IRIS OIFIGIÚIL

Published by Authority

Tuesday, 11th March, 2025

S.I. No. 64 of 2025.

EMPLOYMENT PERMITS (AMENDMENT) (NO. 2) REGULATIONS 2025

Minister for Enterprise, Trade and Employment, Peter Burke, in exercise of the powers conferred on me by sections 4 , 9 , 11 , 12 , 13 , 15 , 18 , 19 , 21 , 22 , 23 , 24 , 25 , 26, 27 , 28 , 29 , 31 , 32 , 33 , 34 , 35 , 36 , 37 , 39 , 40 , 41 , 43 , 44 , 45 , 46 , 47 , 49, 50 and 63 of the Employment Permits Act 2024 (No. 17 of 2024), hereby make Regulations to amend the Employment Permits Regulations 2024 by increasing the quota of General Employment Permits for employment as a care worker or home carer by 1000 permits and adding the occupation of town planning officer to the critical skills occupations list.

Declan Hughes
Secretary General
Department of Enterprise, Trade and Employment

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.00

[G-1]

S.I. No. 68 of 2025.

IMMIGRATION ACT 2004 (VISAS) (AMENDMENT) ORDER 2025

The Minister for Justice has made the Order above under section 17 of the Immigration Act 2004 (No. 1 of 2004) (as adapted by the Justice and Equality (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 452 of 2020)).

This Order amends the Immigration Act 2004 (Visas) Order 2014. The Order imposes a requirement for nationals of Eswatini, Lesotho, and Nauru to obtain a visa in order to be granted authorisation to land in the State, as well as to obtain a transit visa in order to be granted authorisation to arrive at a port in the State for purposes of passing through the port in order to travel to another state.

The Order will come into operation on 10 March 2025.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €1.50

[G-2]

This publication is registered for transmission by Inland Post as a newspaper. The postage rate to places within Ireland (32 counties) is €0.60. For places in Britain the normal rate applies. For other places the printed paper rate by weight applies.

S.I. No. 69 of 2025.

EUROPEAN UNION (VALUE-ADDED TAX) REGULATIONS 2025

The Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving further effect to to Council Directive 2006/112/EC of 28 November 2006, as amended by Council Directive (EU) 2020/285 of 18 February 2020, has made the Regulations entitled as above.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €3.50

[G-3]

S.I. No. 70 of 2025.

STUDENT GRANT SCHEME 2025

The Minister for Further and Higher Education, Research, Innovation and Science, has made the above Statutory Instrument.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €8.00

[G-4A]

S.I. No. 71 of 2025.

STUDENT SUPPORT REGULATIONS 2025

The Minister for Further and Higher Education, Research, Innovation and Science, has made the above Statutory Instrument.

Copies of the above may be purchased from Government Publications, Mountshannon Road, Kilmainham, Dublin, D08 XA06.
Phone: 046 942 3100. Email: publications@opw.ie

Price: €6.50

[G-4B]

CENTRAL BANK OF IRELAND

AUTHORISATION OF COLLECTIVE INVESTMENT SCHEMES

Under the powers conferred on the Central Bank of Ireland (the "Central Bank") by the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, by the Unit Trusts Act, 1990, by the Investment Funds, Companies and Miscellaneous Provisions Act, 2005, the Central Bank has authorised the following:

Name and Type of Scheme	Date of Authorisation	Alternative Investment Fund Manager	Management Company	Depositary
Swisscanto (IE) ESGeneration ETF ICAV (UCITS)	25/02/2025	N/A	Carne Global Fund Managers (Ireland) Limited	HSBC Continental Europe

[G-5]

SCÉIMEANNA COMHINFHEISTÍOCHTA A ÚDARÚ

Faoi na cumhachtaí a thugtar do Bhanc Ceannais na hÉireann (an "Banc Ceannais") le Rialacháin na gComhphobal Eorpach (Gnóthais le haghaidh Comhinfheistíochta in Urrúis Inaistrithe), 2011, leis an Acht um Iontaobhais Aonad, 1990, leis an Acht um Chistí Infheistíochta, Cuideachtaí agus Forálacha Ilghnéitheacha, 2005, tá siad seo a leanas údaraithe ag an mBanc Ceannais:

Name and Type of Scheme	Date of Authorisation	Alternative Investment Fund Manager	Management Company	Depositary
Swisscanto (IE) ESGeneration ETF ICAV (UCITS)	25/02/2025	N/A	Carne Global Fund Managers (Ireland) Limited	HSBC Continental Europe

[G-5B]

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 October 2024, and ending on 31 December 2024, of every person upon whom a fine or other penalty was imposed by a Court.

Where penalties relating to under-declaration of tax or non-declaration of tax are determined by the Court, and where the tax only amount is more than €50,000.00, the penalty exceeds 15% of the total tax and a qualifying disclosure was not made, the case is listed.

Total number of cases published is: 50

Total amount of fines and penalties imposed: €2,250,298.00

PENALTIES DETERMINED BY A COURT RELATING TO THE NON-DECLARATION OR UNDER-DECLARATION OF TAX

Name	Address	Occupation	Penalty Amount €	Additional Particulars
FAHY, MICHAEL	2, THE GREEN, LUTTERELL HALL, SUMMERHILL, DUNBOYNE, CO. MEATH	SALES CONSULTANT	88,872.00	Penalty Determination by the Courts relating to a non-declaration of Income Tax and VAT in the amount of €88,872.
HOWARD, PAUL	42, LARKFIELD AVENUE, HAROLDS CROSS, DUBLIN 6W	LANDLORD/CONSTRUCTION SERVICE PROVIDER T/A P H BUILDERS	1,109,659.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €1,208,393 (Including surcharge €98,734).
MBEMBA, BIENVENU	8, ELMHALL, NEWCASTLE ROAD, LUCAN, CO. DUBLIN	COURIER	471,235.00	Penalty Determination by the Courts relating to the non-declaration of Income Tax and VAT in the amount of €471,235.
SCARNA PRODUCTS LIMITED	DRUMGUINEY, MONAGHAN, CO. MONAGHAN	TYRE SALES AGENT	480,640.00	Penalty Determination by the Courts relating to the under-declaration of VAT in the amount of €480,640.

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
FAGAN, NOEL	NEW ROAD, SUMMERHILL, CO. MEATH	BUILDING CONTRACTOR	1,500.00		1
GOSNELL, PAT	30, HEATHER GROVE, CLARA, CO. OFFALY	QUANTITY SURVEYOR	5,000.00		2
KEOGH, EAMONN	54, AVONDALE, TRIM, CO. MEATH	PAINTER/DECORATOR	2,500.00		1
MCLOUGHLIN, JOHN	PHOENIXTOWN, ARDBRACKEN, NAVAN, CO. MEATH	FARMER	1,250.00		1
NOLAN, JOHN	ARDRUMS LITTLE, AGHER, SUMMERHILL, CO. MEATH	RENTAL INCOME/ CONSTRUCTION/COMPANY DIRECTOR	1,250.00		1

FAILURE TO LODGE VAT RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
FREEMAN, MARK	SALLYBANK, KILMORE, CO. CLARE	ENGINEER	0.00	20 MONTHS IMPRISONMENT WITH 13 MONTHS SUSPENDED	5

MURRAY, DECLAN	18, SILVERBERRY, FINNSTOWN, LUCAN, CO. DUBLIN	COURIER	0.00	1 YEAR IMPRISONMENT	1

FAILURE TO REMIT VAT

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
FREEMAN, MARK	SALLYBANK, KILMORE, CO. CLARE	ENGINEER	0.00	20 MONTHS IMPRISONMENT WITH 13 MONTHS SUSPENDED	5

DELIVERING INCORRECT INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
FREEMAN, MARK	SALLYBANK, KILMORE, CO. CLARE	ENGINEER	0.00	20 MONTHS IMPRISONMENT WITH 13 MONTHS SUSPENDED	1

MISUSE OF MARKED MINERAL OIL

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
AUSTIN, JASON	TOWNFIELDS, CLOUGHJORDAN, CO. TIPPERARY	FARMER	15,000.00		4
CARROLL, SEAN	ERRIS, BOYLE, CO. ROSCOMMON	FARMER	2,500.00		1
CASH, JOHN	2, ARDRISTAN HEIGHTS, TULLOW, CO. CARLOW	NOT KNOWN	4,000.00		1
CONNORS, MYLEY	3, ARD COLM, HOSPITAL HILL, BUNCLODY, CO. WEXFORD	NOT KNOWN	2,500.00		1
DONEGAN, EARON	ATTYCHREE, ENNISCRONE, CO. SLIGO	PAYE EMPLOYEE	2,500.00		1
KEENAN, MARY	54, CLANCY PARK, ENNIS, CO. CLARE	NOT KNOWN	0.00	60 HOURS COMMUNITY SERVICE	1
KING, AMANDA	16, CONNOLLY TERRACE, BOHERMORE, GALWAY	PAYE EMPLOYEE	5,000.00		1
MCINERNEY, JOHN FRANCIS	27, AN GRIANAN, KILLENAULE, CO. TIPPERARY	PAYE EMPLOYEE	2,500.00		1
MURPHY, JASON	GORTADOOEY, CLAREGALWAY, CO. GALWAY	PAYE EMPLOYEE	2,500.00		1
O'ROURKE, TERRY	CASTLETOWNCOOLEY, RIVERSTOWN, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	3,000.00		2

POSSESSION OF UNTAXED OIL FOR SALE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
WHITEGATE FUELS LIMITED	WHITEGATE FUELS LTD, EDENBURT, VIRGINIA, CO. CAVAN	SERVICE STATION	4,000.00		1

TOBACCO SMUGGLING

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
ALAGOZ, CUMA ISLAM	118, ALDER HOUSE, RED ARCHES DRIVE, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1
GHERGHINA, GHEORGHE FLORIN	COM BARLA, SAT URLUIENI, NR 11, ROMANIA	NOT KNOWN	0.00	1 MONTH IMPRISONMENT SUSPENDED FOR 1 YEAR	1
HOLLAND, SHANE	11, WILLOW BANK, NASH'S BOREEN, FAIRHILL, CORK	PAYE EMPLOYEE	2,500.00		1
JAKONIS, ZANAS	30, MAPLE CLOSE, AVENUE ROAD, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 2 YEARS IMPRISONMENT	1
MAKSIMOVICA, SANTA	BELROSE, INNISHANNON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
MOCZULSKI, WOJCIECH	118, BELMAYNE PARK, NORTH BELMAYNE, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1
PACUL, KADIR	444, NORTH CIRCULAR ROAD, DUBLIN 7	NOT KNOWN	2,500.00		1
PRUTEANU, DINA	4, SWANBROOK GREEN, NAVAN, CO. MEATH	NOT KNOWN	2,500.00		1
ROZEK, PIOTR	11, LITTLEWOOD, BELARMINE AVENUE, STEPASIDE, DUBLIN 18	PAYE EMPLOYEE	2,500.00		1
UIUIU, ANDREI	17, FERNLEIGH COURT, CASTLEKNOCK, DUBLIN 15	CONSTRUCTION	2,500.00		1
VASYLKIV, OLEKSANDR	4, THE RISE, DOORADOYLE, LIMERICK	TRUCK DRIVER	0.00	18 MONTHS IMPRISONMENT WITH 10 MONTHS SUSPENDED	1
YALAP, IRMAK	21, BELMAYNE PARK NORTH, BALGRIFFIN, DUBLIN 13	PAYE EMPLOYEE	2,500.00		1

ILLEGAL SELLING OF TOBACCO

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
CERNIUVIENE, TATJANA	24, CLONILE, OLD CRATLOE ROAD, BALLYGRENNAN, LIMERICK	PAYE EMPLOYEE	3,027.00		1

PERNARAVICIUS, DALIUS	46, DR. MCKENNA TERRACE, CONNOLLY PARK, MONAGHAN, CO. MONAGHAN	PAYE EMPLOYEE	2,500.00		1
SUDZIUS, ARTURAS	29, BLACKTHORN CLOSE, KELLS, CO. MEATH	NOT KNOWN	2,500.00		1

POSSESSION OF UNTAXED TOBACCO FOR SALE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
FUSTEAC, ARTHUE SERGIU	7, AL UISCE, MILE HOUSE ROAD, ENNISCORTHY, CO. WEXFORD	PAYE EMPLOYEE	0.00	2 YEARS IMPRISONMENT FULLY SUSPENDED	1
GAO, MING	CHINA GOURMET RESTAURANT, MAIN STREET, BALLYJAMESDUFF, CO. CAVAN	CHINESE RESTAURANT	3,500.00		1
JAKONIS, ZANAS	30, MAPLE CLOSE, AVENUE ROAD, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 2 YEARS IMPRISONMENT	1
VASYLKIV, OLEKSANDR	4,THE RISE, DOORADOYLE, LIMERICK	TRUCK DRIVER	0.00	18 MONTHS IMPRISONMENT WITH 10 MONTHS SUSPENDED	1
ZGANIACZ, ARTUR	165, DROMINBEG, RHEBOGUE, CASTLETROY, LIMERICK	PAINTER	4,500.00		1

FAILURE TO HOLD CURRENT LIQUOR LICENCE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
HIGGINS, PATRICIA	37, KILLARNEY ROAD, CASTLEISLAND, CO. KERRY	COMPANY DIRECTOR	632.50		1
J HOODA RETAIL LIMITED	T/A LONDIS, 83, IRISHTOWN, CLONMEL, CO. TIPPERARY	GROCERY STORE	650.00		1
NANAS BEA HIVE LIMITED	KILLARNEY ROAD, CASTLEISLAND, CO. KERRY	CAFE	700.00		1
SACKVILLE CATERING LIMITED	T/A FLANAGAN'S RESTAURANT, 61, O'CONNELL STREET, DUBLIN 1	RESTAURANT	632.50		1

POSSESSION OF AN UNREGISTERED VEHICLE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
LAWAL, FAUSAT	39, RATH ORAIGH, TRALEE, CO. KERRY	PAYE EMPLOYEE	2,500.00		1

OBSTRUCTION OF A REVENUE OFFICER

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
MURPHY, TONY	HOLLYMOUNT, MOUNTAIN ROAD, SLIEVERUE, CO. KILKENNY	HAULAGE CONTRACTOR	1,250.00		1

[G-1A]

Part 2

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 October 2024 and ending 31 December 2024, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 28. The total value of these settlements is €6.9m. Where a taxpayer has failed to pay or failed to enter into an arrangement to pay the full amount of the settlement, the amount unpaid as at 31 December 2024 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E(1) or 1077F(1) of the Taxes Consolidation Act 1997, where the Tax only settlement amount does not exceed the relevant threshold, currently €50,000, or where the amount of fine or other penalty does not exceed 15% of the amount of tax.

Name	Address	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Unpaid
AUTO VISION MOTOR SALES COMPANY LIMITED	9/14 MILLTOWN ROAD, MILLTOWN, DUBLIN 6.	MOTOR VEHICLE DEALER	€284,735	€38,344	€85,420	€408,499	Revenue Audit case. Under-declaration of VAT.	
CORBETT, KIERAN	80 VARICK STREET, APARTMENT 3D, NEW YORK, NY10013, UNITED STATES OF AMERICA	COMPANY DIRECTOR	€125,552	€45,983	€37,665	€209,200	Revenue Audit case. Under-declaration of Income Tax.	
CREEDON, BERNARD	TAVIO, MOUNT PROSPECT, JOHNSTOWN, DOUGLAS, CO. CORK.	COMPANY DIRECTOR/ LANDLORD/ PAYE EMPLOYEE	€62,875	€16,436	€18,863	€98,174	Revenue Audit case. Under-declaration of Income Tax.	
DAYTON INVESTMENTS LIMITED	18 WESTLAND SQUARE, PEARSE STREET, DUBLIN 2.	HORSE BREEDER	€88,725	€18,860	€26,617	€134,202	Level 2 Audit case. Under-declaration of Corporation Tax.	
DOS SANTOS, CRISTIANA TELES	16 HAWTHORN MANOR, COILL DUBH, CO. KILDARE.	PAYE EMPLOYEE	€68,061	€27,846	€20,418	€116,325	Level 2 Risk Review. Under-declaration of Capital Gains Tax and Income Tax.	
DUNCAN, IAIN	HOLLYBROOK, BALLYFARNOGUE, SCREEN, CO. WEXFORD.	PAYE EMPLOYEE	€122,947	€62,594	€36,884	€222,425	Revenue Audit case. Under-declaration of Income Tax.	
FOFO INVESTMENT LIMITED	25A SHAWS LANE, BATH AVENUE, DUBLIN 4.	CONSTRUCTION CONTRACTOR	€315,526	€131,123	€94,657	€541,306	Revenue Investigation case. Under-declaration of Corporation Tax and VAT.	€541,306

FORDE, ENDA	CORRAFAIREEN, BALLYGLUNIN, TUAM, CO. GALWAY.	FARMER/PAYE EMPLOYEE	€147,099	€48,943	€58,840	€254,882	Revenue Audit case. Non-declaration of Income Tax and VAT.	€241,255
GILBERT, MATTHEW	10 KILLIAN'S GLEN, RATHDRUM, CO. WICKLOW.	ONLINE CONTENT CREATOR	€61,374	€8,895	€18,412	€88,681	Level 2 Audit case. Under-declaration of Income Tax.	
HEALY, PATRICK	29 BUTTERFIELD AVENUE, RATHFARNHAM, DUBLIN 14.	FARMER	€161,304	€64,748	€48,391	€274,443	Revenue Audit case. Under-declaration of Capital Acquisition Tax.	
JHA, KIRAN RAJ	177 CAISLEAN NA HABHANN, CASTLETROY, LIMERICK, CO. LIMERICK.	COMPANY DIRECTOR/ LANDLORD	€83,969	€45,135	€23,265	€152,369	Revenue Audit case. Under-declaration of Income Tax.	
KEARNEY, RICHARD	8 WILLOW GROVE, PRIMROSE GATE, CELBRIDGE, CO. KILDARE.	PAYE EMPLOYEE	€61,137	€27,454	€18,341	€106,932	Revenue Audit case. Under-declaration of Income Tax.	€88,910
KELLIHER, ANDREW	CLOUNAGH, CASTLEISLAND CO. KERRY.	ACCOUNTING PARTNER/ COMPANY DIRECTOR/PAYE EMPLOYEE	€60,648	€6,169	€18,195	€85,012	Revenue Audit case. Under-declaration of Income Tax.	
MARHAN LIMITED	GREYFIELD, TANKARDSTOWN, RATOATH, CO. MEATH.	CONSTRUCTION CONTRACTOR	€54,389	€28,044	€15,452	€97,885	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	
MATTY IRISH VIKING LIMITED	57 DAME STREET, DUBLIN 2.	ONLINE CONTENT CREATOR	€191,464	€17,790	€57,439	€266,693	Level 2 Audit case. Non - declaration of Corporation Tax and under-declaration of PAYE/PRSI/USC and VAT.	
MCEVOY, BRENDAN	DUBLIN ROAD, BALLINAGH, CO. CAVAN.	FORMER PUBLICAN	€68,416	€23,232	€20,524	€112,172	Revenue Audit case. Under-declaration of Income Tax and VAT.	€67,172
MJB CLINICS LIMITED	3 PERY SQUARE, LIMERICK, CO. LIMERICK.	SKIN/MEDICAL AESTHETIC CLINIC T/A THE OTTO CLINIC	€93,264	€64,082	€27,978	€185,324	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	
MRL HEALTHCARE LIMITED	5 BELLEVUE COURT, FRANKFIELD, CO. CORK.	MEDICAL STAFF PROVIDER	€53,220	€23,233	€15,966	€92,419	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	€92,419
NEWTONE GROUP LIMITED	UNIT H2, EASTWAY BUSINESS PARK, BALLYSIMON ROAD, LIMERICK, CO. LIMERICK.	SIGN DESIGNER & MANUFACTURER	€64,429	€35,526	€24,722	€124,677	Revenue Audit case. Under-declaration of Corporation Tax and VAT.	€97,421

O'NEILL, DAVID	MAHON LODGE, CASTLE ROAD, BLACKROCK, CO. CORK.	COMPANY DIRECTOR	€52,491	€13,232	€15,747	€81,470	Revenue Audit case. Under-declaration of Income Tax.	
O'NEILL, SUZANNE	DOONBEG, BLACKROCK ROAD, CO. CORK	COMPANY DIRECTOR	€67,210	€9,661	€20,162	€97,033	Revenue Audit case. Under-declaration of Income Tax.	
SHEAHAN, SEAN E	19 ATLANTIC VIEW, WEST END, KILKEE, CO. CLARE.	COMPANY DIRECTOR	€132,479	€60,812	€39,743	€233,034	Revenue Audit case. Under-declaration of Income Tax.	
SHEDAN LIMITED	BALLINDINE, CLAREMORRIS, CO. MAYO.	COFFEE SHOP OPERATOR/FAST FOOD PROVIDER/FUEL RETAILER/SUPER MARKET	€335,557 (Including €4,420 surcharge)	€198,539	€125,306	€659,402	Revenue Audit case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	
ST. STEVENS MEDICS LIMITED	2 BLOCK A, ENFIELD COURT, ENFIELD, CO. MEATH.	MEDICAL STAFF PROVIDER	€62,206	€31,018	€18,661	€111,885	Revenue Audit case. Under-declaration of PAYE/PRSI/USC and VAT.	€111,885
STEVENSTOWN TRANSPORT LIMITED (NOW IN LIQUIDATION)	UNIT 3, KILCULLEN INDUSTRIAL ESTATE, KILCULLEN, CO. KILDARE.	HAULIER, TRADED AS SMULLEN TRANSPORT	€600,600	€615,925	€600,600	€1,817,125	Revenue Investigation case. Under-declaration of Excise and VAT.	€1,762,994
TREACY, ALBERT	DONAGUILE, CASTLECOMER, CO. KILKENNY.	FARMER/ LANDLORD/ PARTNER	€87,289	€19,131	€26,185	€132,605	Revenue Audit case. Under-declaration of Income Tax.	
TREACY, MARCUS	ORCHARD CLOSE, COUNTESS RD, KILLARNEY, CO.KERRY.	COMPANY DIRECTOR/ LANDLORD/ PARTNER	€62,981	€20,289	€18,894	€102,164	Revenue Audit case. Under-declaration of Income Tax.	
WILLIAMS, CAROLINE	5 COOL NA MARA, MARINE TERRACE, DUN LAOGHAIRE, CO. DUBLIN.	LANDLORD	€62,397	€18,071	€18,719	€99,187	Revenue Audit case. Under-declaration of Income Tax.	

[G-1B]

_____

IN THE MATTER OF

RIDGE AGENCIES LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

NOTICE IS HEREBY GIVEN that by way of written resolution of the Members of the above named company the following Special Resolution was passed at Garadice House, 3-4 Fairview, Dublin 3, D03 X0Y5 on 6 March 2025:

> "That the company be wound up voluntarily as a Members' Voluntary Winding up and that Mr. Peter Dawson of Leahy O'Riordan, 1-2 Marino Mart, Fairview, Dublin 3, D03 T3P1 be and he is hereby appointed Liquidator of the company for the purposes of such winding up and that the Liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) among the Members in specie or kind the whole or any part of the assets of the Company (whether they should consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be distributed as aforesaid and to determine how such distribution should be carried out as between the Members and that the company's members sanction the continuance of the powers of the directors of the company in so far only as is necessary for the purpose of signing the company's financial statements, returns to the Collector General, and ancillary documents, for the periods preceding and up to the date of winding-up and that the liquidator's fees plus VAT and outlay and payment terms as agreed with him are hereby approved."

All claims against the Company should be sent to Peter Dawson no later than 17 April 2025. This is a member's voluntary winding up. All admitted creditors have been or will be paid in full.

Dated: 6 March 2025

Peter Dawson
Liquidator
Leahy O'Riordan
1-2 Marino Mart
Fairview
Dublin 3
D03 T3P1

[C-1]

IN THE MATTER OF

DELICIOUS COFFEE HOUSE LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

NOTICE IS HEREBY GIVEN that at an extraordinary general meeting of the Members of the said Company, duly convened and held at Newman Doyle Solicitors, Unit 13 Burnell Square, Northern Cross, Dublin 17, D17 W284 on 04 March 2025 the following Ordinary Resolutions were duly passed:

> "That it has been shown to the satisfaction of the meeting that the company cannot by reason of its liabilities continue its business, and that the Company be wound up voluntarily.
>
> That Peter Dawson of Leahy O'Riordan, 1-2 Marino Mart, Fairview, Dublin 3, D03 T3P1 be and hereby appointed Liquidator of the company for the purpose of such Winding Up"

All claims against the company should be sent to Leahy O'Riordan, 1-2 Marino Mart, Fairview, Dublin 3, D03 T3P1 not later than 05 April 2025.

Dated: 04 March 2025

Peter Dawson
Liquidator
1-2 Marino Mart
Fairview
Dublin 3
D03 T3P1

[C-2]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

D. HEYER FOODS (IRL) LIMITED
(IN VOLUNTARY LIQUIDATION)

Notice is hereby given pursuant to Section 581 of the Companies Act 2014 that on 6 March 2025, the following Special Resolution was duly passed by all Members of the above company:

1. that the company be voluntarily wound up as a Members' Voluntary Winding up.

2. that Mr. Brendan O'Donoghue, RBK Chartered Accountants, Termini, 3 Arkle Road, Sandyford, Dublin, D18 C9C5, Ireland, be appointed Liquidator for such winding up.

3. that the Liquidator be and is hereby authorised to distribute the whole or any part of the assets of the company amongst the members in specie.

Brendan O'Donoghue
Liquidator
RBK
Termini
3 Arkle Road
Sandyford
Dublin
D18 C9C5

Date: 6 March 2025

NOTE: This is a Members' Voluntary Liquidation. All admitted Creditors have been or will be paid in full. Any outstanding creditors should send their claims in writing to the Liquidator by 27 March 2025.

[C-3]

IN THE MATTER OF

OAKLANDS FOODS LIMITED
(In Member's Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

"THAT on the 28th day of February 2025, the Company be wound up under a member's voluntary winding up and that Michael O'Regan of PricewaterhouseCoopers, One Bank Place, Charlotte's Quay, Limerick, be and he is hereby appointed liquidator for such purpose, ('the Liquidator') and that the said Liquidator be and he is hereby authorised to divide and distribute to the sole member, the whole or any part of the assets of the Company in accordance with the provisions of the Companies Act 2014 and that the Liquidator be and he is hereby authorised to exercise the powers contained in Section 627 of the Companies Act 2014."

Michael O'Regan
Liquidator

[C-4]

IN THE MATTER OF

THE COMPANIES ACTS 2014

AND IN THE MATTER OF

J.D. BUCKLEY DEVELOPMENTS LIMITED
(In Members' Voluntary Liquidation)

By resolution in writing by the Members of the above named Company on 12th February 2025 the following Special Resolutions was duly passed:

(a) "That the Company be voluntarily wound up as a members' voluntary winding up."

(b) "That Mr. Gerard Murphy of Gerard Murphy & Co. be and herewith is appointed liquidator for such a winding up."

(c) "That the Liquidator be and he is hereby authorised to distribute the whole or any part of the assets of the Company amongst the members *in specie* or otherwise as he may think fit."

(d) "That the Liquidator be and he is hereby authorised in accordance with the provisions of section 627 of the Companies Act 2014 to exercise all of the powers contained in such section of the said Act."

Dated this 7th March 2025

GERARD MURPHY
Liquidator

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

[C-5]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

LEGENDSTAND LIMITED
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the sole member passed pursuant to the Constitution of the company on 7TH March 2025

"That the company be would up voluntarily as a Members' Voluntary Winding up and that Mr. Brendan Delaney of Avonlea, Demesne, Lucan, Co. Dublin, be and he is hereby appointed Liquidator of the company for the purposes of such winding up and that the said Liquidator be and is hereby authorised, in accordance with the Constitution of the company, to distribute all or any of the surplus assets of the company amongst the members in specie."

7th March 2025

[C-6A]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

SEABATE LIMITED
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the sole member passed pursuant to the Constitution of the company on 7TH March 2025

"That the company be would up voluntarily as a Members' Voluntary Winding up and that Mr. Brendan Delaney of Avonlea, Demesne, Lucan, Co. Dublin, be and he is hereby appointed Liquidator of the company for the purposes of such winding up and that the said Liquidator be and is hereby authorised, in accordance with the Constitution of the company, to distribute all or any of the surplus assets of the company amongst the members in specie."

7th March 2025

[C-6B]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

LEGENDSMILL LIMITED
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the sole member passed pursuant to the Constitution of the company on 7TH March 2025

"That the company be would up voluntarily as a Members' Voluntary Winding up and that Mr. Brendan Delaney of Avonlea, Demesne, Lucan, Co. Dublin, be and he is hereby appointed Liquidator of the company for the purposes of such winding up and that the said Liquidator be and is hereby authorised, in accordance with the Constitution of the company, to distribute all or any of the surplus assets of the company amongst the members in specie."

7th March 2025

[C-6C]

IN THE MATTER OF

RYAN-TRANS LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

At an Extraordinary General Meeting of the Members of the above Company duly convened and held 44 Fitzwilliam Place, Dublin 2, D02 P027 on 7 March 2025, the following Resolutions were passed.

a) "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 same and accordingly, that the Company be, and is hereby wound up voluntarily."

b) That Tom Murray of Friel Stafford, 44 Fitzwilliam Place, Dublin 2, be appointed Liquidator for the purpose of said winding up.

All claims against the company should be sent to Friel Stafford, 44 Fitzwilliam Place, Dublin 2 , not later than 7 April 2025

Dated: 7 March 2025

Tom Murray
Liquidator

[C-7A]

IN THE MATTER OF

WENDALL TRANSPORT LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

At an Extraordinary General Meeting of the Members of the above Company duly convened and held 45 Fitzwilliam Place, Dublin 2, D02 P027 on 7 March 2025, the following Resolutions were passed.

a) "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 same and accordingly, that the Company be, and is hereby wound up voluntarily."

b) That Tom Murray of Friel Stafford, 44 Fitzwilliam Place, Dublin 2, be appointed Liquidator for the purpose of said winding up.

All claims against the company should be sent to Friel Stafford, 44 Fitzwilliam Place, Dublin 2 , not later than 7 April 2025

Dated: 7 March 2025

Tom Murray
Liquidator

[C-7B]

IN THE MATTER OF

THE COMPANIES ACTS 2014

AND IN THE MATTER OF

PORBACO LIMITED
(IN VOLUNTARY LIQUIDATION)

Special resolution in writing of all the members passed on 7th March 2025:

"That the Company be wound up voluntarily as a Members Voluntary Winding Up and that James Anderson of Deloitte, Earlsfort Terrace, Dublin 2 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 to the Member in specie and that the Liquidator be authorised to exercise the powers contained in Section 627 of the Companies Act 2014".

"That the Directors be and are hereby authorised to do all things necessary in connection with the wind up and liquidation of the Company which the Liquidator in their sole discretion deems appropriate."

"That the Liquidator's fees plus VAT and outlay as agreed with them are hereby approved."

All claims against the Company should be sent to James Anderson no later than 6th May 2025.

James Anderson
Liquidator

Deloitte Ireland LLP
29 Earlsfort Terrace
Dublin 2

NOTE: This is a Member's Voluntary Liquidation. All admitted Creditors have been or will be paid in full.

[C-8]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

CHERWELL HOLDINGS LIMITED

Notice is hereby given that all Creditors of the above named Company should send details of any outstanding claims to the Liquidator, Mr. Gerard Reynolds of Gerard P. Reynolds & Associates, Chartered Accountants, 53 Iona Crescent, Drumcondra, Dublin 9, D09 XW90, to be received no later than 11th April 2025.
Date: 11th March 2025.

GERARD REYNOLDS
Liquidator

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

[C-9A]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

CHERWELL HOLDINGS LIMITED

Pursuant to Section 193(1) of the Companies Act 2014 the following Special Resolution was passed as a unanimous written resolution on 6th March 2025:

"That the company be wound up voluntarily as a Members' Voluntary Winding up and that Mr. Gerard Reynolds of Gerard P. Reynolds & Associates, Chartered Accountants, 53 Iona Crescent, Drumcondra, Dublin 9, D09 XW90 be and he is hereby appointed Liquidator of the company for the purposes of such winding up and that the Liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) among the Members in specie or kind the whole or any part of the assets of the company (whether they should consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be distributed as aforesaid and to determine how such distribution should be carried out as between the Members and that the company's members sanction the continuance of the powers of the directors of the company in so far only as is necessary for the purpose of signing the company's financial statements, returns to the Collector General, and ancillary documents, for the periods preceding and up to the date of winding-up and that the Liquidator's fees plus VAT and outlay and payment terms as agreed with him are hereby approved."

Date: 11th March 2025

GERARD REYNOLDS
Liquidator
Gerard P Reynolds & Associates
Chartered Accountants
53 Iona Crescent
Drumcondra
Dublin 9
D09 XW90

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

[C-9B]

IN THE MATTER OF

NATURAL STONE YARD (THE WARD) LIMITED
(In Voluntary Liquidation)

On 7 March 2025, the following resolutions were passed in writing: -

1. "That the company be wound-up as a Members Voluntary Winding Up"
2. "That David Colleran of Xeinadin, 74 Northumberland Road, Dublin 4 be appointed liquidator for the purpose of such winding up and"
3. "That the liquidator be authorised to distribute assets in specie".

This is a Members' Voluntary Winding Up. All admitted Creditors have been, or will be, paid in full. Any outstanding creditors should send their claims in writing to the Liquidator within 28 days of his appointment.

Dated the 7st day of March 2025

Signed: DAVID COLLERAN FCA, XEINADIN, 74 NORTHUMBERLAND ROAD, BALLSBRIDGE, DUBLIN 4.
LIQUIDATOR

[C-10]

COMPANIES ACT 2014

NOTICE OF APPOINTMENT OF RECEIVER

CLONDALKIN URBAN REDEVELOPMENT LIMITED
(In Receivership)
(the "Company")

NOTICE IS HEREBY GIVEN that on 6 March 2025, Castlehaven Property Finance Designated Activity Company ("**Castlehaven**"), having its registered office at 2nd Floor, Palmerston House, Fenian Street Dublin 2, Dublin 2, D02 WD37 under powers conferred upon it by a limited recourse charge of shares dated 13 January 2020 between the Company, Propiteer Ireland Limited and Castlehaven in relation to shareholding in Pearlvale Limited (the "**Security Document**"), appointed Cormac O'Connor of KPMG, 1 Stokes Place, St Stephen's Green, Dublin 2 to be receiver of the assets of the Company charged by the said Security Document.

Dated 7 March 2025

McCann FitzGerald LLP
Solicitors for Castlehaven
Riverside One
Sir John Rogerson's Quay
Dublin 2

REF: GEA

[C-11A]

COMPANIES ACT 2014

NOTICE OF APPOINTMENT OF RECEIVER

PROPITEER IRELAND LIMITED (In Receivership)
(the "Company")

NOTICE IS HEREBY GIVEN that on 6 March 2025, Castlehaven Property Finance Designated Activity Company ("**Castlehaven**"), having its registered office at 2nd Floor, Palmerston House, Fenian Street Dublin 2, Dublin 2, D02 WD37 under powers conferred upon it by (1) a share charge dated 20 December 2017 between the Company and Castlehaven in relation to shareholding in Pearlvale Limited; and (2) a limited recourse charge of shares dated 13 January 2020 between the Company, Clondalkin Urban Redevelopment Limited and Castlehaven (together the "**Security Documents**"), appointed Cormac O'Connor of KPMG, 1 Stokes Place, St Stephen's Green, Dublin 2 to be receiver of the assets of the Company charged by the said Security Documents.

Dated 7 March 2025

McCann FitzGerald LLP
Solicitors for Castlehaven
Riverside One
Sir John Rogerson's Quay
Dublin 2

REF: GEA

[C-11B]

COMPANIES ACT 2014

NOTICE OF APPOINTMENT OF RECEIVER

ARBETEN LIMITED (In Receivership)
(the "Company")

NOTICE IS HEREBY GIVEN that on 6 March 2025, Castlehaven Property Finance Designated Activity Company ("**Castlehaven**"), having its registered office at 2nd Floor, Palmerston House, Fenian Street Dublin 2, Dublin 2, D02 WD37 under powers conferred upon it by (1) a debenture dated 20 December 2017 made between the Company and Castlehaven; and (2) a debenture dated 14 January 2020 made between the Company, Pearlvale Limited and Castlehaven (together the "**Security Documents**"), appointed Cormac O'Connor of KPMG, 1 Stokes Place, St Stephen's Green, Dublin 2 to be receiver of the assets of the Company charged by the said Security Documents.

Dated 7 March 2025

McCann FitzGerald LLP
Solicitors for Castlehaven
Riverside One
Sir John Rogerson's Quay
Dublin 2

Ref: GEA

[C-11C]

COMPANIES ACT 2014

NOTICE OF APPOINTMENT OF RECEIVER

PEARLVALE LIMITED (In Receivership)
(the "Company")

NOTICE IS HEREBY GIVEN that on 6 March 2025, Castlehaven Property Finance Designated Activity Company ("**Castlehaven**"), having its registered office at 2nd Floor, Palmerston House, Fenian Street Dublin 2, Dublin 2, D02 WD37 under powers conferred upon it by (1) a debenture dated 20 December 2017 made between the Company and Castlehaven; (2) a share charge dated 20 December 2017 made between the Company and Castlehaven in relation to shareholding in Arbeten Limited; and (3) a debenture dated 14 January 2020 made between the Company, Arbeten Limited and Castlehaven (the "**Security Documents**"), appointed Cormac O'Connor of KPMG, 1 Stokes Place, St Stephen's Green, Dublin 2 to be receiver of the assets of the Company charged by the said Security Documents.

Dated 7 March 2025

McCann FitzGerald LLP
Solicitors for Castlehaven
Riverside One
Sir John Rogerson's Quay
Dublin 2

REF: GEA

[C-11D]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

WILLIAMS AND LEAHY LIMITED
(In Voluntary Liquidation)

Special Resolution in writing of the members passed on the 3rd March 2025:

1. "That the company be and is hereby wound up voluntarily as a Members' Voluntary Winding up;
2. That David Breen of DMB Chartered Accountants Ltd be and is hereby appointed liquidator of the Company pursuant to Section 583 of the Companies Act 2014 for the purpose of such winding up;
3. That the liquidator be and is hereby authorised, in accordance with the Constitution of the company, to distribute the whole or any part of the assets of the company amongst the members in specie.

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

Dated this the 3rd March 2025

David Breen
Liquidator
DMB Chartered Accountants Ltd

[C-12]

IN THE MATTER OF

AVILLION PHARMA IRELAND LTD.
(in voluntary liquidation)
(the "Company")

AND IN THE MATTER OF

THE COMPANIES ACT 2014

An Extraordinary General Meeting of the company, held at 83 South Mall, Cork on the 7th day of March 2025 at 2.00pm, passed, pursuant to section 193(1) of the Companies Act 2014, the following special resolutions:

1. "That the Company be, and is, wound up voluntarily as a members' voluntary winding-up;
2. "That Roy Scannell, Moore, 83 South Mall, Cork, be, and is hereby, appointed liquidator for the purpose of winding up the Company";
3. "That the said liquidator be, and is hereby, authorised to distribute all or part of the surplus assets of the Company in *specie* or in kind to the members as he may think fit having obtained the prior consent of the members"; and
4. "That the liquidator's fees and outlay as agreed in writing between the liquidator and the Company be and are hereby approved.

Dated this the 7th day of March 2025

Mary Sheahan
Director
Avillion Pharma Ireland Limited

[C-13]

IN THE MATTER OF

THE COMPANIES ACTS 2014

AND IN THE MATTER OF

BALLYROE HEIGHTS HOTEL LIMITED
(IN VOLUNTARY LIQUIDATION)

Special Resolution in writing of all the Members passed on 6th March 2025 pursuant to the Articles of Association of the company and pursuant to Section 193(1) of the above Act.

"That the Company be wound up voluntarily as a Members' Voluntary Winding Up and that Mr. James Anderson & Andrew Byrne of Deloitte, 29 Earlsfort Terrace, Dublin 2 (the Joint Liquidators), having given their prior consent to act, be hereby appointed as Joint Liquidators of the Company for the purpose of such winding up and that the Joint Liquidators be and are 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 or otherwise as they see fit."

"That the directors of the Company, or any of them, are hereby authorised to do all things necessary in connection with the wind up and liquidation of the Company which the Joint Liquidators in their sole discretion deem appropriate."

"That pursuant to section 677(3)(b) of the Companies Act 2014, there shall be sanctioned to the directors, or any of them, the continuance of their powers as is required to address any of the matters relating to the Company arising prior to the date of liquidation of the Company which the Liquidators deem appropriate or necessary including the joining of any relevant documentation in respect thereto"

"That the Joint Liquidators (and where applicable, their legal advisors') fees plus VAT and outlay as previously agreed with the Company are hereby approved."

All claims against the Company should be sent to Mr James Anderson & Andrew Byrne no later than 6th May 2025.

James Anderson & Andrew Byrne
Joint Liquidators

NOTE: This is a Member's Voluntary Liquidation. All admitted Creditors have been or will be paid in full.

[C-14]

IN THE MATTER OF

THE COMPANIES ACTS 2014

AND IN THE MATTER OF

CALC 33 – AIRCRAFT LIMITED
(IN VOLUNTARY LIQUIDATION)

Special resolution in writing of the sole member pursuant to Section 196(4) passed on 5th March 2025:

That the Company be wound up voluntarily as a Members' Voluntary Winding Up and that Mr. James Anderson & Mr John Quinlan of Deloitte Ireland LLP, 29 Earlsfort Terrace, Dublin 2 (the Joint Liquidators), having given their prior consent to act, be hereby appointed as Joint Liquidators of the Company for the purpose of such winding up and that the Joint Liquidators be and are 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 or otherwise as they see fit.

That the director of the Company is hereby authorised to do all things necessary in connection with the wind up and liquidation of the Company which the Joint Liquidators in their sole discretion deem appropriate.

That pursuant to section 677(3)(b) of the Companies Act 2014, there shall be sanctioned to the director the continuance of such of his powers as is required to address any matters of the Company arising prior to the date of liquidation of the Company which the Joint Liquidators deems appropriate or necessary including the joining of any relevant documentation in respect thereto together with the power to do all or any ancillary things to give effect to this sanctioned continued power.

That the Joint Liquidator (and where applicable, their legal advisers') fees plus VAT and outlay as previously agreed with the Company are hereby approved.

All claims against the Company should be sent to James Anderson and John Quinlan no later than 5th May 2025

James Anderson and John Quinlan
Joint Liquidators

Deloitte
29 Earlsfort Terrace
Dublin 2

NOTE: This is a Member's Voluntary Liquidation. All admitted Creditors have been or will be paid in full.

[C-15]

IN THE MATTER OF

MICHAEL DUNCAN CONSULTING LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

By written resolution of the Members of the above said company dated 21st February 2025 pursuant to Section 196 (4), the following Special Resolutions were passed:

"That the Company be wound up Voluntarily as a Members' Voluntary Winding Up and that Mr. Mícheál Leydon of Outlook Accountants, 4a Broomhill Business Complex, Broomhill Road, Tallaght, Dublin 24, 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 part of the assets of the Company amongst the members in specie."

All claims against the Company should be sent to Mícheál Leydon no later than 10th June 2025. All admitted Creditors of the Company have been, or will be, paid.

Mícheál Leydon
Liquidator
10th March 2025

[C-19]

IN THE MATTER OF

STRIPE CAPITAL EUROPE, LIMITED
(the "Company")

(in Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

Notice is given pursuant to Section 581 of the Companies Act 2014 that the following resolutions were passed by written resolution of the sole member of the above-named company on 27 February 2025:

1. "That, as contemplated by the declaration by the directors of the Company dated 19 February 2025 made under section 207 of the Companies Act 2014, the Company be wound-up voluntarily by way of a Members' Voluntary Liquidation."

2. "That Brendan Lynch of PricewaterhouseCoopers, One Spencer Dock, North Wall Quay, Dublin 1, Ireland be and is hereby appointed liquidator for the purpose of winding up the Company."

3. "That the liquidator be and is hereby authorised to distribute (by interim distribution or otherwise) to the sole member in specie or kind the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as he deems fair upon any property to be divided as aforesaid and to determine how such transfer should be carried out."

4. "That the fees of the liquidator plus VAT and outlay as agreed with him are hereby approved."

Dated 10 March 2025

Brendan Lynch
Liquidator

Note: This is a Members' Voluntary Winding-up. All admitted creditors have been or will be paid in full. Any creditors should provide details of their claims to the liquidator before 30 April 2025.

[C-16]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

HARVEST POINT LIMITED
(In Voluntary Liquidation)

Notice is hereby given that a resolution for the winding up of the above-named company by means of a members voluntary liquidation was passed on 10 February 2025 by written resolution of the Members of the Company. A Resolution was also passed appointing Anthony Kenny of Copsey Murray, Chartered Accountants, as Liquidator for the purpose of such winding up. All claims against the company should be sent to Copsey Murray Chartered Accountants, Charter House, 5 Pembroke Row, Dublin D02 FW61.

Dated: 10 March 2025

Anthony Kenny
Liquidator

[C-17]

DVERTISEMENT OF PETITION

THE HIGH COURT
Record No. H.COS 2025/47

IN THE MATTER OF

CADOGAN'S STRAND LIMITED

AND IN THE MATTER OF SECTION 569 OF THE COMPANIES ACT 2014

CADOGAN'S STRAND LIMITED

Notice is given that a petition was on the 19 day February 2025 presented to the High Court by Brian Murphy of Waterfall House, Inchintaggart, Co Cork, a creditor of the company for the winding up by the High Court of the above named company (the "company") in main proceedings, (in accordance with Article 3(1) of Council Regulation (EC) No 1346/2000).

The petition is directed to be heard on the 24 day of March 2025. Any creditor or contributory of the company who wishes to support or oppose the making of an order on the 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.

Dated this 11 day of March 2025

JAMES WALL SOLICITORS
Solicitor for the petitioner
Torc House
Dublin Road
Clane
Co Kildare

NOTE: Any person who intends to appear at the hearing of the petition must serve on or send by post to the 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 21 March 2025.

[C-18]

IN THE MATTER OF

COUNTY PLANTS & OUTDOOR LIFE LIMITED
(In Members Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

By Special Resolution of the Members of the above-named Company dated 6th March 2025 the following Special Resolution was duly passed: That the company be wound up by way of a Member's Voluntary Liquidation. Mr. Paul Hogan ACCA of PD Mehigan & Co., 18 South Bank, Crosses Green, Cork be and is hereby appointed liquidator for the purpose of winding up the company and that the liquidator be and is hereby authorised, in accordance with the Constitution of the Company, to distribute the whole or part of the assets of the company to the members.

PAUL HOGAN
Liquidator

[C-21]

IN THE MATTER OF THE COMPANIES ACT, 2014

AND IN THE MATTER OF

MAHONY DENTAL LIMITED
COMPANY NUMBER: 544225

Notice is hereby given that at an Extraordinary General Meeting of the said company duly convened and held on 28th February 2025, the following resolutions were duly passed:

That the Company be wound-up voluntarily as a members' voluntary winding-up and **that** David Swinburne of Forvis Mazars, 98 Henry Street, Limerick be appointed liquidator for the purposes of such winding-up and **that** the Liquidator be and is hereby authorised to distribute to the members in specie, cash or otherwise, the whole or any part of the assets of the Company (whether they shall consist of assets of the same kind or not) and for such purpose to set such value as he deems fair upon any assets to be distributed as aforesaid and to make such interim distribution to the members as he sees fit.

Dated this: 10th March 2025

David Swinburne
Liquidator

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

[C-20]

NOTICE OF DISSOLUTION OF PARTNERSHIP

IDV DEVELOPMENTS LIMITED PARTNERSHIP

Notice is hereby given pursuant to Section 36(2) of the Partnership Act 1890 (as amended) that the Limited Partnership of partners IDV Developments Limited and Northern Trust Fiduciary Services (Ireland) Limited in its capacity as trustee of The Emerald Global Fund, a sub-fund of the Davy Opportunity Trust, trading under the name of IDV Developments Limited Partnership (registered number L.P. 965), is dissolved with effect from close of business on 27 December 2024.

Dated: 10 March 2025

IDV Developments Limited (as General Partner)

[C-22]

IN THE MATTER OF

POSITIVE CURRENT REO DAC
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

On 06 March 2025 and pursuant to Section 196(4) (Sole Member Resolution) the following resolutions were passed;

THAT the Company be wound up as a Members' Voluntary Winding Up;

THAT Stephen Scott of Evelyn Partners, Paramount Court, Corrig Road, Sandyford Business Park, Dublin 18, be appointed Liquidator of the Company for the purpose of such winding up;

Signed: Stephen Scott Date: 10 March 2025

NOTE: This is a members' voluntary winding up. All admitted creditors have been or will be paid in full.

[C-23]

IN THE MATTER OF

SHANE HARTFORD CONTRACTORS LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

By written resolution of the Members of the above said company dated 28th February 2025 pursuant to Section 193 (1), the following Special Resolutions were passed:

"That the Company be wound up Voluntarily as a Members' Voluntary Winding Up and that Mr. Mícheál Leydon of Outlook Accountants, 4a Broomhill Business Complex, Broomhill Road, Tallaght, Dublin 24, 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 part of the assets of the Company amongst the members in specie."

All claims against the Company should be sent to Mícheál Leydon no later than 10th June 2025. All admitted Creditors of the Company have been, or will be, paid.

Mícheál Leydon
Liquidator
10th March 2025

[C-24]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

APEREE LIMITED
(In Voluntary Liquidation)

At a Meeting of the Members of the above Company duly held on the 5th March 2025 the following Resolutions were passed

''That it has been proved to the satisfaction of this Meeting that the Company cannot by reason of its liabilities continue its business and that it be wound up voluntarily by way of a Creditors' Voluntary Winding-Up Liquidation, and that Gerard Murphy, of Gerard Murphy & Co. be appointed Liquidator for the purpose of such winding up."

At a following meeting of the Creditors on the 5th March 2025 the appointment of Gerard Murphy as Liquidator was ratified by the meeting.

Date: 10th March 2025

Gerard Murphy,
Gerard Murphy & Co.,
46 St Mary's Road,
Midleton,
Co. Cork.

[C-25]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

PADRE PIO CARE HOME CHURCHTOWN LIMITED
(In Voluntary Liquidation)

At a Meeting of the Members of the above Company duly held on the 5th March 2025 the following Resolutions were passed

‘‘That it has been proved to the satisfaction of this Meeting that the Company cannot by reason of its liabilities continue its business and that it be wound up voluntarily by way of a Creditors’ Voluntary Winding-Up Liquidation, and that Gerard Murphy, of Gerard Murphy & Co. be appointed Liquidator for the purpose of such winding up.”

At a following meeting of the Creditors on the 5th March 2025 the appointment of Gerard Murphy as Liquidator was ratified by the meeting.

Date: 10th March 2025

Gerard Murphy,
Gerard Murphy & Co.,
46 St Mary’s Road,
Midleton,
Co. Cork.

[C-26]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

RADHARC MEDICAL LIMITED
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the members passed pursuant to the Constitution of the company on 10TH March 2025

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

10th March 2025

[C-27]

All notices and advertisements are published in Iris Oifigiúil for general information purposes only, at the risk of the advertiser and at the discretion of the Commissioners of Public Works in Ireland (''the Commissioners'').While the Commissioners utilise their best endeavours to ensure that the publication is made in accordance with the advertiser's requirements, the Commissioners make no representations or warranties about any of the information in any notice or advertisement and accept no responsibility for the accuracy of any information contained in a notice or advertisement. To the fullest extent permitted by applicable law, the Commissioners, their servants and agents shall not be liable for loss or damage arising out of, or in connection with, the use of, or the inability to use, the information contained in any notice or advertisement or arising out of, or in connection with, a failure to meet any requirements of any advertiser or arising out of, or in connection with, any inaccuracy, error or omission contained in any notice or advertisement or in respect of those requirements even if the Commissioners have been advised of the possibility of such loss or damage, or such loss or damage was reasonably foreseeable. The Commissioners reserve the rights not to publish any notice or advertisement and to make reasonable changes (such as formatting and proofing) to the content of any notice, or advertisement at their sole discretion. Use of Iris Oifigiúil is subject to the above and by using Iris Oifigiúil, the user is signifying his or her agreement to the above. If any of the above shall be invalid or unenforceable, that part shall be deemed severable and shall not affect the validity and enforceability of the remaining provisions.

Ba cheart comhfhreagras maidir leis an Iris Oifigiúil a sheoladh chuig: An tEagarthóir, Iris Oifigiúil, Oifig an tSoláthair, Bóthar Bhaile Uí Bheoláin, Baile Átha Cliath 8, D08 XA06. Teil.: 046 942 3413, ríomhphost: info@irisoifigiuil.ie. Ní foláir fógraí le cur isteach san Iris Oifigiúil bheith faighte ag Oifig an tSoláthair ar 2.00 p.m. ar a dhéanaíar an lá roimh fhoilsiú. Is iad na rátaí ná €20 ar ghearrfhógraí (15 líne nó níos lú). €40 ar fhógraí ceathrú leathanach, €80 ar leathleathanach, €120 ar 3/4 leathanach, agus €160 ar leathanach iomlán.

Communications relating to Iris Oifigiúil should be addressed to The Editor, Iris Oifigiúil, Government Publications Office, Mountshannon Road, Dublin 8, D08 XA06. Tel.: 046 942 3413, email: info@irisoifigiuil.ie. Notices for insertion in Iris Oifigiúil must reach the Government Publications Office not later than 2 p.m. on the day preceding publication. The rates are €20 for short notices (15 lines or fewer). €40 for quarter page notices, €80 for half page, €120 for 3/4 page, and €160 for full page.

Dé Máirt agus Dé hAoine	Tuesday and Friday
BAILE ÁTHA CLIATH Le ceannach díreach ó FOILSEACHÁIN RIALTAIS, BÓTHAR BHAILE UÍ BHEOLÁIN, BAILE ÁTHA CLIATH 8. D08 XA06 (Teil: 046 942 3100 nó 1890 213434) nó trí aon díoltóir leabhar.	DUBLIN To be purchased from GOVERNMENT PUBLICATIONS, MOUNTSHANNON ROAD, DUBLIN 8. D08 XA06 (Tel: 046 942 3100 or 1890 213434) or through any bookseller.
Praghas: €5.71	Price: €5.71