



IRIS OIFISIÚIL

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Friday, 24th SEPTEMBER, 2004

S.I. No. 531 of 2004

**STATE AIRPORTS ACT 2004 (DUBLIN APPOINTED
 DAY) ORDER 2004**

Notice is hereby given that the Minister for Transport has made an Order under section 9(6) of the State Airports Act 2004 (No. 32 of 2004) entitled as above dated 9th September, 2004.

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

Price: €0.76.

Prn: 3434.

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

September 2004.

[1]

ÓGLAIGH NA hÉIREANN

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

Eiméid Ó Fearghaile
 (Emmet Matthew Farrelly)

Seán Mac Cárthaigh
 (John Gerard McCarthy)

agus
 Oisín MacGraith
 (Oisín Aidan McGrath)

a cheapadh mar oifigigh de na Buan-Óglaigh i gcéim choimisiúnta Dara-Leifteanaint, ar feadh tréimhse dhá bhliain dhéag, le héifeacht, i ngach cás, ón 16 Meán Fómhair, 2004.

D. Mac CÁRTHAIGH
 Ard-Rúnaí an Rialtais

BAILE ÁTHA CLIATH,
An 21ú lá seo de Mheán Fómhair, 2004.

[2]

SECRETARY GENERAL OF THE DEPARTMENT OF
DEFENCE

The Government today appointed:

Michael Howard
Assistant Secretary
Department of Defence

to the post of Secretary General of the Department of Defence,
with effect from 1 October, 2004.

D. McCARTHY
Ard-Rúnaí an Rialtais

BAILE ÁTHA CLIATH, DUBLIN,
An 21ú lá seo de Mheán THIS 21st day of September,
Fómhair, 2004. 2004.

[3]

APPOINTMENTS TO THE BOARD OF AN BORD BIA

The Minister for Agriculture and Food, Mr. Joe Walsh T.D. has,
in accordance with the provisions of the An Bord Bia Acts, 1994
to 2004, appointed the following persons as ordinary members
of the Board of An Bord Bia.

Name	Date of Appointment	Duration
Mr. Kieran Dunne, Russelstown, Kilmeague, Naas, Co. Kildare.	14 September 2004	three years
Mrs. Katherine O'Leary, 'Killoran', Woodside, Carrigrohane, Cork.	15 September 2004	three years

JOHN MALONE,
Secretary General,
Department of Agriculture and Food,
September 2004.

[4]

APPOINTMENTS TO THE BOARD OF SCIENCE
FOUNDATION IRELAND

In exercise of the powers conferred on the Tánaiste and
Minister for Enterprise, Trade and Employment by the
Industrial Development (Science Foundation Ireland) Act 2003,
the Tánaiste has appointed Dr. Jane Grimson and Dr. Kristina
Johnson as members of the Board of Science Foundation
Ireland with effect from 21st September 2004.

PAUL HARAN,
Secretary General,
Department of Enterprise, Trade and Employment.

[5]

APPOINTMENTS TO THE BOARD OF
ENTERPRISE IRELAND

In exercise of the powers conferred on the Tánaiste and
Minister for Enterprise, Trade and Employment by the
Industrial Development (Enterprise Ireland) Act 1998, the
Tánaiste has appointed Ms Margaret Daly and Mr. Gerard
O'Malley as members of the Board of Enterprise Ireland with
effect from 7th September 2004.

PAUL HARAN,
Secretary General,
Department of Enterprise, Trade and Employment.

[6]

The Commission for Communications Regulation, ComReg, issued its Response to Consultation "Quality of Service Target 2004 — Single Piece Priority Mail" and Direction to An Post under the European Communities (Postal Services) Regulations 2002, S.I. 616 of 2002 on 1 June 2004, Document No. 04/56.

The Response to Consultation was published taking the comments received from the 5 submissions into account. The paper covered a number of issues including: the importance of post to business; the issue of quality v. cost; commitment to quality; how the quality target should be set; what the target should be; how ComReg should ensure the target is achieved; how performance should be monitored and the scope of targets.

The full text of the report and decisions reached are available as a pdf file for download from the ComReg website, www.comreg.ie, and/or a hard copy is available by contacting ComReg at 01-8049600 or in writing to:

Ms. Michelle Townshend,
Market Operations,
Commission for Communications Regulation,
Abbey Court,
Irish Life Centre,
Lower Abbey Street,
Dublin 1.

Or by email: info@comreg.ie

In accordance with Regulation 4 (1)(c) ComReg is obliged to publish details of any directions issued under Regulation 4(1)(b).

The following is the direction:

DIRECTION ON THE QUALITY OF THE UNIVERSAL POSTAL SERVICE TO BE PROVIDED BY AN POST

The Commission for Communications Regulation in accordance with Regulation 4(1)(b) of the European Communities (Postal Services) Regulations, 2002 (S.I. 616 of 2002), ('the Regulations'), having taken into account the views of interested parties following a public consultation, hereby issues to An Post the following direction:

'For the purposes of this Direction the following definitions will apply:

"Single Piece Priority Mail" means correspondence, documents, publications or goods other than Bulk Mail (as defined below) originating from an individual residential or business customer (the sender) and deposited directly with An Post for conveyance by post and delivery to the addressee with priority (such conveyance and delivery is governed by delivery targets but does not provide for certainty and guarantee as to the exact day or time of delivery).

"Bulk Mail" means correspondence, documents or publications consisting of a substantial number of similar items which are deposited with An Post, or any other service provider, at the same place and at the same time to be conveyed and delivered to the addressees indicated on the items themselves or on their wrapping.

- (a) An Post is hereby required to comply with the following minimum quality standards in providing the universal service within the meaning of the Regulations:

The quality standards for Single Piece Priority Mail posted in the State for delivery in the State are to be established in relation to the time limit for routing measured from end to end⁽¹⁾ according to the formula D+n, where D represents the date of deposit⁽²⁾ and n the number of working days which elapse between that date and that of delivery to the addressee.

Quality standards for intra-Community cross-border mail

Time Limit	Objective
D + 1	94% of items
D + 3	99.5% of items

Measurement of performance against this standard will be undertaken by ComReg in accordance with European and Irish Standard EN 13850:2002 Quality of Service — measurement of the transit time of end-to-end services for single piece priority mail.

- (b) An Post is hereby required to submit to the Commission for Communications Regulation within 60 days of this Direction a copy of its timetabled implementation plan showing the date by which it is expected to achieve the target.

Timetable:

This Direction is given with immediate effect.

Dated this 1st June 2004,

JOHN DOHERTY,
Chairperson,
Commission for Communications Regulation.

⁽¹⁾ End-to-end routing is measured from the access point to the network to the point of delivery to the addressee.

⁽²⁾ the date of deposit to be taken into account shall be the same day as that on which the item is deposited, provided that deposit occurs before the last collection time notified from the access point to the network in question. When deposit takes place after this time limit, the date of deposit to be taken into consideration will be that of the collection on the following working day.

FOILSEACHÁIN RIALTAIS/GOVERNMENT PUBLICATIONS

Don tSeachtain dar críoch 22 Meánfómhair 2004
For the week ended 22 September 2004

Cód/Code	Teideal/Title	ISBN	Grams	Praghas Price €
BILL/04/37	Civil Service Regulation (Amendment) Bill 2004 As initiated + Explanatory and Financial Memorandum	0755762746	50	3.05
BILL/04/38	Comhairle (Amendment) Bill 2004 + Explanatory Memorandum As initiated	0755753844	75	2.54
BILL/04/39	Disability Bill 2004 + Explanatory Memorandum As initiated	0755763033	200	6.60
I/O/04/075	Iris Oifigiúil Friday 17th September 2004 — No. 75		25	5.71
I/O/04/076	Iris Oifigiúil Tuesday, 21st September, 2004 — No. 76		50	5.71
I/O/S/04/069	Iris Oifigiúil Supplement Friday 17th September 2004 Companies Notification: CRO 36/2004 — No. 69		100	5.72
I/O/S/04/070	Iris Oifigiúil Supplement Friday 17th September 2004 Companies Strike Off: CRO 37/2004 — No. 70		15	5.72
I/O/S/04/071	Iris Oifigiúil Supplement Friday 17th September 2004 Companies Strike Off: CRO 38/2004 — No. 71		15	5.72
I/O/S/04/072	Iris Oifigiúil Supplement Friday 17th September 2004 Companies Strike Off: CRO 39/2004 — No. 72		40	5.72
I/O/S/04/073	Iris Oifigiúil Supplement Friday 17th September 2004 Companies Strike Off: CRO 40/2004 — No. 73		25	5.72
P/J/2003	Patents Office Journal 22 September 2004 No. 2003.	075571606X	1000	8.89
S/I/02/020	Monk (Fisheries Management and Conservation) Order, 2002.	0755751264	20	2.03
S/I/02/133	Radiological Protection (Amendment) Act, 2002 (Commencement) Order, 2002.	0755729455	10	1.02
S/I/02/251	Public Health (Tobacco) Act, 2002 (Commencement) Order, 2002.	0755730070	10	1.02
S/I/02/374	Communications, Marine and Natural Resources (Delegation of Ministerial Functions) Order, 2004.	075573243X	10	1.02
S/I/02/404	Appointment of Special Adviser Order, 2002.	0755732154	10	1.02
S/I/02/427	Monk (Fisheries Management and Conservation) (No. 13) Order, 2002.	075573260X	20	2.03
S/I/02/428	Monk (Fisheries Management and Conservation) (No. 14) Order, 2002.	0755732545	20	2.03
S/I/02/429	Cod (Fisheries Management and Conservation) (No. 8) Order, 2002.	0755732618	20	2.03
S/I/02/430	Common Sole (Fisheries Management and Conservation) (No. 4) Order, 2002.	0755732537	20	2.03
S/I/02/431	Common Sole (Fisheries Management and Conservation) (No. 5) Order, 2002.	0755732626	20	2.03
S/I/02/496	European Communities (Milk Quota) (Teagasc) Regulations, 2002.	0755733894	10	1.02
S/I/02/499	European Communities (Vehicle Testing) (Amendment) (No. 2) Regulations, 2002.	0755733991	20	2.03
S/I/02/500	Road Traffic (National Car Test) (Amendment) (No. 2) Regulations, 2002.	0755734009	10	1.02
S/I/02/519	Dublin Transportation Office (Amendment) Order 2002.	0755734173	20	2.03
S/I/02/645	Residential Institutions Redress Act 2002 (Miscellaneous Provisions) Regulations 2002.	0755737490	20	2.54
S/I/02/646	Residential Institutions Redress Act 2002 (Section 17) Regulations 2002.	0755737482	20	2.03
S/I/03/223	Employment Regulation Order (Shirtmaking Joint Labour Committee), 2003.	0755742117	100	3.05
S/I/03/499	Natural Heritage Area (Moorfield Bog/Farm Cottage HHA 000221) Order 2003.	0755746538	10	1.02
S/I/03/653	Health (Out-Patient Charges) (Amendment) Regulations 2003.	0755748840	10	1.02
S/I/03/654	Health (In-Patient Charges) (Amendment) Regulations 2003.	0755748832	10	1.02
S/I/04/009	Social Welfare (Consolidated Payments Provisions) (Amendment) (No. 1) (Qualified Child Increase) Regulations, 2004.	0755751582	10	1.02
S/I/04/110	Public Health (Tobacco) Act 2002 (Commencement) Order 2004.	075575400X	10	1.02
S/I/04/140	Finance Act 2004 (Section 74) (Commencement) Order 2004.	0755755634	10	1.02
S/I/04/529S	Transport (Railway Infrastructure) Act 2001 (Line A — Tallaght to Abbey Street Light Railway) (Amendment) (No. 3) Order 2004.		30	0.76
S/I/04/531S	State Airports Act 2004 (Dublin Appointed Day) Order 2004.		30	0.76
SV/16/54	Bound Statutory Instruments 2001 (5 Volumes).	0755759001	9999	571.00
U/110/018	Road Freight Transport Survey 20030755718526		175	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.

These publications may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or through any bookseller. Publications may also be purchased by mail order from Postal Trade Section, Government Publications, 51 St Stephens Green Dublin 2. The Catalogue Number of the publication should be stated when ordering.

Part I

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

The total number of cases published is 263. Total amount of fines and penalties imposed €267,639.50.

FAILURE TO LODGE INCOME TAX RETURN (S):

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Anderson, Roy	Hillcrest, Aughawee, Lifford, Co. Donegal.	Farmer	950.00	2
Barrett, Christopher	Knockbrack, Knocknagoshel, Co. Kerry.	Co-op Employee	475.00	1
Baskin, George	Shore Road, Dunkineely, Co. Donegal.	Company Director	1,200.00	2
Beirne, John	Cashel, Mohill, Co. Leitrim.	Farmer & Agricultural Contractor	320.00	1
Broderick, Dan	Tonbwee, Castleisland, Co. Kerry.	Carpenter	475.00	1
Browne, Jim	86, Moy Heights, Ballina, Co. Mayo.	Tyre Distributor	475.00	1
Brunker, William Blaise	15, Cathedral Road, Ballina, Co. Mayo.	Medical Doctor	1,500.00	1
Buchanan, Noel	Bridgetown, Burt, Co. Donegal.	Farmer	3,000.00	2
Burns, Eamon	"The Haw", Lifford, Co. Donegal.	Garage Owner	3,800.00	2
Callan, Gerard	Umerafree, Corduff, Carrickmacross, Co. Monaghan.	Carpenter	950.00	2
Carthy, Gerard	"Mountain View Cottage", Dundrum, Dubin 14.	Company Director	500.00	1
Chopra, Anil	27, Springlawn Close, Blanchardstown, Dublin 15.	Fashion Retailer	475.00	1
Clarke, Sean	Cornashamsoge, Drumshanbo, Co. Leitrim.	Farmer	475.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Cooke, Raymond	"Glane Lodge", Dunsany, Co. Meath.	Tiler	952.00	2
Crean, Aidan	Cullaghreeva, Clonsilla, Co. Dublin.	Farmer	475.00	1
Daly, Paddy	North Road, Castletownbere, Co. Cork.	Share Fisherman	400.00	1
Darcy, Paul	12, Donomore Green, Killinarden, Tallaght, Dublin 24.	Blocklayer	3,000.00	3
Dineen, Tadhg	Ballybeg, Ventry, Tralee, Co. Kerry.	Garage Repairs	800.00	1
Dixon, Henry	Maltpool, Claremorris, Co. Mayo.	Haulage Contractor	1,075.00	2
Doherty, Daniel	Terryrone Upper, Moville, Co. Donegal.	Farmer	1,265.00	6
Donoghue, Kevin G.	109, Nephin Road, Cabra, Dublin 7.	Lighting Contractor	3,800.00	2
Doolan, Paul	38, Beaumont Avenue, Churchtown, Dublin 14.	Carpenter	475.00	1
Dorrian, Seamus Anthony	Gortnacorrib, Letterkenny, Co. Donegal.	Builder	2,400.00	2
Doyle, James	44, Beech Hill Villas, Donnybrook, Dublin 4.	Delivery Service	600.00	1
Doyle, Rory Sean	12, Aideen Avenue, Kimmage, Dublin 6.	Freelance Musician	500.00	1
Doyle, Joseph	8, Sandford Gardens, South Circular Road, Dublin 8.	Carpenter	5,000.00	5
Draper, Gerard	70, The Paddock, Ashtown, Dublin 7.	Florist	1,200.00	2

One month's imprisonment in respect of each of 5 charges, the sentences to run consecutively.

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Ennis, Gerard	56, Priory Road, Harold's Cross, Dublin 6W.	Electrical Contractor	1,200.00	2	Hafford, Rory	11, Castleknock Oaks, Castleknock, Dublin 15.	Journalist	600.00	1
Finegan, Gary	39, Priory Green, St. Raphaels Manor, Celbridge, Co. Kildare.	Computer Consultant	600.00	1	Haughton, James	22, Phoenix Court, Castleknock, Dublin 15.	Structural Engineering Technician	4,000.00	3
Finnan, Martin	175, Griffith Road, Finglas East, Dublin 11.	Flooring Contractor	600.00	1	Keeling, Stephen	18, Glenarn Avenue, Drumcondra, Dublin 9.	Investment Income	475.00	1
Fitzgerald, Kevin	37, Brookdale Avenue, Swords, Co. Dublin.	Painter & Decorator	500.00	1	Kelly, Adrian	27, Onward Walk, Portmarnock, Co. Dublin.	Accountant	500.00	1
Fitzgerald, Eamonn	Channel Road, Rush, Co. Dublin.	Taxi Driver	3,800.00	2	Kelly, Patrick	Broadfield, Bellvarry, Castlebar, Co. Mayo.	Farmer & Agricultural Contractor	475.00	1
Fitzpatrick, Paul	12, Summerfield Rise, Blanchardstown, Dublin 15.	Plasterer	500.00	1	Keys, Thomas	Middle Road, Ballyraine, Letterkenny, Co. Donegal.	Garage Proprietor	2,400.00	2
Gallagher, Edward	Mountcharles, Co. Donegal.	Company Director	1,000.00	2	Kilcoyne, John	Rosturk, Mulranny Post Office, Co. Mayo.	Carpenter	475.00	1
Gallagher, Christy	Post Office Terrace, Lifford, Co. Donegal.	Newsagent & Haulier	1,200.00	2	Lafferty, Terence	Gortlarry, Carndonagh, Co. Donegal.	Blocklayer	1,200.00	2
Gallagher, Michael	Erris Road, Crossmolina, Co. Mayo.	Carpenter	600.00	1	Larkin, Brian	13, Temple View Square, Clarehall, Dublin 5.	Carpet Fitter	475.00	1
Garvey, Catherine	Church Street, Charlestown, Co. Mayo.	Shop Proprietor	475.00	1	Lee, John	Clongill, Donaghpatrick, Navan, Co. Meath.	Farmer	7,616.00	4
Gillespie, Daniel	St. Johnston Post Office, Co. Donegal.	Sub-Postmaster	1,000.00	2	Lenehan, James	Rudder, Stamullen, Co. Meath.	Farmer	952.00	2
Gillespie, Michael	Meelick, Killala, Co. Mayo.	Builder	475.00	1	Martin, Peter J.	Lisnagunnion, Donaghmoyne, Carrickmacross, Co. Monaghan.	Farmer	3,900.00	2
Glancy, Peter	"The Studio", Bridge Street, Carrick-On-Shannon, Co. Leitrim.	Hairdresser	1,267.50	3	McDaid, Owen	"Riverside", Cockhill Road, Buncrana, Co. Donegal.	Coach Operator	750.00	1
Glynn, John	Ballyogan, Tubber, Co. Clare.	Farmer	3,800.00	2	McGee, Martin	Magheragallon, Derrybeg, Co. Donegal.	Fitted Kitchens	600.00	1
Goodman, Anthony	Crossalare, Laragh, Castleblaney, Co. Monaghan.	Contract Cleaner	1,425.00	3	McGee, Seamus	"Ballina", Main Road, Falcarragh, Co. Donegal.	Taxi Operator & Company Director	1,150.00	2
Grogan, William A.	"Gaia Cottage", Grange, Ballyboughal, Co. Dublin.	Vegetable Producer & Retailer	500.00	1					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
McGeever, Noel	5, Gartan Avenue, Letterkenny, Co. Donegal.	Farmer	1,200.00	2	O'Connor, Peter	Tinnahalla, Milltown, Co. Kerry.	Blocklayer	500.00	1
McGettigan, Liam	Glebe, Kilmacrennan, Co. Donegal.	Wool Dealer & Company Director	1,900.00	1	O'Dea, Fergus	Gortnara, Claremorris, Co. Mayo.	Dairy Technician	475.00	1
McGonagle, Jonathan	18, O'Gara Villas, Moville, Co. Donegal.	Plasterer	950.00	2	O'Donnell, Vincent	Stranamuck, Castlefin, Co. Donegal.	Restaurateur	600.00	1
McHugh, Seamus	1, Mountain View Terrace, Kilcar, Co. Donegal.	Upholsterer	1,200.00	2	O'Donnell, Deirdre	Tallaghan Bawn, Geesala, Ballina, Co. Mayo.	Graphic Designer/ Interior Designer / Teacher	475.00	1
McLoughlin, Thomas	8, Lower Main Street, Letterkenny, Co. Donegal.	Publican & Engineer	3,800.00	2	O'Grady, Paul	Knocklyn, Johnstown, Kilpeddar, Co. Wicklow.	Motor Cleaning Materials	1,800.00	3
Meehan, Ira James	21, Stonebridge Drive, Clonsilla, Dublin 15.	Architect	3,000.00	3	O'Sullivan, Thomas Jnr.	13, Vale Drive, Oola, Co. Limerick.	Building Contractor	1,500.00	1
Mooney, Dominic	99, Windmill Road, Crumlin, Dublin 12.	Taxi Driver	475.00	1	Owens, John	Veterinary Centre Abbey Street, Tullow, Co. Carlow.	Veterinary Surgeon	800.00	1
Moore, Robert	Ardee, Newtown- cunningham, Co. Donegal.	Farmer	1,900.00	1	Pearson, Eliza Ann	Maghernagran, Kilmacrennan, Co. Donegal.	Farmer	500.00	1
Moran, Sean	Convent Road, Claremorris, Co. Mayo.	Accountant	1,900.00	1	Plunkett, Paul	Killaphort, Garadice Post Office, Co. Leitrim.	Cattle Trader	475.00	1
Morrin, Michael	Ballyglass, Claremorris, Co. Mayo.	Blocklayer	475.00	1	Plunkett, Patrick	Killaphort, Garadice, Ballinamore, Co. Leitrim.	Cattle Trader	475.00	1
Moynihan, Neil	4, Ushers Quay, Dublin 8.	Newsagent	950.00	2	Porter, Garry	Railway Road, Buncrana, Co. Donegal.	Electrical Contractor	1,200.00	2
Muldowney, Gerard	"Sea View", Magheraroarty, Gortahork, Co. Donegal.	Publican	1,000.00	1	Rael, Florence	38, Park Drive Green, Castleknock, Dublin 15.	Company Director	3,800.00	2
Murphy, Timothy	Coolroe Lower, Glenbeigh, Co. Kerry.	Carpenter	500.00	1	Redmond, Thomas	44, Greencastle Avenue, Coolock, Dublin 17.	Taxi Driver	500.00	1
Murphy, Joseph	Whitemills, Faughart, Dundalk, Co. Louth.	Builder	315.00	1	Ryan, Wesley John	10, Streamville Road, Kilbarrack, Dublin 5.	Roofer	2,400.00	2
O'Connell, Thomas	58, Castleknock Grange, Castleknock, Dublin 15.	Rental Income	475.00	1	Scanlon, Gerard	33, The Commons, Ballina, Co. Mayo.	Paint & Wallpaper Retailer	475.00	1
O'Brien, Donal	Inishbofin, Letterkenny, Co. Donegal.	Fishing	600.00	1					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Sheehy, Mark	“Bushfield”, Carrigatoher, Nenagh, Co.Tipperary.	Builder & Carpenter	1,500.00	2
Smyth, Christopher	“Pleasant View”, Wotton, The Ward, Co. Dublin.	Company Director	6,000.00	8
Staunton, Thomas	Thornhill, Murrisk, Westport, Co. Mayo.	Shop / Filling Station / Insurance Broker	475.00	1
Steele, Robert Jnr.	Manorcunning- ham, Co. Donegal.	Farming	1,200.00	2
Stewart, Stephen	Coolatee, Lifford, Co. Donegal.	Builder	3,800.00	2
Wade, Keith	36, Glin Drive, Coolock, Dublin 17.	Picture Framing	2,400.00	2
Walsh, Brian	4, O'Brien Terrace Ballycotton, Co. Cork.	Share Fisherman	1,425.00	3
Wilde, David	“Cloghan Lodge Hotel”, Cloghan, Co. Donegal.	Hotelier	950.00	2

FAILURE TO LODGE VAT RETURN (S)

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
MacPhilibin, Tadhg	43, Monksfield Grove, Monastery Road, Clondalkin, Dublin 22.	Catering Services	950.00	2
Hoey, Patrick	Mill Road, Castletown, Dundalk, Co. Louth.	Electrician	6,175.00	13
Lenahan, Raymond	Farran Morgan, Ballina, Co. Mayo.	Services Merchandiser / Car Valeting	1,900.00	4
Lowkey Ltd.	T/A Host, 23, George's Street Arcade, Dublin 2.	Retail Clothing Shop	600.00	1

FAILURE TO LODGE CORPORATION TAX RETURN (S)

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Cameo Products Ltd.	The Industrial Estate, Tralee Road, Castleisland, Co. Kerry.	Bakers & Confectioners	475.00	1
Cuilleoga Thir Chonaill Teo.	Bridge End, Ballyshannon, Co. Donegal.	Fishing Flies Manufacturer	320.00	1
Meadow Grove Construction Ltd.	Main Street, Ashbourne, Co. Meath.	Construction Company	1,428.00	3
Rogan of Donegal (Ireland) Ltd.	Bridge End, Ballyshannon, Co. Donegal.	Fishing Flies Manufacturer	400.00	2

FAILURE TO LODGE P35s RETURN (S)

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Alliance System Manufacturing Ltd.	Masseytown, Macroom, Co. Cork.	Manufacture of Building Materials	2,535.00	1
Donoghue, Daniel	43, Lower O'Connell Street, Dublin 1.	Publican	2,535.00	1
Fox, Peter	29, Knockabawn, Rush, Co. Dublin.	Bricklayer	2,535.00	1
Gallen, David J.	19, Thornhill Meadows, Celbridge, Co. Kildare.	Restaurateur	2,535.00	1
Hera Software Systems Ltd.	3, Herbert Street, Dublin 2.	Computer Manufacturer	2,535.00	1
Jopview Ltd.	1A, Quay Street, Skerries, Co. Dublin.	Building Contractors	2,535.00	1
Keogh, Edward	1/2, Greenmount Office Park, Harolds Cross, Dublin 6W.	Business Computers	2,535.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Lilac Tree Ltd.	Mount Dillon Business Park, Malahide Road, Artane, Dublin 5.	Graphic Web Designer	2,535.00	1	Dineen, John	T/a The Killarney 86 Lower Glanmire Rd, Cork, Co. Cork.	Publican	650.00	1
McGibney, Paul V.	1, Tenderfields, South Circular Road, Dublin 8.	Restaurateur	2,535.00	1	Harrington, Carmel	Churchgate, Castletownbere, Co. Cork.	Shopkeeper	635.00	1
North Port Ltd.	“The Mullhuddart House”, Blanchardstown, Dublin 15.	Publican	2,535.00	1	Kelleher, Bernard	T/a The Spreading Chestnut Cloughduv, Crookstown, Co. Cork.	Publican / Supermarket Owner / Land Owner	800.00	1
Redcrest Ltd.	45, Blackbourne Square, Rathfarnham, Dublin 14.	Recruitment Specialists	2,535.00	1	Madigan, Conor	Percival Street, Kanturk, Co. Cork.	Publican & Restaurateur	1,265.00	1
Signs Now Ltd.	4, Bachelors Walk, Dublin 1.	Manufacture of Signs	2,535.00	1	McCormack, Aidan	Streamstown, Co. Westmeath.	Publican	632.50	1
Space Works Ltd.	6, Harman Street, Off South Circular Road, Dublin 8..	Builder	2,535.00	1	Murphy, Julia	Kiskeam, Mallow, Co. Cork.	Publican	1,265.00	1
TBS Manufacturing Ltd.	3, Brookside Terrace, Dundrum Road, Dundrum, Dublin 14.	Textiles	2,535.00	1	Needham, Paul	“The Pier Bar”, Cleggan, Co Galway.	Publican	650.00	1
<u>FAILURE TO HOLD A CURRENT LIQUOR LICENCE</u>					Nolan, Margaret	“The Pembroke”, 2, Pembroke Street, Tralee, Co. Kerry.	Publican	633.00	1
Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	O'Donovan, Patrick	T/a The Heritage News & Deli, The Square, Cahir Co. Tippeary.	Proprietor of Newsagent & Deli Shop	660.00	1
Bergin, James	Main Street, Urlingford, Co Kilkenny.	Grocer	633.00	1	O'Meara, John	Flagmount, Co. Clare.	Grocer	950.00	1
Cork Inns Ltd	T/a The Country Club Hotel, Montenotte, Cork, Co. Cork.	Hotelier	632.50	1	Reardon, Donagh	Main Street, Millstreet, Co. Cork.	Publican	640.00	1
Cottrell, Conor	Tulligmore, Ballinhassig, Co. Cork.	Businessman	700.00	1	Stenmar Holdings Ltd.	T/A The Plaza, Units 5 & 6, Times Square, Cinema Complex, Ballincollig, Co. Cork.	Restaurant	700.00	1
Dodd, David	71, Fountain Street, Ferrybank, Co. Waterford.	Supermarket Proprietor	1,265.00	1	Tadhg Harris & Co Ltd.	Factory Hill, Glanmire, Co. Cork.	Supermarket/ Filling Station/ Restaurant	800.00	1
					Tao Tao Inn Ltd.	T/a Tao Tao, 17, Princes Street, Cork, Co. Cork.	Restaurant	1,300.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Tarifa Enterprises Ltd	1, College Shopping, Centre, Ballyvolane, Co. Cork.	Supermarket	632.50	1	Murray, Eric	Abbeycarton, Elphin, Co. Roscommon.	Shop/Service Station owner	1,750.00	1
Walsh, Maura	“Dan’s Bar Bweeng Cross, Mallow, Co. Cork.	Publican	632.50	1	O’Callaghan, Sean	Service Station, North Ring Road, Ballyvolane, Co. Cork.	Service Station Owner	950.00	1
Byrne, Niall	“The Oyster Creek” Brown Mills, Kinsale, Co. Cork.	Publican/ Restaurateur	800.00	1	O’Connor, Gerry	C/o New Inn Petrol Station, Cashel, Co. Tippeary.	Service Station Owner	950.00	1
					O’Meara, John	Flagmount, Co. Clare.	Grocer	950.00	1
					The Welcome Break Ltd.	Convent View, Rathmore, Co. Kerry.	Filling Station & Supermarket	950.00	1

FAILURE TO HOLD A CURRENT AMUSEMENT MACHINE LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Cottrell, Con	Tulligmore, Ballinhassig, Co. Cork.	Unknown	700.00	1
O’Connor, Anthony	T/A 147 Snooker Club, Watercourse Road, Cork City, Co. Cork.	Unknown	7,150.00	11
Slattery, Tom	Ballyroe, Tralee, Co. Kerry.	Unknown	633.00	1

FAILURE TO HOLD A CURRENT MINERAL OIL LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Keys, Thomas	Ballyraine, Letterkenny, Co. Donegal.	Shop/Service Station owner	3,800.00	2
McArdle, Patrick	Carranstown, Duleek, Co. Meath.	Garage Owner	950.00	1

FAILURE TO HOLD A CURRENT AUCTIONEER’S / HOUSE AGENT LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Brazil, Columb	T/a Remax Town & Country Auctioneers, Moorefield Rd, Newbridge, Co. Kildare.	Auctioneer & House Agent	630.00	1
Dalbury Consultants	T/a Hassett Estate Agents, The Village Enniskerry Co. Wicklow.	Estate Agents	630.00	1

CIGARETTE SMUGGLING

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Artikbaev Ravshan	27, Huntstown Avenue, Blanchardstown, Dublin 15.	Taxi Driver	200	1
Babkin, IIIya	62, Monalea Grove, Firhouse Dublin 22.	Unknown	1,260.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Butler, Martina	40, Spencer Dock, North Wall, Dublin 1.	Unknown	1,260.00	1
Harvey, Marie	4, Wilton Court, Wilton, Co. Cork.	Unknown	600.00	1
Hayden, Christopher M.	7, River Lodge, Arklow, Co. Wicklow.	Unknown	1,100.00	1
Kane, Daniel James	Knather Road, Ballyshannon, Co. Donegal.	Unknown	500.00	1
Larkin, Padraig	231, Cedarwood Drive, Dundalk, Co. Louth.	Student & P/T Fireman	800.00	1
McGarrity, Sonia	Muclagh, Carlingford, Co. Louth.	Unknown	350.00	1
Milevskis, Aleksandrs	401, Virginia Heights, Tallaght, Dublin 24.	Unknown	400.00	1
Mulligan, Declan John	443, Aisling Park, Dundalk, Co. Louth.	Unknown	800.00	1
Norry, David	Tiravera, Glaslough, Co. Monaghan.	Unknown	500.00	1
O'Neill, Maureen	12, Drive 2, Muirhevnamore, Dundalk, Co. Louth.	Unknown	300	1
O'Sullivan, Denis Patrick	21, Lotamore Avenue, Mayfield, Co. Cork.	Unknown	1,000	1
Pashynkyy, Valeriy	Castlebellingham, Williamstown, Co. Louth.	Farm Labourer	1,000	1
Rooney, Gerald	76, Slieve Foy Park, Dundalk, Co. Louth.	Unknown	800	1
Saiti, Ljatif	Killarney, Co. Kerry.	Unknown	1,100	1

**ATTEMPTED EVASION OF EXCISE DUTY ON OIL BY
REMOVAL OF MARKER**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Callan, Brian	39A, Annaghad Road, Crossmaglen, Co. Armagh.	Mechanic	1,950.00	1

OIL SMUGGLING

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Devine, Brendan	St. Johnston, Co. Donegal.	Unemployed	950.00	1

COUNTERFEIT SPIRITS

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Moran, Leo	"Rising Sun Bar", Brownstown, Curragh, Co. Kildare.	Leasee of Rising Sun Bar	1,900.00	1

USE OF MARKED MINERAL OIL IN FUEL TANK

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Bradley, Liam Noel	Cockhill, Buncrana, Co. Donegal.	Haulier	1,900.00	2
Byrne, James	102, Glasnevin Downs, Finglas, Dublin 11.	Taxi Operator	950.00	1
Clifford, Kenneth	Tymole, Rathfeigh, Tara Co. Meath.	Unknown	950.00	1
Connolly, John	Blessington, Co. Wicklow.	Haulage Hire	950.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges
Culhane, Maurice	Leitrim Middle, Moyvane, Co. Kerry.	Unemployed	950.00	1	O'Leary, Vernon	8 Wicklow Heights Court, Wicklow, Co. Wicklow.	Self employed Contractor	2,000.00	2
D&A Fashions Ltd	Cortial, Kilkerry, Dundalk Co. Louth.	Contractor	950.00	1	O'Neill, Pat	Tuckmill, Baltinglass, Co. Wicklow.	Plant Hire Operator	1,500.00	1
Daly, Matthew	18, Ratoath Avenue, Finglas, Dublin 11.	Taxi Operator	950.00	1	Robinson, Frank	19, Seabury Downs, Malahide, Co. Dublin.	Taxi Operator	950.00	1
Doyle, Michael	38, Virginia Park, Finglas, Dublin 11.	Taxi Operator	950.00	1	Whelan, Mark	165, Kilalla Road, Cabra West, Dublin 7.	Taxi Operator	950.00	1
Duffy Transport Ltd.	Leck, Co. Monaghan.	Haulage Contractor	950.00	1					
Ellis, Michael	Omeath, Co. Louth.	Attic Insulation Installer	950.00	1					
Folan, Joseph	19, Cardiffcastle Road, Dublin 11.	Taxi Operator	950.00	1					
Heffernan, Frank	15, The Lawn, Finglas, Dublin 11.	Taxi Operator	950.00	1					
Kiely, Thomas	Old Mallow Road, Cork, Co. Cork.	Unknown	950.00	1					
Logan, Matthew	40 Mellowes Road, Finglas, Dublin 11.	Taxi Owner	1,900.00	1					
MacEvilly, Joe	Killavalley, Westport, Co. Mayo.	Farmer	1,200.00	1					
McCabe, Michael	Ardee Road, Dundalk, Co. Louth.	Bus Operator	1,400.00	1					
McGuigan, Brendan	8 Knocknagoran, Omeath, Co. Louth.	Self employed Builder	950.00	1					
McLaughlin, Mark	Ballymagan, Buncrana, Co. Donegal.	Plant Hire Operator	950.00	1					
McTiernan, Pat	Doon, Boyle, Co. Roscommon.	Haulage Contractor	950.00	1					
Mulvaney, Oliver	Newtown, Crossakiel, Kells Co. Meath.	Lorry Driver	950.00	1					
O'Connor, Seán	Rathnure, Enniscorthy, Co. Wexford.	Agricultural Contractor	3,800.00	2					

Part II
LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 APRIL 2004 AND ENDING ON 30 JUNE 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 242. The total value of these settlements is €37,303,433.00

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
			€	€	€	
A. MCGONIGLE PLASTERERS LTD.	CLOONTAGH, CLONMANY, CO. DONEGAL.	PLASTERING CONTRACTORS	28,972.00	23,901.00	52,873.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
ADDISON, DAVID R.	118 ROCKFORD MANOR, BLACKROCK, CO. DUBLIN.	COMPANY DIRECTOR	290,000.00	581,681.00	871,681.00	Underdeclaration of Income Tax. Revenue Audit Case.
AHMED, MOHAMMED J.	27 CLERMONT MANOR, BLACKROCK, DUNDALK, CO. LOUTH.	RESTAURATEUR	21,169.00	18,629.00	39,798.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
ALDER, BARRY	JORDANSTOWN, TARA, CO. MEATH.	LANDLORD	12,935.00	7,065.00	20,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
ANDERSON, ADRIENNE	BALLINTRA, CO. DONEGAL.	EMPLOYEE	9,296.00	25,704.00	35,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BALFE, BRENDAN	CUMMEEN, STRANDHILL ROAD, SLIGO.	HACKNEY SERVICE OPERATOR	13,823.00	32,127.00	45,950.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BALLAGH, ROGER P.	3 FINSBURY PARK, CHURCHTOWN, DUBLIN 14.	SOLICITOR	31,999.00	63,350.00	95,349.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
BARRETT, W. A.	DOWDSTOWN, MAYNOOTH, CO. KILDARE.	COMPANY DIRECTOR	308,637.00	588,391.00	897,028.00	Underdeclaration of Income Tax. Revenue Audit Case.
BARRY, JOHN KEVIN	TOOREEN, MOYARD, CO. GALWAY.	HOTELIER & COMPANY DIRECTOR	42,223.00	100,605.00	142,828.00	Underdeclaration of Income Tax & Corporation Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BEAUMONT, VALENTINE	CONNAUGHT STREET, ATHLONE, CO. WESTMEATH.	PUBLICAN	106,025.00	103,975.00	210,000.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case."
BEHAN, JAMES	23 THE BELFRY, THOMASTOWN, CO. KILKENNY.	PUBLICAN	27,325.00	24,508.00	51,833.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BELLEVUE TAVERNS LTD.	MILL STREET, MONAGHAN.	PUBLICAN	53,101.00	70,057.00	123,158.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
BOYLE, MATTHEW	MOUNTAIN ROAD, CLONMEL, CO. TIPPERARY.	DRAPER	155,097.00	229,903.00	385,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BRADY, ANTHONY	DE PORRIES, KILMINCHY, PORTLAOISE, CO. LAOIS.	GARAGE PROPRIETOR	19,819.00	61,754.00	81,573.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRENDAN MCCLEARYLTD.	3 NEW TERRACE, MONAGHAN.	SUPERMARKET PROPRIETOR	12,001.00	22,075.00	34,076.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
BRODERICK (DECEASED), SEAMUS	KNOCKEEN, FREEMOUNT, CHARLEVILLE, CO. CORK.	FARMER	9,050.00	30,039.00	39,089.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRODERICK, DANIEL	CARROWBANE BEG, LOUGHILL, CO. LIMERICK.	AGRICULTURAL CONTRACTOR	13,764.00	36,453.00	50,217.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRODERICK, RICHARD	BRESK, KILTULLA, ATHENRY, CO. GALWAY.	FARMER	14,079.00	32,763.00	46,842.00	Underdeclaration of Income Tax. Revenue Audit Case.
BURKE (DECEASED), NOEL	GLIDDANE, DUNGARVAN, CO. WATERFORD.	FARMER	28,593.00	48,256.00	76,849.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNES, THOMAS	RATHKEA, TIPPERARY.	HAULIER	6,289.00	19,168.00	25,457.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CAHALAN, FRANCIS	DROMINEER, NENAGH, CO. TIPPERARY.	BUILDER	5,258.00	8,203.00	13,461.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CALLERY, JAMES	CLOONAHEE HOUSE, ELPHIN, CO. ROSCOMMON.	COMPANY DIRECTOR	554,899.00	1,398,871.00	1,953,770.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
CARBIN, FRANCIS	AUGHNAMEENA, SCOTSTOWN, CO. MONAGHAN.	INVESTMENT INCOME	18,948.00	41,099.00	60,047.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CAREY, PATRICK	ATTAWALLA, BANGOR ERRIS, BALLINA, CO. MAYO.	TAKE-AWAY FOOD SUPPLIER	10,306.00	31,643.00	41,949.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARMODY, CORNELIUS	GORTDROMASILLAHY, NEWTOWNSANDES, LISTOWEL, CO. KERRY.	FARMER	42,362.00	109,192.00	151,554.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARMODY, JOHN J.	GORTDROMASILLAHY, NEWTOWNSANDES, LISTOWEL, CO. KERRY.	FARMER	27,227.00	69,255.00	96,482.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARROLL, JAMES	VELDONSTOWN, BROWNSTOWN, NAVAN, CO. MEATH.	BUILDING CONTRACTOR	7,209.00	20,734.00	27,943.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, BRIDIE	KILLERORAN, BALLYGAR, CO. GALWAY.	INVESTMENT INCOME	10,516.00	16,537.00	27,053.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, MICHAEL	5 CREMORE VILLAS, GLASNEVIN, DUBLIN 11.	RETIRED EMPLOYEE	119,488.00	256,194.00	375,682.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CASEY, WILLIAM	SLEAVEEN EAST, MACROOM, CO. CORK.	BUILDING CONTRACTOR	36,250.00	111,759.00	148,009.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CASTLE CONTRACTS (IRELAND) LTD.	111 RIVERSIDE, COOLSHANNAGH, MONAGHAN.	MACHINERY & PLANT HIRE	55,590.00	47,226.00	102,816.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CASTLEBAR TOOL HIRE LTD.	KILKENNY, CASTLEBAR, CO. MAYO.	TOOL HIRE PROVIDERS	67,385.00	138,388.00	205,773.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CAVALIERE, ANTONIO	14 SPRINGMOUNT, WATERFORD ROAD, KILKENNY.	COMPANY DIRECTOR	51,837.00	112,986.00	164,823.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CHAMPEL INVESTMENTS LIMITED	EASTCLIFF HOUSE, GLANMIRE, CO. CORK.	PUBLIC RELATIONS/ ADVERTISING AGENTS	15,313.00	8,233.00	23,546.00	Underdeclaration of VAT. Revenue Audit Case.
CLEARY, DANIEL	OLD ROAD, CASHEL, CO. TIPPERARY.	BUILDING CONTRACTOR	16,055.00	6,672.00	22,727.00	Underdeclaration of VAT. Revenue Audit Case.
CLUNE, THOMAS J.	CULLINAGH, ENNISTYMON, CO. CLARE.	RETIRED EMPLOYEE	9,837.00	11,284.00	21,121.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account & Revenue Offshore Assets Investigation Case.
COLLERY, MATTHEW	CARROWNEDEN, COOLANEY, CO. SLIGO.	FARMER	25,976.00	70,776.00	96,752.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case.
CONCANNON, EITHNE	BELLEVUE, BALLYDONAGH LANE, DELGANY, CO. WICKLOW.	FANCY GOODS RETAILER	20,240.00	30,200.00	50,440.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONLON, ANTHONY	MOUNTRATH ROAD, PORTLAOISE, CO. LAOIS.	EMPLOYEE	18,876.00	54,322.00	73,198.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONNOLLY, FRANCIS	LISBOY, CO. MONAGHAN.	COMPANY DIRECTOR	14,079.00	15,323.00	29,402.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
COONEY, DONAL	VIOLET HILL, BROADFORD, CO. CLARE.	FARMER	8,186.00	24,436.00	32,622.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRONIN, JAMES	GRANGECON, CO. WICKLOW.	BUILDING CONTRACTOR	7,300.00	22,700.00	30,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CUSACK, JOHN J.	GORTNAKILLEN, POLES, CAVAN.	FARMER/MOTOR REPAIR SERVICE PROVIDER	61,789.00	143,504.00	205,293.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DALY, JOHN	"LLOYD", CAVAN ROAD, KELLS, CO. MEATH.	JOINER	28,031.00	85,339.00	113,370.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax Revenue Bogus Non-Resident Account Case.
DAVID TRAVERS TRANSPORT LTD.	BALLYROEBUCK, KILRUSH, BUNCLODY, CO. WEXFORD.	HAULAGE SERVICE PROVIDERS	29,005.00	20,509.00	49,514.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
DAVIS, THOMAS C.	4 BEACH COURT, GRATTAN ROAD, GALWAY	RETIRED EMPLOYEE	8,945.00	13,373.00	22,318.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DEHAENE, CARLO DANIEL	GLASCARN, RATOATH, CO. MEATH.	FARMER	16,714.00	40,341.00	57,055.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DEHAENE, LUC	GLASCARN, RATOATH, CO. MEATH.	FARMER	18,358.00	37,821.00	56,179.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DENVER MOTORS LTD.	LISSELAN ESTATE, LISSELAN, CLONAKILTY, CO. CORK.	CAR/TRUCK SALES AGENTS	318,500.00	94,477.00	412,977.00	Underdeclaration of VAT. Revenue Audit Case.
DILLON, BRENDAN	MAIN STREET, DRUMLISH, CO. LONGFORD.	PUBLICAN	10,722.00	28,420.00	39,142.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DIXON, TERENCE E.	GLENVIEW, TOMDARRAGH, ROUNDWOOD, CO. WICKLOW.	SOLICITOR	23,862.00	42,180.00	66,042.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
DOHERTY, ELIZABETH	284 SEAPARK, MALAHIDE, CO. DUBLIN.	DRAPER	21,568.00	20,301.00	41,869.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
DONNELLY, UNA	CLOGHERTOWN, CLONALVEY, CO. MEATH.	PUBLICAN	18,249.00	56,972.00	75,221.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DUFFY, BRIAN	BRIDEN HOUSE, MANSFIELDSTOWN, CASTLEBELLINGHAM, CO. LOUTH.	COMPANY DIRECTOR & LANDLORD	15,690.00	30,360.00	46,050.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DUFFY, CATHAL	RATHBAWN ROAD, CASTLEBAR, CO. MAYO.	COMPANY DIRECTOR	4,788.00	9,093.00	13,881.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FAHY, MICHAEL	KNOCKAUNBRACK, LYRECROMPANE, LISTOWEL, CO. KERRY.	RETIRED FAST FOOD SUPPLIER	310,324.00	178,525.00	488,849.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FAHY (DECEASED), WILLIAM	THE CURRAGH, CASTLEBAR, CO. MAYO.	RETIRED EMPLOYEE	56,003.00	150,227.00	206,230.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FARRELL, EAMON	EARL STREET, LONGFORD.	PUBLICAN	206,799.00	230,124.00	436,923.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FARRELL, PATRICK	DERRY, DONADEA, NAAS, CO. KILDARE.	EMPLOYEE	13,389.00	39,485.00	52,874.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FEENEY, CARMEL	FR. TWOMEY ROAD, DUNGARVAN, CO. WATERFORD.	RETIRED PUBLICAN	27,933.00	56,860.00	84,793.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
FENNESSY (DECEASED), PATRICK	40 O'NEILL CROWLEY TERRACE, MITCHELSTOWN, CO. CORK.	RETIRED EMPLOYEE	13,890.00	30,359.00	44,249.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZPATRICK, D. J.	ARKLOW ROAD, GOREY, CO. WEXFORD.	VETERINARY SURGEON	31,205.00	76,715.00	107,920.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
FLANNERY, ANTHONY	34 GREENMONT ROAD, TERENURE, DUBLIN 6W.	COMPANY DIRECTOR	6,535.00	10,791.00	17,326.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
FLEMING, FRANCES	9 CHARLESTON AVENUE, RATHMINES, DUBLIN 6.	INVESTMENT INCOME	3,679.00	11,971.00	15,650.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FOLAN, JOSEPH	CARTRONLAHN, INVERIN, CO. GALWAY.	FARMER	5,757.00	11,244.00	17,001.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FOXLAIR LTD.	CASTLE STREET, ROSCREA, CO. TIPPERARY.	PUBLICAN	84,439.00	85,798.00	170,237.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit case.
FRAHER, JOHN	THE GABLES, MARLFIELD ROAD, CLONMEL, CO. TIPPERARY.	HOUSEHOLD APPLIANCE RETAILER	117,276.00	278,687.00	395,963.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GALLAGHER, FRANK G.	CONVENT ROAD, LETTERKENNY, CO. DONEGAL.	ARCHITECT	62,697.00	162,303.00	225,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GALLAGHER SNR., PATRICK	BRINALACK, GWEEORE, CO. DONEGAL.	TRANSPORT OPERATOR	38,518.00	107,228.00	145,746.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GALLEN, PATRICK	KILPHEAK, NEWMILLS, LETTERKENNY, CO. DONEGAL.	FARMER	7,973.00	25,124.00	33,097.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GARAHY (DECEASED), PADRAIC	DEO GRATIAS, THE BURROW, ROSSLARE STRAND, CO. WEXFORD.	PHARMACIST	14,166.00	43,588.00	57,754.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GEORGE W. WARREN ESTATES LTD.	MAIN STREET, GOREY, CO. WEXFORD.	AUCTIONEER	11,005.00	4,621.00	15,626.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
GHEE, JOHN	BRISKILL, NEWTOWNFORBES, CO. LONGFORD.	FARMER	6,246.00	12,686.00	18,932.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GILLESPIE, LIAM	STRAND ROAD, BUNBEG, CO. DONEGAL.	COMPANY DIRECTOR	9,472.00	29,429.00	38,901.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GOLDEN, PADDY	THE GROVE, MODEL FARM ROAD, CORK.	GROCER	59,000.00	141,000.00	200,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GOLDEN, PATRICK	KELLS, CO. KERRY.	PUBLICAN & GENERAL MERCHANT	63,380.00	198,159.00	261,539.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GRAINGER, GERARD	LACKAREIGH, LISSARDA, CO. CORK.	FARMER	8,733.00	25,948.00	34,681.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRANGE CONSTRUCTION & ROOFING LTD.	GRANGE, BECTIVE, NAVAN, CO. MEATH.	BUILDING CONTRACTORS	15,642.00	7,351.00	22,993.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
GREANEY (DECEASED), DENIS	20 ARD AOIBHINN, ATHENRY, CO. GALWAY.	INVESTMENT INCOME	10,647.00	10,489.00	21,136.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUERIN, DANIEL J.	RATHDUANE, BALLYDALY, MILLSTREET, CO. CORK.	GARAGE PROPRIETOR	17,135.00	46,763.00	63,898.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUERIN (DECEASED), HAROLD	369 HOWTH ROAD, RAHENY, DUBLIN 5.	COMPANY DIRECTOR	138,786.00	307,714.00	446,500.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUINNANE, GERRY	DUBLIN ROAD, ORANMORE, CO. GALWAY.	RESTAURATEUR/ PUBLICAN/ LANDLORD	215,284.00	392,789.00	608,073.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
GUIRY, NOEL	BEEVERSTOWN, MULLINAHONE, CO. TIPPERARY.	FARMER	15,279.00	39,315.00	54,594.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HANLEY, THOMAS	ACLARE, FOUR MILE HOUSE, CO. ROSCOMMON.	FARMER	12,631.00	39,369.00	52,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HANNON, ANTHONY	BISHOPLAND, BALLYMORE EUSTACE, CO. KILDARE.	BUILDING CONTRACTOR	14,939.00	6,207.00	21,146.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
HANRAHAN, DANIEL M.	ASHLING, NORTH CIRCULAR ROAD, LIMERICK.	CAR/TRUCK SALES AGENT	114,328.00	225,672.00	340,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HARBOUR VIEW REST HOME LTD.	DUNDALK STREET, CARLINGFORD, CO. LOUTH.	NURSING HOME PROPRIETORS	17,776.00	15,044.00	32,820.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
HARTY, ROGER	THE VILLAGE, CAUSEWAY, CO. KERRY.	PUBLICAN	10,658.00	30,214.00	40,872.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HEALY, JEREMIAH	GLOUNTANE MCELLIGOTT, BALLYDESMOND, CO. CORK.	FARMER	4,882.00	13,477.00	18,359.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEFFERNAN, PHILOMENA	KILMORE, DEAN STREET, KILKENNY.	GUESTHOUSE PROPRIETOR	7,300.00	9,778.00	17,078.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
HICKEY, EUGENE	MAIN STREET, BANTRY, CO. CORK.	MUSIC/RECORD SHOP PROPRIETOR	36,710.00	97,245.00	133,955.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HICKEY, JAMES	ASSISI, BALLYSIMON ROAD, LIMERICK.	LANDLORD	7,969.00	14,008.00	21,977.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HIGGINS, JOSEPH	SONAS, QUAY ROAD, WESTPORT, CO. MAYO.	COMMISSION AGENT	27,924.00	62,770.00	90,694.00	Underdeclaration of Income Tax, & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
HIGGINS, EDWARD	FAITHLEGG, CHEEKPOINT, CO. WATERFORD.	GOLF PROFESSIONAL	20,100.00	69,408.00	89,508.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HULTON ENTERPRISES (KILKENNY) LTD.	32 HIGH STREET, KILKENNY.	FANCY GOODS RETAILERS	118,312.00	341,754.00	460,066.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
HUSSEY, TIMOTHY	ABBEYLANDS, ARDFERT, TRALEE, CO. KERRY.	EMPLOYEE	9,281.00	19,719.00	29,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HUTCHINSON (DECEASED), JOHN	KELLS HOUSE, KELLS, CO. KILKENNY.	FARMER	31,646.00	93,354.00	125,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
JACKSON, CECIL	KILLERDUFF, BALLYCASTLE, CO. MAYO.	FUEL DISTRIBUTOR	10,000.00	30,000.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JOHNSTON HERNON, BRIDGET	KILMURVEY HOUSE, INISHMORE, ARAN ISLANDS, CO. GALWAY.	FARMER	21,984.00	80,016.00	102,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JONES, MATTHEW	12 ASHBROOK, GREEN PARK ROAD, BRAY, CO. WICKLOW.	STONE MASON	25,393.00	13,473.00	38,866.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
JONES (DECEASED), WILLIAM	THOMASTOWN, KILMALLOCK, CO. LIMERICK.	FARMER	18,586.00	57,281.00	75,867.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JOYCE, BRIAN	162 MOUNT AGNES ROAD, FAIRHILL, CORK.	FUEL DISTRIBUTOR	11,677.00	18,808.00	30,485.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
JOYCE, JOSEPH	SHEEAUNE, WESTPORT, CO. MAYO.	GROCER	58,920.00	159,080.00	218,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEANE, NOREEN	BROOKHILL, CLAREMORRIS, CO. MAYO.	DOCTOR	56,496.00	52,115.00	108,611.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
KEANE, PATRICK	NEWTOWN, CHARLEVILLE, CO. CORK.	FARMER	6,854.00	19,736.00	26,590.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEATING, MICHAEL	BALLYWILLIAM SOUTH, RATHKEALE, CO. LIMERICK.	AGRICULTURAL CONTRACTOR	5,615.00	15,602.00	21,217.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEELAN, BRIAN	LOUGHRAN, MOYNALTY, KELLS, CO. MEATH.	FARMER	23,195.00	62,712.00	85,907.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLEHER, HANNAH	17 MASSEYTOWN, MACROOM, CO. CORK.	RETIRED EMPLOYEE	12,969.00	37,532.00	50,501.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, THOMAS	BALLYGAWLEY, CO. SLIGO.	PUBLICAN & GROCER	29,951.00	45,567.00	75,518.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
KENNY, ANTHONY	10 OLD SPA ROAD, CLONMEL, CO. TIPPERARY.	COMPANY DIRECTOR	8,911.00	28,712.00	37,623.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KETTLE, EUGENE	7 OLD NAVAN ROAD, CASTLEKNOCK, DUBLIN 15.	CLOTHING/ FOOTWEAR RETAILER	8,685.00	19,315.00	28,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
KIERNAN, JOHN	FOURWAYS, MEATH ROAD, BRAY, CO. WICKLOW.	BUILDER	25,275.00	76,413.00	101,688.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KINGSTON (DECEASED), ALBERT	KILLAHALLA, CAPPOQUIN, CO. WATERFORD.	FARMER	194,509.00	600,760.00	795,269.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KINGSTON, DOROTHY	THE BUNGALOW, KILAHALLA, CAPPOQUIN, CO. WATERFORD.	INVESTMENT INCOME	49,971.00	104,760.00	154,731.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KIRWAN, PHILIP	CARRIGEEN, KILL, CO. WATERFORD.	FARMER	7,397.00	19,453.00	26,850.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KYNE, EDWARD	LUINAUGH, CORRANULLA, CO. GALWAY.	FARMER	5,096.00	18,484.00	23,580.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LANE, PATRICK	LAVALLYCONNOR, ARDRAHAN, CO. GALWAY.	FARMER	28,427.00	26,573.00	55,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
LEAHY JNR., RICHARD	GRANGE, DONOHILL, CO. TIPPERARY.	FARMER	6,254.00	17,715.00	23,969.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LENEHAN, PATRICK	MACETOWN, TARA, CO. MEATH.	FARMER	11,161.00	30,547.00	41,708.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LENIHAN (DECEASED), BENJAMIN	MEENYGORMAN, NEWMARKET, CO. CORK.	FARMER	5,145.00	16,776.00	21,921.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LEONARD, PATRICK & RODNEY	THE MALT HOUSE, ATHBOY GATE, TRIM, CO. MEATH.	PUBLICANS	11,852.00	4,634.00	16,486.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LONDONDERRY & LOUGH SWILLY RAILWAY CO. LTD.	UNIT 23, SPRINGTOWN INDUSTRIAL ESTATE, SPRINGTOWN ROAD, DERRY BT48 OLY, NORTHERN IRELAND.	BUS SERVICE OPERATOR	47,158.00	18,031.00	65,189.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
LYNCH (DECEASED), JOHN	105 MARIAN PARK, TRALEE, CO. KERRY.	BUTCHER	3,964.00	12,322.00	16,286.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNCH (DECEASED), MAURICE	107 ROCK STREET, TRALEE, CO. KERRY.	BUTCHER	4,909.00	15,438.00	20,347.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNCH, MARTIN	WOODFORD HOUSE, CASTLETOWN, NAVAN, CO. MEATH.	FARMER	91,647.00	171,303.00	262,950.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
M & H MCMANUS BUILDERS LTD.	CLONEYEGAN, MOUNT TEMPLE MOATE, CO. WESTMEATH.	BUILDING CONTRACTORS	14,209.00	5,079.00	19,288.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
MAC CRUITIN, GEAROID	PAIRC HARRIS, SEAN BHOTHAR NA HAERPHOIRTE, CLOCHRAN, CO. BHAILE ATHA CLIATH.	COMPANY DIRECTOR	48,576.00	84,029.00	132,605.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MACARI, BENEDICTO	115 BALLYGALL ROAD WEST, FINGLAS, DUBLIN 11.	TAKE-AWAY FOOD SUPPLIER	8,883.00	21,613.00	30,496.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MACARI, DOMINIC	21 GEORGIAN VILLAGE, CASTLEKNOCK, DUBLIN 15.	RESTAURATEUR	10,859.00	20,394.00	31,253.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHER, WILLIAM	RATHMACAN, KILMANAGH, CO. KILKENNY.	PLANT & MACHINERY OPERATOR	10,232.00	29,768.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHONY, JOHN	MASONBROOK, LOUGHREA, CO. GALWAY.	PUBLICAN & FARMER	34,104.00	64,247.00	98,351.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MALONE, ANDREW	SHANAHOE, ABBEYLEIX, CO. LAOIS.	FARMER	37,646.00	106,472.00	144,118.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MALONEY JNR., MARTIN PAUL	MAIN STREET, CLAREMORRIS, CO. MAYO.	BUTCHER	9,310.00	28,929.00	38,239.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MC ENEFF, JOAN	10 OLD SPA ROAD, CLONMEL, CO. TIPPERARY.	COMPANY DIRECTOR	8,929.00	28,732.00	37,661.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MC EVADDY (DECEASED), DECLAN	CHURCH HILL, CLIFDEN, CO. GALWAY.	GUESTHOUSE PROPRIETOR	35,051.00	94,949.00	130,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCBRIDE, THOMAS	FORMIL, DRUMACRIB, CASTLEBLAYNEY, CO. MONAGHAN.	SHOWBAND SINGER	25,000.00	75,000.00	100,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, CHARLES J.	GLENCORRIN, CORK ROAD, FERMOY, CO. CORK.	INSURANCE AGENT/BROKER	2,497,097.00	3,902,903.00	6,400,000.00	Underdeclaration of Income Tax, Capital Acquisitions Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCCARTHY, MARTIN	FARRAN, CASTLEISLAND, CO. KERRY.	HAULIER	19,419.00	21,325.00	40,744.00	Underdeclaration of VAT. Revenue Audit Case.
MCCARTHY (DECEASED), TIMOTHY	TIERNABOUL, KILLARNEY, CO. KERRY.	HACKNEY OPERATOR	8,577.00	26,467.00	35,044.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCLOSKEY, PATRICK	FINTRA, KILLYBEGS, CO. DONEGAL.	COMPANY DIRECTOR	226,192.00	474,672.00	700,864.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCFADDEN (DECEASED), JOSEPH	FALCARRAGH, CO. DONEGAL	RETIRED PUBLICAN	17,349.00	47,990.00	65,339.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCGIBBON, NORA	14 BEAUFIELD, MAYNOOTH, CO. KILDARE.	RETIRED GUESTHOUSE OPERATOR	7,850.00	14,179.00	22,029.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGINTY, BERNARD	155 ELTON COURT, LEIXLIP, CO. KILDARE.	LANDSCAPE GARDENER	81,790.00	167,731.00	249,521.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCGOVERN, PATRICK	BROWNSTOWN, MONASTERBOICE, CO. LOUTH.	FARMER	21,431.00	41,880.00	63,311.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGOWAN, GREGORY	NIRVANA,GRANGE CROSS,OVENS, CO. CORK.	PET SHOP PROPRIETOR	8,000.00	17,000.00	25,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGRATH, BRENDAN	CHELSEA LODGE, DUNCANNON, CO. WEXFORD.	FISHERMAN	80,321.00	66,175.00	146,496.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCPHILLIPS, JAMES	CORAMEGAN, NEWBLISS, MONAGHAN.	FARMER & CARPENTER	6,413.00	19,192.00	25,605.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MITCHELL, JAMES	RATHVILLE, KILTULLA, ATHENRY, CO. GALWAY.	RETIRED SEAFARER	10,040.00	21,302.00	31,342.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOORE, WALTER	32 CHESTNUT GROVE, BALLINTEER, DUBLIN 16.	LANDLORD	63,815.00	136,868.00	200,683.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORAN (DECEASED), ALEXANDER	KILCAVAN, WELLINGTONBRIDGE, CO. WEXFORD.	FARMER	29,741.00	83,169.00	112,910.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MORAN (DECEASED), MARTIN JAMES	CHAPEL STREET, CASTLEBAR, CO. MAYO.	DOCTOR	6,000.00	19,000.00	25,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORAN, PHILIP	COOLBROOK, WELLINGTONBRIDGE, CO. WEXFORD.	FARMER	69,505.00	106,265.00	175,770.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MORAN, RAYMOND J.	EDWARDSTOWN, CLEARIESTOWN, CO. WEXFORD.	HAULIER	20,548.00	27,920.00	48,468.00	Underdeclaration of Income Tax. Revenue Audit Case.
MORIARTY, ANN	DERRINDAFFE, LISTOWEL, CO. KERRY.	EMPLOYEE	5,653.00	12,034.00	17,687.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MULDOON, MARIE	33 COLLEGE GROVE, CASTLEKNOCK, DUBLIN 15.	FOOD RETAILER	48,014.00	146,886.00	194,900.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, FINBARR	KEALKIL POST OFFICE, BANTRY, CO. CORK.	SUB POSTMASTER & GROCER	52,738.00	140,096.00	192,834.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, MARTIN	7 FORTFIELD DRIVE, TERENURE, DUBLIN 6.	COMPANY DIRECTOR	64,491.00	51,224.00	115,715.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MURPHY, SEAN	THE SQUARE, KILLORGLIN, CO. KERRY.	TAKE-AWAY FOOD SUPPLIER/DRY CLEANERS	166,343.00	433,657.00	600,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MURRAY, AUSTIN C.	EL VERANO, UPPER MOUNTDOWN, DUN LAOGHAIRE, CO. DUBLIN.	ARCHITECT & COMPANY DIRECTOR	120,729.00	230,913.00	351,642.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Ansbacher Investigation Case.
MURRAY, AUSTIN C. (in liquidation)	3 RICHMOND LODGE, RICHMOND GREEN, MONKSTOWN, CO. DUBLIN.	ARCHITECT	46,458.00	36,634.00	83,092.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
MURRAY (DECEASED), PATRICK	KNOCKCROGHERY, CO. ROSCOMMON.	PUBLICAN	10,380.00	34,763.00	45,143.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NALLY, JOSEPH W.	TEVIOT GROVE, BLACKHALL, DUNBOYNE, CO. MEATH.	COMPANY DIRECTOR	182,130.00	486,601.00	668,731.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
NAUGHTON, JOHN F.	CAUCESTOWN HOUSE, STACKALLEN, NAVAN, CO. MEATH.	FARMER	7,317.00	16,872.00	24,189.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NAVIN, JAMES	STRANDSIDE NORTH, ABBEYSIDE, DUNGARVAN, CO. WATERFORD.	RETIRED EMPLOYEE	8,882.00	18,578.00	27,460.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NEVIN, ALICE	12 MOUNTAIN VIEW SQUARE, PORTLAOISE, CO. LAOIS.	TRADER	20,417.00	33,631.00	54,048.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'BRIEN, AGNES	23 WINDFIELD GARDENS, CLYBAUN ROAD, GALWAY.	INVESTMENT INCOME	10,571.00	14,396.00	24,967.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'BRIEN, MICHAEL	BALLYVAUGHAN, POWERSTOWN, CLONMEL, CO. TIPPERARY.	GAS FITTER	16,866.00	53,138.00	70,004.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CALLAGHAN, HANNAH	GNEEVGUILLA, RATHMORE, CO. KERRY.	PUBLICAN/FARMER	9,248.00	9,301.00	18,549.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'CALLAGHAN PARTNERSHIP	GNEEVGUILLA, RATHMORE, CO. KERRY.	PUBLICANS	19,771.00	19,147.00	38,918.00	Underdeclaration of VAT. Revenue Audit Case.
O'CALLAGHAN, PEADAR	GNEEVGUILLA, RATHMORE, CO. KERRY.	PUBLICAN & FARMER	10,139.00	10,208.00	20,347.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'CONNELL, DIARMUID	BALLYHENNESSY, LIXNAW, CO. KERRY.	FARMER	64,584.00	115,416.00	180,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL, GRAINNE	PURPLE HEATHER, HENRY STREET, KENMARE, CO. KERRY.	PUBLICAN	11,045.00	20,844.00	31,889.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL (DECEASED), JAMES	THE MALL, WESTPORT, CO. MAYO.	CASH & CARRY OPERATOR	159,154.00	520,841.00	679,995.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'CONNELL, MARY	6 LAUREL COURT, BISHOPSTOWN, CORK.	RETIRED PUBLICAN	5,679.00	12,457.00	18,136.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNELL, NOEL	KILGOBNET, DUNGARVAN, CO. WATERFORD.	COMPANY DIRECTOR	28,211.00	85,534.00	113,745.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'CONNELL, TERRY	11 TRAMWAY TERRACE, DOUGLAS, CORK.	HAIRDRESSER/ BARBER	5,780.00	8,778.00	14,558.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CONNOR, LIAM	BALLYMACMORROUGH, KANTURK, CO. CORK.	FARMER & AGRICULTURAL CONTRACTOR	19,509.00	55,491.00	75,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, NUALA	3 CLOGHERS ORCHARD, BALLYARD, TRALEE, CO. KERRY.	GUESTHOUSE PROPRIETOR	8,080.00	17,669.00	25,749.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'HARA, EAMONN	MAIN STREET, GRANARD, CO. LONGFORD.	PUBLICAN	48,950.00	43,893.00	92,843.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'LEARY, DENIS	THE MINAUNS, CALLAN, CO. KILKENNY.	FARMER	12,173.00	37,827.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'LEARY INTERNATIONAL TRANSPORT LTD.	RAMSGRANGE, NEW ROSS, CO. WEXFORD.	HAULAGE CONTRACTORS	109,001.00	50,999.00	160,000.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
O'MAHONY (DECEASED) DANIEL	LINDENLEA HOUSE, CHURCH ROAD, SKIBBEREEN, CO. CORK.	INVESTMENT INCOME	15,061.00	53,550.00	68,611.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'MAHONY, JOHN	16 HOLY CROSS PLACE, CHARLEVILLE, CO. CORK.	EMPLOYEE	13,856.00	36,144.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REILLY (DECEASED), JAMES	1 ARD NA GREINE, CLONMEL, CO. TIPPERARY.	RETIRED EMPLOYEE	12,759.00	27,241.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ORMONDE, JAMES	CASTLE ELLIS, THE BALLAGH, ENNISCORTHY, CO. WEXFORD.	COMPANY DIRECTOR	89,921.00	140,079.00	230,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'ROURKE, DAVID	OSBERSTOWN, NAAS, CO. KILDARE.	MOTOR REPAIR SERVICE PROVIDER	43,383.00	75,387.00	118,770.00	Underdeclaration of Income Tax, Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'SHEA, EDWARD	1 UPPER GLENRICHMOND, SALLYBROOK RIVERSTOWN, GLANMIRE, CO. CORK.	PUBLICAN	10,442.00	23,325.00	33,767.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'SHEA, MICHAEL	ROSELANDS, FALLS ROAD, SHANKILL, CO. DUBLIN.	SOLICITOR	44,603.00	69,540.00	114,143.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
O'SHEA, MORTIMER	RATHMACULLIG EAST, BALLYGARVAN, CO. CORK.	EMPLOYEE	5,366.00	16,634.00	22,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, DENIS	8 KENSINGTON, ROCHESTOWN, CORK.	COMPANY DIRECTOR	118,761.00	47,504.00	166,265.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'SULLIVAN, EILLEN	KNOCKBROWN, BANDON, CO. CORK.	FARMER	13,683.00	36,402.00	50,085.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN (DECEASED), JOHN	CANUIG, BALLINSKELLIGS, CO. KERRY.	FARMER	6,802.00	19,564.00	26,366.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, JOHN	THE ARCHES, CLANCOOLMORE, BANDON, CO. CORK.	RESTAURATEUR	4,212.00	12,707.00	16,919.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, MICHAEL	SHEELIN, TOWER, BLARNEY, CO. CORK.	RETIRED EMPLOYEE	28,936.00	80,999.00	109,935.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, PATRICK	BALLYNACOURTY, KILFINANE, CO. LIMERICK.	TRACTOR REPAIR SERVICE PROVIDER	14,842.00	30,406.00	45,248.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'TOOLE, JEREMIAH	MILLTOWN, KILBRIDE, CO. CARLOW.	COMPANY DIRECTOR	6,414.00	13,840.00	20,254.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PANSEA LTD.,	28 GLADSTONE STREET, CLONMEL, CO. TIPPERARY.	HOUSEHOLD APPLIANCE RETAILERS	100,422.00	190,211.00	290,633.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
PENDER, BARRY	DUBLIN ROAD, KILKENNY.	COMPANY DIRECTOR	9,477.00	23,156.00	32,633.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
POWER, THOMAS	16 WALSHS PLACE, KILMACTHOMAS, CO. WATERFORD.	RETIRED PAINTER/DECORATOR	22,876.00	50,433.00	73,309.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
POWER, WILLIAM	RATHNASANE, RATHKEALE, CO. LIMERICK.	FARMER	30,511.00	94,097.00	124,608.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
QUINN (DECEASED), FRANK	CROAGH, DUNKINEELY, CO. DONEGAL.	POSTMASTER	19,998.00	59,995.00	79,993.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
QUINN, FRANK	20 CARRAGH DRIVE, KNOCKNACARRA, GALWAY.	FORMER SUPERMARKET PROPRIETOR	63,038.00	107,271.00	170,309.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
RATH, PATRICK	KILLYBUSH, HARBOUR ROAD, CLOGHERHEAD, CO. LOUTH.	COMMISSION AGENT	10,552.00	29,448.00	40,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RAY MORAN INTERNATIONAL TRANSPORT LTD.	KERLOGUE INDUSTRIAL ESTATE, WEXFORD.	HAULIERS	35,433.00	45,704.00	81,137.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
REAPE, PATRICK	THE GARAGE, FOXFORD, CO. MAYO.	GARAGE PROPRIETOR	11,975.00	5,627.00	17,602.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
REYNOLDS, FRANK	22 MILLSTREAM PARK, TUAM, CO. GALWAY.	COMPANY DIRECTOR	4,200.00	11,963.00	16,163.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RING, CHRISTOPHER	CORK ROAD, FERMOY, CO. CORK.	RETIRED EMPLOYEE & LANDLORD	5,635.00	19,123.00	24,758.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RIORDAN, JOHN	BALLYCRANNA, MIDLETON, CO. CORK.	FARMER	5,494.00	17,348.00	22,842.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROCHE, TONY	ANNO SANTO, GOLF LINKS ROAD, NEWRATH, WATERFORD.	CLOTHING/ FOOTWEAR RETAILER	16,060.00	44,597.00	60,657.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
ROE, ROBERT	GREATMEADOW, BOYLE, CO. ROSCOMMON.	COMPANY DIRECTOR	12,072.00	37,128.00	49,200.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, JEREMIAH	BALLINABANOUE, KILMACTHOMAS, CO. WATERFORD.	RETIRED GOODS SUPPLIER	16,422.00	48,015.00	64,437.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RUDDY, EUGENE	8 MILLBRAE MEADOWS, CARNDONAGH, CO. DONEGAL.	RETIRED PUBLICAN	11,632.50	25,151.50	36,784.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, MARTIN	BRITTAS, MUNROE, CO. LIMERICK.	FARMER	24,028.00	60,556.00	84,584.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, MICHAEL KIERAN	UMMOON, FOXFORD, CO. MAYO.	FARMER	7,111.00	14,069.00	21,180.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, WILLIAM J.	COROIN MHUIRE, FORT MARY PARK, LIMERICK.	RETIRED COMPANY DIRECTOR	4,910.00	11,479.00	16,389.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SCANLON, JOHN	3 DUNRAVEN DOWNS, ASHTOWN LAWNS, BLACKROCK ROAD, CO. CORK.	EMPLOYEE	11,381.00	26,808.00	38,189.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SCANLON, MATTHEW	COOLYDOODY, BALLYDUFF, CO. WATERFORD.	FARMER	6,534.00	21,095.00	27,629.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHIRE (DECEASED), NORA	DUNOMAN, CROOM, CO. LIMERICK.	FARMER	22,295.00	72,057.00	94,352.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SPORTSPREAD BETTING (IRELAND) LTD.	8 ANCHORAGE BUSINESS PARK, CHARLOTTE QUAY, DUBLIN 4.	BOOKMAKER/ TURF ACCOUNTANT	70,015.00	28,004.00	98,019.00	Underdeclaration of Betting Duty and PAYE/PRSI Revenue Audit Case.
STREETVILLE LIMITED	ROCKVILLE, NEW STREET, LIMERICK.	FORESTRY PLANTING	84,813.00	199,888.00	284,701.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SULLIVAN JNR., JOHN	ST. ANNES, BALLYHUGH, GORT, CO. GALWAY.	COMPANY DIRECTOR	476,524.00	622,476.00	1,099,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
SULLIVAN, JOHN	BALLYHUGH, GORT, CO. GALWAY.	INSURANCE BROKER / UNDERTAKER / COMPANY DIRECTOR	9,742.00	23,162.00	32,904.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
SWEENEY, HUGH	CLOGHAN, LIFFORD, CO. DONEGAL.	CATHOLIC CURATE	40,348.00	85,444.00	125,792.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TAVEY, THOMAS	112 EMMET ROAD, INCHICORE, DUBLIN 8.	PUBLICAN	147,980.00	274,008.00	421,988.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
TED-CAR LTD.	GARDEN STREET, BALLINA, CO. MAYO.	DRAPERS	144,950.00	333,500.00	478,450.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
THORN, JOHN	SANTA ROSSA, SANDY ROAD, RUSH, CO. DUBLIN.	FARMER	117,763.00	135,464.00	253,227.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TOBIN, JOHN	BIRCH HILL, TALLOW, CO. WATERFORD.	FARMER	12,955.00	32,045.00	45,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TOMMY MARTIN FUELS MONAGHAN LTD.	KILLYVANE, MONAGHAN.	FUEL DISTRIBUTOR	228,539.00	168,286.00	396,825.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
TRIONAN IRL. LTD.	CLONDORNEY HOUSE, CLONDORNEY LAKE, TULLA, CO. CLARE.	COMPUTER PROGRAMMERS	23,435.00	7,728.00	31,163.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
TWOMEY, KIERAN	CRANNOG, CAMDEN ROAD, CROSSHAVEN, CO. CORK.	COMPANY DIRECTOR	14,497.00	10,841.00	25,338.00	Underdeclaration of Income Tax. Revenue Audit Case.
VAUGHAN, ANDREW	CORNHILL, BALLYSHANNON, CO. DONEGAL.	RETIRED FARMER	12,042.00	34,649.00	46,691.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
VAUGHAN, LAURENCE	ROCK ROAD HOUSE, MULLINAHONE, CO. TIPPERARY.	FARMER	10,302.00	30,801.00	41,103.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
W. A. BARRETT & SONS MAYNOOTH LTD.	DOWDSTOWN, MAYNOOTH, CO. KILDARE.	HARDWARE SUPPLIERS	12,427.00	10,364.00	22,791.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
WALSH, AUGUSTINE	GATHA CROSS, GRANGE, YOUGHAL, CO. CORK.	FARMER	65,097.00	202,249.00	267,346.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, DECLAN	MOYGLASS, TIPPERARY.	PUBLICAN & CATERING EQUIPMENT SUPPLIER	23,884.00	20,945.00	44,829.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WARD, DANIEL	ANNAHOULTY, BIRDHILL, CO. TIPPERARY.	COMPANY DIRECTOR/ HAULIER & FARMER	66,080.00	92,650.00	158,730.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
WARD, JAMES	ANNAHOULTY, BIRDHILL, CO. TIPPERARY.	COMPANY DIRECTOR/ HAULIER & FARMER	61,352.00	83,083.00	144,435.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
WHITE, DANIEL	HOARDSTOWN, LOBINSTOWN, NAVAN, CO. MEATH.	HAULIER	20,618.00	56,170.00	76,788.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WOJNAR (DECEASED), ADOLF FRANZ	KILFENORA HOUSE, KILMACANOGUE, CO. WICKLOW.	COMPANY DIRECTOR	217,715.64	417,153.36	634,869.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
WOODSIDE IRELAND LTD.,	BOND ROAD, DUBLIN DOCKS, DUBLIN 1.	HAULAGE SERVICE PROVIDERS	49,924.00	41,817.00	91,741.00	Underdeclaration of VAT. Revenue Audit Case.
WYNDHAM DEVELOPMENTS CORK LTD.	15 WESTGROVE, BALLINCOLLIG, CORK.	BUILDING CONTRACTORS	29,191.00	27,110.00	56,301.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.

SLIGO COUNTY COUNCIL

CONTROL OF HORSES ACT 1996

Sligo County Council at its Meeting of 13th September, 2004 adopted bye-laws under the above Act. These bye-laws have the effect of introducing a control zone as defined in the above Act for Sligo Borough and certain other areas of the county.

Copies of these bye-laws and accompanying maps are available on request free of charge from Environment Section, Sligo County Council, Unit 9 Cleveragh Business Park, Sligo.

The bye-laws come into force on the 13th October, 2004.

PATRICK J. FORKAN,
Director of Services,
Sligo County Council,
Riverside,
Sligo.

[9]

THE HIGH COURT OF IRELAND
2004 No. 97 COS

IN THE MATTER OF

NASCENT LIFE LIMITED

AND IN THE MATTER OF

ST. JAMES'S PLACE INTERNATIONAL plc

AND IN THE MATTER OF

THE ASSURANCE COMPANIES ACT 1909, THE
INSURANCE ACT 1989, AND THE EUROPEAN
COMMUNITIES (LIFE ASSURANCE) FRAMEWORK
REGULATIONS 1994 (AS AMENDED)

Notice is hereby given that pursuant to Section 13 of the Assurance Companies Act 1909 the Scheme providing for the transfer to St. James's Place International plc of all the rights, powers, liabilities and obligations of Nascent Life Limited under the policies of assurance issued by Nascent Life Limited, together with other ancillary relief was sanctioned by the High Court on 14 June, 2004 and the transfer took effect on 12 July, 2004.

Dated the 28 September, 2004.

A & L GOODBODY,
Solicitors for the Petitioners (Ref. EAM),
International Financial Services Centre,
North Wall Quay,
Dublin 1,
Ireland.

[10]

IN THE MATTER OF

THE COMPANIES ACT 1963-2001

AND IN THE MATTER OF

FARADAY INVESTMENTS 4 plc
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of Faraday Investments 4 plc held on the 13 September 2004 the following Special Resolution was passed:

“That Faraday Investments 4 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.

17 September, 2004.

[11]

IN THE MATTER OF

THE COMPANIES ACTS 1963-2003

AND IN THE MATTER OF

TOWN PUB (CLONDALKIN) LIMITED
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the above mentioned Company duly convened and held at 1 Terenure Place, Terenure, Dublin 6W on the 20th day of September 2004, the following Resolution was duly passed as a Special Resolution:

“That the Company be wound up voluntarily as a Members Voluntary Winding-Up and that Mr. Barry Forrest, of UHY O'Connor, Leddy & Holmes, Century House, Harold's Cross Road, Dublin 6W be appointed Liquidator for the purpose of such Winding-Up and be authorised to make a distribution of assets in specie”.

MR. BARRY FORREST,
Liquidator,
UHY O'Connor, Leddy & Holmes,
Chartered Accountants,
Century House,
Harold's Cross Road,
Dublin 6W.

Dated this 20th day of September 2004.

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

[12]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2003

AND IN THE MATTER OF

MAKE A WISH FOUNDATION OF IRELAND LIMITED
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the above mentioned Company duly convened and held at 44 Fitzwilliam Place, Dublin 2 on 22 September 2004, the following Resolutions were passed as Special Resolutions:

1. That the Company be voluntarily wound up as a Members' Voluntary Liquidation;
2. That Jim Stafford of Friel Stafford Chartered Accountants be appointed Liquidator for such Winding-Up;
3. That the Liquidator be authorised to pay himself remuneration of €12,000 plus VAT.
4. That any surplus remaining after discharging creditors and liquidation expenses be paid out to MAW Foundation of Ireland Limited ("MAW") provided MAW satisfy the Liquidator that it meets the requirements of paragraph 10 of the Company's Memorandum of Association. In the event that MAW are unable to satisfy the Liquidator that it meets the requirements of Paragraph 10, the Liquidator be authorised to distribute the surplus to some other institution that meets the requirements of Paragraph 10.

All claims against the Company should be sent to James Stafford no later than 30 October 2004. All admitted creditors of the Company have been, or will be, paid.

Dated: 22 September 2004.

JIM STAFFORD,
Liquidator.

[13]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2001

AND IN THE MATTER OF

VEVO-DYN LIMITED
(In Voluntary Liquidation)

At an Extraordinary General Meeting, held at the offices of Grant Thornton, Lievekaai 21, 9000 Ghent, Belgium on the 17th day of September 2004 at 3 p.m., the following Special Resolution was duly passed.

"That the Company be wound up voluntarily by way of Members' Voluntary Winding-Up and that Mr. Paul McCleary of 24-26 City Quay, Dublin 2 be and is hereby appointed Liquidator for the purposes of such Winding-Up and the Liquidator be and is hereby authorised under the provisions of Section 276 of the Companies Acts 1963-2001 to exercise the powers laid down in Section 231(1)(d)-(f) of the Companies Act 1963-2001".

Signed: PAUL McCLEARY,
Liquidator.

[14]

IN THE MATTER OF
THE COMPANIES ACT 1963-2003

AND IN THE MATTER OF

ARTESYN HOLDING (IRELAND) LIMITED
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above-named Company duly convened and held on 10 September 2004 the following Special Resolution was duly passed:

"That the Company be wound up voluntarily"

ADRIAN WALL,
Liquidator.

[15]

IN THE MATTER OF
THE COMPAINES ACT 1963-2003

AND IN THE MATTER OF
MOUNT MERRION SERVICE STATION LIMITED
(In Members' Voluntary Liquidation)

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 22nd September 2004. An Ordinary Resolution was also passed appointing Peter Cunningham of Cunningham & Co. as Liquidator for the purpose of such winding up. All claims against the Company should be sent to Peter Cunningham, Liquidator, Mount Merrion Service Station Limited, 15 Sandford Office Park, Foxrock, Dublin 18, and be received no later than 4 p.m. 30th October 2004.

PETER CUNNINGHAM,
Liquidator.
Mount Merrion Service Station Limited.
22nd September 2004

[16]

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

Notice is hereby given pursuant to Section 252 of the Companies Act 1963 that at an Extraordinary General Meeting of the above named Company duly convened and held on 20 September 2004, the following Ordinary Resolution was duly passed:

“that the Company cannot, by reason of its liabilities continue in business and that it would be wound up voluntarily and that Mr. Barry M.J. Forrest, F.C.A. of O'Connor, Leddy & Holmes, Century House, Harold's Cross Road, Dublin 6W be and he is hereby appointed Liquidator”.

“that the Liquidator be authorised to draw remuneration by reference to the time given and the expenses properly incurred by the Liquidator and his staff in attending to all matters arising in the preparation and organisation of this creditors meeting and any adjournment thereof. These costs to date are €4,655.”

“that the Liquidator be authorised to draw remuneration by reference to the time given and the expenses properly incurred by the Liquidator and his staff in attending to all matters arising in the winding-up”.

MR. BARRY M.J. FORREST,
Liquidator.

Dated this 20th day of September 2004.

Note: At a Creditors meeting held following the above mentioned meeting Mr. Barry M.J. Forrest was appointed Liquidator of the Company.

UHY O'CONNOR, LEDDY & HOLMES,
Chartered Accountants,
Century House,
Harold's Cross Road,
Dublin 6W.

[17]

IN THE MATTER OF
FREELINE LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF
THE COMPANIES ACTS 1963-2001

Notice is hereby given to Section 252 of the Companies Acts 1963-2001 that an Extraordinary General Meeting of the above Company was duly convened and held on 17th September 2004 and the following resolutions were passed:

1. “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 same and that accordingly, the Company be, and is hereby wound up voluntarily.”
2. “That Tom Kavanagh, of Kavanagh Fennell, 14 Pembroke Rd., Ballsbridge, Dublin 4 be appointed Liquidator for the purpose of said winding up.”
3. “That the Liquidator's remuneration shall be fixed by reference to the time given by him as a responsible insolvency practitioner, and his staff, in attending to matters arising in the winding up and he shall be authorised to pay such time costs and expenses on account of his remuneration and expenses pending the conclusion of the liquidation.”

Note: At a subsequent Creditors Meeting, Tom Kavanagh, of Kavanagh Fennell, 14 Pembroke Rd., Ballsbridge, Dublin 4 was appointed Liquidator.

Dated this: Friday, 17 September 2004.

TOM KAVANAGH
Kavanagh Fennell,
14 Pembroke Rd., Ballsbridge, Dublin 4.

[18]

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

Notice is hereby given to Section 252 of the Companies Acts 1963-2001 that an Extraordinary General Meeting of the above Company was duly convened and held on the 8th Day of September 2004 and the following Resolutions were passed:—

- 1) "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 same and that accordingly, the Company be, and is hereby wound up voluntarily".
- 2) "Mr. Ken Fennell of Kavanagh Fennell, Chartered Accountants, 14 Pembroke Road, Ballsbridge, Dublin 4 be appointed Liquidator."
- 3) "That the Liquidator's remuneration shall be fixed by reference to the time given by him as a responsible insolvency practitioner, and his staff, in attending to matters arising in the winding up and he shall be authorised to pay such time costs and expenses on account of his remuneration and expenses pending the conclusion of the liquidation."

Note: At a subsequent Creditors Meeting, Ken Fennell of Kavanagh Fennell, Chartered Accountants was appointed Liquidator.

Dated this: 20th Day of September 2004.

KEN FENNELL,
Liquidator
Kavanagh Chartered Accountants
14 Pembroke Road
Dublin 4.

[19]

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

At an Extraordinary General Meeting of Agnew Consultants Limited duly convened at 6 Clanbrassil Street Dundalk on the 21st of September, 2004, the following Resolutions were duly passed as Special Resolutions:

1. That Neill McGahon FCA, of Francis Street, Dundalk, Co. Louth was appointed Liquidator for the purposes of winding up the Company.
2. That the Company would be wound up voluntarily and that the Liquidator Niall McGahon be authorised under the provisions of Section 276 of Companies Act 1963 to exercise the powers laid down in Section 231(d)-(f) of the said act.

Signed: DERMOT AGNEW,
Director.

Dated 21st September, 2004.

I certify this to be a true copy of the original

NIALL McGAHON,
Liquidator.

Dated 22nd September, 2004.

[21]



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