IRIS OIFIGIÚIL

Published by Authority

Tuesday, 9th September, 2025

S.I. No. 421 of 2025.

IMMIGRATION ACT 2004 (REGISTRATION CERTIFICATE FEE) REGULATIONS 2025

The Minister of State at the Department of Justice, Home Affairs and Migration has made the Order above in exercise of the powers conferred by section 19 (as amended by section 34 of the Civil Law (Miscellaneous Provisions) Act 2022 (No. 19 of 2022) and section 20 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 2025 (S.I. No. 242 of 2025)), and the Justice, Home Affairs and Migration (Delegation of Ministerial Functions) (No.2) Order 2025 (S.I. No. 253 of 2025), and with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

The current Fees Regulations provide that the registration fee of €300 can be waived for a specified range of persons, in different immigration situations. Recognising that migrants who are victims of domestic violence may have additional vulnerabilities, the primary purpose of these Regulations is to add persons who have been granted a change of permission due to domestic violence to the waiver list.

The Order will come into operation on 5 September 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: €3.00.

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AN tORDÚ UM CHOMHAIRLEOIR SPEISIALTA (AIRE STÁIT AG AN ROINN FIONTAR, TURASÓIREACHTA AGUS FOSTAÍOCHTA) A CHEAPADH (UIMH. 2), 2025

(Appointment of Special Adviser (Minister of State at the Department of Enterprise, Tourism and Employment) (No. 2) Order 2025)

Do rinne an Rialtas inniu Ordú dar teideal thuas.

Féadfar cóipeanna den Ordú seo a fháil san Foilseacháin Rialtais, Bóthar Bhaile Uí Bheoláin, Cill Mhaighneann, Baile Átha Cliath 8, nó trí aon díoltóir leabhar.

The Government today made an Order entitled as above.

Copies of this Order may be obtained at Government Publications, Mountshannon Road, Kilmainham, Dublin 8, or through any bookseller.

JOHN CALLINAN
Ard-Rúnaí an Rialtais
(Secretary General to the Government)

BAILE ÁTHA CLIATH,

An 3ú lá seo d'Mheán Fómhair, 2025.

DUBLIN,

This 3rd day of September, 2025.

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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.

RESIDENTIAL TENANCIES BOARD (RTB)

Appointments:

The Minister for Housing, Local Government and Heritage has made the following appointment to the Residential Tenancies Board.

Mark McManus from 08 September 2025 to 07 September 2028

DEPARTMENT OF HOUSING, LOCAL GOVERNMENT AND HERITAGE

[G-3]

APPOINTMENTS TO THE BOARD OF AN BORD BIA

The Minister for Agriculture, Food and the Marine, Martin Heydon TD, has, in accordance with the provisions of the An Bord Bia Acts, 1994 to 2004, re-appointed the following persons as Ordinary members of the Board of An Bord Bia. These appointments are for a period of three years and are effective from the dates below.

Mr Denis Drennan	01st July 2025
Mr Patrick Fitzgerald	28th August 2025
Mr Jim Woulfe	28th August 2025

Food Industry Development Division

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IRISH COLLECTIVE ASSET-MANAGEMENT VEHICLES ACT 2015 (ICAV Act 2015)

Notice of application for Voluntary Strike Off of an ICAV

Notice is hereby given under the powers conferred on the Central Bank of Ireland (the "Central Bank") by the Irish Collective Asset-Management Vehicles Act 2015 (the "ICAV Act 2015") pursuant to Section 162 of the ICAV Act 2015, that ATKA Funds ICAV (the "ICAV") has applied to the Central Bank to be struck off and that at the expiration of 90 days from the date of publication of this notice 09/09/2025 shall be struck off the Register of ICAVs, unless an objection under Section 162(2)(b) is received, or a cancellation is requested under Section 162 (4).

Any person may deliver to the Central Bank an objection to the striking off of the ICAV.

Any objection must be confined to the ground that one or more of the conditions set out in Section 161(1) have not been satisfied.

The ICAV itself may cancel the strike off process, pursuant to Section 162(4) within the 90 day period.

Unless the objection to the striking-off of an ICAV is received within 90 days of the date above, and is an objection that the Central Bank sustains; or a request for the cancellation of the process is received from the ICAV, the Central Bank will strike off the ICAV from the Register of ICAVs and the ICAV will be dissolved.

Central Bank of Ireland
05/09/2025

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AN tACHT FÁ GHLÉASANNA ÉIREANNACHA UM CHOMHBHAINISTIÚ SÓCMHAINNÍ 2015 (Acht GÉCS 2015)

Fógra maidir le hiarratas ó GÉCS ar é a Bhaint go Deonach den Chlár

Tugtar fógra leis seo faoi na cumhachtaí a thugtar do Bhanc Ceannais na hÉireann (an "Banc Ceannais") leis an Acht fá Ghléasanna Éireannacha um Chomhbhainistiú Sócmhainní 2015 ("Acht GÉCS 2015") de bhun Alt 162 d'Acht GÉCS 2015, go bhfuil iarratas déanta ATKA Funds ICAV (an "GÉCS") chuig an mBanc Ceannais chun é a bhaint den chlár agus ar 90 lá a bheith caite ó dháta foilsithe an fhógra seo 09/09/2025, déanfar é a bhaint de Chlár na GÉCSanna, mura bhfaighfear agóid faoi Alt 162(2)(b), nó mura n-iarrfar cealú faoi Alt 162(4).

Féadfaidh aon duine agóid in aghaidh an GÉCS a bhaint den chlár a sheachadadh ar an mBanc Ceannais.

Ní foláir go mbeidh aon agóid den sórt sin teoranta don fhoras nár comhlíonadh ceann amháin nó níos mó de na coinníollacha a leagtar amach in alt 161(1).

Féadfaidh an GÉCS féin an próiseas arb éard é an GÉCS a bhaint den chlár, a chealú laistigh den tréimhse 90 lá, de bhun Alt 162(4).

Mura bhfaighfear agóid in aghaidh GÉCS a bhaint den chlár laistigh de 90 lá ón dáta thuasluaite, ar agóid í a cheadóidh an Banc Ceannais; nó mura bhfaighfear iarratas ón GÉCS go gcealófar an próiseas, déanfaidh an Banc Ceannais an GÉCS a bhaint de Chlár na GÉCSanna agus díscaoilfear an GÉCS.

Banc Ceannais na hÉireann
05/09/2025

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APPOINTMENT TO THE BOARD OF GAS NETWORKS IRELAND

The Minister for Housing, Local Government and Heritage, Mr James Browne, T.D., in consultation with the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, in exercise of the powers conferred on him by section 7A of the Gas Regulation Act 2013 (as amended), has appointed Mr David Salisbury as a Director of the Gas Networks Ireland Board for the period 5 September 2025 to 4 September 2030.

DEPARTMENT OF HOUSING, LOCAL GOVERNMENT AND HERITAGE

[G-4]

Part 1

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2025, and ending on 30 June 2025, 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, interest and penalty are 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: 42

Total amount of fines and penalties imposed: € 133,789.50

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

Name	Address	Occupation	Penalty Amount €	Additional Particulars
LIU, HONGDA	47, CASTLEFIELD WOODS, CLONSILLA, DUBLIN 15	PAYE EMPLOYEE	16,382.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €54,608
SHERIDAN, DONAL	BALCULTRY ROAD, THE LEAS, SWORDS, CO. DUBLIN	SUBCONTRACTOR	26,230.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €65,576.

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
HACKETT, RORY	36, THORNLEIGH, RUSH, CO. DUBLIN	BUTCHER	3,000.00		2
HUSSEY, JOHN	MOYNALVEY, SUMMERHILL, CO. MEATH	BUTCHER	1,250.00		1
KELLEHER, GARY	328, KILDARE ROAD, CRUMLIN, DUBLIN 12	FREIGHT FORWARDING/ CUSTOMS AGENTS	6,250.00		5

FAILURE TO PRODUCE BOOKS AND RECORDS

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of Charges
KENNY, LIA	49, THE BRICKWORKS, PORTMARNOCK, CO. DUBLIN	PAYE EMPLOYEE	0.00	1 WEEK IMPRISONMENT SUSPENDED FOR A PERIOD OF 1 WEEK	1

MISUSE OF MARKED MINERAL OIL

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
CONNORS, MICHAEL	40, AN CAISLEÁN MAOL, NEW ROSS, CO. WEXFORD	NOT KNOWN	2,500.00		1
CONNORS, THOMAS	KNOCKMULLEN, GOREY, CO. WEXFORD	NOT KNOWN	2,500.00		1
DOHERTY, MATILDA JOSEPHINE	BALLYMALEY HALTING SITE, GORT ROAD, ENNIS, CO.CLARE	NOT KNOWN	0.00	3 MONTHS IMPRISONMENT SUSPENDED IN FULL FOR 12 MONTHS	1
DUFFY, JAMES	GREY ACRE ROAD, CASTLETOWN, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
ENNIS, JAMES	CLONMEEN, RHODE, TULLAMORE, CO.OFFALY	FARMER	2,500.00		1

FINN, SEAN	BALLYTRASNA, KILLANNY, CARRICKMACROSS, CO. MONAGHAN	PAYE EMPLOYEE	2,500.00		1
LUKASZEWSKA, ANGELIKA	LARAGH, CASTLEBLANEY, CO. MONAGHAN	NOT KNOWN	2,500.00		1
MCINERNEY, JOHN	4, CLÓS ODHRÁIN, TOOMEVARA, CO.TIPPERARY	NOT KNOWN	5,000.00		2
O'DONOGHUE, HELEN	1, SHANBALLYDUFF, GARRAUN, CASHEL, CO. TIPPERARY	NOT KNOWN	2,500.00		1
WARD, STEPHEN	DUNAREE, LARAGH, CASTLEBLAYNEY, CO. MONAGHAN	NOT KNOWN	5,000.00		2

KEEPING PROHIBITED GOODS

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
MOHAN, KEVIN	ANNAGLOUGH, CASTLESHANE, CO. MONAGHAN	FARMER	20,000.00		1
SHERRY, KIERAN	ALKILL HOUSE, ALKILL, CASTLESHANE, CO. MONAGHAN	FARMER	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 15 MONTHS IMPRISONMENT	1

TOBACCO SMUGGLING

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
BUDAI, RADU	6, MOY GLAS ROAD, LUCAN, CO. DUBLIN	LANDLORD	0.00	1 YEAR IMPRISONMENT	1
BUGAJSKI, MARCIN	33, WOLFE TONE STREET, KILKENNY	NOT KNOWN	2,500.00		1
BURKE, MICHELLE MARIE	6, ARD CHUALANN COURT, BRAY, CO. WICKLOW	NOT KNOWN	2,500.00		1
CASEY, BRENDAN	10, BÉAL NA MARA, BALLYSHANNON, CO. DONEGAL	UNEMPLOYED	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	1
JEMELJANOUS, ARTJOMS	PATVERSMSMAES IELA 2, DAUGAVPELS, LATVIA	COFFEE SHOP WAITER	0.00	10 MONTH SENTENCE BACKDATED TO 30TH JANUARY 2025; BALANCE OF SENTENCE SUSPENDED FROM 21 MAY 2025 FOR 10 MONTHS WITH CONDITIONS	1
LOGINOVAS, ANDRIEJUS	STATION HOUSE, CHANCERY LANE, TULLAMORE, CO. OFFALY	UNEMPLOYED	0.00	15 MONTHS SUSPENDED IN FULL FOR 2 YEARS	1
NECULISEANU, OLEG	93, BUREDBIFTA, VASLUI, ROMANIA	NOT KNOWN	0.00	2 MONTHS IMPRISONMENT	1
O'CALLAGHAN, OWEN	MOORETOWN, DROMISKIN, DUNDALK, CO. LOUTH	PENSIONER/PART TIME MUSICIAN	0.00	2 YEARS SIX MONTHS, FULLY SUSPENDED FOR 2 YEARS SIX MONTHS	1

ILLEGAL SELLING OF TOBACCO

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
CEKANAVICIUTE, VILMA	53, BLASKET SQUARE, WATERVILLE, BLANCHARDSTOWN, DUBLIN 15	PAYE EMPLOYEE	2,500.00		1
GNILENCO, FEODORA	33, THE PADDOCK SQUARE, ADAMSTOWN, LUCAN, CO DUBLIN	PAYE EMPLOYEE	2,500.00		1
M & M SERVICE STATION LIMITED	THE POUND FILLING STATION, BALLYJAMESDUFF, CO. CAVAN	PETROL SERVICE STATION	2,500.00		1
MUMBLEY, ROSS	2, BLACKHALL PLACE, DUBLIN 7	NOT KNOWN	2,500.00		1
O'FLAHERTY, PETER	18, SANDYHILL WAY, POPPINTREE, BALLYMUN, DUBLIN 11	COMPANY DIRECTOR	2,500.00		1
WALCZAK, DANIEL	18, THE ORCHARD APARTMENTS, CLOVERHILL ROAD, CLONDALKIN, DUBLIN 22	NOT KNOWN	2,500.00		1

POSSESSION OF UNTAXED TOBACCO FOR SALE OR DELIVERY

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
CASEY, BRENDAN	10, BÉAL NA MARA, BALLYSHANNON, CO. DONEGAL	UNEMPLOYED	0.00	240 HOURS COMMUNITY SERVICE IN LIEU OF 12 MONTHS IMPRISONMENT	1
ROMANENKO, MYKOLA	FLAT 2, NO.1 JOHN REDMOND STREET, CORK	PAYE EMPLOYEE	2,500.00		1
SANTA, FLORIN	29, CRESTON AVENUE, FINGLAS, DUBLIN 11	MACHINE OPERATOR/BUILDER	2,500.00		1
STINGACIU, RAMONEL	10, BROUGHTON STREET, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1

FAILURE TO HOLD CURRENT LIQUOR LICENCE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
BASE CONTROL MANAGEMENT LIMITED	T/A BASE WOOD FIRE PIZZA, UNIT 1, ALDI CENTRE, MILL ROAD, GREYSTONES CO. WICKLOW	RESTAURANT	632.50		1
CHEQUER CATERING LIMITED	T/A THE GREEN HEN, 33 EXCHEQUER STREET, DUBLIN 2	RESTAURANT	632.50		1
GOREY, DAVID	GORTRUE, SNEEM, CO. KERRY	RESTAURATEUR	1,265.00		1
MORIARTY (GAP OF DUNLOE) INDUSTRIES LIMITED	T/A HEATHER RESTAURANT, GAP OF DUNLOE, BEAUFORT, KILLARNEY, CO. KERRY	RESTAURANT	1,265.00		1

ROCHE, GRAINNE	64, DAL RIADA, LIMETREE AVENUE, PORTMARNOCK, CO. DUBLIN	PUBLICAN	632.50		1

OBSTRUCTION OF A REVENUE OFFICER

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
MCGINLEY, ANNA	12, WINDMILL VIEW, LETTERKENNY, CO. DONEGAL	NOT KNOWN	1,250.00		1

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Part 2

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 April 2025 and ending 30 June 2025, 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 36. The total value of these settlements is €9.4m. 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 30 June 2025 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
AAA HEALTHCARE LIMITED	2 ELDER HEATH DRIVE, KILTIPPER ROAD, DUBLIN 24.	MEDICAL STAFF PROVIDER	€62,972	€29,653	€18,892	€111,517	Revenue Audit case. Under-declaration of Corporation Tax and PAYE/PRSI/ USC.	
BURKE, THOMAS	ABBEY HOUSE, MANISTER, CROOM, CO. LIMERICK.	LANDLORD/ ORTHOPAEDIC SURGEON	€282,707	€30,427	€84,811	€397,945	Revenue Audit case. Under-declaration of Income Tax.	
CARROLL, AMY	41 THE AVENUE, BELLEVUE HILL, DELGANY, CO. WICKLOW.	LANDLORD/ PAYE EMPLOYEE	€85,495	€7,785	€20,931	€114,211	Level 2 Risk Review case. Non-declaration of Capital Gains Tax and Income Tax.	
CHAWKE, TONY	MINNA, 1 SUNVILLE, NORTH CIRCULAR ROAD, CO. LIMERICK.	COMPANY DIRECTOR/ LANDLORD	€344,129	€79,183	€103,238	€526,550	Revenue Audit case. Under-declaration of Income Tax.	
COLLINS, NEIL C.	69 PALMERSTON ROAD, RATHMINES, DUBLIN 6.	COMPANY DIRECTOR	€84,389	€34,566	€25,317	€144,272	Revenue Audit case. Under-declaration of Income Tax.	
DOWLING, KEVIN	6 FAIRWAYS PARK, FINGLAS EAST, DUBLIN 11.	PAYE EMPLOYEE	€59,726	€19,779	€17,917	€97,422	Level 2 Risk Review case. Under-declaration of Capital Gains Tax and Income Tax.	
ESKER PROPERTIES HOLDINGS LIMITED	PROSPEROUS ROAD, CLANE, CO. KILDARE.	NURSING HOME CARE PROVIDER T/A HAZEL HALL NURSING HOME	€76,797	€61,621	€23,039	€161,457	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	

FLANAGAN, TONY	10 BEECHPARK DRIVE, FOXROCK, DUBLIN 18.	COMPANY DIRECTOR/ LANDLORD	€82,256	€17,397	€24,676	€124,329	Level 2 Risk review case. Under-declaration of Income Tax.	
GERRY BUTLER FOOD PRODUCTS (BREAGHWY) LIMITED (NOW IN LIQUIDATION)	GOLDENMILE INDUSTRIAL PARK, BREAFFY ROAD, CASTLEBAR, CO. MAYO.	FOOD PRODUCTS MANU-FACTURER	€140,545	€85,221	€42,163	€267,929	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	**€237,929**
HCD HOMECARE LIMITED	69 MAIN STREET, BLACKROCK, CO. DUBLIN.	HOME CARE PROVIDER, T/A HOMECARE-DIRECT	€142,175	€72,026	€42,652	€256,853	Revenue Audit case. Under-declaration of PAYE/PRSI/USC.	**€237,347**
HICKEY, JAMES	INCH ST LAURENCE, CAHERCONLISH, CO. LIMERICK.	PAYE EMPLOYEE	€74,395	€17,310	€22,318	€114,023	Revenue Audit case. Under-declaration of Income Tax.	
HICKEY, MICHAEL	INCH ST LAURENCE, CAHERCONLISH, CO. LIMERICK.	COMPANY DIRECTOR/ LANDLORD	€80,340	€18,516	€24,102	€122,958	Revenue Audit case. Under-declaration of Income Tax.	
JACKIE MCMAHON CONSTRUCTION & COST CONSULTANCY LIMITED	CREGCONNELL, ROSSES POINT, CO. SLIGO.	CONSTRUCTION CONTRACTOR/ CONSULTANT	€72,631	€8,390	€21,789	€102,810	Level 2 Risk Review case. Under-declaration of VAT.	
JOE CURRAN COMMERCIALS LIMITED (NOW IN LIQUIDATION)	KELLS ROAD, OLDCASTLE, CO. MEATH.	COMMERCIAL VEHICLE TESTING AND SALES	€195,752	€48,314	€195,752	€439,818	Revenue Audit case. Under-declaration of VAT.	**€439,818**
JOHNSTON, SEAN	26 CASTLEWOODS, BALLINAMONA, CO. WATERFORD.	COMPANY DIRECTOR/ LANDLORD	€63,123	€30,938	€18,937	€112,998	Level 2 Risk Review case. Under-declaration of Income Tax.	
JORDAN, MARK	CARROWMORE HOUSE, BURRIS, MANULLA, CASTLEBAR, CO. MAYO.	COMPANY DIRECTOR/ LANDLORD	€53,419	€14,024	€16,025	€83,468	Revenue Audit case. Under-declaration of Income Tax.	
JUNO (ECLIPSE 2007-2) DAC (NOW IN LIQUIDATION)	1- 2 VICTORIA BUIDLINGS, HADDINGTON ROAD, DUBLIN 4.	SPECIAL PURPOSE VEHICLE	€125,936	€55,417	€37,781	€219,134	Level 2 Audit case. Under-declaration of VAT.	
MCCREERY, MICHAEL	POWNALL HALL, FERNDALE ROAD, RATHMICHAEL, DUBLIN 18.	COMPANY DIRECTOR	€53,270	€9,388	€15,981	€78,639	Level 2 Risk Review case. Under-declaration of Income Tax.	
MEARES, JOHN	CURRYROE, DRUM, ATHLONE, CO. ROSCOMMON.	COMPANY DIRECTOR/DENTIST/LANDLORD	€86,196	€11,939	€25,858	€123,993	Revenue Audit Case. Under-declaration of Income Tax.	
MOLONEY, EDMOND	RUA DOS CIPRESTES, PINHEIROS ALTOS, NO AL 45, 8135-999 ALMANCIL, PORTUGAL.	COMPANY DIRECTOR/LANDLORD/PROPERTY DEVELOPER	€749,231	€278,666	€224,767	€1,252,664	Revenue Audit case. Under-declaration of Income Tax.	
MURPHY, MARIE	11 CHELMSFORD, SIMMONSTOWN, CELBRIDGE, CO. KILDARE.	PAYE EMPLOYEE	€86,473 (Including €7,861 surcharge)	€19,774	€23,583	€129,830	Level 2 Risk review case. Under-declaration of Income Tax.	
NAGLE, IAN	MISTLEIGH, DOUGLAS ROAD, CORK, CO. CORK.	COMPANY DIRECTOR	€122,042	€27,986	€36,612	€186,640	Revenue Audit case. Under-declaration of Income Tax.	

NKT GMBH & CO KG	DUESSELDOFER STR. 400, 51061, KOLN, GERMANY.	ELECTRICAL CONTRACTOR	€66,528	€0	€19,958	€86,486	Level 2 Risk Review case. Under-declaration of Corporation Tax.	
NOONAN, MICHAEL	7 FRIARSTOWN CLOSE, BALLYCUMMIN VILLAGE, RAHEEN, CO. LIMERICK.	SOLICITOR	€75,686	€7,061	€22,705	€105,452	Revenue Audit case. Under-declaration of Income Tax.	
NOONAN, VALERIE	ROSBRIEN VILLA, ROSBRIEN, CO. LIMERICK.	LANDLORD/PARTNER	€116,275	€10,987	€34,882	€162,144	Revenue Audit case. Under-declaration of Income Tax.	
O'HERLIHY, GERARD	28 OWENABUE DRIVE, BALLEA ROAD, CARRIGALINE, CO. CORK.	PAYE EMPLOYEE	€117,992	€107,749	€88,494	€314,235	Revenue Investigation Case. Non-declaration of VAT.	**€255,634**
O'ROURKE, JUSTIN	77 SEACREST, BRAY, CO.WICKLOW.	LANDLORD/PAYE EMPLOYEE	€93,830	€24,044	€28,149	€146,023	Level 2 Risk Review. Under-declaration of Income Tax.	**€93,683**
O'SHAUGHNESSY, DARREN	SHANNON GROVE, PALLASKENRY, CO. LIMERICK.	COMPANY DIRECTOR/ LANDLORD/ NOVELIST	€1,440,763	€271,090	€432,227	€2,144,080	Revenue Audit case. Under-declaration of Income Tax.	
POWER, DAVID	54 FOXROCK PARK, FOXROCK, DUBLIN 18.	COMPANY DIRECTOR/ LANDLORD	€87,845	€18,645	€26,353	€132,843	Level 2 Risk review case. Under-declaration of Income Tax.	
RAZBROWN LIMITED	64/65 WEST STREET, DROGHEDA, CO. LOUTH.	PUBLICAN T/A GLEESONS	€71,851	€38,096	€28,740	€138,687	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
RJB CIVILS LIMITED	7 RADHARC NA MUILEANN, LANESBOROUGH, CO. LONGFORD.	GROUNDWORKS OPERATOR	€112,540	€15,006	€69,693	€197,239	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/ USC.	
SHANAHAN, PATRICK	MOUNT CASHEL HOUSE, KILMURRY, SIXMILEBRIDGE, CO. CLARE.	COMPANY DIRECTOR/LANDLORD/PARTNER	€117,701	€30,305	€35,309	€183,315	Revenue Audit case. Under-declaration of Income Tax.	
SHANNON, MICHAEL	KAIROS, STRAWBERRY LANE, CASTLETREASURE, DOUGLAS, CO. CORK.	MEDICAL PRACTITIONER	€129,787	€46,474	€38,935	€215,196	Revenue Audit case. Under-declaration of Income Tax.	
STACK, WILLIAM A	LINDVILLE HOUSE, BLACKROCK ROAD, CORK, CO. CORK.	COMPANY DIRECTOR	€160,689	€36,493	€48,205	€245,387	Revenue Audit case. Under-declaration of Income Tax.	
THORNBURY, IVAN	2 GLENMALURE VILLAS, CLANCY STRAND, LIMERICK, CO. LIMERICK.	LANDLORD	€84,745	€16,384	€25,423	€126,552	Revenue Audit case. Under-declaration of Income Tax.	
WALL, BRIGID	MILLTOWN, BALLYCULLANE, NEW ROSS, CO. WEXFORD.	ANTIQUES DEALER & JEWELLERY RETAILER	€58,416	€19,700	€17,525	€95,641	Revenue Audit Case. Under-declaration of VAT.	

[G-1B]

IN THE MATTER OF

THE COMPANIES ACTS 2014

AND IN THE MATTER OF

WATERFORD PORT SERVICES LIMITED
(In Voluntary Liquidation)

Pursuant to Section 193 (1) of the Companies Act 2014 the following Special Resolutions were passed in writing on 1 September 2025:

> That the Company be voluntarily wound up as a Members Voluntary Liquidation, and that Anthony Glennon of Friel Stafford, 44 Fitzwilliam Place, Dublin 2 be appointed Liquidator for the purpose of such a winding up and that he 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.

All claims against the company should be sent to Anthony Glennon no later than 05 October 2025. All admitted creditors of the company have been, or will be, paid.

Dated: 5 September 2025

Anthony Glennon Liquidator
Waterford Port Services Limited

[C-1]

IN THE MATTER OF

THE COMPANIES ACTS 2014

AND IN THE MATTER OF

JOHN FITZPATRICK PLANT HIRE &
GROUNDWORKS LIMITED
(In Voluntary Liquidation)

Pursuant to Section 196 (4) of the Companies Act 2014 the following Special Resolutions were passed in writing on 26 August 2025:

> That the Company be voluntarily wound up as a Members Voluntary Liquidation, and that Anthony Glennon of Friel Stafford, 44 Fitzwilliam Place, Dublin 2 be appointed Liquidator for the purpose of such a winding up and that he 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.

All claims against the company should be sent to Anthony Glennon no later than 5 October 2025. All admitted creditors of the company have been, or will be, paid.

Dated: 5 September 2025

Anthony Glennon
Liquidator
John Fitzpatrick Plant Hire & Groundworks Limited

[C-2]

IN THE MATTER OF

WHITEWATER PROPERTY (NOMINEES) LTD
(IN VOLUNTARY LIQUIDATION)
(THE "COMPANY")

AND IN THE MATTER OF

THE COMPANIES ACT, 2014

NOTICE IS HEREBY GIVEN that by way of written resolution of the members of the Company pursuant to 196(4) of the Companies Act, 2014 that the following special resolutions were duly passed on 22 August 2025;

*"**That** the Company be wound up by way of a Members' Voluntary Liquidation and Damien Harper of PUC Consultants, Unit D17, Nutgrove Office Park, Rathfarnham, Dublin 14, Ireland be appointed Liquidator".*

and

*"**That** the said Liquidator be authorised to distribute all or part of the surplus assets of the Company in specie or otherwise to the members as he may think fit"*

Signed Date: 22 August 2025

Damien Harper,
PUC Consultants,
D17 Nutgrove Office Park,
Rathfarnham,
Dublin 14

[C-4]

IN THE MATTER OF

BAC ELECTRICAL LIMITED
(In Members Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

NOTICE is herewith given that on 4th September 2025 the members of the above-mentioned company resolved that the company be Wound Up by Members Voluntary Liquidation and that Michael Fitzpatrick of Fitzpatrick + Associates, Chartered Accountants, E2 Nutgrove Office Park, Rathfarnham, Dublin 14., be appointed as liquidator for the purposes of the Winding Up. All creditors of the company are required to send notice and details of their claim to the liquidator by not later than 31st October 2025. Creditors who omit to submit notice of their claim by the above date will be excluded from the benefit of any distributions made before their claims are received and proved.

MICHAEL FITZPATRICK FCA – LIQUIDATOR
FITZPATRICK + ASSOCIATES
CHARTERED ACCOUNTANTS
E2 NUTGROVE OFFICE PARK
RATHFARNHAM
DUBLIN 14

DATED – 8th SEPTEMBER 2025

[C-8]

IN THE MATTER OF

INTERSURE GROUP LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

The following special resolutions were duly passed by way of written resolution of the Company dated 3 September 2025:

1. **"THAT** the Company be wound up Voluntarily as a Members' Voluntary Winding Up and that Mr. Peter Doherty of BDO Advisory Ireland be and is hereby appointed Liquidator of the Company for the purpose of such winding up."
2. "**THAT** the Liquidator be and is hereby authorised, in accordance with Section 618(3) of the Companies Act 2014 and the Constitution of the Company, to distribute the whole or part of the assets of the Company amongst the members in specie."
3. "**THAT** notwithstanding the appointment of the Liquidator, the Directors shall continue to have delegated to them the power to approve and submit all pre-liquidation tax returns of the Company and to sign all relevant documentation in respect thereto together with the power to do all or any ancillary things which may be required of the Company with respect to finalising the Company's pre-liquidation tax affairs."

Dated: 8 September 2025

Peter Doherty
Liquidator
BDO
Block 3 Miesian Plaza
50 – 58 Lower Baggot Street
Dublin 2

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

[C-6A]

IN THE MATTER OF

INTERSURE GROUP LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

NOTICE IS HEREBY GIVEN that all creditors of the above-named company should send details of any outstanding claims to the liquidator, Mr Peter Doherty of BDO, Block 3 Miesian Plaza, 50 – 58 Lower Baggot Street, Dublin 2 to be received no later than 17 October 2025 at 4.00 p.m.

Dated: 8 September 2025

Peter Doherty
Liquidator
BDO
Block 3 Miesian Plaza
50 – 58 Lower Baggot Street
Dublin 2

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

[C-6B]

IN THE MATTER OF

INTERSURE HOLDINGS LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

The following special resolutions were duly passed by way of written resolution of the Company dated 4 September 2025:

4. **"THAT** the Company be wound up Voluntarily as a Members' Voluntary Winding Up and that Mr. Peter Doherty of BDO Advisory Ireland be and is hereby appointed Liquidator of the Company for the purpose of such winding up."
5. "**THAT** the Liquidator be and is hereby authorised, in accordance with Section 618(3) of the Companies Act 2014 and the Constitution of the Company, to distribute the whole or part of the assets of the Company amongst the members in specie."
6. "**THAT** notwithstanding the appointment of the Liquidator, the Directors shall continue to have delegated to them the power to approve and submit all pre-liquidation tax returns of the Company and to sign all relevant documentation in respect thereto together with the power to do all or any ancillary things which may be required of the Company with respect to finalising the Company's pre-liquidation tax affairs."

Dated: 8 September 2025

Peter Doherty
Liquidator
BDO
Block 3 Miesian Plaza
50 – 58 Lower Baggot Street
Dublin 2

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

[C-7A]

IN THE MATTER OF

INTERSURE HOLDINGS LIMITED
(IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT 2014

NOTICE IS HEREBY GIVEN that all creditors of the above-named company should send details of any outstanding claims to the liquidator, Mr Peter Doherty of BDO, Block 3 Miesian Plaza, 50 – 58 Lower Baggot Street, Dublin 2 to be received no later than 17 October 2025 at 4.00 p.m.

Dated: 8 September 2025

Peter Doherty
Liquidator
BDO
Block 3 Miesian Plaza
50 – 58 Lower Baggot Street
Dublin 2

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

[C-7B]

IN THE MATTER OF

FC CAPITAL HOLDINGS DESIGNATED ACTIVITY COMPANY (IN VOLUNTARY LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACT, 2014

On 25 August 2025, the following resolutions were passed in writing:
"THAT the Company be wound-up voluntarily by way of a Member's Voluntary Liquidation;"

And

"THAT Nicholas O'Dwyer and Paul Walsh of Grant Thornton Corporate Finance Limited of 13-18 City Quay Dublin 2, D02 ED70, Ireland be and is hereby appointed joint liquidators for the purpose of winding up the Company;"

And

"THAT the liquidators 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

"THAT the liquidators' fees plus VAT and outlay as agreed with him are hereby approved."

Signed: Paul Walsh **Date: 05 September 2025**

Signed: Nicholas O'Dwyer **Date: 05 September 2025**

Paul Walsh
Joint Liquidator
13-18 City Quay
Dublin 2

Nicholas O'Dwyer
Joint Liquidator
13-18 City Quay
Dublin 2

Note: This is a Member's 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.

[C-5]

THE COOK STREET CAFE & DELI 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 above said Company, duly convened and held at the Rochestown Park Hotel, Rochestown Road, Cork on the 5th September 2025, the following resolutions were passed:

- "That is has been proved to the satisfaction of this meeting that the Company cannot be 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"

- "That Mr. Aidan H. Heffernan FCA of HK Corporate Recovery, Sheraton Court, Glasheen Road, Cork be appointed Liquidator of the company."

- "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 they shall be authorised to pay such time costs and expenses on account of their remuneration and expenses pending the conclusion of the liquidation."

NOTE: At a Creditors meeting held following the above-mentioned meeting the appointment of Mr. Aidan H. Heffernan FCA of HK Corporate Recovery, Sheraton Court, Glasheen Road, Cork as Liquidator of the Company was confirmed.

All claims against the company should be sent to the Liquidator c/o HK Corporate Recovery, Sheraton Court, Glasheen Road, Cork by 5th October 2025.

Dated: 5th September 2025

Mr. Aidan H. Heffernan FCA
Liquidator
HK Corporate Recovery
Sheraton Court
Glasheen Road
Cork

[C-3]

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