



IRIS OIFISIÚIL

Published by Authority
Tuesday, 9th June, 2009

S.I. No. 206 of 2009.

**EUROPEAN COMMUNITIES (ASSESSMENT OF
 ACQUISITIONS IN THE FINANCIAL SECTOR)
 REGULATIONS 2009.**

The Minister for Finance, in exercise of the powers conferred on him by Section 3 of the European Communities Act 1972 (No. 27 of 1972), as amended by the European Communities (Amendment) Act 1993 (No. 25 of 1993), and for the purpose of giving effect to Directive 2007/44/EC¹ of the European Parliament and of the Council amending Council Directive 92/49/EEC² and Directives 2002/83/EC³, 2004/39/EC⁴, 2005/68/EC⁵ and 2006/48/EC⁶ of the European Parliament and of the Council as regards procedural rules and evaluation criteria for the prudential assessment of acquisitions and increase of holdings in the financial sector, has made regulations entitled as above.

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 Government Publications, Postal Trade Section, Unit 20, Lakeside Retail Park, Claremorris, Co. Mayo.

DAVID DOYLE,
 Secretary-General,
 Department of Finance.

[12]

S.I. No. 212 of 2009.

**HEALTH INSURANCE (AMENDMENT) ACT 2001
 (COMMENCEMENT) ORDER 2009.**

(This note is not part of the Instrument and does not purport to be a legal interpretation).

This Order commences the outstanding provisions of the Health Insurance (Amendment) Act 2001.

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Price: €1.27.

June 2009.

[2]

S.I. No. 213 of 2009.

VOLUNTARY HEALTH INSURANCE (AMENDMENT)
ACT 2008 (COMMENCEMENT) ORDER 2009.

(This note is not part of the Instrument and does not purport to be a legal interpretation).

This Order provides for the commencement of the outstanding parts of the Voluntary Health Insurance (Amendment) Act 2008.

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Price: €1.27.

June 2009.

[1]

HEALTH AND SAFETY AUTHORITY

NOTICE OF APPOINTMENT OF AUTHORISED
OFFICERS

Notice is hereby given that the Health and Safety Authority,

- 1.) in exercise of the powers conferred on it by Regulation 19(1) and 19(2) of the European Communities (Pressure Equipment) Regulations 1999 (S.I. No. 400 of 1999)
- 2.) in exercise of the powers conferred on it by Regulation 15(1) of the European Communities (Appliances Burning Gaseous Fuels) Regulations 1992 (S.I. No. 101 of 1992) as amended by the European Communities (Appliances Burning Gaseous Fuels) (Amendment) Regulations 1995 (S.I. No. 150 of 1995)
- 3.) in exercise of the powers conferred on it by Regulation 18(1) of the European Communities (Personal Protective Equipment) Regulations 1993 (S.I. No. 272 of 1993)
- 4.) in exercise of the powers conferred on it by Regulation 18(1) and 18(2) of the European Communities (Lifts) Regulations 1998 (S.I. No. 246 of 1998) as amended by the European Communities (Lifts) (Amendment) Regulations 2008 (S.I. No. 406 of 2008)

and

- 5.) in exercise of the powers conferred on it by Regulation 13(1) of the European Communities (Equipment and Protective Systems Intended For Use in Potentially Explosive Atmospheres) Regulations 1999 (S.I. No. 83 of 1999)

has appointed the persons listed below:

Martin O'Halloran, Robert Roe, Sharon McGuinness, Paula Gough, Peter Claffey, Brian Higginson, Nuala Flavin, Roisin McEneaney, Blaithin Tarpey, Majella Cosgrave, Yvonne Mullooly, John Colreavy, Patrick Griffin, Martin O'Dea, Deirdre Sinnott, Hilary Byrne, Kieran Sludds, PJ Murphy, Peter O'Connell, Patrick Conneely, Alan Costelloe, Mark Cullen, Sean Hyde, Marie McCarthy, Patrick O'Halloran, Gareth Doran, Gabriele Christ, Nicholas de Paor, Louise Conway, Margaret Feehan, Sinead McMickan, Jean Shannon, Caroline Walsh, Paraig Earley, Louise Fitzgerald, Anthony Morahan, Sheena Notley, Eamonn O'Sullivan, Francis Power, Peter Skinner, Michael Walsh, Tom Browne, Patricia Murray, Steve McGarry, Veronica Helly, Alice Doherty, Tim Dowling, Thomas Doyle, James Fanning, Michael Flynn, John Harrington, James Holmes, John Kennedy, Helen Kieran, Majella Lowe, Geraldine Mattimoe, Paul McNally, Fiona Mitchell, Frances Murphy, Gregory Murphy, Tom Murphy, William Murphy, Dermot O'Brien, Martina O'Kearney-Flynn, Thomas O'Sullivan, Tommy O'Sullivan, Mark Rowlands, John Sheeran, Manus Tiernan, Michael Boylan, Kevin Broderick, Kevin Buckley, Vera Dowling, Colin Smith, Rosaleen, Murphy, Norah O'Farrell, Karen Rodgers, Shara Smith, Marco Valentini, Simone Doyle, Olive Higgins, Brian Molloy, Tara Horigan, Ita Daly, Margaret Dooley, John Hennigan, Noel Lacey, Michelle McDermott, Gerard McSweeney, Clodagh Meade, Hilary Mooney, Caroline Neary, Helen O'Brien, Michael O'Keefe, Robin Armstrong, David Barry, Ben Browne, Joan Flynn, Mairead McGuire, Paulo Sepada, Thomas Cassidy, John Cloney, Martin Convey, Fiona Cregan, Vincent Darcy, Aisling Davis, Frances Donnelly, William Gaffney, Bernadette Gannon, Catherina Glancy, Martina Gormley, Helen Hourihane, Kevin Kavanagh, Frank Kerins, Ronan Kilgallon, Maria King, Mark Madigan, Hilda Martin, Michael McDonagh, Brian McHugh, Padraic McMahon, Angela Moriarty, Dermot O'Callaghan, David O'Connell, Thomas O'Connell, Thomas O'Donnell, Lillian O'Neill, Noreen Quinn, Amanda Richards, Ray Smyth, Edward Wall, Olivia Walsh, Edwin White, Kay Baxter, David Boland, Dariusz Borowiecki, Margaret Burke, Martin Butler, Darren Arkins, John Riddick, Roddy Molloy, Terry Hallahan and Anne Maria O'Connor.

to be authorised officers of the Authority for the purposes of the above regulations.

ROBERT ROE,
ACE and Secretary to the Board.

4th June 2009.

[15]

SCHEDULE	Regulation 3
Schedule to be substituted for the Schedule to the Foyle Area and Carlingford Area (Licensing of Fishing Engines) Regulations 2001	
“SCHEDULE	Regulations 3, 4, 6, 7 and 8
Licence Fees	
PART I	

<i>Description of Fishing Engine</i>	<i>Fishing Licence Fee £</i>	<i>Fishing Licence Fee €</i>
Draft Net used wholly or partly in the tidal waters of the River Foyle between the confluence of the Rivers Mourne and Finn and an imaginary straight line drawn across the River Foyle to join the points where the southernmost boundary of the County of Londonderry meets the river on each side.	179.00	261.00
Draft Net used wholly or partly in the River Roe upstream of the defined mouth.	188.00	274.00
Drift Net used wholly in Lough Foyle, south of the seaward limit of Lough Foyle (the seaward limit of which, for the purpose of these Regulations, shall be deemed to be an imaginary straight line drawn between Greencastle Fort in the County of Donegal and the Martello Tower at Magilligan Point in the County of Londonderry)	253.00	369.00

PART II

<i>Description of Fishing Engine Licence</i>	<i>Fishing Licence Fee £</i>	<i>Fishing Licence Fee €</i>
Season Game Fishing Rod and Line.	16.00	23.50
Fourteen Day Game Fishing Rod and Line.	8.00	11.50
Three Day Game Fishing Rod and Line.	3.50	5.00
Season Game Fishing Rod and Line to be issued to a person under the age of eighteen.	2.00	3.00
Season Game Fishing Rod and Line provided applicant can produce at the time of application a season game fishing rod licence for the time being in force and issued by the Fisheries Conservancy Board for Northern Ireland, or a salmon rod (annual) ordinary licence for the time being in force and issued under section 67 of the Fisheries (Consolidation) Act 1959, or a salmon rod (annual) (district) ordinary licence for the time being in force and issued under section 16 of the Fisheries (Amendment) Act 1991.	1.00	1.50
Season Coarse Fishing Rod and Line.	16.00	23.50

<i>Description of Fishing Engine Licence</i>	<i>Fishing Licence Fee £</i>	<i>Fishing Licence Fee €</i>
Season Coarse Fishing Rod and Line to be issued to a person under the age of eighteen.	2.00	3.00
Season Coarse Fishing Rod and Line provided applicant can produce at the time of application a season coarse fishing rod licence for the time being in force and issued by the Fisheries Conservancy Board for Northern Ireland.	1.00	1.50

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Foyle Area and Carlingford Area (Licensing of Fishing Engines) Regulations 2001 (“the 2001 Regulations”) by—

- (a) removing references to drift nets used wholly to seaward of Lough Foyle, and drift nets used partly in Lough Foyle and partly seaward of the seaward limit of Lough Foyle;
- (b) removing references to draft nets used wholly in the waters of the Foyle Area elsewhere than in the tidal waters of the River Foyle or the River Roe upstream of the defined mouth;
- (c) removing references to stake nets and to bag nets and fixed draft nets;
- (d) introducing a concessionary coarse fishing rod and line licence for a person holding a season coarse fishing rod and line licence issued by the Fisheries Conservancy Board for Northern Ireland;
- (e) introducing a juvenile coarse fishing rod and line licence;
- (f) making consequential amendments to ensure references are consistent with amendments to the Schedule.

[16]

LIMERICK COUNTY COUNCIL
COMHAIRLE CHONTAE LUIMNIGH

NOTICE OF BYE-LAWS HAVING BEEN MADE
LIMERICK COUNTY COUNCIL BURIAL GROUND
BYE-LAWS 2009

Limerick County Council hereby gives notice of bye-laws having been made under the Local Government Act, 2001, for the control, management and use of burial grounds in the County. These bye-laws include provision for the serving of a notice on a person found to be in contravention, specifying a fixed payment to be paid, the non-payment of which will result in a prosecution in respect of any offence committed.

A copy of the bye-laws is available for inspection at the Council's Water Services Section, 2nd Floor, Limerick County Council, County Hall, Dooradoyle, Co. Limerick. Copies are available, on payment of a fee of €10.00 on application to the Council's Water Services Section.

The Burial Ground Bye-Laws shall come into force on 1st July, 2009.

BYE-LAWS

Made by the County Council of the County of Limerick under the Local Government Act, 2001 for the Regulation of Cemeteries in the County of Limerick.

GENERAL REGULATIONS FOR CEMETERIES

INTERPRETATION OF TERMS

1. Throughout these bye-laws the following terms shall have the following meanings:

“The Council” shall mean the County Council of the County of Limerick.

“Cemetery” shall include any Cemetery and burial ground, graveyard or similar place of interment for human remains within the functional area of the Council.

“Lawn Cemetery” shall mean a Cemetery or part of a Cemetery wherein kerbs or other such items shall not be permitted to be placed and where all parts of the Cemetery comprising burial plots shall be maintained as grassed areas.

“Registrar” or “Caretaker” shall mean the Registrar or Caretaker for the time being of any Cemetery under the control or in the ownership of the Council.

“Member of the same family” shall mean the father, mother, husband, wife, son, daughter, sister or brother of the person last interred in a specific burial plot, or some person who was permanently residing with the person last interred therein, at the time of that person's death.

“Remains” means a human body after death.

“Council Cemetery” shall mean any Cemetery under the operational control or in the ownership of the Council.

“Private Cemetery” means any Cemetery other than a Council Cemetery.

“Cemetery Manager” shall, in respect of a Cemetery which is not a Council Cemetery, mean the person responsible for the management of the Cemetery.

“Right of burial” means the right to be interred in a particular burial plot under these bye-laws or otherwise.

“Burial rights owner” shall mean a person who has acquired a right of burial in a burial plot whether under these bye-laws or otherwise.

APPLICATION OF BYE-LAWS

2. These bye-laws shall apply to all Cemeteries under the control or in the ownership of the Council. Bye-laws 1 to 12 and bye-law 42 herein shall apply to all Cemeteries in the functional area of the Council. Bye-laws 13 to 16 shall apply to all Private Cemeteries in the functional area of the Council. Bye-laws 17 to 41 shall apply to all Council Cemeteries.

CESSER OF EXISTING BYELAWS

3. On the coming into operation of these bye-laws, all existing bye-laws, rules and regulations relating to cemeteries under the control or in the ownership of the Council shall cease to have effect.

HUMAN REMAINS

4. Only human remains and cremated human remains shall be interred in a Cemetery.

MODE OF BURIAL

5. No interment shall be permitted in any Cemetery, nor shall any deceased person be admitted into any place of reception of bodies previous to interment, unless the body be enclosed in a coffin or casket of wood and or metal or other sufficiently strong material as agreed with the Council in writing.

DEPTH OF BURIAL

6. No coffin or casket shall be buried in any unwallied burial plot unless the lid or upper surface thereof shall be sunk to a depth of at least 1.2 metres below the ordinary level of the ground.

FIRST INTERMENT

7. (i) Each burial plot, when opened for the first interment therein, shall be sunk to a perpendicular depth as set out below.

(ii) Where the Rules of a Cemetery (under bye-law 40 or otherwise) specify a minimum perpendicular depth the burial plot shall be sunk to that depth at least.

(iii) Where the Rules of a Cemetery (under bye-law 40 or otherwise) specify a maximum perpendicular depth the burial plot shall not be sunk beyond that depth.

(iv) Wherever a minimum or maximum perpendicular depth is not specified under (ii) or (iii) above, the perpendicular depth shall be 2.4 metres at least, or in case the nature of the sub-soil will not permit the

burial plot being sunk to such depth, then to such lesser depth as the Council shall specify and agree.

OPENING OF BURIAL PLOTS

8. No unwallied burial plot shall be re-opened within fourteen years after the burial of a person unless to bury another member of the same family, in which case a layer of earth not less than 250mm in depth shall be left undisturbed above the previously buried coffin or casket; but if on re-opening any burial plot the soil be found to be offensive, such soil shall not be disturbed. In no case shall human remains be removed from the burial plot.

No burial plot, in which any body has been interred, shall be opened, save for the purpose of interment or exhumation or the erection of a tombstone or headstone, without the written permission of the Council to be previously produced to and left with the Registrar or Caretaker, or, where applicable, the Cemetery Manager.

INTERRUPTION OF INTERMENT

9. Any person unlawfully preventing or attempting to prevent the interment of any person in a Cemetery, or unlawfully preventing or disturbing the celebration of funeral rites over any person, shall be in breach of these bye-laws.

EXHUMATION

10. Save for under the conditions set forth in bye-law 8, no body, nor the remains of any body, shall be removed from one place of burial to another, or exhumed without the prior written consent of the Council, and with such precautions as the Council may prescribe as the condition of such Licence; and any person who shall remove or assist in removing any such body or remains contrary to this bye-law, or who shall neglect to observe the precautions prescribed as the condition of the Licence for removal, shall be in breach of these bye-laws.

VISITORS

11. (i) Visitors to a Cemetery shall enter and leave the Cemetery only by means of the entrance. A visitor shall close and re-secure any gate he opens at a Cemetery.
- (ii) Visitors shall not walk on any of the shrubberies, burial plots or enclosures but shall confine themselves to the paths or avenues therein where provided.
- (iii) Visitors shall not interfere with any of the tombs or monuments or headstones or with any flowers, shrubs or wreaths within the Cemetery.
- (iv) Save as set out at (v) below no person shall allow or cause a dog or other animal to enter a Cemetery.
- (v) Guide dogs accompanying persons with visual impairment are permitted to enter a Cemetery.

MISCONDUCT

12. All persons shall conduct themselves in a decent, quiet and orderly manner while in a Cemetery and no person shall:—

- (a) Wilfully create any disturbance in a Cemetery.
- (b) Commit any nuisance in a Cemetery.

- (c) Wilfully interfere with any burial taking place in a Cemetery.
- (d) Wilfully interfere with any burial plot or vault, any tombstone or any other memorial or any plants on any such burial plot.
- (e) Play at any game or sport in a Cemetery.
- (f) Ride a bicycle, skateboard or other similar machine in a Cemetery.
- (g) Knowingly permit trespass by animals.

FENCING AND DRAINAGE

13. Every Cemetery shall be kept sufficiently secured; and, if necessary shall be under drained to such a depth as will prevent water remaining in any burial plot.

BURIAL PLOT SPACES

14. The area to be used for burial shall be divided into burial plots, to be designated by convenient marks as decided upon by the Cemetery Manager, so that the position of each burial plot shall be readily ascertained. In all new Cemeteries a corresponding map or maps of the cemetery shall be kept in some convenient place at all times, at or near the Cemetery, and shall be made available for inspection by all persons. On such map or maps every burial plot shall be shown with its unique identifying mark inscribed thereon.

REGISTER OF BURIALS

15. A proper Register of Burials shall be kept at all times in some convenient place at or near the Cemetery, or at the place of residence of the Cemetery Manager and shall be open for inspection at all reasonable times; but no person, except the person having the care and management of the Cemetery, shall be permitted to write in the Register of Burials save as hereinafter mentioned.

A printed copy of these bye-laws shall be kept affixed to the Register at all times.

ENTRIES IN REGISTER

16. (i) Before the interment of any person in a Cemetery, or before admission into such place of reception as aforesaid, the Cemetery Manager shall, after due enquiry as to the facts from some relative of the deceased, or from the person having the direction and management of the interment, cause an entry to be made in the Register, in plain and legible characters, under its proper headings, and in numerical order, of the first name and surname, time of death, sex, age, religious persuasion, and occupation or rank in life of the deceased, together with his or her last place of residence, and condition, as whether “married”, “single”, “divorced”, “separated”, “widower” or “widow”, or “the child of A.B.”, or such other information as would adequately identify the remains.
- (ii) After the interment due entry shall be made under its proper heading of the distinctive mark of the burial plot; and the signature of the person having the management of the interment shall be affixed in the last column but one, in token of the accuracy of the

foregoing statements; and such signature shall be attested by the signature of the Cemetery Manager, in the last column. Any such person wilfully refusing to give to the Cemetery Manager information as to the matters aforesaid, or to affix his signature as aforesaid, shall be in breach of these bye-laws.

PURCHASE OF CERTIFICATE OF RIGHT OF BURIAL

17. (i) Application to acquire a right of burial in a Cemetery shall be made to the Council.

The application shall include the name and address in sufficient detail to ensure future identification against the Register of Burials.

The applicant shall pay, when requested, to the Council any fees in respect of the acquisition of a right of burial. The County Manager shall set, from time to time, the fees in respect of the acquisition of a right of burial in a Cemetery.

- (ii) The acquisition of a right of burial in a Cemetery does not allow the erection of a headstone without a separate application being made to the Council under the provisions of byelaw number 21.
- (iii) The selling of a right of burial in a Cemetery to a third party is not permitted. However, the Council will facilitate those wishing to return ownership of a right of burial to the Council. A right of burial may be transferred to an immediate family member.

MISCONDUCT

18. The Registrar or Caretaker or any agent of the Council shall at all times be entitled and at liberty to remove from the Cemetery any person who may be guilty of misconduct therein, and to prevent any person from entering the Cemetery at prohibited times.

TREES

19. No trees shall be planted on any burial plot in the Cemetery.

SHRUBS AND FLOWERS

20. (i) The planting of shrubs and flowers in Lawn Cemeteries is not permitted. In older Cemeteries the planting of shrubs and flowers on burial plots shall only take place where the plots are enclosed by kerbs.
- (ii) Any flowers or wreaths placed on burial plots after burials have taken place shall be removed by the burial rights owners or their representatives within two months. These shall be deposited in the area provided, if same has been so provided, and, if not, taken away from the Cemetery for disposal elsewhere.
- (iii) Memorial flowers will be permitted only when placed on the headstone beam.

ERECTION OF MONUMENTS

21. No tomb, monument, vault, headstone, tablet or permanent structure of any description or material shall be

erected or constructed on any place of burial in the Cemetery, unless and until the structure has been approved of, in writing, in the form of a Certificate of Permission by the Council's Engineer, or such other Officer as the Council shall appoint for this purpose.

A descriptive statement of what is proposed, together with a dimensioned drawing to a scale of not less than 1 is to 20 shall accompany all such requests for approval.

The heights of any structure proposed shall not exceed 1.2 metres above beam level, unless specifically authorised by rules for the Cemetery issued under bye-law 40.

All structures shall have re-enforced concrete basis with dowels.

A Certificate of Permission must be available for inspection by any Council Official on demand.

The number of burials shall be clearly identified on the headstone.

PERISHABLE AND UNSUITABLE MATERIALS

22. The use of materials of a perishable nature such as timber, ironwork or the like as part of any monument or structure in any Cemetery will not be permitted, except in cases of the erection of a temporary monument.

The use of plastic or man made (synthetic) materials may only be used following special permission issued by the Council.

KERBS

23. (i) Where any Cemetery has been provided and developed as a Lawn Cemetery, no kerbs of any description will be permitted under any circumstances.
- (ii) In any Cemetery, other than a Lawn Cemetery, where the layout is such that the Council may grant permission for kerbs to be erected, the Council may specify that the top of the kerb shall be kept flush with the adjoining ground level.

FOUNDATIONS USING BEAMS

24. In any Cemetery where headstone beams have been provided at any time, the headstone or any other type of monument being proposed shall be erected using the appropriate headstone beam as the foundation.

Any material such as concrete, mortar or the like used in the erection of the monument shall not be allowed to extend outside the top of the Beam, and all surplus material shall be removed from the Cemetery by the person in charge of the erection of the monument.

No kerbs will be permitted in this case and foundations are not required at either of the long sides of the burial plot.

FOUNDATIONS WHERE BEAMS WILL NOT BE AVAILABLE

25. Where the beam is not provided the foundation for the headstone shall be cast as a single unit. The foundation shall

be constructed of good quality concrete with an 8-day crushing strength of not less than 30N/mm². The minimum dimensions shall be 300mm deep by 225mm wide. It shall contain minimum reinforcement of 4 No. 12mm mild steel bars, 2 of which shall be located near the lower face of the foundation and 2 of which shall be located near the upper face of the foundation. The steel will have minimum cover on all sides of 50mm. The foundation shall be entirely within the boundaries of the burial plot, which it is enclosing. Full details of construction of beam should be agreed with the Council before commencement of work.

WORKS

26. (i) The dumping and mixing of sand, gravel and cement for making concrete will not be permitted on paths or unprotected ground, and must be carried out on portable platforms.
- (ii) All surplus materials left over when the work has been completed must be removed from within the confines of the Cemetery by the contractor or the burial rights owner at the time of the completion of the works.

REMOVAL OF BROKEN OR OTHER MONUMENTS

27. (a) The removal of broken or other monuments is the responsibility of the burial rights owner. The Council may take down and remove any monument, headstone, kerb, tablet or any other object which may have been placed at any time within the Cemetery, either with or without authority, which may have fallen into decay, or which in the opinion of the Council is not being maintained or has become a nuisance or a danger to ordinary users of the Cemetery.

In such cases, the Council may recover the cost of any such removal from the burial rights owner or owners, by a simple contract debt.

- (b) Notwithstanding what is stated at bye-law 27(a) above same shall not confer any right to move or otherwise interfere with ancient headstones, footstones or other such feature within the vicinity of a national monument or other place included in the register of monuments and places.

SELLING ARTICLES

28. No person shall sell or offer or expose for sale any articles, commodity or thing of any kind whatsoever or solicit for orders from the same within the Cemetery. Any person soliciting orders within the Cemeteries for the erection or repair of memorials will be required to leave the Cemeteries and will not be admitted again without the permission of the Council.

THE USE OF MOTOR VEHICLES

29. Any person using a motor vehicle in a Cemetery shall only do so on a carriageway suited to the purpose and with the consent of the Council, and shall abide by any speed limit enforced at the time. Permits allowing vehicles to be driven into a Cemetery for any purpose other than attending a funeral must be obtained from the Council on application.

MUSIC, TELEVISION AND CAMERAS

30. (a) No person shall operate any sound, reproducing

equipment, or play any musical instrument in a Cemetery without the prior consent of the Council. No photographs or video recordings or similar type of equipment may be taken into a Cemetery without the prior consent of the Council and where applicable with the consent of the Undertaker in charge of the funeral.

- (b) The use of still, cine and television cameras is strictly prohibited at or near any burial plot before, during or after an interment. Such equipment shall not be used to photograph mourners or any part of a funeral cortege within the cemetery, without the prior consent of the Council and the Registrar or Caretaker of the Cemetery.
- (c) Such permission shall not normally be granted without the prior consent of the next of kin of the person being interred.

CREMATED REMAINS

31. (a) Cremated remains shall not be scattered in a Cemetery.
- (b) Cremated remains may be interred in coffins or caskets or other approved containers in conventional burial plots or burial plots for cremated remains. Cremated remains must be interred in a container of bio-degradable material.

WALLED BURIAL PLOTS

32. All walled burial plots and vaults must be kept in repair by the burial rights owner.

ERECTION OF MEMORIALS

33. A burial rights owner shall employ his own workmen to erect any memorial or to remove and replace the same at the re-opening of a burial plot. Such workman shall comply with such conditions as may be specified from time to time by the Council. Any person contravening this bye-law shall immediately leave the Cemetery on request and shall not enter without the permission of the Council.

BOUNDARIES

34. Railings, chains and wind chimes are not permissible on burial plots or monuments. No monument or fences constructed of plastic, wood, glass, ferrous metals or tiles shall be permitted.

HEALTH AND SAFETY LEGISLATION

35. All persons carrying out work within a Cemetery will have due regard to and shall comply with the provisions of the Health and Safety Legislation.

NON-CEMETERY WORKERS

36. Funeral directors, monument dealers, contractors, workmen shall all operate as independent contractors and shall abide by all rules and regulations of the Cemetery they are working in.

DAMAGE

37. Any damage done to lawns, burial plots, walls, drives, trees, shrubs or other property by non-cemetery workers must be repaired by those persons causing such damage.

MONUMENT ERECTORS

38. (a) No monument erector shall erect any monument in a Council Cemetery or carry out other construction or maintenance work on a monument in a Council Cemetery after a period of three months from the adoption of these bye-laws unless he is entered on a Register of Authorised Monument Erectors maintained by the Council. An entry in the Register of Authorised Monument Erectors may be in respect of all Council Cemeteries or in respect of one or more Council Cemeteries.
- (b) The Council may from time to time set conditions for admission to its Register of Authorised Monument Erectors and conditions for maintaining an entry in the Register of Authorised Monument Erectors.
- (c) The Council may set rules and regulations in respect of:
- (i) insurances to be held by a monument erector,
 - (ii) competence and work record of a monument erector,
- (d) All monument erectors shall comply with such rules and regulations as may be introduced by the Council concerning the provisions referred to in paragraph 38(c).
- (e) The Council may remove a monument erector from the Register of Authorised Monument Erectors if;
- (i) The monument erector erects, or assists in the erection of, a monument in a Council Cemetery where the erection of such monument has not been authorised in writing by the Council.
 - (ii) The monument erector fails in the opinion of the Council to carry out his work in a safe manner.
 - (iii) The monument erector fails in the opinion of the Council to work in a tidy manner within the Council Cemetery.
- (f) Before the Council removes any monument erector from the Register of Authorised Monument Erectors it will offer him the opportunity to make any representations he considers necessary in accordance with the principles of natural justice.

NATIONAL MONUMENTS

39. (i) Where a Cemetery is located within or in the vicinity of a National Monument or within or in the vicinity of a location which is noted in the Record of Monuments and Places or a structure which is entered in the Record of Protected Structures, any monument erected in such a Cemetery shall be in keeping with the character of such National Monument, Protected Structure or location.
- (ii) Without prejudice to the generality of the foregoing, the Council may in any rules it issues, relevant to any

Cemetery referred to in the preceding subparagraph, provide guidance on appropriate material and appropriate styles of construction and may prohibit other materials or forms or styles of construction.

RULES

40. (i) The Council may in respect of any Cemetery issue, by order, rules in respect of that Cemetery.
- (ii) Rules issued under this bye-law may cover any matter of detail in relation to the operation of that Cemetery.
- (iii) Persons using the Cemetery in respect of which rules have been issued by the Council shall abide by those rules.

WRITING ON MONUMENTS

41. No person shall write any word or symbol upon any monument which would give rise to public offence.

CONTRAVENTION OF BYE-LAWS

42. A person who contravenes a provision of these bye-laws shall be guilty of an offence and shall be liable on summary conviction in the District Court to a fine not exceeding €1,900.00.

MADE and ADOPTED under the Common Seal of

THE COUNTY COUNCIL OF THE COUNTY OF LIMERICK.

This 25th day of May, 2009.

PAUL CROWE,
Director of Service/Approved Officer

AUTHENTICATED BY:

EUGENE GRIFFIN,
County Secretary

[17]

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st of January, 2009 and ending on 31st March, 2009, of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 399. Total Amount of fines and penalties imposed €771,160.00.

FAILURE TO LODGE INCOME TAX RETURN (S):

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Ahearne, Padraig	99, Broadford Drive, Ballinteer, Co. Dublin	Tradesman	750.00	1	Boylan, Paul	Castlelumney House, Castlelumney, Dunleer, Co. Louth	Agricultural Contractor	1,500.00	2
Au Ngoc, Than	T/A Fragrant River, 67, North Strand Road, Fairview, Dublin 3	Take-Away Foods Operator	750.00	1	Boynton, Justin	5, Woodlands, Kilkelly Road, Swinford, Co. Mayo	Tiling Contractor	750.00	1
Ballesty, Hugh,	Listrena, Mostrim, Co. Longford	Farmer	650.00	1	Brady, Declan	39, Glencarrig Drive, Firhouse, Dublin 24	Truck Driver	1,500.00	2
Barnwall, Gerard	Beechwood House, Wyanstown, Oldtown, Co. Dublin	Market Gardening	750.00	1	Brazil, Columb	Grange, Edenderry, Co. Offaly	Auctioneer and Insurance Agent	3,000.00	2
Barrett, Eilis	Sally Gardens, Ballisodare, Co. Sligo	Florist and Publican	750.00	1	Bryan, Fergus	54, Thomastown Road, Dun Laoghaire, Co. Dublin	Tradesman	750.00	1
Barry, Aidan Antony	3, Coppinger Vue, Castleredmond Court, St Marys Road, Midleton, Co. Cork	Painter and Decorator	750.00	1	Byrne, Patrick	Carlow Road, Kilcullen, Co. Kildare	Company Director and Fitted Kitchens Installation	750.00	1
Bassett, Ciaran,	46 Poddle Close, Crumlin, Dublin 12	Steel Fabricator	9,900.00	7	Byrne, James,	Humphreystown, Blessington, Co. Wicklow	Fitted Furniture Manufacturer	750.00	1
Bell, Sean,	Loughbrown, The Curragh, Co. Kildare	Farrier	2,725.00	4	Carroll, Paul	12, Derrynane Road, Turners Cross, Cork, Co. Cork	Electrician	900.00	1
Bermingham, Michael	9, Ferrycarrig Drive, Clonshaugh, Dublin 17	Computer Consultant and Newsagent	750.00	1	Casey, Gregory	90, Tara Court, Balbriggan, Co. Dublin	Taxi Services	4,000.00	2
Blake, Robert	211, Arthur Griffith Park, Lucan, Co. Dublin	Builder	750.00	1	Cawe, Martin	5, Church View, Ballinrobe, Co. Mayo	Plasterer	1,000.00	1
Bough, William Bruce,	Ashbury House, Dublin Road, Naas, Co. Kildare	Orthopaedic Surgeon	12,000.00	4	Clarke, Martin	Rosemount, Moate, Co. Westmeath	Haulage Services	3,000.00	1
Bownes, Ignatius	Main Street, Kiltimagh, Co. Mayo	Web Design	750.00	1	Coady, Sean	95, Kilcohan Park, Waterford, Co. Waterford	Courier	300.00	1
					Coakley, James	Loughane, Blarney, Cork, Co. Cork	Septic-Tank Cleaner	1,600.00	2
					Collins, Patrick	Bamba Hall, Youghal, Co. Cork	Electrician	1,500.00	2
					Connelly, Birgit,	11, Glen Court, Killarney Road, Bray, Co. Wicklow	Rental Income	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)
Connolly, Francis J.	Castle Street, Manorhamilton, Co. Leitrim	Publican and Farmer	750.00	1	Davies, John	26, Gilroy Avenue, Edenderry, Co. Offaly	Restaurateur	750.00	1
Connolly, Martin	11, Scahill Park, Ballinlough, Co. Roscommon	Roller Doors Sales and Installation	3,750.00	5	Davis, Liam	57, Avondale Lawn, Blackrock, Co. Dublin	Solicitor	750.00	1
Connolly, Michael	5, Monasteroris, Edenderry, Co. Offaly	Fuel Supplier	2,725.00	4	Delaney, Eamon	64, Drumgola Woods, Latt, Co. Cavan	Publican	750.00	1
Conroy, Brendan	58, Greenpark Meadows, Ballymahon Road, Mullingar, Co. Westmeath	Restaurateur	750.00	1	Dempsey, Barry	Mountlodge, Lisnalong, Co. Monaghan	Courier and Delivery Services	750.00	1
Cooney, Gerard,	The Hermitage, Clonellan, Drumlish, Co. Longford	Farmer	750.00	1	Devine, Joe	Tullinaloo, Midfield, Swinford, Co. Mayo	Farmer	1,000.00	1
Coughlan, Eamon	t/a Scissors, Market Square, Birr, Co. Offaly	Hairdresser	750.00	1	Dicker, Desmond	4, Killakee Court, Firhouse, Dublin 24	Building Repairs	4,000.00	4
Cox, Dermot	Cloonfour, Rooskey, Co. Roscommon	Builder and Company Director	750.00	1	Dixon, John	23, Woodview Court, Killala, Co. Mayo	Carpenter	750.00	1
Cox, Derry	11, Elmwood, Knock Road, Claremorris, Co. Mayo	Mechanic and Motor Repairs	1,500.00	1	Dolan, Denis	Sandymount Drive, Blackrock, Dundalk, Co. Louth	Digital Consultant	3,000.00	1
Craig, Brian J.	13, Killakee Court, Firhouse, Dublin 24	Central Heating Installation	3,000.00	4	Dolan, Enda	Lysterfield, Curraghboy, Athlone, Co. Roscommon	Light and Sound Installation	750.00	7
Creegan, Sean	Corduff, Cloone, Co. Leitrim	Kitchen Installer	750.00	1	Dolan, Finbar	Baltrasna House, Moate, Co. Westmeath	Company Director	750.00	1
Cronin, Denis	Broughane, Castleisland, Co. Kerry	Publican and Blocklayer	750.00	1	Donnegan, Thomas	Newcastle, Enfield, Co. Meath	Farmer	9,800.00	4
Culbert, Alan	Cloweybowan, Tullamore, Co. Offaly	Shopkeeper	1,500.00	2	Donoghue, Jason	47, Heathfield Close, Kinnefad, Co. Westmeath	Painter and Decorator	750.00	1
Cullen, Declan	121, Dunard Avenue, Navan Road, Dublin 7	Courier and Delivery Services	9,900.00	4	Duff, David	36, Old Bawn Park, Tallaght, Dublin 24	Carpenter	8,000.00	3
Cullen, Seamus	Ballyelland, Davidstown, Co. Wexford	Company Director	3,000.00	1	Duggan, Brendan	Cavan Road, Ballyhaise, Co. Cavan	Welding and Fabrication	750.00	1
Cumiskey, Gerry	Aughaloona, Kilnaleck, Co. Cavan	Plant Hire Operator	1,500.00	1	Dunne, Dermot	46, Inbhir Ide, Yellow Walls, Malahide, Co. Dublin	Haulage Services	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)
Dunning, Michael	9, Ardbrae Park, Athlone, Co. Westmeath	Tiling Contractor	750.00	1	Foley, Joe	Asquinton, Milehouse, Enniscorthy, Co. Wexford	Engineer	1,000.00	1
Dwane, Robert	Ballinamona, Shanballymore, Mallow, Co. Cork	Farmer/ Publican/ Rental Income	3,500.00	2	Foster, Michael	Ballyboy, Walshetown Slanemore, Mullingar, Co. Westmeath	Musician	6,000.00	4
Fair, John	1, St. Johns Villa, Dalton Street, Claremorris, Co. Mayo	Video Photographer	750.00	1	Fox, Joseph	8, Rathmintin Close, Jobstown, Tallaght, Dublin 24	Hackney Driver	750.00	1
Farnan, Sean	5, Crossroads, Lisnagrieve, Castleblaney, Co. Monaghan	Filling Station Proprietor	750.00	1	Furlong, Owen	Laurecetown, Rhode, Co. Offaly	Air Volume Testing	2,000.00	1
Farrell, Thomas	3, Clonmullen Drive, Edenderry, Co. Offaly	Groundwork Contractor	750.00	1	Fynes, Alfie	Notre Dame, Darcystown, Balbriggan, Co. Dublin	Farm Machinery Repairs	9,000.00	3
Feeley, Jacinta	25, South William Street, Dublin 2	Lingerie Retailer	750.00	1	Gallagher, Gerard	Ballinlough, Westport, Co. Mayo	Stonemason and Farmer	750.00	1
Feeney, Robin	31, Handstead Drive, Finnstown, Co. Dublin	Carpenter	750.00	1	Galvin, Kieran	228, Aylmer Park, Naas, Co. Kildare	Food Distributor	750.00	1
Finn, Patrick	42, Willbrook, Whitechurch Road, Rathfarnham, Dublin 14	Electrician	750.00	1	Gannon, Owen	Upper Drumindoo, Westport, Co. Mayo	Plant and Machinery Hire	750.00	1
Fitzgerald, Cornelius	Kilfalney, Currans, Farranfore, Killarney, Co. Kerry	Agricultural Contractor	750.00	1	Gibbons, Austin	Carraholly, Westport, Co. Mayo	Farmer	750.00	1
Fitzsimons, Anthony	Drumfomnia, New Inn, Ballyjamesduff, Co. Cavan	Builder	2,000.00	1	Giblin, Yvonne	Apt 2, Scotia, De Vese Court, Monkstown, Co. Dublin	Shopkeeper	750.00	1
Flanagan, Gerry	56, Bunbury Gate Avenue, Swords, Co. Dublin	Locksmith and Glazier	3,750.00	5	Gibson, Andrew	2, Delaford Drive, Knocklyon, Dublin 16	Property Maintenance	2,250.00	3
Flanagan, Henry	Moylaw, Crossmolina, Co. Mayo	Plasterer	750.00	1	Godley, Gerard	Apt 1, 7, Lower Ormond Quay, Dublin 1	Event Management and Promotion	750.00	1
Flavin, Fergal,	14, Adelaide Court, Adelaide Street, Cork, Co. Cork	Building Contractor	2,250.00	3	Gilliard, John,	Prucklishtown, Ballinallee, Co. Longford	Groundwork Contractor	750.00	1
Fogarty, Patrick,	17, Wainsfort Avenue, Terenure, Dublin 6w	Catering Contractor	2,017.00	4	Glynn, Joe,	Derryclaugh, Kiltimagh, Co. Mayo	Blocklayer and Builder	2,000.00	1
					Granahan, Michael F.	Killala Road, Cooneal, Ballina, Co. Mayo	Construction Consultant	750.00	1

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Griffin, Sean	Coolnageragh, Scartaglen, Farranfore, Co. Kerry	Blocklayer	750.00	1	Hyland, Sean	Castlecooke, Kilworth, Co. Cork	Carpenter	4,000.00	2
Grogan, Paul	49, Drumfinn Road, Ballfermot, Dublin 10	Metal Work Services	3,000.00	1	Ireland, William,	Shramore, Roundwood, Co. Wicklow	Aluminium Windows and Doors Installation	750.00	1
Halpin, Alan,	Basement Flat, 32, Seatown Place, Dundalk, Co. Louth	Painter and Decorator	750.00	1	Irwin Jnr., Philip	The Sheepwalk Bar, Swinford, Co. Mayo	Publican	750.00	1
Hanley, James	Urhan, Eyeries, Castletownbere, Co. Cork	Agricultural Contractor	1,500.00	2	Javed, Muhammad,	16, South Main Street, Youghal, Co. Cork	Restaurateur	3,000.00	4
Hannon, Damien	Ardsallaghbeg, Roscommon, Co. Roscommon	Company Director	1,250.00	1	Jennings, Annabelle	22, Mount Pleasant Square, Dublin 6	Rental Income	2,250.00	3
Hanratty, Thomas,	30, Newcourt Road, Bray, Co. Wicklow	Bicycle Shop Proprietor	750.00	1	Justin, David	Derrygarrow, Clonbullogue, Edenderry, Co. Offaly	Agricultural Contractor	5,000.00	2
Hayes, John	Rannagh, Tulla, Co. Clare	Farmer	3,000.00	2	Kane, Sean	24, Cushlawn Walk, Tallaght, Dublin 24	Bricklayer	6,500.00	5
Healy, Marie	Lisnalgur, Sligo, Co. Sligo	Farmer	750.00	1	Kavanagh, Mark,	27, Stephens Road, Inchicore, Dublin 8,	Plasterer	3,000.00	1
Healy, Sean	Cleraune, Newtowncashel, Co. Longford	Blocklayer	750.00	1	Kealy, Michael G.	19, Torquay Wood, Foxrock, Dublin 18	Financial and Pensions Consultant	9,000.00	3
Hoffman, Peter	6, Eyre Court, Eyre Street, Newbridge, Co. Kildare	Restaurateur	3,000.00	1	Kelly , John	Turrock, Dysart, Ballinasloe, Co. Roscommon	Builder	1,500.00	2
Hogan, James	12, Woodland Drive, The Quay, Westport, Co. Mayo	Courier and Delivery Services	750.00	1	Kelly, Patrick	Slogger, Newport Road, Westport, Co. Mayo	Built-In Furniture Manufacturer	1,000.00	1
Horlacher, Graham	6, Glendown Drive, Templeogue, Dublin 6w	Painter and Decorator	750.00	1	Kelly, Rebecca	139, Pace Crescent, Littlepace, Clonee, Dublin 15	Dry Cleaner and Rental Income	750.00	1
Howley, Paul	Templeboy, Co. Sligo	Farmer and Plasterer	750.00	1	Kenny, Stephen,	392, Le Fanu Road, Ballyfermot, Dublin 10	Carpenter	750.00	1
Hulgraine, Michael G.	49, Grange Manor, Rathfarnham, Dublin 16	Builder	750.00	1	Keogh, David,	74, Moyne Road, Ranelagh, Dublin 6,	Architect	850.00	1
Hussein, Abulgasem,	125, Rialto Cottages, Rialto, Dublin 8	Halal Meat Supervision	3,000.00	1	Kiernan, Ciaran	Drumeela, Carrigallen, Co. Leitrim	Welder	750.00	1

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Killeen, John	Balrennett, Carbury, Co. Kildare	Farmer	750.00	1	Mallon, John,	Kilnadrain, Monaghan, Co. Monaghan	Record Shop Proprietor and Company Director	750.00	1
Kirk, Sharon	2, Bridge Court, Fiddown, Co. Kilkenny	Landscape Gardener	750.00	1	Maloney, Robert	39, Hazelgrove, Tallaght, Dublin 24	Carpenter	6,000.00	2
Lavelle, Richard B.	Ballyburke, Ayle, Westport, Co. Mayo	Draughtsman	750.00	1	McCabe, Gerard	44, Edenmore Green, Raheny, Dublin 5	Plumber and Heating Installation	1,500.00	2
Lawless, Edward	46, Hillview, Rhode, Co. Offaly	Plumber	1,500.00	2	McCambridge, Carlos	36, Old Court Manor, Firhouse, Dublin 24	Graphic Artist	750.00	1
Lennon, Thomas	Drumlsh Hill, Drumlsh, Co. Longford	Blocklayer	750.00	1	McCarthy, Dermot	13, The Rise, Royal Oak, Santry, Dublin 9	Computer Consultant	750.00	1
Lindsay, Paul	36, Lissadell Wood, Swords Road, Malahide, Co. Dublin	Roofing Contractor and General Builder	750.00	1	McCarthy, Nora,	Milverton, 42, Temple Road, Dublin 6	Solicitor	750.00	1
Long, Patrick,	16, Block C, Marrowbone Lane Buildings, Dublin 8	Property Maintenance	750.00	1	McCarthy, Thomas	40, Main Street, Castleisland, Co. Kerry	Architectural Technician	750.00	1
Lynch, Sean	94, Foxwood, Swords, Co. Dublin	Graphics Designer	6,000.00	2	McColgan, Garth,	70, Beech Hill Drive, Donnybrook, Dublin 4	Catering Services and Company Director	750.00	1
Lynch, Sean,	43, The Willows, Classis Lake, Ovens, Co. Cork	Painter and Decorator	6,000.00	4	McFeely, Joseph	1a, Beverley Avenue, Knocklyon, Dublin 16	Kitchen Fitter	750.00	1
Lynch, Thomas	20, Coologue, Daingean, Co. Offaly	Blocklayer	750.00	1	McGarry, Michael	21, Great Water Street, Longford, Co. Longford	Builder and Company Director	750.00	1
Lynch, Vincent	Killeshal, Daingean, Co. Offaly	Builder and Company Director	750.00	1	McGrachen, Patrick,	Unit 3, Kylemore Park North, Kylemore, Ballyfermot, Dublin 10	Carpet and Furniture Retailer	3,500.00	4
Lynn, Patrick J.	Rathbane, Crossmolina, Co. Mayo	Electrical Service Engineer	750.00	1	McGrath, Martin,	Bureen, Virginia, Co. Cavan	Hackney Driver	750.00	1
Lynott, Ignatius	Parke, Kilglass, Co. Sligo	Company Director	750.00	1	McGuinness, Sean	Carrickanaire, Loughmourne, Castleblayney, Co. Monaghan	Joiner and Window Sales	2,000.00	1
Magee, Mary	13, Valleyview, Swords, Co. Dublin	Unknown	750.00	1	McHugh, Patrick	Carra, Granard, Co. Longford	Farmer and Precast Manufacturing	750.00	1
Mahon, Joseph,	289, Crodaun, Forest Park, Celbridge, Co. Kildare	Taxi Driver	750.00	1	McMahon, Pearse	6, Francis Street, Dundalk, Co. Louth	Newsagent and Beauty Products Retailer	750.00	1
Mahood, Nigel	Inishmore, Butlersbridge, Co. Cavan	Farmer	750.00	1					

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McManamon, Colm	Sandhill, Carrowbeg, Westport, Co. Mayo	Electrician	750.00	1	Muldowney, William	487, Woodpark, Ballinteer Road, Dublin 16	Painter and Decorator	750.00	1
McNeela, Patrick	2, Barnastang, Glenisland, Castlebar, Co. Mayo	Blocklayer and Plasterer	750.00	1	Mulhern, Paddy	Passage, Athleague, Roscommon, Co. Roscommon	Garage Proprietor	750.00	1
McNerney, Eamon	Legga, Moynes, Co. Longford	Plasterer	750.00	1	Mullooly, James Gerard	Gurteen, Lanesboro, Co. Longford	Farmer	750.00	1
Meehan, Paul	2, St. Teresas Lane, Crumlin, Dublin 12	Motor Repairs	750.00	1	Murphy, Barry	Unit 8, Knockmullen Retail Park, Gorey, Co. Wexford	Company Director	1,300.00	1
Metcalfe, Tony	Lisnamoyle, Culloville, Co. Monaghan	Bore Hole Drilling	750.00	1	Murphy, Kieran,	Drummuck, Stranooden, Co. Monaghan	Agricultural Contractor	750.00	1
Minkevicius, Zydrunas,	29, Oaklands, Carrick-on- Shannon, Co. Leitrim	Blocklayer	1,500.00	2	Murray, Adrian	No 3, Hazelcourt, Ballyhaunis, Co. Mayo	Publican	750.00	1
Mitchell, Elizabeth	9, Eyre Street, Newbridge, Co. Kildare	Nursing Home Operator	3,000.00	4	Murray, David	Ballintaylor, Dungarvan, Co. Waterford	Mechanic and Motor Repairs	750.00	1
Molloy, Enda	No 1, Wood Lane, Hillside, Birr, Co. Offaly	Security Insulation,	750.00	1	Murray, Michael	13, Alpine Rise, Belgard, Tallaght, Dublin 24	Steel Fabricator	750.00	1
Monks, Larry	t/a Larrys Tyre Centre, Donabate, Co. Offaly	Tyre Retailer	750.00	1	Naughton, Thomas P.	Treenlaur, Tourmakeady, Co. Mayo	Farmer	750.00	1
Mooney, Carol	10, Woodview Lawn, Saleen, Midleton, Co. Cork	Creche Operator	750.00	1	Neary, John	Gorthmore, Bangor Erris, Belmullet, Co. Mayo	Plant Hire Operator	750.00	1
Moran, Derek	Ballyglass West, Loughlynn, Castlerea, Co. Roscommon	Carpenter	1,500.00	2	Neary, Owen	Lisacul, Castlerea, Co. Roscommon	Roofer	750.00	1
Moran, Paul	Barrington House, Walerstown, Athlone, Co. Westmeath	Farmer	12,000.00	4	Nelligan, John	Hill Road, Abbeyfeale, Co. Limerick	Accounting and Bookkeeping Services	750.00	1
Moran, Sean	Convent Road, Claremorris, Co. Mayo	Accounting and Bookkeeping Services	3,000.00	1	Nesbitt, Robert	Cappy, Beglieve, Baillieboro, Co. Cavan	Agricultural Contractor and Farmer	750.00	1
Mulcahy, Adam	Knockahur South, Kilmacowen, Sligo, Co. Sligo	Computer Cleaning Services	750.00	1	Noonan, Ann Marie	11, Waterside Walk, Swords Road, Malahide, Co. Dublin	Quantity Surveyor	750.00	1
					Oates, Donagh	75, Cloondara, Ballisodare, Co. Sligo	Menswear Shop Proprietor	750.00	1

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O'Brien, David,	Lowtown, Robertstown, Co. Kildare	Mini Digger Hire	750.00	1	O'Neill, Martin	18, St Patricks Place, Kanturk, Co. Cork	Glazing Services	13,900.00	5
O'Brien, Edward	Ballygagin House, Ballygagin, Dungarvan, Co. Waterford	Company Director	750.00	1	O'Neill, Michael	Oakdene, 81b, Howth Road, Howth, Co. Dublin	Town Planning Consultant	5,900.00	6
O'Brien, Francis	Surgalstown, Swords, Co. Dublin	Motor Mechanic	750.00	1	Ong, Julian	61, Clonkeen, Fairyhouse Road, Ratoath, Co. Meath	Restaurateur	4,267.00	7
O'Brien, Michael	29, Beachview, Del Val Avenue, Sutton, Dublin 13	Electrician	1,500.00	2	O'Regan, Joseph	Clough, Rathkeale, Co. Limerick	Farmer	7,500.00	5
O'Brien, Terry	57, Lambay Drive, Ballybrack, Co. Dublin	Builder	1,500.00	2	O'Riordan, Martin	Watergrasshill, Co. Cork	Mechanic and Company Director	850.00	1
O'Connell, John	Garryduff, Oola, Co. Limerick	Accounting and Bookkeeping Services	750.00	1	O'Sullivan, John Francis	Killeigh Lower, Farranfore, Co. Kerry	Agricultural Contractor	3,000.00	4
O'Connor, David	Corwilliam, Castleshane, Co. Monaghan	Accounting and Bookkeeping Services	750.00	1	O'Sullivan, Owen	Derrymihan West, Castletownbere, Co. Cork	Casual Agricultural and Fishing Work	750.00	1
O'Connor, Dermot C.	Main Street, Killeshandra, Co. Cavan	Accounting and Bookkeeping Services	750.00	1	O'Sullivan, Richard	Betaghstown, Clane, Co. Kildare	Coach and Bus Hire	1,500.00	1
O'Connor, Richard,	23, O'Hanlon Park, Dundalk, Co. Louth	Flooring Contractor	6,000.00	2	O'Sullivan, William,	Gilcaugh, Vicarstown, Co. Cork	Garage Proprietor	2,250.00	3
O'Dea, Martin	Knockroe, Pallasgreen, Co. Limerick	Builder	1,500.00	2	Owens, Derek	5, Lower Main Street, Dundrum, Dublin 14	Accounting and Bookkeeping Services	750.00	1
O'Grady, Tom	Creggane, Edmonstown, Ballaghederreen, Co. Roscommon	Farmer	750.00	1	Owens, Patrick J.	3, Orchard Manor, Riverstown, Glanmire, Co. Cork	Accounting and Bookkeeping Services	1,000.00	1
O'Loughlin, Jason	163, Littlepace Walk, Clonee, Dublin 15	Security Services	3,000.00	2	Parkes, Paul,	26, Wyndham Downs, Ballincollig, Co. Cork	PVC Windows and Doors Installation	8,850.00	4
O'Luasa, Seoirse	Cló Dhún Chaoin, Trá Lí, Co. Kerry	Café and Book Shop Proprietor	750.00	1	Parr, Justin	25, South William Street, Dublin 2	Lingerie Retailer	7,500.00	1
O'Mahony, Daniel	1, The Glebe, Monagea, Newcastle West, Co. Limerick	Light Engineering	750.00	1	Power, Frank	89, Rathcarraig, Pike Road, Fermoy, Co. Cork	Electrical Goods Supplier	1,000.00	1
O'Malley, Noel	Lough Na Cush, Carbury, Co. Kildare	Builder	1,500.00	2	Quan Chen, Zheng,	Main Street, Ballymahon, Co. Longford	Take-Away Foods Operator	1,500.00	2

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Quinn, Brendan	17a, The Villa, Melrose Park, Kinsealy, Co. Dublin	Auto Care	750.00	1	Sheenan, Patrick,	Cornagee, Kingscourt, Co. Cavan	Haulier	750.00	1
Quinn, Dermot	Boho, Ballintubber, Co. Roscommon	Farmer	750.00	1	Shields, Michael	30, Primrose Grove, Darndale, Dublin 17	Builder	3,000.00	1
Quinn, Kevin	Scramogue, Strokestown, Co. Roscommon	Builder	750.00	1	Siney, Alan Noel	24, The Green, Blessington Abbey, Blessington, Co. Wicklow	Meat Importer	750.00	1
Quinn, Martin	Bridge Street, Foxford, Co. Mayo	Victualler	750.00	1	Simon, Sean William	Cloontykill, Castle Island, Lough Key, Boyle, Co. Roscommon	Land Letting and Actor	2,000.00	1
Regan Jnr, Patrick	Derrynacong, Ballyhaunis, Co. Mayo	Engineering Works Proprietor	750.00	1	Skelton, Paul	32, Lissenhall Drive, Seatown Road, Swords, Co. Dublin	Builder	11,900.00	6
Reid, Patrick	Milltown, Pilltown, Co. Kilkenny	Plasterer	1,500.00	1	Smith, John,	62, Walkinstown Road, Dublin 12	Video Sales	2,550.00	3
Richardson, Peter J.	8, Deerpark Road, Mount Merrion, Co. Dublin	Accounting and Bookkeeping Services	750.00	1	Smyth, Patrick Joseph	5, Aughameany, Carrick-on- Shannon, Co. Leitrim	Builder	750.00	1
Roche, Pamela	107, Fosters Avenue, Mount Merrion, Dublin 4	Flowershop Proprietor	750.00	1	Smyth, Raymond	Bambricks Pub, Austin Friar Sreet, Mullingar, Co. Westmeath	Publican	750.00	1
Roper, Mark,	French Furs, Maddenstown, The Curragh, Co. Kildare	Horse Trainer	1,500.00	2	Somers, Peter	4, Fonthill Road, Rathfarnham, Dublin 14	Rental Income	1,500.00	2
Rowan, Thomas	Cormaglava, Newtowncashel, Co. Longford	Machinery Contractor	750.00	1	Stewart, Kieran	Carntown, Ballymackenny, Drogheda, Co. Louth	Builder	6,000.00	8
Ryan, Cornelius	Kinnity Castle, Kinnity, Birr, Co. Offaly	Hotelier	750.00	1	Tivenan, Peter,	85, Windmill Park, Crumlin, Dublin 12	Machinery and Plant Hire	4,000.00	2
Ryan, Edward	48, Drumcarra Avenue, Jobstown, Tallaght, Dublin 24	Bread Sales	2,000.00	2	Todd, Sean	Dernahinch, Emyvale, Co. Monaghan	Builder	750.00	1
Schneider, Albrechta	Mill Mont, Monasteroris, Edenderry, Co. Offaly	Company Director and Process Engineer,	2,550.00	3	Troy, Liam	57, Drumhill Drive, Childers Estate, Dungarvan, Co. Waterford	Tiling Contractor	3,000.00	1
Seaver, John L.	10, Holmpatrick Terrace, Skerries, Co. Dublin	Sales and Hire of Mechanical Handling Equipment	1,500.00	2	Vahey, Sean	Milltownpass, Co. Westmeath	Publican	750.00	1
Sheehy, Edward	Clandouglas, Lixnaw, Co. Kerry	Agricultural Contractor	6,000.00	2					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Varley, Thomas	Lecarrowkilleen, The Neale, Co. Mayo	Carpenter	750.00	1	Kilronan Enterprises Longford Ltd.	Lecarrow House, Aughakilmore, Ballonlee, Co. Longford	Logistics Shipping and General Administration	750.00	1
Wallace, Alban	Clonbullogue, Tullamore, Co. Offaly	Farmer	2,250.00	3	McNamee Engineering Ltd.	Mullaghmore, Carrick-on- Shannon, Co. Leitrim	Light Engineering	750.00	1
Wallace, Matthew	Benbulbin Terrace, Sligo, Co. Sligo	Fuel Merchant	750.00	1					
Walsh, Albert	Monamore, Lodge Road, Westport, Co. Mayo	Builder	750.00	1					
Walsh, Michael J.	Doonfeeney, Ballycastle, Co. Mayo	Farmer and Planning Consultant	750.00	1					
Webb, Thomas	Bridge Street, Ballyhaunis, Co. Mayo	Meat Haulier	750.00	2					
Weld, Declan,	Clonshambo, Donadea, Co. Kildare	Farmer	3,000.00	4					
Whyte, Mark,	12, Greenhills Road, Wicklow, Co. Wicklow	Computer Maintenance	1,000.00	1					
Young, George T	Leigh, Ring, Dungarvan, Co. Waterford	Industrial Training Consultant	750.00	1					
Yufeng, Chen,	22, Main Street, Belturbet, Co. Cavan	Company Director	1,500.00	1					
FAILURE TO LODGE VAT RETURN(S):					Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
					Bergin, James	c/o Bergins Londis Supermarket, Main Street, Urlingford, Co. Kilkenny	Supermarket Owner	4,500.00	6
					Brennan, Arnold	23, Wolfe Tone Street, Sligo, Co. Sligo	Accountant	1,500.00	2
					Casey, Niall	Feamore, Kiltoom, Athlone, Co. Westmeath	Electrician	750.00	1
					Cullen, Garry	2, Dunawley Way, Clondalkin, Dublin 22	Joiner	9,000.00	3
					Dowdall, Kieran	Hazelmere, Convent Road, Delgany, Co. Wicklow	Builder	1,500.00	2
					Grogan, Paul	49, Drumfinn Road, Ballyfermot, Dublin 10	Metal Work Services	24,000.00	8
					Kelly, David Gerard	Curnalee, Curraghboy, Athlone, Co. Roscommon	Blocklayer	1,500.00	1
					Kelly, Malachy	Windy Ridge, New Road, Kilcoole, Co. Wicklow	Electrical Engineering Consultant	1,700.00	4
					McAndrew, Maureen	111, Bushy Park House, Templeogue Road, Terenure, Dublin 6w	Shuttering	1,500.00	2
FAILURE TO LODGE CORPORATION TAX RETURN(S)					Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
					Bod Investments Ltd.	The Lodge, Ballyellis, Mallow, Co. Cork	Investment Company	1,000.00	1
					DA Murphy Construction Consultancy Ltd.	Beech Haven, 18, Homeleigh Estate, Porterstown, Dublin 15	Construction Cost Consultants	10,000.00	4
					Easy Moving Ltd.	29, Fitzwilliam Place, Dublin 2	Engineering Consultants	750.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
McNamara, Gerard	5, Claughaun Court, Garryowen, Limerick, Co. Limerick	Fitter and Welder	750.00	1
Quanne, Anthony	65, Tymon North Road, Tallaght, Dublin 24	Haulier	1,500.00	2
Ruocco, Guisepppe	32, Glencourt Dell, Old Killarney Road, Bray, Co. Wicklow	Take-Away Foods Operator	10,440.00	5
UPS Installations Ltd.	St. Pauls, North King Street, Dublin 7	Servicing of Power Systems	2,250.00	3

FAILURE TO LODGE P35 RETURN(S):

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Brennan, Arnold	23, Wolfe Tone Street, Sligo, Co. Sligo	Accountant	1,500.00	2
Jason Cunnigham UPVC Windows Ltd.	1, Carrigmore Close, Aylesbury, Tallaght, Dublin 24	Window Fitting	750.00	1
Cummins Consulting Ltd.	4, The Rise, Malahide, Co. Dublin	Management Consultants	2,535.00	1
Dowdall, Kieran	Hazelmere, Convent Road, Delgany, Co. Wicklow	Builder	1,500.00	2
Great Advantage Ltd.	25, Riverwood Grove, Castleknock, Dublin 15	Metal Fixing and Dry Lining	2,535.00	1
Kenna Ltd.	20, Tolka Valley Business Park, Glasnevin, Dublin 11,	Greeting Cards Distributor	2,535.00	1
Mourne Ceilings Ltd.	48, Brookfield Green, Kimmage, Dublin 12	Ceiling Construction and Repairs	2,535.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Rolestown House Ltd.	Rolestown Inn, Lispopple, Swords, Co. Dublin	Hotel,	2,535.00	1
Ruocco, Guisepppe	32, Glencourt Dell, Old Killarney Road, Bray, Co. Wicklow	Take-Away Foods Operator	9,000.00	3

DELIVERY OF INCORRECT CAPITAL GAINS TAX RETURNS

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Keller, Karl	Ashgrove, Crosshaven, Co. Cork	Retired Surveyor	2,250.00	3

CIGARETTE SMUGGLING

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Balosu, Ionel	67, Cows' Lane, Temple Bar, Dublin 2	Unknown	500.00	1
Bayanbyek, Baigali	25, Meath Street, Dublin 8	Part-Time Cleaner	600.00	1
Bromley, David Thomas	Roskeagh, Kilcurry, Co. Louth	Tiler	400.00	1
Chechun, Viachaslau	55, Dromard Lahinch Road, Ennis, Co. Clare	Bakery Worker	300.00	1
Cuprynas, Edgaras	4, Derrynane Court, Derrynane Parade, North Circular Road, Dublin 7,	Unknown	300.00	1
Del Moral Exposito, Manuel	25, Beauparc, The Loakers, Dundalk, Co. Louth	Factory Worker	300.00	1
Dempsey, Adrian	Stagefield House, Ballyfoyle, Co. Kilkenny	Haulier	3 Months Impris- onment	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Duna, Alan	15, Ardshanavooly, Killarney, Co. Kerry	Labourer	100.00	1	McCarthy, Theresa	34, Fairview Crescent, Garryowen, Limerick, Co. Limerick	Unknown	800.00	1
Dunworth, Michael	18, St. Berech's Place, Kilbarrack, Dublin 5	Unknown	250.00	1	McLoughlin, Declan John	75, Kinvara Park, Navan Road, Dublin 7	Security Guard	400.00	1
Figarski, Marcin	4, Oldpark, Tralee, Co. Kerry	Cleaner	150 Hours Com- munity Service	1	Murray, Patrick Joseph	63, Constitution Hill, Broadstone, Dublin 7	Unknown	400.00	1
Figarska, Sabina	4, Oldpark, Tralee, Co. Kerry	Unknown	400.00	1	Murtagh, Christopher	399, Beechmount Drive, Dundalk, Co. Louth	Unknown	300.00	1
Gallagher, Esther Marie	82, St. Attracta Road, Cabra, Dublin 7	Unknown	500.00	1	O'Connell, Anita	92, Glenamoy Lawn, Mayfield, Cork, Co. Cork	Unknown	180 Hours Com- munity Service	1
Hamama, Mohamed	103, Hazel Road, Gorey, Co. Wexford	Unknown	1,200.00	1	Pudzisz, Grzegorz	26, Armstrongs Range, Enniscorthy, Co. Wexford	Meat Factory Worker	400.00	1
Holko, Stanislaw	16, Main Street, Cavan, Co. Cavan	Builder	500.00	1	Russell, Ciara	10, First Avenue, Seville Place, Dublin 1	Unknown	300.00	1
Joyce, Alan	16, Castleross, Dundalk, Co. Louth	Unknown	400.00	1	Sattell, Peter	50, Sean O'Casey Avenue, Summerhill, Dublin 1	Builder	500.00	1
Kavaliaus- kiene, Ramune	28, Lioscian, Swords, Co. Dublin	Office Worker	300.00	1	Whelan Pender, Thomas	59, Lower Sean McDermott Street, Dublin 1	Unknown	500.00	1
Keogh, Helen	18, St. Berech's Place, Kilbarrack, Dublin 5	Unknown	250.00	1	Zigalovs, Olegs	19, Fearnog, Clybaun Road, Knocknacarra, Co. Galway	Unknown	1,000.00 and 2 Months Impris- onment (Sus- pended)	2
Khan, Rehan	109, Mount Kenneth Apartments, Dock Road, Limerick, Co. Limerick	Student	300.00	1	Zvidrina, Silvija	4b, Ard Fraoigh, Clybaun Road, Knocknacarra, Co. Galway	Unknown	300.00	1
Khomutov, Roman	55, Dromard, Lahinch Road, Ennis, Co. Clare	Mechanic	300.00	1					
Kulbida, Ihor	11, Water Street, Waterford, Co. Waterford	Meat Factory Worker	500.00	1					
Malarz, Krystian	14, Millfield Manor, Newbridge, Co. Kildare	Builder	6 Months Impris- onment	1					
Matusaitis, Julius	3, Earlsfort Glade, Lucan, Co. Dublin	Builder	2 Months Impris- onment	1					

ILLEGAL SELLING OF CIGARETTES

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Alexandru, Radu	33a, Bolton Street, Dublin 1	Shop Owner	1,000.00	1
Gao, Feng	2, St. Vincent Street South, Dublin 8	Student	1,500.00	1

ALCOHOL SMUGGLING

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Hill, Tom	Fiona's Bar, Main Street, Kilnaleck, Co. Cavan	Publican	1,500.00	1

SALE/DELIVERY OF COUNTERFEIT SPIRITS

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Elliott, Peter	Elliott's Cash & Carry, 4/10, Camden Row, Dublin 8	Wholesaler	1,500.00	1
O'Callaghan, Jim	The Brown Darby, Barrack Street, Cork, Co. Cork	Publican	3,000.00	1
Pimley, James	59, Castlecurragh Heath, Mulhuddart, Dublin 15	Unknown	950.00	1
Proudfoot, Darren	107, Ayrfield Drive, Ayrfield, Dublin 13	Market Trader	1,500.00	1

SALE/DELIVERY/USE OF LAUNDERED OIL

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Behan, Brian	Sunnyside House, Castlebrowne, Clane, Co. Kildare	Fuel Retailer	2,850.00	3
Brian Behan Enterprises Ltd.	Clane Commons Service Station, Dublin Road, Clane, Co. Kildare	Fuel Retailer	950.00	1
Mullen, Gary	118, Athleathan, Racecourse Road, Dundalk, Co. Louth	Fuel Retailer	1,500.00	1
Rockcrest Fuels Ltd.	Rockcrest Service Station, Cootehill, Co. Cavan	Fuel Retailer	2,000.00	1
Sullivan, David	1, Ballymany Park, Newbridge, Co. Kildare	Haulier	2,850.00	3

MISUSE OF MARKED MINERAL OIL

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Aer Lingus Ltd.	Dublin Airport, Co. Dublin	Airline Company	10,500.00	7
Buckley, Michael	Ballyculhanne, Glin, Co. Limerick	Builder	1,500.00	1
Burke, Christy	42, Park View, Charlestown, Co. Mayo	Fitter	2,000.00	1
Cadden, Enda	Dingins, Corlismore, Ballinagh, Co. Cavan	Installation and Servicing of Septic Tanks	1,500.00	1
Cahill, Patrick	Knockaspor, Cloughjordan, Nenagh, Co. Tipperary	Haulier	2,500.00	1
Callan, Barry	Whirerath, Castlebellingham, Co. Louth	Unknown	2,500.00	1
Carroll, John	43, St Josephs View, Riverstown, Cork, Co. Cork	Landscape Gardener	1,500.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Casey Trailers Ltd.	Cluain Lara, Two Mile House, Naas, Co. Kildare	Trailer Manufacturer	2,000.00	1	Hyland, Dawn	Derrin Lower, Ballinagh, Co. Cavan	Farmer	1,500.00	1
Cleansweep Environmental Services Ltd.	Roodstown, Ardee, Co. Louth	Roadsweeping Contractor	1,500.00	1	K & M Timber Ltd.	Coolmoney, Donard, Co. Wicklow	Timber Merchants	2,500.00	1
Comh-fhobairt (Gaillimh) Teo	t/a Aer Arann, 1, Northwood Avenue, Santry, Dublin 9	Airline Company	1,500.00	1	Kane, Pauric	t/a Granard Motors, Granard, Co. Longford	Garage Proprietor	1,500.00	1
Conlon, Adrian	2014, Highfield, Newbridge, Co. Kildare	Mechanic	1,900.00	2	Kearney, Sean	6, Oak Drive, Blessington, Co. Wicklow	Haulier	1,900.00	1
Connolly, Michael	5, Corry Lane, Edenderry, Co. Offaly	Fuel Supplier	950.00	1	Kennycourt Bloodstock Ltd.	Kennycourt Stud, Brannockstown, Co. Kildare	Stud Operator	950.00	1
Conor, Govern Hauliers Ltd.	20, The Cloisters, Kells, Co. Meath	Haulage Contractor	1,500.00	1	Keogh, Edward	Coolmoney, Donard, Co. Wicklow	Haulier	3,000.00	1
Corduff, Stella	The Cottage, Balfadock, Roisin, Slane, Co. Meath	Company Director	1,500.00	1	Keogh, Noel	Vicars Lane, Ballyhale, Co. Kilkenny	Plant Hire Contractor and Haulier	950.00	1
Costello, Michael	Caherduff, Askeaton, Co. Limerick	Farmer	1,500.00	1	Keogh, Paul	Rathattin, Hollywood, Co. Wicklow	Plant/Haulier	2,850.00	3
Creedon, Peter	Tullatreada, Macroom, Co. Cork	Farmer	1,500.00	1	Lenihan, Daniel	28, Daletree Crescent, Ballycullen, Tallaght, Dublin 24	Waste Disposal Contractor	1,500.00	1
Dooley, Michael	90, Forest Close, Killarney, Co. Kerry	Tarmacadam Contractor	2,500.00	1	McCarthy, Brian	Knappogue, Quinn, Co. Clare	Farmer	1,500.00	1
Duffy, J.D.	Bohola Road, Straide, Co. Mayo	Unknown	3,000.00	1	McDonald, Kevin	Ballindinas, Barnstown, Co. Wexford	Haulier	2,000.00	1
Fenton, Clifford	Coolmadra, Donard, Co. Wicklow	Farmer and Haulier	950.00	1	McGuinness, Derek	14, Hollywell Drive, Sea Road, Kilcoole, Co. Wicklow	Haulier	1,500.00	1
Fitzgerald, Kieran	Kilfenora Road, Lisdoonvarna, Co. Clare	Plant Hire Contractor	2,500.00	1	Mulfin Transport Ltd.	Magheross Farm, Carrickmacross, Co. Monaghan	Transport Operator	2,500.00	1
Goss, Lorcan	Newtown-balregan, Dundalk, Co. Louth	Taxi Operator	2,500.00	1	Mullen, Philip	Craddenstown, Raharney, Co. Westmeath	Mobile Café Owner	1,500.00	1
Greaney, Gary	Ross Line, Dromcollogher, Co. Limerick	Transport Operator	2,500.00	1	Murphy, Christopher	Ashtown, Roundwood, Co. Wicklow	Unknown	2,850.00	2
Healy, Christy	43, Palmbury, Togher, Co. Cork	Farmer and Agricultural Contractor	1,500.00	1	Neary, Martin	Breaffy Road, Castlebar, Co. Mayo	Tarmacadam Contractor	2,500.00	1

FAILURE TO HOLD A CURRENT LIQUOR LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Balleo Ltd.	t/a The Red Door, Bunratty, Co. Clare	Restaurateur	750.00	1
Delaney, Eamon	t/a Delaney's, 7, Connolly Street, Cavan, Co. Cavan	Publican	635.00	1
Dignam, James	t/a Milltown Inn, Newbridge, Co. Kildare	Publican	650.00	1
Gilligan, Declan	t/a The Travellers Rest, Littletown, Robertstown, Co. Kildare	Publican	650.00	1
Hackrath Foods Ltd	t/a Hackrath Londis, Main Street, Rathangan, Co. Kildare	Supermarket Proprietor	650.00	1
Lemongrass Restaurant Ltd.	t/a Lemongrass, Abbey Street, Naas, Co. Kildare	Restaurant Proprietor	650.00	1
McElvaney & Co Ltd.	t/a Courthouse Bar & Lounge, 13, Church Square, Monaghan, Co Monaghan	Publican	632.50	1
Molon, Bazlul Haque	t/a Eastern Tandoori, Main Street, Virginia, Cavan, Co. Cavan	Restaurateur	632.50	1
Moore, John	t/a Moore's Well, Suncroft, The Curragh, Co. Kildare	Publican	650.00	1
Morrin, Liam	t/a The Barge Inn, Robertstown, Co. Kildare	Publican	650.00	1
P.D.A. Hotels Ltd.	t/a Logues, Liscannor Hotel, Liscannor, Co. Clare	Hotelier	750.00	1
Rathmore Inns Ltd.	t/a Danny Pats, The Square, Rathmore, Co. Kerry	Publican	635.00	1
Swans Inns Ltd.	t/a The Thatch, Ballymore Eustace, Co. Kildare	Publican	950.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Vaughan, Mark	Vaughan's Pub, The Green, Kilfernora, Co. Clare	Publican	632.50	1

FAILURE TO HOLD AN AUCTIONEER'S LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Donnellan, Matthew	t/A Matthew Donnellan Auctioneer, Thomas Street, Baileborough, Co. Cavan	Auctioneer	315.00	1
O'Sullivan, Timothy J.	t/a O'Sullivan & Co., Main Street, Maynooth, Co. Kildare	Auctioneer	600.00	1

FAILURE TO HOLD A CURRENT MINERAL OIL LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
McCrudden, Cathal	t/a Drumkeen Filling Station, Drumkeen, Co. Donegal	Petrol Station Owner	1,500.00	1

FAILURE TO HOLD AMUSEMENT/GAMING LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Michael, Francisco	Blackball Snooker Club Unit 5, Monread Commercial Park, Monread Road, Naas, Co. Kildare	Snooker Hall Manager	650.00	1

Part II

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JANUARY 2009 AND ENDING ON 31 MARCH 2009, 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 **105**. The total value of these settlements is **€32,601,219.67**.

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
			€	€	€	
BOURKE, MICHAEL	2 ATTYRORY, CARRICK-ON-SHANNON, CO. LEITRIM.	FARMER & EMPLOYEE	14,021.00	24,258.00	38,279.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
BRADY, MAURICE	KILBARRY, LISSARDA, CO. CORK.	FARMER	9,634.00	16,113.00	25,747.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
BREATHNACH, EAMONN	42 COWPER ROAD, RATHMINES, DUBLIN 6.	RADIOLOGIST	10,610.00	34,078.00	44,688.00	Underdeclaration of Income Tax . Revenue Offshore Assets Investigation Case.
BRIGHT BLADE LTD.	55 LANSDOWNE ROAD, DUBLIN 4.	CLOTHING WHOLESALERS	1,650,000.00	1,850,000.00	3,500,000.00	Underdeclaration of VAT, PAYE/PRSI, & Corporation Tax. Revenue Audit Case.
BROWNE, THOMAS	7A, BALLINDERRY ROAD, BALLYGANNON, RATHDRUM, CO. WICKLOW.	PLASTERER	20,249.00	11,393.00	31,642.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
CHRISTOPHER O'NEILL & SONS LTD.	133 BALLYOGAN RD., CARRICKMINES, CO. DUBLIN.	FIREPLACE MANUFACTURERS AND SUPPLIERS OF STONE & MARBLE PRODUCTS	268,201.00	770,757.00	1,038,958.00	Underdeclaration of Corporation Tax & VAT. Revenue Investigation Case.
CLAYTON LOVE JNR., JOSEPH	TANGLEWOOD, CURRABINNY, CO. CORK.	COMPANY DIRECTOR	530,000.00	870,000.00	1,400,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CLEARY, WILLIAM	THE RETREAT, MILETREE, CLONMEL, CO. TIPPERARY.	RETIRED FARMER	7,533.00	12,505.00	20,038.00	Underdeclaration of Income Tax . Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
CLONMORE QUALITY FOODS LTD.	CLONMORE, KILLESBIN, CARLOW.	FOOD PROCESSORS	38,415.81	21,082.19	59,498.00	Underdeclaration of Corporation Tax and PAYE/PRSI. Revenue Audit Case.
CONNOLLY, RAYMOND	COGHALSTOWN, WILKINSTOWN, NAVAN, CO. MEATH.	PLASTERING CONTRACTOR	82,179.00	30,015.00	112,194.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.
CONNORS, MICHAEL	NEWTOWN BARRY, HOSPITAL HILL, BUNCLODY, CO. WEXFORD.	MOBILE HOME SUPPLIER	72,817.00	98,303.00	171,120.00	Underdeclaration of Income Tax. Revenue Audit Case.
CONNORS, THOMAS	NEWTOWN BARRY, HOSPITAL HILL, BUNCLODY, CO. WEXFORD.	MOBILE HOME SUPPLIER	41,557.00	46,128.00	87,685.00	Underdeclaration of Income Tax. Revenue Audit Case.
CONNORS, THOMAS & MICHAEL	NEWTOWN BARRY, HOSPITAL HILL, BUNCLODY, CO. WEXFORD.	MOBILE HOME SUPPLIERS	71,500.00	69,595.00	141,095.00	Underdeclaration of VAT. Revenue Audit Case.
CONROY, BERNARD	MUCKLON, BALLYFORAN, BALLINASLOE, CO. GALWAY.	COMPANY DIRECTOR	33,011.49	45,954.41	78,965.90	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
COTTER, PATRICK J.	KNOCKNASUFF, BLARNEY, CO. CORK.	BUILDER	8,224.00	14,763.00	22,987.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
COUGHLAN, FINBARR	MOUNT GABRIEL, CALLAN RD., KILKENNY.	RETIRED ENGINEER	25,197.00	69,834.00	95,031.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRANA JOINERY MANUFACTURING LTD.	GRANSHA, BUNCRANA, CO. DONEGAL.	JOINERY MANUFACTURERS	52,194.00	89,071.00	141,265.00	Underdeclaration of Corporation Tax & VAT. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CROWLEY, JAMES	18 LEITRIM STREET, CORK.	ACCOUNTANT	17,711.00	27,934.00	45,645.00	Underdeclaration of Income Tax, PAYE/PRSI. Revenue Offshore Assets Investigation Case.
CROWLEY, JERRY	LEESIDE, TULLAMAINE, CALLAN, CO. KILKENNY.	COMPANY DIRECTOR	142,099.77	90,349.23	232,449.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Investigation Case.
CURLEY, MICHAEL	KILTORMER, BALLINASLOE, CO. GALWAY.	COMPANY DIRECTOR	158,201.00	291,799.00	450,000.00	Underdeclaration of Income Tax, VAT & Capital Acquisitions Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
DOLAN, BEN	LYNN RD., MULLINGAR, CO. WESTMEATH.	COMPANY DIRECTOR	115,565.00	163,977.00	279,542.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
DOYLE, PATRICK	REDINAGH, KILLURIN, CO. WEXFORD.	FARMER & HAULIER	29,075.00	61,044.30	90,119.30	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
ENRIGHT, GERARD	MOUNT SHANNON ROAD, LISNAGRY, CO. LIMERICK.	AERIAL ERECTOR/ COMPANY DIRECTOR	41,207.00	17,945.00	59,152.00	Underdeclaration of VAT. Revenue Audit Case.
EVENT HORIZON LTD.	3RD FLOOR, ULYSSES HOUSE, FOLEY STREET, DUBLIN 1.	BUILDING CONTRACTORS	252,715.00	86,960.00	339,675.00	Underdeclaration of PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
EVERS, BRIAN	15 RATHDOWN VILLAS, TERENCE, DUBLIN 6.	LANDLORD	160,619.00	411,914.00	572,533.00	Underdeclaration of Income Tax and Capital Acquisitions Tax. Revenue Single Premium Insurance Products Case.
FAHY, PADRAIG	GORTAVOHER, AHERLOW, CO. TIPPERARY.	HAULIER	31,517.00	10,000.00	41,517.00	Underdeclaration of Income Tax, VAT and PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FERRIS, EUGENE	WAYSIDE, GAP OF DUNLOE, BEAUFORT, KILLARNEY, CO. KERRY.	PHOTOGRAPHER	33,002.00	86,998.00	120,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
GOGGINS, MARTIN	16 WOODVILLE AVENUE, LUCAN, CO. DUBLIN.	LANDLORD & EMPLOYEE	73,763.00	130,167.00	203,930.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
HANRATTY, BRIAN	BIRCHES LANE, BLACKROCK, DUNDALK, CO. LOUTH.	RETIRED CONFECTIONER & TOYS WHOLESALER	771,520.00	1,401,165.00	2,172,685.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
HANWAY, MICHAEL	38 VILLA PARK GARDENS, NAVAN ROAD, DUBLIN 7.	CARPENTER	6,653.00	13,503.00	20,156.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HARTIGAN, LESLIE	TURRET VISTA, CASTLECONNELL, CO. LIMERICK.	BUILDING CONTRACTOR/ COMPANY DIRECTOR	4,061.30	9,101.00	13,162.30	Underdeclaration of Income Tax. Revenue Investigation Case.
HAVERTY, HENRY	MOORPARK STREET, BIRR, CO. OFFALY.	PUBLICAN	50,008.00	57,402.00	107,410.00	Underdeclaration of Income Tax, VAT, PAYE/ PRSI & Capital Gains Tax. Revenue Audit Case.
HEALY, PATRICK & IVOR	ARD NA CRUSHA, CLONDROHID, MACROOM, CO. CORK.	SOLID FUEL & BARK MULCH SUPPLIERS	89,443.00	44,617.17	134,060.17	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
HEFFERNAN, JOHN	19 CLONASLEE, GORTLANDROE, NENAGH, CO. TIPPERARY.	HAULIER	9,707.00	7,699.00	17,406.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
HENNESSY, MICHAEL	COOLGRANGE, CLARA, CO. KILKENNY.	GARDEN CENTRE PROPRIETOR & RESTAURATEUR	29,131.00	13,244.43	42,375.43	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HUNT, HENRY	PO BOX SP 60163, BUCKNER SQUARE, CABLE BEACH, NASSAU, BAHAMAS.	FORMER RESTAURATEUR	38,997.00	92,043.00	131,040.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
INCROCCI, DINO	5 WOODFARM AVENUE, PALMERSTOWN, DUBLIN 20.	COMPANY DIRECTOR	49,254.00	140,493.00	189,747.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case & Interest Reporting Project.
ISMAIL, YOOSUF	13 NEW STREET, SKERRIES, CO. DUBLIN.	DOCTOR	38,320.00	99,787.00	138,107.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
JERRY CROWLEY & CO., (KILKENNY LTD.)	LEESIDE, TULLAMAINE, CALLAN, CO. KILKENNY.	INDUSTRIAL PAINTERS, SANDBLASTERS AND CONCRETE CLEANERS	173,756.72	187,856.07	361,612.79	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Investigation Case.
JLI RESTAURANTS LTD.	1 TULLY HALL DRIVE, LUCAN, CO. DUBLIN.	RESTAURATEURS	31,729.00	32,379.50	64,108.50	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
KERWIN, BRENDAN	LOWER BOLEY, ABBEYLEIX CO. LAOIS.	COURIER	121,433.00	54,340.90	175,773.90	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
KING, GERARD	116 LEINSTER ROAD, RATHMINES, DUBLIN 6.	COMPANY DIRECTOR	12,253.00	17,713.00	29,966.00	Underdeclaration of Income Tax. Revenue Investigation Case.
KING, PATRICK	FRENCHFORT, ORANMORE, CO. GALWAY.	COMPANY DIRECTOR	61,690.00	118,553.40	180,243.40	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Single Premium Insurance Products Case.
LAFFAN, ELIZABETH	42 SLIEVEMISH PARK, KINSALE ROAD, CORK.	BED & BREAKFAST OPERATOR	10,038.03	10,114.46	20,152.49	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
LEAHY, NOEL	DONOHILL, CO. TIPPERARY.	POTATO GROWER	43,088.00	88,360.00	131,448.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LEENORE DEVELOPMENTS LTD.	TULLAMAINE, CALLAN, CO. KILKENNY.	PROPERTY DEVELOPERS	69,557.00	82,496.24	152,053.24	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
LEKA, BEN	APARTMENT 5, 76 RANELAGH ROAD, DUBLIN 6.	BUILDING CONTRACTOR	153,476.00	65,522.00	218,998.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
LESLIE HARMON CIVIL ENGINEERING LTD.	5 LR. STAPLETOWN RD., CARLOW.	CIVIL ENGINEERS	115,463.04	41,424.15	156,887.19	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
LYNN, KEVIN	LISSADELL, LEOPARDSTOWN RD., FOXROCK, DUBLIN 18.	ACCOUNTANT	51,344.00	73,685.00	125,029.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
MAGEE, MICHAEL	BALLINADRIMNA, ATHBOY, CO. MEATH.	BUILDER & COMPANY DIRECTOR	129,920.00	38,976.00	168,896.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
MAHON, KEVIN	12 OLD QUARRY, DALKEY AVENUE, DALKEY, CO. DUBLIN.	RETIRED EMPLOYEE	26,552.00	37,809.00	64,361.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
MALONE, EAMON	TONEYMORE HOUSE, TONEYMORE, CO. CAVAN.	RETIRED PIG DEALER/ FARMER	46,890.00	119,658.00	166,548.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MANNION, MICHAEL	TURROCK, DYSART, BALLINASLOE, CO. ROSCOMMON.	RETIRED FARMER	30,136.00	78,879.00	109,015.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Policy Case.
MARTIN, ANTHONY J.	ARODSTOWN, MOYNALVEY, SUMMERHILL, CO. MEATH.	HORSE TRAINER	104,770.89	34,926.91	139,697.80	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MAUNSELL, SEAN	CLONCOLLIG, TULLAMORE, CO. OFFALY.	PUBLICAN	50,000.00	60,000.00	110,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
McARDLE, DONAL	DUNDALK ROAD, CASTLEBLAYNEY, CO. MONAGHAN.	COMPANY DIRECTOR	32,830.00	106,909.00	139,739.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
McALLISTER BROS. LTD.	91 DRUMALANE ROAD, NEWRY, CO DOWN, BT35 8QJ.	BUILDING CONTRACTORS	40,920.93	12,830.10	53,751.03	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
McCARRON, BERNARD	THE DIAMOND, RAPHOE, CO. DONEGAL.	BUTCHER	343,293.00	672,181.00	1,015,474.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Single Premium Insurance Products & Offshore Assets Investigation Case.
McMAHON, PATSY	DUNDALK ROAD, CARRICKMACROSS, CO. MONAGHAN.	COMPANY DIRECTOR	37,536.00	69,591.59	107,127.59	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
McMANUS, TERENCE	CONABURY, CASTLEBLAYNEY, CO. MONAGHAN.	PUBLICAN/LANDLORD	12,244.00	27,487.00	39,731.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
McPHILLIPS, JOHN	DRUMLOO SOUTH, NEWBLISS, MONAGHAN.	CHICKEN SUPPLIER	71,062.25	164,548.14	235,610.39	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MEEHAN, MICHAEL JOSEPH	TUNNYDUFF CROSS, BAILIEBORO, CO. CAVAN.	SUB-CONTRACTOR/ JOINER	71,525.00	44,125.00	115,650.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
MERRIGAN, KIERAN	BALLYHINE, BARNSTOWN, CO. WEXFORD.	GLAZING CONTRACTOR	18,330.00	13,577.10	31,907.10	Underdeclaration of Income Tax, VAT, PAYE/ PRSI & Relevant Contracts Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MOLONEY, JAMES	1 MOORE AVENUE, NEWBRIDGE, CO. KILDARE.	LANDSCAPE GARDENER	140,150.00	87,850.00	228,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MONROE MULLINGAR LTD.	DOMINICK STREET, MULLINGAR, CO. WESTMEATH.	ENTERTAINMENT PROMOTERS	1,763,925.00	2,091,241.00	3,855,166.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Investigation Case.
MORAN, MAUREEN	4 LOUGH VILLAS, THE LOUGH, CORK.	RENTAL INCOME	99,517.00	125,483.00	225,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
MORAN, PATRICK J.	HIGHFIELD, MOUNT TALBOT, CO. ROSCOMMON.	CIVIL ENGINEER	46,729.00	80,206.00	126,935.00	Underdeclaration of Income Tax and VAT. Revenue Offshore Assets Investigation Case.
MORRIS, MARK	WILD GOOSE LODGE, GLENBRIDE, VALLEYMOUNT, CO. WICKLOW.	BUILDING CONTRACTOR	78,029.00	37,600.00	115,629.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MULREAN, BRIAN	40 CASTLE COURT, BOOTERSTOWN, CO. DUBLIN .	DENTIST	771,033.00	1,125,615.00	1,896,648.00	Underdeclaration of Income Tax, Capital Gains Tax & Capital Acquisitions Tax. Revenue Offshore Assets Investigation Case.
NGUYEN, GARY	UNIT 29, KILBARRACK SHOPPING CENTRE, DUBLIN 5.	FAST FOOD TAKEAWAY SUPPLIER	82,761.44	106,770.03	189,531.47	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
NGUYEN, SON VAN	275 GLASNEVIN AVENUE, DUBLIN 11.	FAST FOOD TAKEAWAY SUPPLIER	26,022.00	13,176.60	39,198.60	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
O'DOWD, ROBERT J.	GIORRIA HILL CASTLE, TAGOAT, ROSSLARE HARBOUR, CO. WEXFORD.	RETIRED GARAGE PROPRIETOR	23,534.00	60,591.00	84,125.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
O'HALLORAN, MAUREEN	79 ROCKFIELD ROAD, RATHGAR, DUBLIN 6W.	PROPERTY MANAGEMENT CONSULTANT	141,149.00	235,474.00	376,623.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'MEARA, PAUL	58 BROADFIELD VIEW, NAAS, CO. KILDARE.	FREELANCE JOURNALIST	8,552.00	24,928.00	33,480.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'NEILL, OWEN ROE	EAST PORT, BALLYSHANNON, CO. DONEGAL.	PUBLICAN	5,584.00	11,951.00	17,535.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'NEILL, PATRICK	TINEAL, LEOPARDSTOWN RD., SANDYFORD, CO. DUBLIN.	COMPANY DIRECTOR	16,898.72	47,196.96	64,095.68	Underdeclaration of Income Tax. Revenue Investigation Case.
O'RIORDAN, MICHAEL	SCARRIFF, MIDLETON, CO. CORK.	COMPANY DIRECTOR	46,926.00	89,839.00	136,765.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Single Premium Insurance Products Case.
O'SHAUGHNESSY, CHRISTOPHER	SHELLUMSRATH, CALLAN RD., KILKENNY.	RETIRED MEAT WHOLESALER	35,840.00	114,160.00	150,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
PACO INTERIORS LTD.	27 MAIN STREET, GORTIN, OMAGH, CO. TYRONE.	DRY WALL LINING & OFFICE REFURBISHMENT SERVICE PROVIDERS	530,082.00	158,897.00	688,979.00	Underdeclaration of Corporation Tax, VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
PALFREY, BRIAN	52 MOUNT PLEASANT SQUARE, RANELAGH, DUBLIN 6.	RETIRED TELEVISION PRODUCER	7,663.00	12,822.00	20,485.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
PARKER, STEPHEN	MAIN STREET, FERBANE, CO. OFFALY.	PUBLICAN	123,290.00	125,992.50	249,282.50	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.
PLATT AND REILLY DRYWALL LTD.	UNIT 293 BLOCK H, BLANCHARDSTOWN CORPORATE PARK 2, BALLYCOOLIN, DUBLIN 15.	BUILDING CONTRACTORS	913,861.00	352,582.00	1,266,443.00	Underdeclaration of Income Tax, VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
QUINN, JOHN	5 MORNINGTON ROAD, RANELAGH, DUBLIN 6.	EMPLOYEE	21,572.00	52,507.00	74,079.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
R & J CASEY LTD.	MAIN STREET, RATHDRUM, CO. WICKLOW.	GROCERY STORE PROPRIETORS	25,583.34	8,316.66	33,900.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
RADFORD, MICHAEL	10 ST.JOHN'S ROAD, WEXFORD.	BUILDING CONTRACTOR	12,432.00	37,568.00	50,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
REZMERITA LTD.	UNIT 3, NORTH MAIN STREET SHOPPING MALL, NAAS, CO. KILDARE.	RETAIL SHOP PROPRIETORS	86,148.00	37,329.00	123,477.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
RIDGE, JOSEPH	TIERNEE, LETTERMORE, CO. GALWAY.	FARMER & RETIRED UNDERTAKER	234,254.00	268,746.00	503,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Account Investigation Case.
RIDGWAY, FREDERICK	ALLOA, KILLINEY HILL RD., KILLINEY, CO. DUBLIN.	RETIRED BANK OFFICIAL	4,658.00	15,523.00	20,181.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
ROCHE, PATRICK	40 BRIGHTON SQUARE, RATHGAR, DUBLIN 6.	JOURNALIST	11,666.00	18,405.00	30,071.00	Underdeclaration of Income Tax . Revenue Offshore Assets Investigation Case.
ROGERSON, MATTHEW	10 SMYTHS VILLAS, YORK ROAD, DUN LAOGHAIRE, CO. DUBLIN.	FISH RETAILER	205,587.00	391,809.00	597,396.00	Underdeclaration of Income Tax and Capital Acquisitions Tax. Revenue Single Premium Insurance Products Case.
RUDDEN, GUS	PORTRUAN, BELTURBET, CO. CAVAN.	TILING CONTRACTOR/ FARMER/COMPANY DIRECTOR	25,000.00	18,750.00	43,750.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SALMON, GEORGE	LA BORE, CHANEL ROAD, RUSH, CO. DUBLIN.	COMPANY DIRECTOR	9,061.00	18,244.00	27,305.00	Underdeclaration of Income Tax and VAT. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SCALLAN, MARTIN	20 ARD CARMAN, WEXFORD.	FROZEN FOOD SUPPLIER	213,368.00	493,767.00	707,135.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
SCAPPATICCI, CARLO	33 CORKAGH VIEW, CLONDALKIN, DUBLIN 22.	ICE CREAM VENDOR	75,329.00	56,037.00	131,366.00	Underdeclaration of Income Tax and VAT. Revenue Single Premium Insurance Products Case.
SHERIDAN, ROBERT	4 KILPATRICK, BALLAPOUSTA, ARDEE, CO. LOUTH.	ELECTRICIAN	55,173.00	49,958.00	105,131.00	Underdeclaration of Income Tax. Revenue Investigation Case.
SLIGO FOOTBALL & SPORTS DEVELOPMENT SOCIETY LTD.	SLIGO ROVERS FC, PO BOX 275, SLIGO.	FOOTBALL CLUB OPERATORS	38,473.00	16,927.00	55,400.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
SMITH, PETER	CARRICKMORE, BALLYHAISE, CO. CAVAN.	RETIRED CARPENTER	17,600.00	31,394.00	48,994.00	Underdeclaration of Income Tax. Revenue Offshore Assets and Single Premium Insurance Products Case.
STACKPOOLE, FRANK	KILNACALLY HOUSE, SHANWAY ROAD, ENNIS, CO. CLARE.	COMPANY DIRECTOR, BUILDER & PROPERTY DEVELOPER	170,000.00	46,387.50	216,387.50	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SUGARLOAF CONCRETE PRODUCTS LTD.	QUILL ROAD, KILMACANOGUE, CO. WICKLOW.	CONCRETE PRODUCTS MANUFACTURERS	153,165.00	239,341.00	392,506.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Single Premium Insurance Products Case.
T H MOORE (CONTRACTS) LTD.	TULLYVALLEN QUARRIES, 15 CULLYHANNA ROAD, NEWTOWNHAMILTON, CO. ARMAGH, BT35 OJD	QUARRYING CONTRACTORS	510,000.00	190,000.00	700,000.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
THE VICTORIAN SALVAGE & JOINERY COMPANY LTD.	SOUTH GLOUCESTER ST., DUBLIN 2.	FURNITURE AND FITTINGS RETAILERS	32,978.00	18,137.40	51,115.40	Underdeclaration of VAT . Revenue Audit Case.
TOTAL RETAIL CONTROL LTD.	TRC HOUSE, DUNDRUM ROAD, DUBLIN 14.	COMPUTER HARDWARE AND SOFTWARE SUPPLIERS	20,816.00	16,052.00	36,868.00	Underdeclaration of Corporation Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
TWYFORD, DAVID	WINGFIELD, BALLYWALTRIM LANE, BRAY, CO. WICKLOW.	CAR DEALER	155,854.00	95,355.00	251,209.00	Underdeclaration of Capital Gains Tax & VAT. Revenue Audit Case.
UKASE SYSTEMS LTD.	33 CLYDE ROAD, BALLSBRIDGE, DUBLIN 4.	PLASTERERS	1,284,296.00	665,504.00	1,949,800.00	Underdeclaration of Corporation Tax, VAT, PAYE/PRSI, and Relevant Contracts Tax. Revenue Audit Case.
WHELAN, JOHN JNR.	BALLYDUFF, DUNGARVAN, CO. WATERFORD.	BUILDING CONTRACTOR & CIVIL ENGINEER	123,327.00	41,216.00	164,543.00	Underdeclaration of Income Tax, VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

[21]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF
ALTITUDE AVIATION IRELAND 1439 LIMITED
(In Voluntary Liquidation)

Notice is hereby given pursuant to Section 252 of the Companies Act 1963 that an Extraordinary General Meeting of the above Company was duly convened and held on 26th May, 2009 and the following Resolution was duly passed:

1. That the Company be wound up voluntarily as a Members' Voluntary Winding-Up.
2. That Mr. Brendan O'Donoghue, of Russell Brennan Keane, 96 Lower Baggot Street, Dublin 2 be appointed Liquidator for the purposes of such winding up.
3. 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.

Signed: BRENDAN O'DONOGHUE,
Liquidator,
Russell Brennan Keane Corporate Services,
96 Lower Baggot Street,
Dublin 2.

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

[3]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006

AND IN THE MATTER OF
ALTITUDE AVIATION IRELAND 1450 LIMITED
(In Voluntary Liquidation)

Notice is hereby given pursuant to Section 252 of the Companies Act 1963 that an Extraordinary General Meeting of the above Company was duly convened and held on 26th May, 2009 and the following Resolution was duly passed:

1. That the Company be wound up voluntarily as a Members' Voluntary Winding-Up.
2. That Mr. Brendan O'Donoghue, of Russell Brennan Keane, 96 Lower Baggot Street, Dublin 2 be appointed Liquidator for the purposes of such winding up.
3. 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.

Signed: BRENDAN O'DONOGHUE,
Liquidator,
Russell Brennan Keane Corporate Services,
96 Lower Baggot Street,
Dublin 2.

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

[4]

CELBRIDGE TOWN PARKING BYE-LAWS (REVIEW)

Notice is given that Kildare County Council has, at its May 2009 Meeting, made the above mentioned bye-laws.

The bye-laws are available for inspection at the Council's Transportation Department, Level 4, Áras Chill Dara, Devoy Park, Naas, Co. Kildare during normal working hours and may be purchased for the sum of €10.00

[5]

IN THE MATTER OF
TOM CANAVAN MOTORS LIMITED
(In Voluntary Liquidation)
AND IN THE MATTER OF
THE COMPANIES ACTS 1963-2006

At an Extraordinary General Meeting of the Members of the above Company duly convened and held at Holiday Inn, Pearse Street, Dublin 2 on 29 May, 2009, the following Resolution was passed:

1. "That it has been proved to the satisfaction of the Company that this Company cannot by reason of its liabilities continue in business, and that it be wound up voluntarily.
2. "That Michael McAteer, Grant Thornton, 24-26 City Quay, Dublin 2 be appointed Liquidator for the purpose of said winding up."

Signed: MICHAEL McATEER.

Date: Friday, 29 May, 2009.

[6]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006
AND IN THE MATTER OF
O'DEA HOLDINGS UNLIMITED
(In Voluntary Liquidation)

At a General Meeting of the Members of the above Company duly convened and held at 24-26 City Quay, Dublin 2 it was unanimously resolved to pass the following Special Resolutions:

1. "That the Company be wound up by way of a Members' Voluntary Liquidation and that Brendan Murtagh FCCA be appointed Liquidator."
2. "That the Liquidator be and is hereby authorised to distribute the assets of the Company to the Members".

Dated the 16th May, 2009.

BRENDAN MURTAGH,
Liquidator.

[7A]

IN THE MATTER OF
O'DEA HOLDINGS UNLIMITED
(In Voluntary Liquidation)
AND IN THE MATTER OF
THE COMPANIES ACTS 1963-2006

Notice is hereby given that the Creditors of the above named Company which is being voluntarily wound up are required on or before the 31st August, 2009, being the day for the purpose fixed by the undersigned Brendan Murtagh FCCA, the Liquidator of the said Company to send their names, addresses and particulars of their debts or claims and the names and addresses of their Solicitors, if any, to the undersigned and if so required by notice in writing from the said Liquidator or by his Solicitors or personally to come in and prove the said debts or claims at such time and place which shall be specified in such notice or in default thereof, they will be excluded from the benefit of any distributions made before such debts are proved.

Dated this 16th May, 2009.

BRENDAN MURTAGH,
Liquidator,
6 Northbrook Road,
Dublin 6.

[7B]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006
AND IN THE MATTER OF
TRUST CONTRACTS 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 27th May, 2009, the following Ordinary Resolution was duly passed:

“That it has been proved to the satisfaction of this Meeting that the Company cannot by reason of its liabilities, continue in business and that it is advisable to wind up the same and that, accordingly, the Company be wound up voluntarily and that Michael Cosgrove FCA of Michael Cosgrove & Partners, Chartered Accountants, Breaiffy Road, Castlebar, Co. Mayo be appointed Liquidator for the purpose of such winding up.”

Dated this 27th day of May, 2009.

MICHAEL COSGROVE,
Liquidator.

NOTE: At a Creditors Meeting held following the above mentioned Meeting, Mr. Michael Cosgrove FCA of Michael Cosgrove & Partners, Chartered Accountants, Breaiffy Road, Castlebar, Co. Mayo was appointed Liquidator of the Company.

MICHAEL COSGROVE FCA,
Michael Cosgrove & Partners,
Breaiffy Road,
Castlebar,
Co. Mayo.

[8]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006
AND IN THE MATTER OF
SENKO
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company, duly convened and held at East Point Plaza, East Point, Dublin 3 on 19th May, 2009, the following Resolution was passed:

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

Date: 2nd June, 2009.

DAVID VAN DESSEL,
Liquidator,
Kavanagh Fennell,
Simmons Court House,
Simmons Court Road,
Ballsbridge,
Dublin 4.

[9]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006
AND IN THE MATTER OF
GOLDMAN SACHS GLOBAL ALPHA LOWER
VOLATILITY FUND plc
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above named Company, duly convened and held at 70 Sir John Rogerson's Quay, Dublin 2 on 21st May, 2009, the following Resolution was passed:

“That the Company be wound up voluntarily as a Members' Voluntary Winding-Up and that David Van Dessel of Kavanagh Fennell be appointed Liquidator for the purposes 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.”

Date: 2nd June, 2009.

DAVID VAN DESSEL,
Liquidator,
Kavanagh Fennell,
Simmons Court House,
Simmons Court Road,
Ballsbridge,
Dublin 4.

[10]

IN THE MATTER OF
COMPANIES ACTS 1963-2006
AND IN THE MATTER OF
HOLBY 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 1st day of June, 2009, the following Special Resolution was duly passed:

“That the Company be wound up as a Members’ Voluntary Winding-Up and that Jill Dorothy Turner of Analyst House, 20-26 Peel Road, Douglas, Isle of Man be and hereby is appointed Liquidator for the purpose of such winding-up and that the Liquidator be, and hereby is, authorised to distribute all or any of the assets of the Company in specie among the Members in accordance with the existing rights of the Members, and for the purpose of any such distribution to adjust any fractional interests in such manner, including the payment of cash, as the Liquidator may deem appropriate, and to exercise any of the powers given by paragraphs (d), (e) and (f) of subsection (1) of Section 231 of the Companies Act 1963.”

MS. JILL DOROTHY TURNER,
Liquidator.

Dated the 5th day of June, 2009.

[11]

IN THE MATTER OF
BAYJOE LIMITED
(In Voluntary Liquidation)
AND IN THE MATTER OF
THE COMPANIES ACTS 1963-1990

At an Extraordinary General Meeting of the above named Company, duly convened and held at 1 Stokes Place, St. Stephen’s Green, Dublin 2, on 26 May, 2009, 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. Fergus O’Tierney, Chartered Accountant of 10 Maple Road, Clonskeagh, Dublin 14 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 the whole or any part of the assets of the Company amongst the Members in specie”.

Dated this 26th day of May, 2009.

FERGUS O’TIERNEY,
Liquidator,
10 Maple Road,
Clonskeagh,
Dublin 14.

[14]

DUBLIN DOCKLANDS DEVELOPMENT AUTHORITY

SECTION 25 PLANNING PROCEDURES 2009

The Dublin Docklands Development Authority has specific planning responsibilities for parts of the Docklands area under special legislation known as Section 25 Planning Powers.

Following a recent High Court judgment in relation to the Section 25 planning process, the Dublin Docklands Development Authority has completed an assessment of its planning procedures and introduced a number of new amendments.

For further information on Section 25 planning procedures, log on to:

www.dublindocklands.ie/planning

Please note a new procedure has now been added for dealing with Deliberate, Vexatious or Accidental Removal of a Site Notice as part of a Section 25 planning application with effect from Monday, 8th June, 2009.

DUBLIN DOCKLANDS DEVELOPMENT AUTHORITY

June, 2009.

[18]

IN THE MATTER OF
ARVATO SERVICES IRELAND LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF
THE COMPANIES ACTS 1963-2001

At an Extraordinary General Meeting of the Members of the above Company duly convened and held at 1 Lyric Square, Hammersmith, London, UK, on 28 May, 2009, the following Resolution was passed:

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

Signed: MICHAEL McATEER.

Date: Monday, 8 June, 2009.

[19]

IN THE MATTER OF
O'SULLIVAN FOLEY HILLTOP CONSTRUCTION
LIMITED

(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2006

At an Extraordinary General Meeting of the Members of the said Company, duly convened and held at Beech Tree House, Market Street, Killorglin, Co. Kerry on 29th May, 2009 at 3 p.m., the following Special Resolution was duly passed:

“That O’Sullivan Foley Hilltop Construction Limited be wound up voluntarily as a Members’ Voluntary Winding-Up and that Mr. John Naughten BA, of Glenview, 1 Stephen’s Terrace, Ballymullen, Tralee, Co. Kerry be appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be authorised, in accordance with the Memorandum and Articles of Association of the Company, to distribute the whole or any part of the surplus assets of the Company amongst the Members in specie.”

Dated this 9th day of June, 2009.

JOHN NAUGHTEN BA,
Liquidator,
Glenview,
1 Stephen’s Terrace,
Ballymullen,
Tralee,
Co. Kerry.

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

[20]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006

IN THE MATTER OF

LEXMARK INTERNATIONAL SERVICE AND SUPPORT
CENTER LIMITED

Resolution in writing of Sole Member passed 26th May, 2009, pursuant to the Articles of Association of the Company and pursuant to the European Communities (Single Member Private Limited Companies) Regulations 1992:

“That the Company be wound up voluntarily as a Members’ Voluntary Winding-Up and that Mr. David Carson, of Deloitte & Touche, Deloitte & Touche House, Earlsfort Terrace, Dublin 2 be and he 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 the whole or any part of the assets of the Company amongst the Members in specie and that the Liquidator be authorised to exercise the powers contained in Section 231(1)(d)-(f) of the Companies Act 1963”.

DAVID CARSON,
Liquidator.

NOTE: This is a Members’ Voluntary Liquidation. 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

NUMAN LIMITED
(In Voluntary Liquidation)

At a General Meeting of the Company duly convened and held on 29 May, 2009, the following Ordinary Resolutions were passed:

1. “That it has been proved to the satisfaction of this Meeting that the Company cannot, by reason of its liabilities, continue its business and that it is advisable to wind up the same and that accordingly the Company be wound up voluntarily.”
2. “That Mr. Jim Luby of McStay Luby, Chartered Accountants, Dargan House, 21-23 Fenian Street, Dublin 2, having given his prior consent to act as Liquidator, be and is hereby appointed as Liquidator of the Company for the purpose of such winding up.”

Dated: 3 June, 2009.

JIM LUBY,
Liquidator.

[23]

IN THE MATTER OF
 PHARMAPLUS LIMITED
 (In Voluntary Liquidation)
 AND IN THE MATTER OF
 THE COMPANIES ACTS 1963-2006

Notice is hereby given to Section 252 of the Companies Acts 1963-2006 that an Extraordinary General Meeting of the above Company was duly convened and held on 29th May, 2009, 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 David Van Dessel, of Kavanagh Fennell, Simmonscourt House, Simmonscourt Road, 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, David Van Dessel, of Kavanagh Fennell, Simmonscourt House, Simmonscourt Road, Ballsbridge, Dublin 4 was appointed Liquidator.

Dated this: Friday, 29 May, 2009.

DAVID VAN DESSEL,
 Liquidator,
 Kavanagh Fennell,
 Simmonscourt House,
 Simmonscourt Road,
 Ballsbridge,
 Dublin 4.

[24]

IN THE MATTER OF
 THE COMPANIES ACTS 1963-2007
 AND IN THE MATTER OF
 MARLEY PARK PHARMACY LIMITED
 (In Voluntary Liquidation)

The Members of the said Company, at a Meeting duly convened and held at The Burn Beach Club, Stillorgan, Co. Dublin, on 2nd June, 2009, passed the following Resolution(s):

1. "That it has been proved to the satisfaction of this Meeting that the Company cannot, by reason of its liabilities, continue its business, and that it is advisable to wind up the same and that, accordingly, the Company be wound up voluntarily."
2. "That Mr. John Butler of J. M. Butler & Co., Carraig Court, Georges Avenue, Blackrock, Co. Dublin be and is hereby appointed Liquidator for the purposes of such 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."

JOHN BUTLER,
 Liquidator,
 Carraig Court,
 Georges Avenue,
 Blackrock,
 Co. Dublin.

[25]

THE HIGH COURT
2009 No. 254 COS

IN THE MATTER OF

FORMVIEW LIMITED
(In Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2006

Notice is hereby given that a Petition for the winding-up of the above-named Company by the High Court was on the 10th day of June, 2009, presented to the High Court by the said Company whose registered office is at 3 Brookside Terrace, Dundrum Road, Dundrum, Dublin 14, and that the said Petition is directed to be heard before the High Court on the 29th day of June, 2009, 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 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.

PAUL KEANE,
Reddy Charlton McKnight,
12 Fitzwilliam Place,
Dublin 2.
Solicitor for the Petitioner.

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 26th day of June, 2009.

[26]

IN THE MATTER OF
THE COMPANIES ACTS 1963-2006
AND IN THE MATTER OF
ARMSTON LIMITED
T/A JAMES DUNNE AUTOS
(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 8 June, 2009 at a General Meeting of Members. An Ordinary Resolution was also passed appointing Tom Murray of Friel Stafford Corporate Recovery as Liquidator for the purpose of such winding up. All claims against the Company should be sent to Friel Stafford Corporate Recovery, 44 Fitzwilliam Place, Dublin 2, not later than 8 July, 2009.

Dated: 8 June, 2009.

TOM MURRAY,
Liquidator.

[27]



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