



# IRIS OIFIGIÚIL

**Published by Authority**  
**Tuesday, 27th March, 2007**

## IRIS OIFIGIÚIL

### **Easter Holiday Publishing Arrangements 2007**

*Copy for the following editions should be received in this office by the time stated:*

**Friday 6th April 2007 — 2 p.m. on Wednesday 4th April 2007**  
**Tuesday 10th April 2007 — 2 p.m. on Wednesday 4th April 2007**

**No late notices or withdrawals will be accepted**

**The co-operation of advertisers is sought in keeping the number of notices in the above dates to a minimum by restricting insertions to those notices which must be published on those days.**

**The Editor,  
 Iris Oifigiúil,  
 Government Supplies Agency,  
 51 St. Stephen's Green,  
 Dublin 2.**

**Telephone (01) 6476867  
 Fax (01) 6476843**

S.I. No. 119 of 2007.

### IRISH AVIATION AUTHORITY (FEES) ORDER.

The Irish Aviation Authority in pursuance of sections 5, 58, 59 and 60 of the Irish Aviation Authority Act 1993, as amended, has made the above named Order, which will come into operation on 1st May, 2007.

Copies of the order are available from Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. Price €6.60.

[28]

DEPARTMENT OF ENTERPRISE, TRADE AND  
EMPLOYMENT

Notice is hereby given that the Minister for Enterprise, Trade and Employment, Mr. Micheál Martin, has made a Statutory Instrument entitled:

S.I. No. 122 of 2007.

COMPETITION ACT 2002 (SECTION 18(5) AND (6))  
ORDER 2007.

Copies of the Regulations may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 or by mail order from the Government Postal Trade Section, 51 St. Stephen's Green, Dublin 2, Fax: 01-6476843, priced at €1.27.

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

21 March, 2007.

Prn: A7/0465

[2]

DEPARTMENT OF THE ENVIRONMENT, HERITAGE  
AND LOCAL GOVERNMENT

The Minister for the Environment, Heritage and Local Government has made the following regulations:

S.I. No. 123 of 2007.

EUROPEAN COMMUNITIES (EUROPEAN POLLUTANT  
RELEASE AND TRANSFER REGISTER)  
REGULATIONS 2007.

Copies of the Regulations are on sale at the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. Price €4.57.

Prn: A7/0466

[3]

DEPARTMENT OF HEALTH AND CHILDREN

The Minister of the Department of Health and Children has made the following Statutory Instrument.

S.I. No. 124 of 2007.

HEALTH AND SOCIAL CARE PROFESSIONALS  
COUNCIL (ESTABLISHMENT DAY) ORDER 2007.

The effect of this Order is to establish, under the Health and Social Care Professionals Act 2005, a body known as the Health and Social Care Professionals Council, or in the Irish language, An Chomhairle um Ghairmithe Sláinte agus Cúraim Shóisialaigh, which will protect the public by promoting high standards of professional conduct and professional education, training and competence among registrants of the designated professions.

Prn A7/0467

Published by the Stationery Office, Dublin. To be purchased directly from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 or by mail order from the Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, (Tel: 01-647 6834/35/36/37; Fax: 01-647 6843) or through any bookseller. Price €1.27.

March, 2007.

[4]

DEPARTMENT OF HEALTH AND CHILDREN

The Minister of the Department of Health and Children has made the following Statutory Instrument.

S.I. No. 125 of 2007.

NATIONAL TREATMENT PURCHASE FUND BOARD  
(ESTABLISHMENT) ORDER 2004 (AMENDMENT)  
ORDER 2007.

The effect of this Order is to amend the National Treatment Purchase Fund Board (Establishment) Order, 2004, S.I. No. 179 of 2004, to provide for the payment of remuneration to the members of the National Treatment Purchase Fund Board.

Prn A7/0468

Published by the Stationery Office, Dublin. To be purchased directly from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 or by mail order from the Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, (Tel: 01-647 6834/35/36/37; Fax: 01-647 6843) or through any bookseller. Price €1.27.

March, 2007.

[5]

## DEPARTMENT OF HEALTH AND CHILDREN

The Minister of the Department of Health and Children has made the following Statutory Instrument.

S.I. No. 126 of 2007.

HEALTH AND SOCIAL CARE PROFESSIONALS ACT  
2005 (COMMENCEMENT) ORDER 2007.

This Order commences certain provisions of the Health and Social Care Professionals Act 2005 with effect from 20th March, 2007 for the purpose of establishing the Health and Social Care Professionals Council.

Prn A7/0469

Published by the Stationery Office, Dublin. To be purchased directly from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 or by mail order from the Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, (Tel: 01-647 6834/35/36/37; Fax: 01-647 6843) or through any bookseller. Price €1.27.

March, 2007.

[6]

GOVERNMENT NOTICE

SOLICITORS ACT 1954

The Minister for Justice, Equality and Law Reform, in exercise of his power under section 44(6) (inserted by section 52 of the Solicitors (Amendment) Act 1994) of the above Act has made an order entitled:

S.I. No. 127 of 2007.

SOLICITORS ACT 1954 (SECTION 44) ORDER 2007.

This Order was made for the purpose of bringing section 44 of the Solicitors Act 1954, inserted by section 52 of the Solicitors (Amendment) Act 1994, into operation in relation to the profession of solicitor in New South Wales in the Commonwealth of Australia. The effect of the order is that a solicitor qualified in New South Wales may be admitted as a solicitor in Ireland subject to the corresponding conditions under which solicitors whose names are on the roll may be admitted to practise in New South Wales.

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 or by mail order from the Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, (Tel: 01-647 6834/35/36/37; Fax: 01-647 6843). Price €1.27.

SEÁN AYLWARD

Secretary General

Department of Justice, Equality and Law Reform

March, 2007.

[9]

## DEPARTMENT OF AGRICULTURE AND FOOD

LAND PURCHASE ACTS

DISPOSAL OF TRUST PROPERTY IN THE TOWNLAND  
OF CUBA BANAGHER, CO. OFFALY

The Minister for Agriculture and Food, by virtue of the powers conferred on her by section 30 of the Land Act 1950, has consented to the transfer of the trust lands at Cuba, comprised in Folio 11567, County Offaly to St. Rynaghs GAA Club. As a result of this disposal the trust set up under the Land Acts has ceased to be operative.

Any person claiming to have suffered loss within the meaning of Section 30 of the Land Act 1950 as a result of the disposal may apply, within six months of the date of publication of this Notice, to the Department of Agriculture and Food for compensation in respect of such loss.

Applications for compensation pursuant to this Notice may be made to the Lands Branch Legal Services Division, Department of Agriculture and Food, Farnham Street, Cavan.

[8]

## DEPARTMENT OF AGRICULTURE AND FOOD

LAND PURCHASE ACTS

DISPOSAL OF TRUST PROPERTY IN THE TOWNLAND  
OF CAPPANCUR TULLAMORE, CO. OFFALY

The Minister for Agriculture and Food, by virtue of the powers conferred on her by section 30 of the Land Act 1950, as inserted by Section 7(a) of the Land Act 2005, has consented to the transfer of the trust lands at Cappancur, comprised in Folio 13682, County Offaly to Cappancur GAA Club. As a result of this disposal the trust lands set up under the Land Acts has ceased to be operative.

Any person claiming to have suffered loss within the meaning of Section 30 of the Land Act 1950 as a result of the disposal may apply, within six months of the date of publication of this Notice, to the Department of Agriculture and Food for compensation in respect of such loss.

Applications for compensation pursuant to this Notice may be made to the Lands Branch, Legal Services Division, Department of Agriculture and Food, Farnham Street, Cavan.

[10]

## DEPARTMENT OF AGRICULTURE AND FOOD

## LAND ACT 2005

The Minister for Agriculture and Food, gives notice under section 8 of the Land Act 2005, that a Vesting Order has been completed in respect of the Townland of Marhin 2, Record No. BE 1386/23, formerly the Estate of O'Brien Record No. EC 4758.

Every person named in the Vesting Order or his or her Solicitor will be served by registered post with a copy of the order.

[13]

AN GARDA SÍOCHÁNA

Tá an Rialtas inniu tar éis

- (1) Liam Ó Dúláinne  
(William Delaney)
  - (2) Orlaith Máire Mhic Parthaláin  
(Orla Mary McPartlin)
  - (3) Karl Franz James Heller
  - (4) Gearard Mac Réamainn  
(Gerard Redmond)
- agus
- (5) Réamann Uinseann Mac Aodha  
(Raymond Vincent McHugh)

a cheapadh chun céim Cheannfoirt sa Garda Síochána, le héifeacht í ngach cás ón 21 Márta, 2007.

PETER RYAN  
Rúnaí Cúnta an Rialtais

BAILE ÁTHA CLIATH,  
An 20ú lá seo de Mhárta,  
2007.

[11]

## Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1st October, 2006 and ending on 31st December, 2006, of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 406. Total amount of fines and penalties imposed €661,503.00.

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

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Anderson, Ian	Glasbolie, Ballintra, Co. Donegal	Baker and Confectioner	1,500.00	2
Barry, Liam	4, Church Avenue, Irishtown, Dublin 4	Courier and Delivery Service	750.00	1
Balfe, Martin	8, Monivea Park, Ballybane, Galway, Co. Galway	Hackney Service	1,250.00	1
Bane, Sean	17, Galway Road, Loughrea, Co. Galway	Carpet Retailer	630.00	2
Bannon, Craig	105, College Hall, Mullingar, Co. Westmeath	Builder	500.00	1
Barber, Darren	30, Edenmore Green, Raheny, Dublin 5	Landscape Gardening	750.00	1
Barr, Marcel	67, Scholarstown Park, Scholarstown Road, Knocklyon, Dublin 16	Fire Prevention Equipment and Services	750.00	1
Berry, Peter	12, Coolatree Park, Beaumont, Dublin 9	Painter and Decorator	750.00	1
Black, Harry	44, Glenview Park, Kilpeddar, Co. Wicklow	Painter and Decorator	2,300.00	3
Bloomfield, Thomas	Mansfield Town, Castlebellingham, Co. Louth	Haulage Contractor	6,000.00	2
Bolger-Smith, John Robert	4, Cameron Street, Dublin 8	Plumber and Heating Installation	1,200.00	1
Bouchier, Mel	Drumalt, Arva, Co. Cavan	Building Contractor	470.00	1
Boyce, Brendan	2, Thorndale, Letterkenny, Co. Donegal	Garage Proprietor	750.00	1
Boyce, Jnr James	Tullagh, Carrigart, Co. Donegal	Coal Merchant	1,500.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Bracken, Aidan	Clonshanny, Clara, Co. Offaly	Architect	2,475.00	3
Bradley, Kevin	42, Beechwood Road, Letterkenny, Co. Donegal	Bread Agent	750.00	1
Bradley, Sharon	15, Oaklands, Letterkenny, Co. Donegal	Ladies Fashion Shop Proprietor	750.00	1
Brady, Anthony	Meenaghan, Bawnboy, Co. Cavan	Farmer	475.00	1
Brady, Gerard	Meenaghan, Bawnboy, Co. Cavan	Farmer	475.00	1
Brannigan, James	11, The Bailey, Circular Road, Galway, Co. Galway	Life Pensions and Mortgage Adviser	3,000.00	1
Broe, Anthony	19, Inglewood Crescent, Clonsilla, Dublin 15	Sign Manufacturer	4,800.00	2
Burke, Fidelma	28, St. Cummins Hill, Killybegs, Co. Donegal	Video Rentals	1,500.00	2
Byrne, Damien	14, St. Brendans Terrace, Coolock, Dublin 5	Milk Agent	1,600.00	2
Byrne, John	34, Beachside Avenue, Riverchapel, Courtown, Co. Wexford	Security Services	6,000.00	2
Byrne, Michael	10, Saint Annes Terrace, Rathnure, Enniscorthy, Wexford	Building Contractor	1,000.00	1
Byrne, Raymond	4, Clontarf Park, Clontarf, Dublin 3	Butcher	1,600.00	2
Caffrey, Christopher	30, Ballygannon, Rathdrum, Co. Wicklow	Plant and Machinery Hire	2,300.00	3
Cahill, Jerome	Ard Na Knockeen, Killorglin, Co. Kerry	Plasterer	750.00	1
Campbell, Gerard	Mullavalley, Louth Village, Dundalk, Co. Louth	Courier and Delivery Services	750.00	1
Campbell, Padraig	Clonbrusk, Athlone, Co. Westmeath	Plumbing and Heating Contractor	1,225.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Carroll, Edward	Mullenstown, Ardee, Co. Louth	Haulage Services	750.00	1	Costello, John	18, Thornfield Road, Lisnamult, Roscommon, Co. Roscommon	Painter and Decorator	750.00	1
Carry, Paul	9, Bengal Lodge, Birr, Co. Offaly	Company Director and Carpenter	1,500.00	2	Corrigan, Dominic	Gubnamadra, Swanlinbar, Co. Cavan	Farmer	475.00	1
Cassidy, Louis	Dromore, Letterkenny, Co. Donegal	Newsagent and Bookshop Proprietor	750.00	1	Coughlan, Anthony	Bree, Enniscorthy, Co. Wexford	Plumber and Heating Installation	1,200.00	1
Cawley, Michael	Chancery, Turlough, Castlebar, Co. Mayo	Garage Proprietor	2,000.00	1	Crilly, Keith	4, Bridge House Apartments, Ballyboughal, Co. Dublin	Plumber and Heating Installation	1,000.00	1
Claffey, Stephen	Ballycumber Road, Moate, Co. Westmeath	Laundry Proprietor and Taxi Service	750.00	1	Crossan, Paul	55, Meadowbank, Letterkenny, Co. Donegal	Carpet Fitter	750.00	1
Clince, William Jnr.	Killanne, Enniscorthy, Co. Wexford	Haulage Services	1,000.00	1	Crotty, Thomas Desmond	Bracken Lodge, Ardcolm, Castlebridge, Co. Wexford	Advertising Services and Public Relations	7,600.00	4
Clinton, Conrad	Stickallen, Ardee, Co. Louth	Carpet Fitter	750.00	1	Crowe, John	1, Ardmore Crescent, Bray, Co. Wicklow	Maintenance Service Agent	1,500.00	2
Collie, Mark	10, Grattan Court, Gorey, Co. Wexford	Photographer	750.00	1	Crowley, William Val	88, Avonmore Park, Mayfield, Cork, Co. Cork	Hackney Service	1,950.00	3
Connell, Seamus	Creggan, Glasson, Athlone, Co. Westmeath	Equine Dentist	2,250.00	4	Cullen, Eamon	Hazelbrook, Ballinacarrig Lower, Rathdrum, Co. Wicklow	Agricultural Contractor	3,000.00	3
Connolly, Martin	15, Lathaleere, Parkmore, Baltinglass, Co. Wicklow	Builder	1 Day's Impris- onment In Respect Of Each Charge (Suspended For 12 Months)	4	Cullen, Michael	Houselands, Fethard-On-Sea, Co. Wexford	Company Director	1,300.00	1
Conway, Ibar	32, Nunnery Lane, New Ross, Co. Wexford	Plasterer	1,300.00	1	Cunniffe, John	Culmore, Bealnamulla, Athlone, Co. Roscommon	Stone Mason	1,500.00	2
Conway, Patrick	Anglode, Ballysimon, Co. Limerick	Agricultural Contractor	500.00	1	Curley, Thomas	136, Coultury Road, Ballymun, Dublin 11	Plasterer	500.00	1
Conway, Robert	Dunmain, New Ross, Co. Wexford	Haulage Services	900.00	1	Deegan, John	2, Market Square, Kilbeggan, Co. Westmeath	Accounting and Bookeeping Services	1,500.00	1
Copeland, Matthew	24, Clonshaugh Grove, Priorswood, Dublin 17	Steel Fabrication	750.00	1	Diver, Patrick	Carrowmore, Gleneely, Lifford, Co. Donegal	Ground Work and Construction	750.00	1
Costello, Eugene	Coolfree, Taughma- Connell, Ballinasloe, Co. Roscommon	Farmer	3,000.00	1	Dolan, Gerard	Lowtown, Ballydangan, Athlone, Co. Roscommon	Farmer	2,292.25	4

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Donohoe, Francis	Drumcullion, Derrylane, Killeshandra, Co. Cavan	Farmer	370.00	3	Farrell, John	47, Beech Hill Drive, Donnybrook, Dublin 4	Courier and Delivery Services	792.00	2
Downes, Patrick	Ballinlig, Moyvoughley, Moate, Co. Westmeath	Farmer	3,000.00	2	Farrell, Nathalie T.	Butlersbridge, Co. Cavan	Restaurant and Bar Orperator	317.50	1
Dudley, James	9, Briarfield Walk, Kilbarrack, Dublin 5	Plasterer	750.00	1	Fay, Patrick	5a, Macauley Road, Artane, Dublin 5	Hairdresser and Barber	1,500.00	2
Dunbar, Robert Patrick	Ballinatray Lower, Courtown, Gorey, Co. Wexford	Stocktaking Service	9,000.00	3	Filhol, Stuart	Castlefrecke Gardens, Clonakilty, Co. Cork	Dental Manufacturing	1,500.00	2
Dunne, Bernard	Oghill, Ballinagh, Co. Cavan	Builder	470.00	1	Finn, Thomas	Creggane, Ballycroy, Westport, Co. Mayo	Groundwork	750.00	1
Dunne, Declan	10, Corrybeg, Templeogue Bridge, Dublin 6W	Delivery and Courier Services	1,975.00	3	Finnegan, Gerard	Garveystown, Termonfeckin, Drogheda, Co. Louth	Farmer and Company Director	750.00	1
Dunne, Leroy	37, Monastery Avenue, Taghmon, Co. Wexford	Painter and Decorator	6,000.00	2	Fitzpatrick, Eamonn	Clonavilla, Clones, Co. Monaghan	Poultry Farmer	750.00	1
Dunne, Seamus	Chapel Hill, Kildare, Co. Kildare	Newapaper Delivery Service	1 Days Impris- onment In Respect Of Each Charge (Suspended For 12 Months)	4	Fitzpatrick, James	Killeedy, Ballagh, Co. Limerick	Farmer	7,900.00	3
Dwyer, Dominic	36, Glenwood Park, Letterkenny, Co. Donegal	Plasterer	1,975.00	3	Fitzpatrick, Michael	8, Ferndale Glen, Rathmichael, Co. Dublin	Property Letting	3,000.00	3
Edwards, John	30, Robert Emmet Close, Dublin 8	Stone Mason	7,900.00	3	Fitzpatrick, Noel	Anney, Latton Post Office, Castleblayney, Co. Monaghan	Farmer	2,850.00	6
Egan, Catherine	6, Leigh Valley, Ratoath, Co. Meath	Interior Design and Supplies	3,000.00	1	Flanagan, Colm	30, Seaview Park, Shankill, Co. Dublin	Bridal Wear	950.00	2
Fahy, Joseph	Leamcon, Kilnadeema, Loughrea, Co. Galway	Farmer	317.00	1	Fleming, Martin	Portaliffe, Killeshandra, Co. Cavan	Hotelier	470.00	1
Farrell, Arthur	9, Park Lane, Chapelizod, Dublin 20	Rental Income	750.00	1	Flynn, Paul	Grange, Four-Mile-House, Roscommon, Co. Roscommon	Farmer	750.00	1
Farrell, Declan	25, Tarmabarry, Bunclody, Co. Wexford	Building Contractor	3,000.00	1	Foley, Keith	Palmer Road, Rush, Co. Dublin	Haulier	1,225.00	2
					Forde, John	63, Glenheights Park, Ballyvolane, Co. Cork	Stocktaking Services	2,000.00	2
					Foy, Gary	101, Ard McCool, Stranorlar, Co. Donegal	Carpenter	750.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Friel, Mark	Conneyburrow Road, Lifford, Co. Donegal	Butcher	750.00	1	Hayes, Noel	Main Street, Banagher, Co. Offaly	Butcher	1,800.00	3
Gallagher, Jeremiah	Upper Carrick, Carrigart, Letterkenny, Co. Donegal	Fish Farmer and Company Director	1,975.00	3	Healion, Noel	Annaghmore, Blueball, Tullamore, Co. Offaly	Haulier	750.00	1
Gallagher, Joseph	Ballina, Falcarragh, Co. Donegal	Electrical Contractor and Publician	750.00	1	Hickey, James	Newtown, Pallas, Co. Limerick	Farmer	750.00	1
Galvin, Niall	2, Beverton Crescent, Donabate, Co. Dublin	Delivery Service	4,000.00	2	Hickey, Kieran	Roseybower, Curraglass, Mallow, Co. Cork	Handyman and Tradesman	5,300.00	4
Gannon, Gregg	20, Wainsfort Road, Terenure, Dublin 6W	Security Services	1,500.00	1	Higging, John	Rath, Lower Tang, Ballymahon, Co. Westmeath	Building Contractor	950.00	2
Garvey, Andrew	Bridgefield House, Knocklong, Co. Limerick	Publican	10,900.00	4	Hogan, William	15, Kilmore Heights, Knocknaheeny, Cork, Co. Cork	Plasterer	1,500.00	2
Gavin, Dermot	1, Westbourne Lawns, Clondalkin, Dublin 22	Milk Agent	750.00	1	Holman, Neil	57, Pembroke Road, Ballsbridge, Dublin 4	Accounting Services	1,500.00	2
Gernon, Patrick	143, Roselawn Road, Castleknock, Dublin 15	Livestock Agent	750.00	1	Hughes, Thomas Jnr.	Lisnamulligan, Cloghard, Castlefin, Co. Donegal	Farmer	750.00	1
Gill, Cathal	Weekfield, Roscommon, Co. Roscommon	Farmer	1,976.00	3	Hurley, Michael	The Pike, Clonakilty, Co. Cork	Company Director	700.00	1
Gleeson, Noel	Turagh, Cappamore, Co. Limerick	Farmer	750.00	1	Ingle, Otis	3, Oliver Plunkett Villas, Monkstown Farm, Co. Dublin	Building Contractor	1,400.00	2
Glover, James	88, Muskerry Road, Ballyfermot, Dublin 10	Bricklayer	3,769.00	3	Johnston, Robert	4, Dunaree Lane, Kingscourt, Co. Cavan	Building Sub-Contractor	475.00	1
Hamilton, Joseph	Ballinagam, Ballygarrett, Gorey, Co. Wexford	Mechanic and Motor Repairs	750.00	1	Jordan, Patrick	120, Bangor Road, Crumlin, Dublin 12	Transport and Haulage Services	750.00	1
Hanley, Marcus	Largan, Elphin, Co. Roscommon	Farmer	750.00	1	Joyce, John	30, Princes Street, Cork, Co. Cork	Retailer	6,800.00	3
Harte, John	13, Casement Street, Clonakilty, Co. Cork	Building Contractor	750.00	1	Kavanagh, Barry	27, Rory O'Connor Place, Arklow, Co. Wicklow	Plumber and Heating Installation	6,000.00	2
Hassett, John James	Ballyvoreen, Cappamore, Co. Limerick	Farmer	750.00	1	Kealy, Michael G.	19, Torquay Wood, Foxrock, Dublin 18	Financial Consultant	2,000.00	1
Haughton, James	22, Phoenix Court, Castleknock, Dublin 15	Structural Engineering Technician	9,800.00	4					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Keegan, Paul	Tubberclair, Glasson, Athlone, Co. Westmeath	Landscape Gardening	750.00	1	Long, Melvyn	10, Pierce Street, Clonakilty, Co. Cork	Delivery Service	750.00	1
Keenan, Dominic	207 Greenacres, Dundalk, Co. Louth	Food Processing	750.00	1	Looby, William	Apartment 3, First Floor, 24, Herbert Place, Dublin 2	Marketing Consultant	475.00	1
Kelliher, Florence	34, Countess Grove, Killarney, Co. Kerry	Publican	1,500.00	2	Lynch, Bernard	Kilnacrott, Ballyjamesduff, Co. Cavan	Farmer	635.00	2
Kelleher, John	Rockenham, Passage West, Co. Cork	Sub Sea Advisory Service	900.00	1	Maher, Paul	44, Ely Drive, Oldcourt, Dublin 24	Hairdressing Manager	3,900.00	3
Kelly, Darren John	26, Cluain Arra, Newcastle West, Co. Limerick	Computer and Software Programming	1,975.00	3	Mahoney, Sean	Moyleen, Loughrea, Co. Galway	Market Gardener	1,270.00	1
Kelly, Martin	26, Sycamore Drive, Kingswood Heights, Tallaght, Dublin 24	Taxi Service	950.00	2	Malone, John	t/a Rockfield Distributors, Rockfield Lodge, Mount Temple, Moate, Co. Westmeath	Bread Distribution	750.00	1
Kelly, Patrick	11, Woodbine Park, Raheny, Dublin 5	Sub-Contractor	1,500.00	3	Manley, Patricia	The Village Laundry, Strand Street, Malahide, Co. Dublin	Laundry and Dry Cleaners	500.00	1
Kelly, Peter	Cloughernal, Granard, Co. Longford	Haulage Contractor	750.00	1	Mannion, Patrick	Ardlongfield, Ballyshannon, Co. Donegal	Accounting and Bookeeping Services	750.00	1
Kenna, Mark	23, Garden Village Crescent, Kilpeddar, Co. Wicklow	Electrician	1,000.00	1	Maughan, Mary	576, Ard McCool, Stranolar, Co. Donegal	Pizza Shop Proprietor	750.00	1
Keogh, Martin	Clugga, Sixmilebridge, Co. Clare	Plasterer	750.00	1	McClellan, Sean	Smarmore, Ardee, Co. Louth	Wooden Floor Supplier	750.00	1
Kiernan, James	Ardagh, Boyle, Co. Roscommon	Vending Machine Services	316.25	1	McCroary, Seamus	No. 2, Lawnesdale, Ballybofey, Co. Donegal	Transport and Delivery Service	1,225.00	2
Larkin, James	2N, Pearse House, Pearse Street, Dublin 2	Kitchen Fitter	7,500.00	4	McDonnell, Aidan	Cushla, Bealnamulla, Athlone, Co. Roscommon	Painter and Decorator	750.00	1
Lawler, Niall	6, Montague Street, Dublin 2	Dental Technician	950.00	2	McDonnell, Ciaran	Corkeeran, Ballybay, Co. Monaghan	Farmer and Rental Income	2,250.00	3
Lawlor, Adam	19, Caragh Park, Shannon, Co. Clare	Hackney Driver	750.00	1	McDonnell, John	Lismorrane, Callow, Foxford, Co. Mayo	Grocer	750.00	1
Lehane, Antonia	59, Main Street, Swords, Co. Dublin	Medical Consultant	800.00	1	McDonnell, Malachy Snr.	Whitepark, Curraghboy, Athlone, Co. Roscommon	Handyman and Carpenter	1,976.00	3
Leonard, Noel Anthony	8, Assumpta Park, Shankill, Co. Dublin	Courier and Delivery Services	3,401.00	7					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
McDonnell, Mark	Lowrath, Mullacrew, Louth Village, Dundalk, Co. Louth	Building Contractor	750.00	1	McGuinness, Peter	Wimbletown, Ballyboughal, Co. Dublin	Rental Income	3,000.00	3
McDonnell, Vincent	51, Thornville Road, Kilbarrack, Dublin 5	Gas Fitter	750.00	1	McHugh, Eamon	Cooperhill, Drogheda, Co. Louth	Car Sales	750.00	1
McEntee, Michael	Cornamagh, Kingscourt, Co Cavan, Co. Cavan	Plasterer	475.00	1	McHugh, Paul	Carraig Court, Convoy, Co. Donegal	Wholesale Grocer	750.00	1
McErlain, Gerald	36, Ballymulcasha Estate, Kilmurry, Sixmilebridge, Co. Clare	Contract Cleaning	1,500.00	1	McKeigue, John	Masonbrook, Loughrea, Co. Galway	Headstones Sales and Repairs	317.00	1
McFadden, Joe	Glasserchoo, Meenlaragh Post Office, Letterkenny, Co. Donegal	Taxi Service	750.00	1	McKiernan, Gabriel	Furnaceland, Swanlinbar, Co. Cavan	Farmer	2,000.00	2
McGarry, Kenneth	11, Saint Davids, Artane, Dublin 5	Plumber	3,000.00	1	McLarney, Martin	Tullyboy, Crosserlough, Co. Cavan	Farmer	750.00	1
McGee, James	Creggan, Ballybofey, Co. Donegal	Farmer	1,500.00	2	McLaughlin, John	Main Street, Milford, Co. Donegal	Transport and Haulage Services	750.00	1
McGeever, Noel	5, Gartan Avenue, Letterkenny, Co. Donegal	Farmer	3,000.00	1	McNally, Randal	Kilnadeema, Loughrea, Co. Galway	Salesperson	630.00	2
McGettigan, Michael	Glenree Middle, Carrigart, Co. Donegal	Company Director	10,430.00	5	Mee, John	10, Kilglen Drive, Meigh, Newry, Co. Down	Furniture Retailer	3,000.00	1
McGinty, Michael	Claggan, Ballycroy, Westport, Co. Mayo	Farmer	750.00	1	Meehan, Paul	Rear 19, Ravensdale Park, Crumlin, Dublin 12	Motor Repairs	3,000.00	2
McGlynn, Sean	Church Lane, Letterkenny, Co. Donegal	Solicitor	750.00	1	Meere, Patrick	Wellpark, Quin, Co. Clare	Puddings and Sausages Manufacturer	750.00	1
McGrachen, Patrick	Unit 3, Kylemore Park North, Kylemore, Ballyfermot, Dublin 10	Furniture Retailer	3,000.00	1	Mellon, Brendan	12, Clonkeen Grove, Kill O The Grange, Co. Dublin	Company Director	700.00	1
McGrath, David	126, Willow Park Grove, Glasnevin North, Dublin 11	Financial Consultant	750.00	1	Mills, Florence	Ardmullan, Kiltoom, Athlone, Co. Roscommon	Share Options Scheme	1,500.00	2
McGrath, John	144, Rathgar Road, Rathgar, Dublin 6	Builder	2,000.00	3	Moohan, Kathleen	Main Street, Bundoran, Co. Donegal	Guesthouse Proprietor	1,500.00	2
					Moran, John	108, Cappagh Avenue, Finglas West, Dublin 11	Graphic Design	500.00	1
					Morrissey, Denis	Mangan, The Rower, Co. Kilkenny	Carpenter	900.00	1
					Mulvany, Nancy	4, Church Avenue, Sandymount, Dublin 4	Courier and Delivery Services	1,500.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Murphy, Brendan Philip	Coolroe, Kilmuckridge, Gorey, Co. Wexford	Landscape Gardening	750.00	1	O'Donnell, Philip	4, Glen Court, Ballymacool, Letterkenny, Co. Donegal	Scaffolding Hire	750.00	1
Murphy, Daniel Michael Jr.	South Square, Sneem, Killarney, Co. Kerry	Publican and Farmer	750.00	1	O'Dwyer, Hugh	The Hill, Steeles, Kilmallock, Co. Limerick	Building Contractor	750.00	1
Murphy, Declan	Glencuttane, Kilgobnet, Beaufort, Co. Kerry	Farm Relief Worker	750.00	1	O'Neill, Thomas J.	13, Crosthwaite Park West, Dun Laoghaire, Co. Dublin	Engineering Consultant	750.00	1
Murphy, Kevin	Common Quay Street, Wexford, Co. Wexford	Company Director	3,000.00	1	O'Regan, Martin	Ballydaly, Dunderrow, Kinsale, Co. Cork	Farmer	2,500.00	3
Murphy, Kieran	8, Orchard Grove, Michael Street, New Ross, Co. Wexford	Building Contractor	550.00	1	O'Reilly, Paul	Kilcogy, via Longford, Co. Cavan	Grocer and Petrol Station Proprietor	750.00	1
Murphy, Padraig	Glenrowan, Kilsanlon, Foulksmills, Co. Wexford	Carpenter	1,900.00	1	O'Sullivan, Murt	Glenlough, Kilgarvan, Co. Kerry	Timber Haulage Contractor	750.00	1
Naseem, Ahmed	Derrynane, Old Clybawn Road, Galway, Co. Galway	Company Director	1,000.00	1	O'Toole, James	Drumbern, Milford, Co. Donegal	Building Contractor	1,500.00	1
Ni Mhealoid, Grainne	Garden Appartment, 3, Eaton Place, Monkstown, Co. Dublin	Tarot Card Reader	475.00	1	O'Toole, Oliver	44, Rathsallagh Grove, Shankill, Co. Dublin	Painter and Decorator	750.00	1
Nolan, Seamus	Glenmacnaas, Glendalough, Co. Wicklow	Building Contractor	2,500.00	2	Olohan, Geraldine	Cross Street, Kells, Co. Meath	Beautician	750.00	1
Nugent, Gerry	Tubberdaly, Rhode, Co. Offaly	Motor Repairs	2,100.00	3	Padian, James	Cordrummin, Scramogue, Co. Roscommon	Farmer	2,292.25	4
O'Brien, John	Meenalaught, Crossroads, Killygordon, Co. Donegal	Builder	750.00	1	Patton, Pauline Brenda	63, Solomons Court, Letterkenny, Co. Donegal	Beautician and Hair-Dresser	750.00	1
O'Carroll, Colm	50, Pine Valley Avenue, Rathfarnham, Dublin 14	Accounting and Bookeeping Services	800.00	1	Pearson, Paul	55, Broadford Crescent, Ballinteer, Dublin 16	Unknown	750.00	1
O'Connor, Anthony	24, Ardmore Close, Artane, Dublin 5	Postmaster	750.00	1	Peoples, Laurence	Tamney, Letterkenny, Co. Donegal	Windows	1,500.00	2
O'Donnell, Danny	Ballykeeran, Kilmcarennan, Co. Donegal	Wool Merchant	1,500.00	1	Platt, Harold	Ray, Manorcunningham, Co. Donegal	Farmer	750.00	1
O'Donnell, Mark	105, Greenpark Road, Bray, Co. Wicklow	Building Contractor	750.00	1	Power, Richard	10, Avondale Crescent, Killiney, Co. Dublin	Chiropractor	2,450.00	4
					Price, Chesley	31 Seacourt, Clontarf, Dublin 3	Screen Printer	3,000.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Price, Michael	628, Howth Road, Raheny, Dublin 5	Building Contractor	750.00	1	Smith, Gerard	t/a Strokestown Auto Centre, Elphn Street, Strokestown, Co. Roscommon	Tyre Sales and Puncture Repairs	316.25	1
Pym, Thurston	Fraoch Ban, Brittas Bay, Co. Wicklow	Sports Goods Distributor	1,500.00	2	Smith, Gerard T.	Derryhillew, Ballyshannon, Co. Donegal	Farmer	1,225.00	2
Rafferty, Gerard	3, Parnell Cottages, The Hill, Malahide, Co. Dublin	Car Repairs	750.00	1	Stafford, Kevin	Drummond, Ballyellis, Gorey, Co. Wexford	Mechanic and Motor Repairs	6,000.00	2
Reamsbottom, Fiona	88, St. Cormac's Park, Kilcormac, Co. Offaly	Take-Away Food Operator	3,000.00	1	Stafford, Philip	18, Greenfort Crescent, Quarryvale, Clondalkin, Dublin 22	Painter and Decorator	1,900.00	1
Reed, Robert	6, Silver Hill, Bundoran, Co. Donegal	Building Contractor	1,500.00	2	Stokes, Thomas	Barrack Street, Granard, Co. Longford	General Merchant and Motor Vehicle Sales	750.00	1
Rice, Michael	Milebush, Castlebar, Co. Mayo	Panel Beater	1,750.00	2	Taylor, Darren	9, Moyle Hill View Estate, Milford, Co. Donegal	Graphic Design	3,000.00	1
Ryan, David	37, St Dominic's Avenue, Tallaght, Dublin 24	Furniture Retailer	750.00	1	Terry, John	5, Ardagh Park Gardens, Newtownpark Avenue, Blackrock, Co. Dublin	Building Contractor	750.00	1
Ryan, Jerome	39, Dollymount Avenue, Clontarf, Dublin 3	Rental Income	750.00	1	Tiernan, Paul	175, Rathmullen Park, Drogheda, Co. Louth	Delivery Service	750.00	1
Sexton, Grace	Saint Annes, Killiney Hill Road, Co. Dublin	Consultant	792.00	2	Toolan, Michael	14, Armstrong Walk, Coolock, Dublin 5	Applied Design and Development	750.00	1
Shanahan, James	49, Brighton Road, Rathgar, Dublin 6	Rental Income	750.00	1	Traynor, Paul	The Square, Ballybay, Co. Monaghan	Builder	750.00	1
Sharkey, James	Castleshane, Dillonstown, Dunleer, Co. Louth	Farmer and Bricklayer	750.00	1	Tully, John	Cloughreagh, Drumconrath, Co. Meath	Electrician	1,900.00	4
Sherwin, Denis	6, Seacourt, Loughshinny, Skerries, Co. Dublin	Haulier	1,500.00	3	Turner, Roy	Corroneary, Cootehill, Co. Cavan	Farmer	317.00	1
Simon, Patrick	Ardagh, Boyle, Co. Roscommon	Carpenter	750.00	1	Walsh, John Emmett	Roscore, Blueball, Tullamore, Co. Offaly	Company Director	1,700.00	3
Slammon, Cormac	Cooleen, Moate, Co. Westmeath	Mechanic and Motor Repairs	4,000.00	4	Walsh, Mark	21, Whitechurch Crescent, Ballyboden, Dublin 16	Coach Hire	3,000.00	2
Slevin, Noel	Killcadden, Crossroads, Lifford, Co. Donegal	Freelance Journalist	750.00	1	Walsh, Matthew	Quignalegan, Ballina, Co. Mayo	Farmer	3,000.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Walsh, Michael	Corbally, Quin, Co. Clare	Plumber and Heating Installation	750.00	1
Walsh, Patrick	Top Flat, 5, Lower Rowe Street, Wexford, Co. Wexford	Accounting and Bookeeping Services	3,000.00	1
Wasson, Ronald	Glenmaguin, Letterkenny, Co. Donegal	Farmer	750.00	1
Whelan, Gerard	Gortmore, Tourmakeady, Co. Mayo	Fireplace Manufacturer	1,500.00	1

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

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Blarney Wheel A Bins Ltd.	Cloughphilip, Tower, Blarney, Co. Cork	Recycling and Refuse Collection	2,500.00	1
Cooney Manu- facturing Ltd.	Lehery, Lanesboro, Co. Longford	Light Engineering	750.00	1
Finbarr Gleeson Ltd.	Grange, Ovens, Co. Cork	Farming	800.00	1
Gallalynn Ltd.	32, Dristerran, Drumshambo, Co. Leitrim	Grocery Shop	750.00	1
Glen Prince Textiles Ltd.	Newtowngore, Co. Leitrim	Retail Clothing Distributor	750.00	1
Martin J. Hoare Construction Ltd.	The Bank, Old Road, Rush, Co. Dublin	Building Contractors	750.00	1
William F. Butler and Company Ltd.	Beechbury House, Monastery Road, Rochestown, Cork, Co. Cork	Property and Land Development	2,400.00	3

**FAILURE TO LODGE V.A.T RETURN(S)**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
B.M. Engineering Ltd.	Hillcrest, Moate, Co. Westmeath	Engineering and Design	11,250.00	15
Coyne, Julia Marie	Westport Road, Clifden, Co. Galway	Newsagent and Stationery Shop Proprietor	750.00	1
Donovan, Brian	8, Dodderbank, Milltown, Dublin 14	Architect	7,500.00	10
Farrington, John	32, Drury Street, Dublin 2	Antiques Dealer	2,400.00	4
Fitzgerald, David	14, The Close, Waterpark, Carrigaline, Co. Cork	Company Director	5,000.00	5
Forde, John	63, Glenheights Park, Ballyvolane, Co. Cork	Stocktaking Services	1,000.00	1
Hebell Security Ltd.	16, Turnbury, Baldoyle, Dublin 13	Security Company	8,000.00	8
Hogan, William	15, Kilmore Heights, Knocknaheeney, Co. Cork	Plasterer	6,750.00	9
Ireland, William	Shramore, Roundwood, Co. Wicklow	Aluminium Windows Installation	3,000.00	4
Keaney, Alan	Monataggart, Donoughmore, Co. Cork	Installation of Air Conditioners	750.00	1
Lynch, Bernard	4, Riverside Park, Corlismore, Ballinagh, Co. Cavan	Design Installation Consultant	975.00	2
Martin J. Hoare Construction Ltd.	The Bank, Old Road, Rush, Co. Dublin	Building Contractors	3,750.00	5
O'Dolan, John	The Kings Inn, 42, Bolton Street, Dublin 1	Property Investment	9,000.00	9
O'Sullivan, Dermot	38, Grange Erin, Douglas, Co. Cork	Design and Manufacturing of Display Systems	8,000.00	4
Sharkey, James	Castleshane, Dillonstown, Dunleer, Co. Louth	Farmer and Bricklayer	13,255.00	18
Whelan, Gerard	Gortmore, Tourmakeady, Co. Mayo	Fireplace Manufacturer	1,000.00	1

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

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges (Con- victions)</b>
Bakuro Ltd.	Apartment 4, James Street House, James Street, Kilkenny, Co. Kilkenny	Advertising	2,535.00	1
Farrington, John	32, Drury Street, Dublin 2	Antiques Dealer	700.00	1
Forde, John	63, Glenheights Park, Ballyvolane, Co. Cork	Stocktaking Services	2,000.00	2
Hogan, William	15, Kilmore Heights, Knocknaheeny, Cork	Plasterer	750.00	1
Ireland, William	Shramore, Roundwood, Co. Wicklow	Aluminium Windows Installation	750.00	1
Martin J. Hoare Construction Ltd.	The Bank, Old Road, Rush, Co. Dublin	Building Contractors	750.00	1
McErlain, Gerald	36, Ballymulcastle Estate, Kilmurry, Sixmilebridge, Co. Clare	Contract Cleaning of Hotels	2,535.00	1
O'Sullivan, Dermot	38, Grange Erin, Douglas, Co. Cork	Design and Manufacturing of Display Systems	2,000.00	1
Sheridan, Martin	Coolamber, Lisryan, Co. Longford	Groundwork	2,535.00	1

**CIGARETTE SMUGGLING**

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges (Con- victions)</b>
Baasankhuu, Gurjav	Apartment 46, 33, Mountjoy Square, Dublin 1	Student	500.00	1
Bilek, Zdenek	Chris Carey Flats, Green Street, Callan, Co. Kilkenny	Construction Worker	275.00	1
Brown, John William	91, St. Michael's Estate, Inchicore, Dublin 8	Unknown	250.00	1

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges (Con- victions)</b>
Czerwinski, Mieczyslaw H.	11, Iveleary Road, Whitehall, Dublin 9	Construction Worker	350.00	1
Denysevych, Maryna H.	Apartment D1, Ozzie Park View, Waterford, Co. Waterford	Cleaner	400.00	1
Denysevych, Serbie	Apartment D1, Ozzie Park View, Waterford, Co. Waterford	Cleaner	400.00	1
Enkh- Amgalan, Enkhtaivan	Apartment 29, College Court, Kings Inn Street, Dublin 1	Student	750.00	1
Flori, Sorin	Flat 2, Anglesea Street, Dublin 2	Chef	250.00	1
Gankhuyag, Gantula	Apartment 16, Cumberland Street North, Dublin 1	Student	250.00	1
Golovyna, Roman	19, Brookfield, Finnstown Abbey, Lucan, Co. Dublin	Student	300.00	1
Guryanova, Aelita	144, Verdemont, Blanchardstown, Dublin 15	Unknown	200.00	1
Hacina, Gheorghe	106, Cedardale, Ballincollig, Co. Cork	Unknown	200.00	1
Hickey, John	Sarahville, Corbally, Co. Limerick	Property Investor	300.00	1
Katsia- Louski, Siarhei	212, Kingsbury, Maynooth, Co. Kildare	Student	250.00	1
Keogh, Anthony	Clounanna, Patrickswell, Co. Limerick	Unknown	400.00	1
Kudrjasovs, Leonids	68, Valley View, Swords, Co. Dublin	Construction Worker	400.00	1
Liepins, Vitolds	792, Rowanwills, Kildare Town, Co. Kildare	Meat Factory Worker	250.00	1
McGinley, Barney	Clonad, Portlaoise, Co. Laois	Furniture Seller	300.00	1
McGuinness, Patrick Joseph,	10, Grange Close, Muirhevnamore Dundalk, Co. Louth	Unknown	200.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
McLoughlin, Monica	35, Matt Talbot Court, Dublin 1	Cleaner	200.00	1	Vykhodtseva, Tatyana	7, Silver Glen, Mountmellick, Co. Laois	Unknown	200.00	1
Mironov, Andrei	6, Whitworth Avenue, Drumcondra, Dublin 3	Bricklayer	200.00	1	Xia, Tian	4, Retreat Mews, Athlone, Co. Westmeath	Student	1,000.00	1
Noviks, Olegs	9, St.Catherine's Crescent, Rush, Co. Dublin	Unknown	400.00	1	Xu, Jun	4, Retreat Mews, Athlone, Co. Westmeath	Student	200.00	1
Pusava, Alena	21, Kingsbury, Maynooth, Co. Kildare	Unknown	200.00	1	Zakowicz, Marcin Lukasz	2, Rosemount Avenue, Cahir, Co. Tipperary	Grocery Shop Proprietor	3 Months Impris- onment (Suspended For 2 Years)	1
Reaboi, Veaceslav	Main Street, Charleville, Co. Cork	Meat Factory Worker	3 Months Impris- onment (Suspended For 2 Years)	1	<b>MIS-USE OF MARKED MINERAL OIL</b>				
Ren, Xuefeng	4, Retreat Mews, Athlone, Co. Westmeath	Student	600.00	1	<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges (Con- victions)</b>
Rudenko, Oleh	Tara Court, Dungarvan, Co. Waterford	Farm Labourer	125.00	1	Belton, Patrick	Magoney, Inniskeen, Co. Monaghan	Haulier	1,900.00	2
Ryan, Veronica	18, O'Briens Hall, Lower Gardiner Street, Dublin 1	Cleaner	200.00	1	Brady, Stephen	Rahardrum, Virginia, Co. Cavan	Haulier	1,500.00	1
Sakhnovska, Vira	19, Brookfield, Finnstown Abbey, Lucan, Co. Dublin	Unknown	1st Charge: 3 Months Impris- onment (Suspended For 2 Years) 2nd Charge: 180 Hours Community Service	2	Brady, Stephen	Doonsaskin, Ballinfull, Co. Sligo	Haulier	475.00	1
Tsedendamba, Enkhtuya	Apartment 5, Mountjoy Square, Dublin 1	Student	200.00	1	Cantwell, Thomas	Lisaticy, Templetouhy, Co. Tipperary	Farmer	950.00	1
Ukavics, Zigmunds	2, Greggs Hill, Arklow, Co. Wicklow	Construction Worker,	350.00	1	Carey, Denis	Lisgould East, Leamlara, Co. Cork	Haulier and Plant Operator	950.00	1
Usovich, Sviatlana	149, St.Brigid's Grove, Killester, Dublin 5	Student	100.00	1	Carolan, James	Beechfarm, Balrath, Navan, Co. Meath	Haulier	950.00	1
Vasiliauskas, Aringas	7A, Seville Terrace, Dublin 1	Unknown	300.00	1	Collins, Gerard Patrick	Lisbrock, Kiltoom, Athlone, Co. Roscommon	Lorry Driver	950.00	1
					Conlon, Patrick John	4, Bawnview, Kilcock, Co. Kildare	Unknown	1,900.00	1
					Connors, Paddy	Camross, Adamstown, Co. Wexford	Unknown	1,900.00	1
					Copithorne, Joe	Belgooly, Co. Cork	Business Man	950.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Crean and McHugh Limited	58, Cloch an Oigair, Mounthawk, Tralee, Co. Kerry	Plant Hire	1,900.00	1	Mulligan, Thomas	Edenkell, Hackballscross, Dundalk, Co. Louth	Farmer	950.00	1
Cunningham, Patrick	Boherclough Street, Cashel, Co. Tipperary	Farmer	950.00	1	McCabe, Bernard	66, The Park, Hollystown, Dublin 15	Haulier	950.00	1
Dalton, John	Ballydrehid, Cahir, Co. Tipperary	Haulier	1,900.00	1	McDaid, Vincent	Main Street, Newtown- Cunningham, Co. Donegal	Tarmac Contractor	1,900.00	1
Delea, Fergus	Clash Road, Little Island, Co. Cork	Landscaper	950.00	1	Norton, William	Ballydonnell, Crosspatrick, via Thurles, Co. Kilkenny	Farmer	950.00	1
Farrell, Joe	Moylisha, Tullow, Co. Carlow	Haulier	1,000.00	1	O'Gorman, John	Park, Galbally, Co. Limerick	Haulier	950.00	1
Faulkner, Willilam	55, Shallee Drive, Ennis, Co. Clare	Unknown	950.00	1	Quain, George	The Square, Caherconlish, Co. Limerick	Oil Vendor	3,800.00	2
Feely, Gerard	Gortinar, Manorhamilton, Co. Leitrim	Haulier	950.00	1	Ryan, Declan	Linkardstown, Tinryland, Co. Carlow	Delivery Business	950.00	1
Hayes, Seamus	Kilconane, Norwood, Nenagh, Co. Tipperary	Farmer	950.00	1	Sheehan, Paudie	Island, Burnfort, Mallow, Co. Cork	Haulier	2,850.00	2
Heffernan, Maurice	Coola Clarig, Listowel, Co. Kerry	Drilling Contractor	1,900.00	1	Shiel, Pat	Gurteeny, Woodford, Co. Galway	Drill Operator	1,100.00	1
Hurley, Noel Oliver	Jagoes Mills, Kinsale, Co. Cork	Builder	1,900.00	1	Smith, Fergal	Tanda Smith Transport Gillstown, Athboy, Co. Meath	Haulier	950.00	1
Keenan, John	1, Meeragh View, Mahon, Cork, Co. Cork	Unknown	1,000.00	1	Street Sweep Ltd.	The Laurels, Post Office Road, Lusk, Co. Dublin	Services Company	1,900.00	2
Lehane Environ- mental and Industrial Services Ltd.	Dalonagrassio, Currahaly, Farnanes, Co. Cork	Industrial Services Company	1,200.00	1	Sweeney, Martin	Magherarney, Smithboro, Co. Monaghan	Haulier	1,900.00	2
Madden, John	Gaulstown, Drumree, Co. Meath	Unknown	950.00	1	Tynan, Derek	Tankerstown, Bansha, Co. Tipperary	Shop Owner	1,200.00	1
Maher, Gerry	Ballymadock, Stradbally, Co. Laois	Lorry Driver	950.00	1	Vaughan, Michael	Crean, Broadford, Co. Clare	Farmer and Silage Contractor	1,900.00	1
Mallow Contracts Ltd.	Island, Burnfort, Mallow, Co. Cork	Haulage Company	1,500.00	1					
Moen, Frank	Piercetown, Fordstown, Athboy, Co. Meath	Haulier	1,900.00	1					

**SALE/DELIVERY OR USE OF LAUNDERED OIL**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Drought, Alan	Ballybritt, Roscrea, Co. Tipperary	Haulier	2,850.00	3
Flynn, Stephen	Esso Filling Station, Castlebaldwin, Co. Sligo	Petrol Retailer	23,797.00	1
Hall, Ronnie	Dumhay, Newbliss, Co. Cavan	Haulier	1,450.00	1
Malone, William	Aghafad, Kilanny, Carrickmacross, Co. Monaghan	Retailer	1,900.00	1
McGee, John	McGee's Filling Station, Moate Road, Kilbeggan, Co. Westmeath	Petrol Retailer	5,000.00	2
McGee, Sean	McGee's Filling Station, Moate Road, Kilbeggan, Co. Westmeath	Petrol Retailer	2,000.00	2
McGeough, Eugene	Mullagor, Emyvale, Co. Monaghan	Haulier	950.00	1
O'Reilly, Hugh	Carnross, Kells, Co. Meath	Retailer	1,900.00	2
Tate, Martin	Carrickaderry, Clontibret, Co. Monaghan	Haulier	950.00	1

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

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Buckley, Paul	Gurteenard, Kanturk, Co. Cork	Petrol Station and Garage Proprietor	635.00	1
Fitzpatrick, Eamonn Francis	Tanda Fitzpatrick Fuel, Lisnaroe, Near Clones, Co. Monaghan	Petrol Station Proprietor	1,000.00	1
O'Callaghan, Dan	Ballyshonin, Berrings, Co. Cork	Petrol Station Proprietor	1,200.00	1

**FAILURE TO HOLD A CURRENT LIQUOR LICENCE**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Ashbourne Promotions Ltd	t/a Ashbourne Court Hotel, Bridge Street, Ashbourne, Co. Meath	Public House and Hotel	500.00	1
Carroll, James	Hospital, Co. Limerick	Publican	632.50	1
Carrigaholt Restaurant Ltd.	t/a The Long Dock Bar and Restaurant, Main Street Carrigaholt, Co. Clare	Publican	1,265.00	2
Cooke, Declan	t/a Naad Bar, Naad, Lyre, Banteer, Co. Cork	Publican	635.00	1
Cooney, Henry	Brittas, Pallasgreen, Co. Limerick	Publican	630.00	1
Cooney, Mary Healy	t/a Greyhound Bar, Main Street, Macroom, Co. Cork	Publican	650.00	1
Coyne, Gerard	Paddy Coyne's Pub, Tullycross, Renvyle, Co. Galway	Publican	1,265.00	1
Crimmins, David	Main Street, Newmarket-On- Fergus, Co. Clare	Shop Proprietor	1,200.00	1
Daly, Michael	t/a Daly's, Bridge Street, Athboy, Co. Meath	Publican	1,897.50	2
Doyle, Patrick J.	Pajo Café Ltd, Dublin Road, Monasterevin, Co. Kildare	Restaurant and Shop Proprietor	632.50	1
Duggan, Jeremiah Francis	The Heather Tavern, Bridge Street, Newcastlewest, Co. Limerick	Publican	1,265.00	1
Gabrella Ltd.	t/a McCabe Wines, The Gables, Foxrock Village, Dublin 18	Restaurant and Wine Shop	632.50	1
Geraghty, Graham	t/a The Cosy Corner, Main Street, Athboy, Co. Meath	Publican	1,265.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Higgins, Maura	Sweeney's House Hotel, Oughterard, Co. Galway	Publican	1,265.00	1	Murphy, William	t/a Murphy's Bar, Boherbue, Mallow, Co. Cork	Publican	650.00	1
Hossain, Shariff	t/a Palki Restaurant, 47, Main Street, Portlaoise, Co. Laois	Company Director	800.00	1	O'Brien, Pat	65, Marsh Road, Drogheda, Co. Louth	Publican	632.50	1
Kane, Caroline	Mikes Bar, Main Street, Granard, Co. Longford	Publican	1,265.00	1	Osagie, Benjamin	t/a Stayfresh, Phoenix Park, North Circular Road, Dublin 7	Shop Proprietor	632.50	1
Khan, Amir	t/a Naseeb Tandoori, 13, Park Shopping Centre, Prussia Street, Dublin 7	Restaurateur	620.00	1	Padua Hotels, Ltd.	The Glenside Hotel, Dublin Road, Drogheda, Co. Meath	Publican	632.50	1
Long, Michael	t/a The Railway House, Kilree Street, Bagenalstown, Co. Carlow	Publican	632.50	1	Sands, Kieran	t/a Bridgeford Bar, Newfoundwell, Drogheda, Co. Louth	Publican	650.00	1
Lynch, Tony	Long Dock Bar and Restaurant, Main Street, Carrigaholt, Co. Clare	Publican	1,265.00	2	Sheehy, Patrick	t/a Roundhill Bar, Ballintoe, Carrigatogher, Nenagh, Co. Tipperary	Publican	633.00	1
Manning, Sean	t/a The Anchor Bar, Main Street, Graiguenamanagh, Co. Kilkenny	Publican	1,265.00	1	Tashdique, Ahmed	Meghna Premier Restaurant, Main Street, Maynooth, Co. Kildare	Restaurateur	635.00	1
McKenna, Michael	t/a The Village Inn, Tullyvin, Co. Cavan	Publican	635.00	1	Tiernan, Francis	t/a Milestone Bar, Chapel Hill, Carlingford, Co. Louth	Publican	1,265.00	1
Mendes, Joe	t/a Indian Palace, 31, Prince's Street, Cork, Co. Cork	Restaurateur	750.00	1	Walsh, Patrick Joseph	t/a Fiddlers Creek, 7, Main Street, Ballymahon, Co. Longford	Publican	632.50	1
Mountney, Bernadette	Village Inn, Toocananagh, Bohola, Kiltimagh, Co. Mayo	Publican	632.50	1	Whelehan, Catherine	Little Strand Restaurant, Strand Street, Clogherhead, Co. Louth	Restaurateur	1,265.00	1
Mulholland, Cathal	t/a The Stags Head, Linenhall Street, Dundalk, Co. Louth	Publican	632.50	1	Xue, Feifei	t/a Royal City, Chinese Restaurant, Mill Street, Maynooth, Co. Kildare	Restaurateur	634.00	1
Mulvaney, Gerry	Lindrith Taverns Ltd., t/a The Druids, Parnell Street, Mountmellick, Co. Laois	Publican	650.00	1					

**THE IMPEDING OF A CUSTOMS OFFICER IN THE EXERCISE OF HIS POWERS (TO DETAIN A MOTOR VEHICLE)**

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges (Con- victions)</b>
Ruddy, Derek	Castle Hill, Carlingford, Co. Louth	Student	950.00	1

**DELIVERED AN UNDECLARED CONVERTED VEHICLE TO AN UNAUTHORISED PERSON**

<b>Name</b>	<b>Address</b>	<b>Description/ Occupation</b>	<b>Fine/ Penalty €</b>	<b>No. of Charges (Con- victions)</b>
KVC Manu- facturing Ltd.	Comagh Business Park, Kilbeggan, Co. Westmeath	Vehicle Conversions	750.00	1

Part II  
LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 OCTOBER 2006 AND ENDING ON 31 DECEMBER 2006, 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 **131**. The total value of these settlements is **€35,443,119.39**.

*Note: Settlements are not published where the amount is less than the threshold (€12,700 or €30,000), where the amount of fine or other penalty does not exceed 15% of the amount of tax or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.*

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BARRON, SEAN	BROADLANDS, BALLINCLEA ROAD, KILLINEY, CO. DUBLIN.	COMPANY DIRECTOR	1,423,332.00	4,982,906.00	6,406,238.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
BEASLEY, MICHAEL	MAIN STREET, BALLYBUNION, CO. KERRY.	COMPANY DIRECTOR	16,570.00	41,167.00	57,737.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.
BONFIL, BERNARD	2 GLENGARIFF ROAD, NAVAN ROAD, DUBLIN 7.	BUILDER	155,622.60	258,099.72	413,722.32	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case & Bogus Non-Resident Account Case.
BOYCE, JOHN C.	MAIN STREET, CARRIGART, CO. DONEGAL.	RETIRED SUPERMARKET PROPRIETOR	27,263.00	82,737.00	110,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BOYCE, PATRICK	STRAND, CARRIGART, CO. DONEGAL.	RETIRED SUPERMARKET PROPRIETOR	8,393.00	26,607.00	35,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRADLEY, PATRICK	GRANSHA ROAD, BUNCRANA, CO. DONEGAL.	BUILDER	32,648.00	67,376.00	100,024.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
BRADY, DENIS	TULLYINCHIN, TULLYCOO, COOTEHILL, CO. CAVAN.	COMPANY DIRECTOR	45,000.23	120,322.98	165,323.21	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRENNAN (DECEASED), PHILIP	6 AVENUE COURT, GOREY, CO. WEXFORD.	PUBLICAN	21,857.84	45,681.16	67,539.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BRODERICK, FRANK	CHURCH STREET, DRUMCOLLOGHER, CO. LIMERICK.	BAKER	25,883.00	6,977.00	32,860.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case .
BURKE, THOMAS	TONBWEE, CASTLEISLAND, CO. KERRY.	RETIRED COMPANY DIRECTOR	69,107.00	201,707.00	270,814.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
BYRNE, MICHAEL	BALLYNULTAGH, SHILLELAGH, CO. WICKLOW.	FARMER	150,860.00	320,578.00	471,438.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CAFÉ SORRENTO LTD.	74 MIDDLE ABBEY ST., DUBLIN 1.	RESTAURATEURS	91,144.00	57,643.00	148,787.00	Under-declaration of VAT. Revenue Audit Case.
CASSIDY, CATHAL	16 ST. BRENDAN'S AVENUE, COOLOCK, DUBLIN 5.	RETIRED MOTOR PARTS DEALER	56,759.00	88,145.25	144,904.25	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
CLARKE, MICHAEL	CARDISTOWN, ARDEE, CO. LOUTH.	RETIRED FARMER	22,014.00	52,210.13	74,224.13	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLLERY (DECEASED), KEVIN	COOLANEY, CO. SLIGO.	RETIRED EMPLOYEE	15,378.00	40,466.00	55,844.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
COLLERY, KATHLEEN	COOLANEY, CO. SLIGO.	RETIRED MERCHANT	10,522.00	11,478.00	22,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
CONSIDINE, GERARD	DERRINTURN, CARBURY, CO. KILDARE.	COMPANY DIRECTOR	134,729.00	223,718.00	358,447.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CORCORAN, SEAN	48 THE ANCHORAGE, TRALEE, CO. KERRY.	RETIRED COMPANY DIRECTOR	57,265.00	100,925.00	158,190.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CORRIDON, MAURICE	CASTLEQUARTER, FEDAMORE, CO. LIMERICK.	FARMER	13,747.00	19,875.00	33,622.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
COUSINS, BERNADETTE	BERTY VILLA, AVENUE CLOSE, GOREY, CO. WEXFORD.	TAXI OPERATOR	9,206.87	16,528.13	25,735.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
COUSINS, MATTHEW	ASHLEIGH, GOREY HILL, GOREY, CO. WEXFORD.	TAXI OPERATOR	166,050.00	280,565.00	446,615.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Bogus Non-Resident Account Case.
CRONIN, TIMOTHY	FENOR SOUTH, TRAMORE, CO. WATERFORD.	AGRICULTURAL CONTRACTOR	18,846.00	8,721.80	27,567.80	Underdeclaration of Income Tax, VAT, Capital Gains Tax & Stamp Duty. Revenue Audit Case.
CROWLEY, DENIS	DERRINCORRIN, ADRIGOLE, BEARA, CO. CORK.	BUILDING CONTRACTOR	5,896.00	12,304.00	18,200.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
CULLEN, PAUL	80 CARRIG GLEN, BLESSINGTON, CO. WICKLOW.	HAULAGE AND GROUND WORKS CONTRACTOR	42,183.00	24,979.00	67,162.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CURRAN, PATRICK	BALLYARGUS, REDCASTLE, CO. DONEGAL.	GROUNDWORK CONTRACTOR	4,779.00	8,534.00	13,313.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CURRY SNR., THOMAS C.	"ENGADINE", CLAREMOUNT ROAD, CARRICKMINES, DUBLIN 18.	RETIRED EMPLOYEE	208,353.00	426,802.00	635,155.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
CURTIN, PETER	GLENGORT NORTH, TOURNAFULLA, CO. LIMERICK.	GROCER	4,936.92	9,954.98	14,891.90	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DALY, MICHAEL	LOWER BRIDGE ST., ATHBOY, CO. MEATH.	BUILDING CONTRACTOR & PUBLICAN	16,473.00	8,363.00	24,836.00	Underdeclaration of Income Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DILLANE, DECLAN	BALLINORIG WEST, TRALEE, CO. KERRY.	PLANT HIRE CONTRACTOR	17,640.00	13,849.00	31,489.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
DOMESTIC APPLIANCE SERVICES DONEGAL LTD.	BALLYRAINE, LETTERKENNY, CO. DONEGAL.	DOMESTIC APPLIANCE SERVICES	32,982.00	91,039.00	124,021.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non-Resident Account Case.
DONOVAN, EDWARD	MARKET SQUARE, PORTLAOISE, CO. LAOIS.	FARMER & GROCER	13,563.00	20,748.25	34,311.25	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
DORAN, THOMAS	18 MAIN STREET, GOREY, CO. WEXFORD.	RESTAURATEUR	12,791.00	9,833.00	22,624.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
DROCON CONSTRUCTION LTD.	THE SQUARE, ENNISTYMON, CO. CLARE.	BUILDING CONTRACTORS	87,345.00	51,222.00	138,567.00	Underdeclaration of PAYE/PRSI, Relevant Contracts Tax & VAT. Revenue Audit Case.
DUNNE, LAURENCE	3 COASTGUARD HOUSE, GYLES QUAY, DUNDALK, CO. LOUTH.	COMPANY DIRECTOR	83,716.00	94,491.69	178,207.69	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
ECCLES COURT COMPANY LTD.	84 NORTHUMBERLAND ROAD, BALLSBRIDGE, DUBLIN 4.	SUPPLY OF LIGHTING EQUIPMENT	16,189.64	6,741.37	22,931.01	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
ENGLISH, ANTHONY	MOONE ABBEY, MOONE, CO. KILDARE.	BRICKLAYER	41,161.00	24,328.00	65,489.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
FAGAN, MICHAEL	COOLURE, COOLE, CO. WESTMEATH.	BUILDING CONTRACTOR	22,298.00	8,883.00	31,181.00	Underdeclaration of Relevant Contracts Tax & VAT. Revenue Audit Case.
FANONE, DONATO	3 SEXTON STREET, DUNGARVAN, CO. WATERFORD.	FAST FOOD RETAILER	63,392.00	57,480.00	120,872.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FLANNERY, MARY	MAIN STREET, BORRISOKANE, CO. TIPPERARY.	COMPANY DIRECTOR	16,351.00	48,959.00	65,310.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FLEMING, TIM	DEMENSE, FRENCHPARK, CO. ROSCOMMON.	GARAGE PROPRIETOR & DRAPER	74,719.00	172,313.00	247,032.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
FRIEL, FRANCIS	KERRYKEEL, CO. DONEGAL.	FARMER	4,813.00	13,781.00	18,594.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GALAXY COMPUTERS LTD.	7 MOAT MALL, NAAS, CO. KILDARE.	COMPUTER SOFTWARE RETAILER	50,000.00	20,000.00	70,000.00	Underdeclaration of VAT. Revenue Audit Case.
GALLAGHER, GERARD	UNIT 5 SWAN CENTRE, LOWER RATHMINES ROAD, DUBLIN 6.	COMPANY DIRECTOR	246,103.00	400,339.00	646,442.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
GALLAGHER, MANUS	11 TEMPLE VILLAS, RATHMINES, DUBLIN 6.	RETIRED NEWSAGENT	353,905.00	664,973.00	1,018,878.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
GALVIN, ANDREW	6 EISCIR HEAD ROAD, ARDEN, TULLAMORE, CO. OFFALY.	FARMER	97,587.00	230,413.00	328,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
GARVEY, ANNE	BALLINASARE, ANNASCAUL, CO. KERRY.	FAST FOOD RETAILER	28,338.00	53,471.00	81,809.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
GARVEY, MARY	BALLINASARE, ANNASCAUL, CO. KERRY.	FAST FOOD RETAILER	28,338.00	53,471.00	81,809.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
GOULDING, WILLIAM	9 MOUNT PROSPECT DRIVE, CLONTARF, DUBLIN 3.	COMPANY DIRECTOR	120,145.00	300,190.00	420,335.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
GREEN, DESMOND	CASA DE SANTA ISABELLE, RUA DE BANCO, 5 MONTE ESTORIL, 2765-397 ESTORIL, PORTUGAL.	RETIRED ENGINEER	520,526.00	826,271.00	1,346,797.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HACKETT, MORGAN	KINGSWOOD, BALLINTEER ROAD, DUBLIN 16.	RETIRED SHOPKEEPER	54,257.00	146,693.00	200,950.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
HANAFIN, DANIEL	KNOCKREIGH, MILLTOWN, KILLARNEY, CO. KERRY.	RETIRED EMPLOYEE	345,747.00	234,253.00	580,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HANNON, JOHN	37 BALLAWLEY COURT, DUNDRUM, DUBLIN 16.	RETIRED EMPLOYEE	13,497.75	21,000.00	34,497.75	Underdeclaration of Income Tax. Revenue Audit Case.
HERAUGHTY, DONAL	THE MALL, SLIGO.	DOCTOR	107,855.27	172,085.14	279,940.41	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
HIGGINS (DECEASED), JOHN	GRAIGUEACUILLAIRE, DUNMORE, CO. GALWAY.	FARMER	11,047.00	21,673.00	32,720.00	Underdeclaration of Income Tax. Revenue Audit Case.
HOCTOR (DECEASED), JAMES	GREEN STREET, BIRR, CO. OFFALY.	FURNITURE RETAILER	22,744.00	80,056.00	102,800.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOLCROFT, HENRY & BRIAN	CRUFTY ROAD, BEAMORE, DROGHEDA, CO. LOUTH.	ROOFING CONTRACTORS	193,259.00	88,481.70	281,740.70	Underdeclaration of VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
HYLAND, JOSEPH	LEA ROAD, PORTARLINGTON, CO. LAOIS.	FARMER AND BUILDER	39,408.00	33,372.00	72,780.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
IGOE, PATRICK	MAIN STREET, TUBBERCURRY, CO. SLIGO.	NEWSAGENT	18,776.00	32,599.00	51,375.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
JAMESON, KRISTIN	TOURIN, CAPPOQUIN, CO. WATERFORD.	FARMER	260,003.00	480,087.00	740,090.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
JIM MURPHY ENGINEERING (TUAM) LTD.	WEIR ROAD, TUAM, CO. GALWAY.	VEHICLE MANUFACTURERS	9,323.00	27,909.00	37,232.00	Under- declaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
JOHNSON, FRANCIS M.	33 KESTREL DRIVE, SLIGO.	RETIRED DRAPER	38,163.00	49,939.00	88,102.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case .
KEARNEY (DECEASED), JOHN	MEENLAGH, CARNAROSS, KELLS, CO. MEATH.	FARMER	152,368.00	413,261.00	565,629.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
KEEGAN, BERNADETTE	16 MAIN STREET, PORTLAOISE, CO. LAOIS.	PUBLICAN	4,956.63	14,721.18	19,677.81	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
KEENAN, JOHN J.	BELLINGHAM CASTLE, CASTLEBELLINGHAM, DUNDALK, CO. LOUTH.	COMPANY DIRECTOR	101,180.24	290,320.98	391,501.22	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEENAN, PASCAL	SOUTHGATE HOUSE, CASTLEBELLINGHAM, DUNDALK, CO. LOUTH.	COMPANY DIRECTOR	17,118.70	38,345.90	55,464.60	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, DONAL	81 NUTLEY LANE, DONNYBROOK, DUBLIN 4.	COMPANY DIRECTOR	20,048.00	29,274.00	49,322.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Bogus Non- Resident Account Case.
KELLY, EUGENE	70 WILLOW GROVE, CARRICK ROAD, DUNDALK, CO. LOUTH.	EMPLOYEE	5,163.00	14,242.00	19,405.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KENNY, VINCENT	LOUGHEGAR, MULLINGAR, CO. WESTMEATH.	CARPENTER	41,280.00	38,656.00	79,936.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
KILGANNON, JOHN C.	BALLYKILCASH, DROMORE WEST, CO. SLIGO.	EMPLOYEE	69,074.00	181,371.00	250,445.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
KIRK, OWEN	GRANGE, KNOCKBRIDGE, DUNDALK, CO. LOUTH.	RETIRED FARMER	81,077.00	202,790.72	283,867.72	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LAWLOR, STEPHEN	GRANGE PARK AVENUE, WATERFORD.	PUBLICAN	200,419.00	424,635.00	625,054.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
LEAVY, PAUL	MAUDLINS, NAAS, CO. KILDARE.	STATIONERY WHOLESALER	86,262.00	240,642.00	326,904.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
LEE, LIAM	KILMURRAY, BALTINGLASS, CO. WICKLOW.	ELECTRICAL FITTER	62,193.00	79,307.00	141,500.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
LONG (DECEASED), RICHARD	MILL HOUSE, BARRAGHCORE, GORESBRIDGE, CO. KILKENNY.	COMPANY DIRECTOR	7,907.56	11,544.30	19,451.86	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MAPLEFOX LTD.	RAHEEN, ELPHIN, CO. ROSCOMMON.	PUBLICANS/SHOP PROPRIETORS	12,085.00	7,754.00	19,839.00	Under-declaration of VAT. Revenue Audit Case.
MARINI, MARCELLO	ARD NA CUAN, WHITEROCK HILL, WEXFORD.	RESTAURATEUR	35,339.00	34,661.00	70,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MAUGHAN, PATRICK	BALLINA ROAD, CROSMOLINA, CO. MAYO.	RETIRED VETERINARY SURGEON	1,308,837.16	1,691,199.84	3,000,037.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCCREESH, JOHN	ROCK ROAD, BLACKROCK, CO. LOUTH.	RETIRED FARMER	762,465.37	2,083,625.97	2,846,091.34	Underdeclaration of Income Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCD AID, SEAMUS	GLACK, INCH ISLAND, CO. DONEGAL.	PLANT HIRE CONTRACTOR	78,676.00	251,905.00	330,581.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCDONALD, PHILIP	GLENESK, DOUGLAS ROAD, CORK.	EMPLOYEE	59,837.00	98,009.00	157,846.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
MCDWYER, DENIS	MAIN STREET, KILLESHANDRA, CO. CAVAN.	SOLICITOR	47,091.00	42,230.00	89,321.00	Underdeclararion of VAT. Revenue Audit Case.
MCGILLOWAY, JOHN	LOUGHERBRAGHEY, MALIN HEAD, CO. DONEGAL.	FARMER	12,510.00	25,325.00	37,835.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCINDOE, STEPHEN	1 OLD BRIDGE CLOSE, OSBERSTOWN, NAAS, CO. KILDARE.	BUILDING CONTRACTOR	19,934.00	9,458.00	29,392.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCKENNA, BRENDAN	KNOCKUMBER, NAVAN, CO. MEATH.	FURNITURE RETAILER	18,279.70	53,619.82	71,899.52	Underdeclaration of Income Tax . Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
MILLER, CHRISTOPHER	VICARSTOWN HOUSE, STRADBALLY, PORTLAOISE, CO. LAOIS.	FARMER	81,148.00	238,963.00	320,111.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
MILLER, PATRICK	ROSSNAMULLEN, VICARSTOWN, PORTLAOISE, CO. LAOIS.	FARMER	81,116.00	238,873.00	319,989.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
MOONEY, COSMAS	LISNALEE, VIRGINIA ROAD, BAILIEBORO, CO. CAVAN.	PAINTER AND DECORATOR	12,177.00	8,202.62	20,379.62	Underdeclaration of Income Tax & Relevant Contracts Tax. Revenue Audit Case.
MOONEY, WILLIAM	KILCOLMAN, OLD PARISH, DUNGARVAN, CO. WATERFORD.	FARMER	55,802.00	105,191.00	160,993.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MOORE, PATRICK	MORETTE, EMO, PORTLAOISE, CO. LAOIS.	FARMER	17,474.00	49,131.00	66,605.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
MOORE, THOMAS E.	DUNFANAGHY, CO. DONEGAL.	GARAGE & FILLING STATION PROPRIETOR	178,035.00	422,446.00	600,481.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MOULDS, EAMONN	MARELLA, CASTLELANDS, FERNS, CO. WEXFORD.	COMPANY DIRECTOR	42,563.63	103,513.06	146,076.69	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
MULHARE, JOHN	37 CAHERGAL LAWN, BALLYVOLANE, CORK.	RETIRED COMPANY DIRECTOR	26,902.00	48,162.00	75,064.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
MURPHY, JAMES	BERMINGHAM ROAD, TUAM, CO. GALWAY.	COMPANY DIRECTOR	89,147.00	227,415.00	316,562.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
NERNEY (DECEASED), LILY	BUNGALOW, WARREN, BOYLE, CO. ROSCOMMON.	EMPLOYEE	8,229.00	26,255.00	34,484.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, MICHAEL	12 HARBOUR MILL, DUNGARVAN, CO. WATERFORD.	RETIRED PUBLICAN	38,143.59	81,856.41	120,000.00	Underdeclaration of Income Tax & VAT . Revenue Bogus Non-Resident Account Case.
O'BRIEN, THOMAS	MOUNT FOLLY, FORTH MOUNTAIN, CO. WEXFORD.	BUILDER & COMPANY DIRECTOR	263,852.00	291,391.00	555,243.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'BRIEN (DECEASED), THOMAS	FORTWILLIAM, TOOMEVARA, NENAGH, CO. TIPPERARY.	FARMER	55,880.50	134,324.50	190,205.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CALLAGHAN, THOMAS	23 NORTHBROOK ROAD, RANELAGH, DUBLIN 6.	RETIRED EMPLOYEE	9,514.00	12,944.50	22,458.50	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
O'CONNOR, THOMAS	CARROWGLINN, BROWNSHILL ROAD, CARLOW.	RESTAURATEUR	11,110.21	32,997.32	44,107.53	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'DONOGHUE (DECEASED), FREDERICK	THE PARK, PARK ROAD, KILLARNEY, CO. KERRY.	CARAVAN SALE & HIRE AGENT	310,720.00	1,087,519.00	1,398,239.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DRISCOLL, MICHAEL	AISHLING HEIGHTS, CLOGHEEN MEADOWS, CLONAKILTY, CO. CORK.	BED & BREAKFAST PROPRIETOR	21,297.00	25,285.00	46,582.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'REILLY (DECEASED), BERNARD J.	RATHMORE, NEWMARKET-ON-FERGUS, CO. CLARE.	RETIRED FARMER	14,402.65	31,865.63	46,268.28	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case .
OSBORNE, GEORGE F.	KILCRONAN, WHITECHURCH, CO. CORK.	OIL DISTRIBUTOR	18,180.00	18,406.00	36,586.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
OSBORNE, MARIE	GAHAN NURSING HOME, GRAIGUENAMANAGH, CO. KILKENNY.	RETIRED GENERAL MERCHANT	7,000.00	8,000.00	15,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
O'SHEA, CORNELIUS	RENVYLE, WELL ROAD, DOUGLAS, CORK.	LANDLORD	14,344.00	28,659.00	43,003.00	Underdeclaration of Income Tax. Revenue Bogus Non- Resident Account Case & Single Premium Insurance Products Case.
PHELAN, NOEL	ARDKEEN SHOPPING CENTRE, DUNMORE ROAD, WATERFORD.	CAR WASH PROVIDER	15,250.00	15,776.00	31,026.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
PRATT, GEORGE ABRAHAM	PORTALIFFE, KILLESHANDRA, CO. CAVAN.	RETIRED EMPLOYEE	6,483.00	18,517.00	25,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
PRENDERGAST, COLM	27 CHAMBERLAND CLOSE, NEW ROSS, CO. WEXFORD.	CARPENTER	15,389.17	6,032.71	21,421.88	Underdeclaration of Income Tax and VAT. Revenue Audit Case
QUILL, CHRISTY	UPPER PARK ROAD, KILLARNEY, CO. KERRY.	COMPANY DIRECTOR	34,428.00	108,462.00	142,710.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RADFORD, TIMOTHY F.	NURNEY, CO. CARLOW.	PUBLICAN	72,083.88	133,269.40	205,353.28	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
REILLY, BERNARD	7 HALSTON STREET, DUBLIN 7.	RETIRED PUBLICAN/ UNDERTAKER	50,790.00	64,503.00	115,293.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
ROCKBRIAR LTD.	BALLYMOUNT HOUSE, BALLYMOUNT ROAD, KINGSWOOD, DUBLIN 24.	BUILDING CONTRACTORS	151,799.00	85,006.80	236,805.80	Under-declaration of VAT & Corporation Tax. Revenue Audit Case.
ROYNANE, JOHN	CAVANAGH, BALLYCONNELL, CO. CAVAN.	COMPANY DIRECTOR	54,054.00	82,921.00	136,975.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
SCANLON, JOAN & DANNY	GORTNASKEHA, BALLYBUNION, CO. KERRY.	GROCERS & NEWSAGENTS	104,545.00	56,757.00	161,302.00	Underdeclaration of VAT. Revenue Audit Case.
SCANLON, JOHN	BALLYMACDONNELL HOUSE, FARRANFORE, CO. KERRY.	FARMER	7,561.00	15,169.00	22,730.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
SHARKEY (DECEASED), JAMES	4 CHELTENHAM PLACE, RATHMINES, DUBLIN 6.	COMPANY DIRECTOR	118,492.00	287,154.00	405,646.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
SHEEHY, ANDREW	28 GARDINER PLACE, DUBLIN 1.	LANDLORD	110,518.52	52,924.90	163,443.42	Underdeclaration of Capital Gains Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SHEEHY, ANTHONY	BALLYLYNCH, BALTIMORE, CO. CORK.	FISHERMAN	98,314.00	241,598.00	339,912.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
SMITH, THOMAS P.	118 GEORGIAN VILLAGE, CASTLEKNOCK, DUBLIN 15.	PUBLICAN	64,762.00	103,456.00	168,218.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
SMYTH, KENNETH	7 WHITEHALL ROAD, TERENURE, DUBLIN 12.	PAINTER & DECORATOR	74,267.83	178,977.17	253,245.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
SO, KA YEE	31 LINN BHUI, OLD RAHOON ROAD, GALWAY.	RESTAURATEUR	33,013.00	42,862.00	75,875.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
SPRATT, MICHAEL	45 LOWER CORK STREET, MITCHELSTOWN, CO. CORK.	PUBLICAN	64,298.00	27,828.00	92,126.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
STACK, EDDIE	MOYVANE SOUTH, MOYVANE, LISTOWEL, CO. KERRY.	TURF CUTTING CONTRACTOR	19,959.00	59,278.00	79,237.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
SULLIVAN, PATRICK	LOUGHCONNERA, KILKERRIN, CONNEMARA, CO. GALWAY.	BLOCKLAYER	30,802.45	48,681.01	79,483.46	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
SWEENEY, HENRY P.	RATHNESTIN, TALLANSTOWN, CO. LOUTH.	FARMER	28,951.00	69,199.00	98,150.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
THAI, HUYNH THI	108 CHERRY GROVE, PORTLAOISE, CO. LAOIS.	FAST FOOD RETAILER	35,869.00	34,147.00	70,016.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
TOM COWMAN AGRI PLANT HIRE LTD.	MOANMORE, BAGENALSTOWN, CO. CARLOW.	PLANT HIRE	133,806.00	47,163.20	180,969.20	Underdeclaration of Relevant Contracts Tax, VAT & PAYE/PRSI. Revenue Audit Case.
TONER, JOHN	12 TIVOLI TERRACE EAST, DUN LAOGHAIRE, CO. DUBLIN.	COMPANY DIRECTOR	36,678.00	52,887.00	89,565.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
WATERS, SEAMUS	TEMPLEMORE RD., CLOUGHJORDAN, CO. TIPPERARY.	QUARRY OPERATOR	36,844.00	87,963.00	124,807.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
WILLIAMSON, JAMES	MAIN STREET, ARVA, CO. CAVAN.	RETIRED CHEMIST	18,579.00	31,026.24	49,605.24	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
ZABERNIGG, URSULA	LISSERLOUGH, VIA BOYLE, CO. ROSCOMMON.	FARMER	7,374.00	10,276.00	17,650.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

## UNIVERSITY OF LIMERICK

In accordance with Section 16 of the Universities Act 1997, the Minister for Education and Science has nominated Mr. Joe O'Connell for appointment to the Governing Authority of University of Limerick for the period ending 30th November, 2007.

[12]

—————  
THE HIGH COURT

2007 No. 108 COS

## IN THE MATTER OF

RAY STAUNTON ELECTRICAL LIMITED

## AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2005

Notice is hereby given that a petition for the winding up of the above named Company by the High Court was on the 12th day of March, 2007 presented to the High Court by the said Company whose registered office is at Clonroadmore Business Park, Quin Road, Ennis, in the County of Clare and that the said petition is directed to be heard on the 16th day of April, 2007 and that any creditor or contributory of the said Company who wishes to support or oppose the making of an Order on the said petition may appear at the time of the hearing by himself or his Counsel for that purpose and a copy of the petition will be furnished to any creditor or contributory of the said Company who requires it by the undersigned on payment of the regulated charge for the same.

By order dated the 12th day of March, 2007, on the Petition of Ray Staunton Electrical Limited, it was ordered that Anthony J. Fitzpatrick of Fitzpatrick O'Dwyer & Co. Registered Auditors and Chartered Accountants, Clonmoney House, Newenham Street, Limerick be appointed Provisional Liquidator.

Signed: Desmond J. Houlihan & Company  
Solicitors for the Petitioner  
Salthouse Lane  
Ennis  
Co. Clare.

Note: Any person who intends to appear at the hearing of the said petition must serve on or send by post to the above-named petitioner or his Solicitor, notice in writing of his intention to do so. The notice must state the name and address of the person or if a firm the name and address of the firm and must be signed by the person or firm, or his or their Solicitor (if any) and must be served or, if posted, must be sent by post in sufficient time to reach the above-named Solicitor or the petitioner not later than 5 o'clock in the afternoon of the 13th day of April, 2007.

[14]

## IN THE MATTER OF

THE COMPANIES ACTS 1963-2006

## AND IN THE MATTER OF

MASTER FIRE PROTECTION LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the above-named Company duly convened and held at the Shanliss, Ardee, Co. Louth on the 22nd day of February, 2007, the following Special Resolutions were duly passed:—

1. "That the Company be voluntarily wound up";
2. "That Robert Niall Mooney, A.C.I.S., of 7 Old Rectory Park, Dundrum, Dublin 14 be appointed Liquidator for such winding up";
3. "That the Liquidator be authorised under the provisions of Section 276 Companies Act 1963 to exercise the powers laid down in Section 231(1)(d)-(f) Companies Act 1963."

Dated this 22nd day of February, 2007.

J. CUNNINGHAM,  
Director.

[15]

—————  
QED LOGISTICS LIMITED  
(In Liquidation)

At a Meeting of Members of the above named Company duly held on the 20 March, 2007, the following Resolutions were passed:—

1. "That it having been proved to the satisfaction of this Meeting that the Company cannot by reason of its liabilities continue to trade and that it be wound up voluntarily
2. That Mr. Paul O'Brien of O'Brien & Co., Fitzwilliam Hall, Fitzwilliam Place, Dublin 2, be and is hereby appointed Liquidator of the Company for the purpose of the said winding-up".

PAUL O'BRIEN,  
Liquidator.

20 March, 2007.

[16]

## THE COMPANIES ACTS 1963-2005

## SPECIAL RESOLUTION

OF

TESCO CARD SERVICES IRELAND LIMITED  
(In Members' Voluntary Liquidation)

At an Extraordinary Meeting of the Members of the above named Company, duly convened and held at Gresham House, Marine Road, Dun Laoghaire, Co. Dublin on 22 February, 2007, the following Special Resolution was duly passed.

“That the Company be wound up as a Members' Voluntary Winding-Up and that Mr. Michael Sargent of Kildress House, Pembroke Row, Lower Baggot Street, Dublin 2 be and he is hereby appointed Liquidator for such purpose and that he be and is hereby authorised to divide among the Members of the Company in specie the whole or any part of the assets of the Company”.

Dated this 14 day of March, 2007.

MICHAEL SARGENT,  
Liquidator.

[17]

## THE COMPANIES ACTS 1963-2005

## SPECIAL RESOLUTION

OF

TWILTON INVESTMENTS LIMITED  
(In Members' Voluntary Liquidation)

At an Extraordinary Meeting of the Members of the above named Company, duly convened and held on 22 December, 2006, the following Special Resolutions were duly passed:

As a Special Resolution:

“That the Company be wound up voluntarily”

As a Special Resolution

“That the Liquidator be and he 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 foresaid and to determine how such division should be carried out as between the Members and to make such interim distribution to the Members as he sees fit”.

As an Ordinary Resolution:

“That Michael Sargent of Brennan Governey & Co. Kildress House, Pembroke Row, Dublin 2, be and is hereby appointed Liquidator for the purpose of winding up the Company”.

Dated this 14 day of March, 2007.

MICHAEL SARGENT,  
Liquidator.

[18]

## THE COMPANIES ACTS 1963-2005

## SPECIAL RESOLUTION

OF

SHAMROCK FERTILIZERS LIMITED  
(In Members' Voluntary Liquidation)

At an Extraordinary Meeting of the Members of the above named Company, duly convened and held on 22 December, 2006, the following Special Resolutions were duly passed:

As a Special Resolution:

“That the Company be wound up voluntarily”

As a Special Resolution

“That the Liquidator be and he 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 foresaid and to determine how such division should be carried out as between the Members and to make such interim distribution to the Members as he sees fit”.

As an Ordinary Resolution:

“That Michael Sargent of Brennan Governey & Co, Kildress House, Pembroke Row, Dublin 2, be and is hereby appointed Liquidator for the purpose of winding up the Company”.

Dated this 14 day of March, 2007.

MICHAEL SARGENT,  
Liquidator.

[19]

## THE COMPANIES ACTS 1963-2005

## SPECIAL RESOLUTION

OF

N.P.K. LIMITED

(In Members' Voluntary Liquidation)

At an Extraordinary Meeting of the Members of the above named Company, duly convened and held on 22 December, 2006, the following Special Resolutions were duly passed:

As a Special Resolution:

“That the Company be wound up voluntarily”

As a Special Resolution

“That the Liquidator be and he 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 foresaid and to determine how such division should be carried out as between the Members and to make such interim distribution to the Members as he sees fit”.

As an Ordinary Resolution:

“That Michael Sargent of Brennan Governey & Co., Kildress House, Pembroke Row, Dublin 2, be and is hereby appointed Liquidator for the purpose of winding up the Company”.

Dated this 14 day of March, 2007.

MICHAEL SARGENT,  
Liquidator.

[20]

IN THE MATTER OF

THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF

HAMEL CLOTHING LIMITED

(In Voluntary Liquidation)

Notice is hereby given that an Ordinary Resolution for the winding up of the above named Company by means of a Creditors' Voluntary Liquidation was passed on 22 March, 2007, at a General Meeting of Members. An Ordinary Resolution was also passed appointing Jim Stafford of Friel Stafford Chartered Accountants as Liquidator for the purpose of such winding up. All claims against the Company should be sent to Jim Stafford, Friel Stafford, Chartered Accountants, 44 Fitzwilliam Place, Dublin 2, not later than 23 April, 2007.

Dated: 22 March, 2007.

JIM STAFFORD,  
Liquidator.

[21]

IN THE MATTER OF

THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF

MINCON IRELAND 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 held on 27th day of February, 2007, the following Special Resolutions were duly passed:

1. “That the Company be wound up voluntarily.”

2. “That for the purpose of the winding-up, Mr. James Clancy, ACIS, of James Clancy & Associates, 13 Clarinda Park North, Dun Laoghaire, Co. Dublin, be and he is hereby appointed Liquidator.”

3. “That the Liquidator be and he is hereby authorised to divide among the Members of the Company in specie the whole or any part of the assets of the Company.”

4. “That the Liquidator be and he is hereby authorised in accordance with the provisions of section 276, Companies Act, 1963, to exercise the powers contained in section 231(l)(d) to (f) inclusive of the said Act.”

MR. JAMES CLANCY ACIS,  
Liquidator.

Dated the 20th March, 2007.

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

James Clancy & Assocs.,  
13 Clarinda Park North,  
Dun Laoghaire,  
Co. Dublin.

[23]

IN THE MATTER OF  
DONEGAL RECEIVABLES PROGRAMME LIMITED  
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2006

I hereby give notice that the Shareholders of the above named Company passed the following Special Resolution on 13 March, 2007:

“That pursuant to the Articles of Association, the Company be wound-up as a Members Voluntary Winding-Up and that Mr. Ross Burns of DHKN Corporate Services, be and is hereby appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be and is hereby authorised, in accordance with the Memorandum and Articles of Association of the Company, to distribute among the Shareholders of the Company in specie the whole or any part of the assets of the Company and that the Liquidator be authorised, if a Shareholder so requests, to sell any assets in specie and pay the proceeds of sale to the Shareholder”.

Dated, this the 22nd day of March, 2007.

ROSS BURNS,  
Liquidator.

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

[22]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF

CENSUS INVESTMENTS 23 plc  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of Census Investments 23 plc held on the 22 March, 2007, the following Special Resolution was passed:

“That Census Investments 23 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 of 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.

Date: 22 March, 2007.

[24]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF

THE BEERKEEPER LIMITED  
(In Voluntary Liquidation)

Notice is hereby given that an Ordinary Resolution for the winding up of the above named Company by means of a Creditors' Voluntary Liquidation was passed on 26 March, 2007, at a General Meeting of Members. An Ordinary Resolution was also passed appointing Tom Murray of Friel Stafford Chartered Accountants as Liquidator for the purpose of such winding up, All claims against the Company should be sent to Tom Murray, Friel Stafford, Chartered Accountants, 44 Fitzwilliam Place, Dublin 2, not later than 26 April, 2007.

Dated: 26 March, 2007.

TOM MURRAY,  
Liquidator.

[25]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF

WOODFORD COURT DEVELOPMENTS LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company, duly convened and held at 11 Lower Hatch Street, Dublin 2 on 13th March, 2007, the following Resolutions were passed:

- i) That the Company be wound up voluntarily as a Members' Voluntary winding-up.
- ii) That Mr. David van Dessel be appointed Liquidator for such winding up,
- iii) That the Liquidator be and is hereby authorised, in accordance with the Memorandum and Articles of Association of the Company, to distribute the whole or part of the assets of the Company amongst the Members in specie.

Date: 13th March, 2007.

DAVID VAN DESSEL,  
Liquidator,  
Kavanagh Fennell,  
14 Pembroke Road,  
Dublin 4.

[26]

IN THE MATTER OF  
THE COMPANIES ACTS 1963-2005

AND IN THE MATTER OF

CHRISTIAN ENDEAVOUR GUEST HOUSE  
KILKEE LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the Company held on the 10th day of March, 2007, the following Special Resolution was passed.

“That the Company be wound up voluntarily as a Members’ Voluntary Liquidation and that Brendan G. Lane of Mill House, Henry Street, Limerick, be appointed Liquidator of the Company for the purposes of such winding up and that the Liquidator be authorised to distribute all or part of the surplus assets of the Company in specie or otherwise as he may think fit among the Members of the Company.

Dated 22 March, 2007.

BRENDAN G. LANE,  
Liquidator.

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

[27]





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