCHMIDT, LORETTA	AUDURN, QUARRY ROAD, RATHMICHAEL, CO. DUBLIN.	PROPERTY RENTAL	77,124.00	83,879.00	161,003.00	Underdeclaration of Income Tax. Revenue Audit Case.
SHARKEY, TONY	BUNAMAN, ANNAGRY, CO. DONEGAL.	REFUSE COLLECTOR	62,374.00	182,976.00	245,350.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
SHARPE, LESLIE	PARKNASHAW, AVOCA, CO. WICKLOW.	FARMER	54,507.00	32,883.00	87,390.00	Underdeclaration of VAT. Revenue Audit Case.
SHEEHAN (DECEASED), DANIEL	CROAGHANE, FOYNES, CO. LIMERICK.	FARMER	11,714.00	45,167.00	56,881.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHIELDS, PATRICK	MAIN STREET, MILFORD, CO. DONEGAL.	MUSICIAN	9,794.00	27,206.00	37,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHINE, PATRICK	BALLYELLIS, MALLOW, CO. CORK.	AUCTIONEER	45,442.00	24,558.00	70,000.00	Underdeclaration of VAT, PAYE/PRSI & Capital Gains Tax. Revenue Audit Case.
SHINNERS, SEAMUS	PERSSE PARK, AUGHIRM, BALLINASLOE, CO. GALWAY.	COMPANY DIRECTOR	106,551.00	281,008.00	387,559.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SINNOTT, EDWARD	BALLYPREACUS, BUNCLODY, CO. WEXFORD.	PUBLICAN	28,190.00	86,810.00	115,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMITH, DAVID	7 MOULDEN BRIDGE, RATHOATH, CO. MEATH.	CATERING SERVICES	7,955.00	6,045.00	14,000.00	Underdeclaration of VAT. Revenue Audit Case.
STONEGRANGE DEVELOPMENTS LTD.	AUGHNAFIN, EDGEWORTHSTOWN, CO. LONGFORD.	BUILDING CONTRACTORS	19,093.00	12,597.00	31,690.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
SWITCHTEX LTD.	54/58 SUNDRIVE ROAD, KIMMAGE, DUBLIN 12.	ELECTRICAL WHOLESALER	59,799.00	66,020.00	125,819.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
T & P HOMES LTD.	VIRGINIA, CO. CAVAN.	BUILDING CONTRACTORS	64,585.00	38,473.00	103,058.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
THOMPSON, BRIAN	THE WILDERNESS, MOVILLE, CO. DONEGAL.	RETIRED COAL MERCHANT	3,802.68	12,099.32	15,902.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
THORNE, VINCENT	SANDY LANE, RUSH, CO. DUBLIN.	MARKET GARDENER	23,656.00	45,365.00	69,021.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TREACY, JOHN P.	WINDEMERE, KELLYSTOWN, LEIXLIP, CO. KILDARE.	COMPANY DIRECTOR	5,787.13	18,579.00	24,366.13	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
VAL'S TAVERN LTD.	2 GODFREY PLACE, TRALEE, CO. KERRY.	PUBLICAN	12,086.00	20,742.00	32,828.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
WALL VALLEY LIMITED	199 NTH. KING STREET, DUBLIN 7.	PUBLICAN	18,493.00	8,367.00	26,860.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
WALSH, EDMUND	48 DOMINICK STREET, MULLINGAR, CO. WESTMEATH.	PUBLICAN	15,386.00	34,726.00	50,112.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
WALSH, ROBERT	LISADELL, BALLYKINSELLA, OLD TRAMORE ROAD, WATERFORD.	AUTO ELECTRIC REPAIRER	5,079.00	15,257.00	20,336.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
WARD, MARTIN	BALLYMOE, CO. GALWAY.	GROCER	7,641.00	29,228.00	36,869.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WHEARTY, GARY	RACECOURSE, BELLEWSTOWN, DROGHEDA, CO. LOUTH.	BUILDING CONTRACTOR	14,728.00	12,113.00	26,841.00	Underdeclaration of VAT. Revenue Audit Case.
WHELAN, KIERAN	CARNAMADRA, KINVARA, CO. GALWAY.	BUILDING CONTRACTOR	81,950.00	126,288.00	208,238.00	Underdeclaration of Income Tax & Relevant Contracts Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
WHELAN, PATRICK	1 IDRONE AVENUE, KNOCKLYON ROAD, TEMPLEOGUE, DUBLIN 16.	LANDSCAPE GARDENER	28,123.00	23,056.00	51,179.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WILLIAM HALPIN & SONS LTD.	CHANEL ROAD, RUSH, CO. DUBLIN.	FUNERAL UNDERTAKERS & BUILDING CONTRACTORS	20,060.00	17,546.00	37,606.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
WYNNE, PATRICK	CARRICK ROAD, DRUMSHAMBO, CO. LEITRIM.	RETIRED COMPANY DIRECTOR	4,785.00	14,897.00	19,682.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

[1]

DEPARTMENT OF AGRICULTURE AND FOOD — LAND ACT 1931, (PART III)
SECTION 28

VESTING ORDER

Monday the Eight day of March Two Thousand and Four

Estate of the MINISTER FOR AGRICULTURE AND FOOD
(formerly the Estates and Titles of which are set forth in the First Row of the Third Schedule hereto)

County of Roscommon

IT IS ORDERED by the Minister for Agriculture and Food pursuant to the powers conferred by the Land Purchase Acts that the lands and hereditaments comprised in the several holdings described in Row 4 of the Third Schedule hereto and respectively in the occupation of the several tenants named above the same holdings in Row 3 of the said Schedule together with the easements, rights and appurtenances specified in the First Schedule hereto DO VEST and the same are hereby vested in the said several tenants in fee-simple excepting and reserving thereout such mines and mineral rights and such easements and other rights as are specified in the Second Schedule hereto, subject to and charged with repayment to the said Minister of the respective advances specified in Row 6 of the Third Schedule hereto below the names of the said several tenants with interest thereon by means of the respective annuities specified in Row 7 of the said Schedule below the said advances as by the Land Purchase Acts is provided, and subject to such other burdens and rights and charges as may lawfully affect the same respectively.

FIRST SCHEDULE REFERRED TO IN THE FOREGOING ORDER

Dominant Rights

The easements, rights and appurtenances mentioned in Section 34(1) of the Land Law (Ireland) Act 1896.

SECOND SCHEDULE REFERRED TO IN THE FOREGOING ORDER

Exceptions, Reservations and Servient Rights

The easements and rights mentioned in Section 34(1) of the Land Law (Ireland) Act 1896, and in addition to or included therein the following exceptions, reservations, easements and rights, that is to say:

1. The exclusive right of mining and taking minerals, within the meaning of the Irish Land Act 1903, and of digging and searching for the same, in so far as the same are not otherwise excepted and reserved in this Order reserved to and vested in the State.
2. The Sporting Rights in so far as the same are not otherwise excepted and reserved, reserved to the owner or owners thereof.
3. The Fishing Rights and Fisheries, if any, other than the Shannon Fisheries reserved to the Central Fisheries Board.
- 3a. The Shannon Fisheries within the meaning of the Shannon Fisheries Acts 1935 and 1938 not affected by this Order.

THIRD SCHEDULE REFERRED TO IN THE FOREGOING ORDER

1	Estate Title and Record No.	Holding of Dempsey M10727 County Roscommon		
2	(a) Collection No.			
	(b) Register No.	10 ^A		
3	Name, Address and Occupation of Tenant	Rinn Peter Ardcondra Carrick-on-Shannon County Roscommon		
4	H O L D I N G	(a) Barony	Roscommon	
		(b) Townland	Glenballythomas	
		(c) Reference No. on map	3 ^A	
		(d) Area in Hectares	Unregistered	
			Registered	1.227 Folio 17121F (part of) County Roscommon
5	Date of commencement of payments under section 27 for holdings published in lists under section 23 or section 24			
6	Advance made for the purchase of the holding	€0.10 (nominal)		
7	Annuity payable in respect of the advance at Row 6	€0.01 (nominal)		
Easements, rights and appurtenances (included in or in addition to those provided for by section 34(1) of the Land Law (Ireland) Act, 1896) as described in the first and second schedules to this order	8	Dominant rights over and upon the lands described across		
	9	Servient rights to which the holding is subject		

Seamus O'Brien
An Authorised Officer of the Minister for Agriculture and Food.

APPOINTMENT OF MEMBER TO THE BOARD OF
BORD GÁIS ÉIREANN

Mr. Dermot Ahern T.D., Minister for Communications, Marine and Natural Resources has appointed Mr. Aidan Eames to the Board of Bord Gáis Éireann for a period of 5 years, effective from the 3rd March 2004.

[4]

COUNTY LOUTH FORESHORE BYE-LAWS 2003

Louth County Council has adopted the above named Bye-Laws on the 20th October, 2003. The purpose of these Bye-Laws is to regulate the use of the Beach and Foreshore adjoining the functional area of the County of Louth.

These Bye-laws came into force on the 21st November, 2003.

These Bye-Laws may be inspected free of charge at the Roads Office, Louth County Council, County Hall, Millennium Centre, Dundalk during normal office hours. A copy of the Bye-Laws may be purchased for €8.00.

Dated this 11th day of March, 2004.

MARY MURTAGH,
County Secretary.
www.louthcoco.ie

[3]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001

AND IN THE MATTER OF
MFS GROUP LIMITED
(In Liquidation)

At a General Meeting of the Members of the said Company, duly convened and held at Buswells Hotel, Molesworth Street, Dublin 2 on 11th March 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 same and that, accordingly, the Company be wound up voluntarily and that Jim Hamilton, of BDO Simpson Xavier, Beaux Lane House, Mercer Street Lower, Dublin 2 be appointed Liquidator for the purpose of such winding up.”

Date: 11th March 2004.

JIM HAMILTON,
Liquidator,
BDO Simpson Xavier,
Beaux Lane House,
Mercer Street Lower,
Dublin 2.

[6]

IN THE MATTER OF

J & C DOYLE DEVELOPMENTS LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2003

J & C DOYLE DEVELOPMENTS LIMITED

Notice is hereby given that a Special Resolution for the winding up of the above named Company by means of a Members Voluntary Liquidation was passed on the 15th day of March 2004. An Ordinary Resolution was also passed appointing Mr. James Butler FCCA CPA of Butler Lennon & Co. as Liquidator for the purpose of such winding up. All claims against the company should be sent to the Liquidator at 148 Richmond Road, Dublin 3 and be received no later than 30th of April 2004.

Dated this 16th March 2004.

Yours faithfully,
JAMES BUTLER,
Liquidator,
J. & C. Doyle Developments Limited.

[7]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2002

AND IN THE MATTER OF

DRUMCARROW LIMITED
(in Voluntary Liquidation)

At an Extraordinary General Meeting of the above named Company, duly convened and held at Drumcarrow, Raheen Cross, Limerick, on Friday March 12th 2004, it was resolved:

“That Drumcarrow Limited be wound up voluntarily as a Members Voluntary Winding-Up and that Mr. Thomas Cumiskey F.C.C.A. be appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be authorised to distribute all or any part of the surplus assets of the Company in specie or otherwise as he may think fit among the Members of the Company”.

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

THOMAS CUMISKEY F.C.C.A.
Liquidator,
22 Dromore Rise,
Raheen,
Limerick.

Friday March 12th 2004.

[8]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001
AND IN THE MATTER OF
KILCORAN DEVELOPMENTS LTD.

At an Extraordinary General Meeting of the Company duly convened and held at Vienna Woods Hotel, Glanmire, Co. Cork on 23rd February 2004, the following Ordinary Resolution was passed:

1. That the Company cannot by reason of its liabilities continue its business and that it is hereby wound up.
2. That Gerard Murphy of Gerard Murphy & Co., Chartered Certified Accountants, be and is hereby appointed Liquidator for the purpose of the winding up.
3. That the following be and are hereby appointed the Company's Nominees to the Committee of Inspection, should the Creditors choose to appoint a Committee. Mr. Con Spillane, 28 North Main Street, Youghal, Co. Cork and Mr. Kevin Landers 13 North Main Street, Youghal, Co. Cork.

Dated 3rd March 2004.

GERARD MURPHY,
Liquidator,
Gerard Murphy & Co.,
45 The Woodlands,
Midelton,
Co. Cork.

Notice is further given that all Creditors of the Company are required, on or before 30th April 2004, to prove their debts by sending to the Liquidator written statements of the amounts they claim to be due to them by the Company and if so requested to provide such further details, information and documentation as may be requested by the Liquidator. Any Creditor failing to prove the claimed debt before the date mentioned above will be excluded from any distribution which may arise to be made to the Creditors.

[9]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001
AND IN THE MATTER OF
MOYLE SALAD TIME LTD.
(Formerly Moyle Salads Limited)

At an Extraordinary General Meeting of the Company duly convened and held at Vienna Woods Hotel, Glanmire, Co. Cork on 26th February 2004, the following Ordinary Resolution was passed:

1. That the Company cannot by reason of its liabilities continue its business and that it is hereby wound up.
2. That Gerard Murphy of Gerard Murphy & Co., Chartered Certified Accountants, be and is hereby appointed Liquidator for the purpose of the winding up.
3. That the following be and are hereby appointed the Company's Nominees to the Committee of Inspection, should the Creditors choose to appoint a Committee. Mr. Peter Roberts, Roberts Corporate & Private, 28 South Mall, Cork, and Mr. Vivian E. Nathan, HLB Nathans, Lavirrs Quay, Cork.

Dated 3rd March 2004.

GERARD MURPHY,
Liquidator,
Gerard Murphy & Co.,
45 The Woodlands,
Midelton,
Co. Cork.

Notice is further given that all Creditors of the Company are required, on or before 30th April 2004, to prove their debts by sending to the Liquidator written statements of the amounts they claim to be due to them by the Company and if so requested to provide such further details, information and documentation as may be requested by the Liquidator. Any Creditor failing to prove the claimed debt before the date mentioned above will be excluded from any distribution which may arise to be made to the Creditors.

[10]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001
AND IN THE MATTER OF
CORDOE LIMITED
(in Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company, duly convened and held at 1 Adelaide Court, Adelaide Road, Dublin 2 on 4th March 2004, the following Resolutions were passed:

- i) "That the Company be wound up voluntarily."
- ii) "That Ken Fennell of 14 Pembroke Road, Ballsbridge, Dublin be and is hereby appointed Liquidator for the purpose of winding up the Company."
- iii) "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."

Date: 4th March 2004.

KEN FENNELL,
Liquidator,
Kavanagh Fennell,
14 Pembroke Road,
Dublin 4.

[11]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001
AND IN THE MATTER OF
ST. ANDREW'S INVESTMENT COMPANY plc
(in Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of St. Andrew's Investment Company plc held on the 10th March 2004 the following Special Resolution was passed:—

"That St. Andrew's Investment Company plc be wound up voluntarily as a Members' Voluntary Winding-Up and that Ray King of Ray King & Associates, 5 Bridge Court, City Gate, St. Augustine Street, Dublin 8 be appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be authorised to distribute all or any part of the surplus assets of the Company in specie or otherwise as he may think fit among the Members of the Company".

RAY KING,
Liquidator.
15 March 2004.

[12]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001
AND IN THE MATTER OF

FIRST CHOICE FABRICS & FURNISHINGS LIMITED

Notice is hereby given pursuant to S252 of the Companies Act 1963 that at an Extraordinary General Meeting of the above Company held at The Metropole Hotel, McCurtain St., Cork, on 10 March 2004 the following Ordinary Resolution was passed:

"That it has been proved to the satisfaction of the meeting that the Company, by reason of its liabilities, cannot continue its business and that it be wound up as a Voluntary Liquidation and that Finbarr Donohue of 3R Associates, 68 The Spires, Carrignafof, Cobh, Co. Cork be and he is hereby appointed Liquidator for the purposes of such winding up."

Dated this 15th day of March 2004.

Signed:
FINBARR DONOHUE,
Liquidator.

[13]



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Ba cheart comhfhreagras maidir leis an Iris Oifigiúil a sheoladh chuig: An tEagarthóir, Iris Oifigiúil, Oifig an tSoláthair, 51 Faiche Stiabhna, Baile Átha Cliath 2. Teil.: (01) 6476838, Faics: (01) 6476842). Ní foláir fógraí le cur isteach san Iris Oifigiúil bheith faighte ag Oifig an tSoláthair ar 2.00 p.m. ar a dhéanaí ar an lá roimh fhoilsiú. Is iad na rátaí ná €20.00 ar 10 líne, nó níos lú, agus €11.00 ar gach 5 líne, nó níos lú, sa bhreis.

Communications relating to Iris Oifigiúil should be addressed to The Editor, Iris Oifigiúil, Government Supplies Agency, 51 St. Stephen’s Green, Dublin 2. Tel.: (01) 6476838, Fax: (01) 6476842. Notices for insertion in Iris Oifigiúil must reach the Government Supplies Agency not later than 2 p.m. on the day preceding publication. The rates are €20.00 per ten lines or less and €11.00 for each additional 5 lines or less.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

Dé Máirt agus Dé hAoine

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