IRIS OIFIGIÚIL

Published by Authority

Tuesday, 8th September, 2026

S.I. No. 456 of 2026.

EUROPEAN UNION (RESTRICTIVE MEASURES CONCERNING IRAN) (UAV) (NO. 5) REGULATIONS 2026

The Minister for Enterprise, Tourism and Employment, Peter Burke, T.D., in exercise of the powers conferred on him by section 3 of the European Communities Act 1972 (No 27 of 1972), has made Regulations that may be cited as the European Union (Restrictive Measures Concerning Iran) (UAV) (No. 5) Regulations 2026.

These Regulations provide for the enforcement of restrictive measures contained in Council Regulation (EU) No. 2023/1529, regarding restrictive measures concerning Iran (UAV). The Regulations provide that competent authorities of the State may issue directions for the purpose of giving full effect to the sanctions. The Regulations create offences for breach of the Council Regulations or for failure to comply with the directions of competent authorities of the State with regard to implementation of the sanctions and provides for appropriate penalties.

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. 457 of 2026.

MEDICINAL PRODUCTS (PRESCRIPTION AND CONTROL OF SUPPLY) (AMENDMENT) REGULATIONS 2026

The Minister for Health, in exercise of the powers conferred on her by section 32 of the Irish Medicines Board Act 1995 (No. 29 of 1995), 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-2]

S.I. No. 458 of 2026.

CRIMINAL JUSTICE (TERRORIST OFFENCES) ACT 2005 (SECTION 42) (RESTRICTIVE MEASURES CONCERNING CERTAIN PERSONS AND ENTITIES ASSOCIATED WITH THE ISIL (DA'ESH) AND AL-QAIDA ORGANISATIONS) (NO. 6) REGULATIONS 2026

The Minister for Finance, in exercise of the powers conferred on him by subsections (2) and (6) of section 42 of the Criminal Justice (Terrorist Offences) Act 2005 (No. 2 of 2005), and for the purpose of giving further effect to Council Regulation (EC) 881/2002 of 27 May 2002, 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: €6.50

[G-3]

S.I. No. 460 of 2026.

RULES OF THE SUPERIOR COURTS (INTELLECTUAL PROPERTY PROCEEDINGS) 2026

These rules update Rule 1 of Order 63A by amending the definition of 'intellectual property proceedings'.

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-7A]

S.I. No. 461 of 2026.

RULES OF THE SUPERIOR COURTS (DEFAMATION) 2026

These rules amend Order 56A by providing for the filing and service of a statutory declaration under section 34K(2) of the Defamation Act 2009.

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-7B]

S.I. No. 462 of 2026.

CIRCUIT COURT RULES (DEFAMATION) 2026

These Rules amend Order 5C by providing for an application for Identification Orders under section 45 of the Defamation Act 2009. These rules also amend Order 33A by providing for the filing and service of a statutory declaration under section 34K(2) of the said Act.

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-7C]

S.I. No. 463 of 2026.

CIRCUIT COURT RULES (DISCOVERY) 2026

These rules update Order 32 to state that voluntary discovery shall have the same effect as discovery ordered by the court, and to clarify the County Registrar's powers in relation to discovery applications.

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-7D]

I.R. Uimh. 459 de 2026.

AN tORDÚ LOGAINMNEACHA (CONTAE CHEATHARLACH) 2026

I bhfeidhmiú na gcumhachtaí a thugtar dó le halt 32(1) de Acht na dTeangacha Oifigiúla 2003 (Uimh. 32 de 2003), agus leis an Ordú um an nGaeilge agus um an nGaeltacht (Riarachán Roinne agus Feidhmeanna Aire a Aistriú) 2025 (I.R. Uimh. 175 de 2025) (arna oiriúnú leis an Ordú um Fhorbairt Tuaithe agus Pobail (Ainm na Roinne agus Teideal an Aire a Athrú) 2025 (I.R. Uimh. 173 de 2025)) agus tar éis dó comhairle a fháil ón gCoiste Logainmneacha agus an chomhairle sin a bhreithniú, tá an tOrdú thuasluaite déanta ag Dara Mac Giolla Laoire T.D., Aire Forbartha Tuaithe agus Pobail agus Gaeltachta.

Dearbhaítear leis an Ordú seo na leaganacha oifigiúla Gaeilge de na logainmneacha atá sonraithe ann.

Le ceannach díreach ó FOILSEACHÁIN RIALTAIS, BÓTHAR BHAILE UÍ BHEOLÁIN, BAILE ÁTHA CLIATH 8, D08 XA06 (Teil: 046 942 3100 nó Riomhphost: publications@opw.ie) nó trí aon díoltóir leabhar.

Praghas: €8.00

[G-5]

AN tORDÚ UM CHOMHAIRLEOIR SPEISIALTA A CHEAPADH (AIRE STÁIT AG AN ROINN TALMHAÍOCHTA, BIA AGUS MARA) (UIMH. 2), 2026

(Appointment of Special Adviser (Minister of State at the Department of Agriculture, Food and the Marine)No. 2) Order 2026

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 2ú lá seo de Mheán Fómhair, 2026.

DUBLIN

This 2nd day of September, 2026

[G-4]

Part 1

List compiled pursuant to Section 1086A, Taxes Consolidation Act, 1997, in respect of the period beginning on 1 April 2026, and ending on 30 June 2026, 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: 55

Total amount of fines and penalties imposed: €154,069.50

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

Name	Address	Occupation	Penalty Amount €	Additional Particulars
COLLINS, FIONNUALA	39 THE CHANTRIES, BALBRIGGAN, CO. DUBLIN	NOT KNOWN	24,172.00	Penalty Determination by the Courts relating to a non-declaration of Capital Acquisitions Tax in the amount of €66,475 (including €6,043 surcharge).

FAILURE TO LODGE INCOME TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
COSS, JOHN	PALLAS, PORTLAOISE, CO. LAOIS	HAIRDRESSER	0.00	6 MONTHS IMPRISONMENT	1
CROWDLE, GAVIN	RYLEEN, NEW ROSS, CO. WEXFORD	WINDOW INSTALLER	1,250.00		1
MOORE, DEREK	4 WOODVIEW GROVE, BLANCHARDSTOWN, DUBLIN 15.	ATTIC CONVERSIONS/ DIRECTOR/ BUILDER	1,250.00		1

FAILURE TO LODGE CORPORATION TAX RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
DNK HOME DELIVERIES LIMITED	VILLAGE BUSINESS CENTRE, UPPER PATRICK STREET, KILKENNY. R95 R8YD	DELIVERY SERVICE	1,250.00		1
STAINLESS DESIGN & FABRICATION LIMITED	1 HILLSIDE, PARKMORE, ROSCREA, CO. TIPPERARY	STAINLESS STEEL & FABRICATION	1,250.00		1

FAILURE TO LODGE VAT RETURN(S)

Name	Address	Occupation	Fine Amount €	Sentence imposed	No of charges
COSS, JOHN	PALLAS, PORTLAOISE, CO. LAOIS.	HAIRDRESSER	0.00	6 MONTHS IMPRISONMENT	1
CROWDLE, GAVIN	RYLEEN, NEW ROSS, CO. WEXFORD	WINDOW INSTALLER	6,250.00		5
EGAN HAULAGE & AGRI LTD	CASTLECRINE, SIXMILEBRIDGE, CO. CLARE	HAULAGE	13,750.00		8

MISUSE OF MARKED MINERAL OIL

Name	Address	Occupation	Fine Amount €	Sentence imposed	No of charges
BREEN, DESMOND	FOREST LODGE, GORTAVICARY, LEMYBRIEN, CO. WATERFORD	NOT KNOWN	2,500.00		1

COLEMAN, THOMAS	CRANMORE, CARRACASTLE, BALLAGHADEREEN, CO. MAYO	PAYE EMPLOYEE	3,000.00		1
DARBY, STEPHEN	COLEHILL, KINNEGAD, CO.WESTMEATH	PAYE EMPLOYEE	2,500.00		1
DELANEY, JIMMY	OUTRATH, CAHIR, CO.TIPPERARY	NOT KNOWN	2,500.00		1
DONOVAN, EDWARD	54, CLANCY PARK, ENNIS, CO.CLARE	NOT KNOWN	3,500.00		1
DOWNES, NIALL	CAHERDUFF, MILLTOWN MALBAY, CO. CLARE	NOT KNOWN	2,500.00		1
DUFFY, DANIEL	15, EMMET ROAD, CARRICKMACROSS, CO. MONAGHAN	NOT KNOWN	2,500.00		1
HAWES, JOSEPH	35, CONVENT ROAD, CARNDONAGH, CO. DONEGAL	NOT KNOWN	2,600.00		1
HOUSTON, KAI	7, CIL GREINE, LISMONAGHAN, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00		1
JUODISIUS, ELVINAS	WOODVIEW, PEPPERSTOWN, ARDEE, CO. LOUTH	SELF EMPLOYED	2,500.00		1
KILLANE, JOSEPH	38, PAIRC NA HABHAINN, EDGEWORTHSTOWN, CO. LONGFORD	PAYE EMPLOYEE	2,500.00		1
KOSKUS, AURIMAS	4, RAMPART GREEN, RATHMULLEN ROAD, DROGHEDA, CO. LOUTH	NOT KNOWN	2,500.00		1
MALONE, SEAN	5, THE CRESCENT, ROCHFORTBRIDGE, MULLINGAR, CO. WESTMEATH	NOT KNOWN	2,500.00		1
MCINERNEY, JAMES	2, CASTLE PARK, CLONAKENNY, ROSCREA, CO. TIPPERARY	NOT KNOWN	2,500.00		1
MULLEN, ADRIAN	4, PLASTER, MOUNTPLEASANT, DUNDALK, CO. LOUTH	NOT KNOWN	2,500.00		1
SWEENEY, JAKE	ROSHINE, ACRES, BURTONPORT, CO. DONEGAL	SUB CONTRACTOR	2,500.00		1
WARD, MARTIN	8, CHURCHLANDS, MANORCUNNINGHAM, LETTERKENNY, CO. DONEGAL	NOT KNOWN	2,500.00		1

FAILURE TO HOLD CURRENT MINERAL OIL LICENCE

Name	**Address**	**Occupation**	**Fine Amount €**	**Sentence Imposed**	**No of charges**
MCGEE, FRANCIS	MULLANACROSS, LAGHEY, CO. DONEGAL	FARMER	2,500.00		1

TOBACCO SMUGGLING

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
ANTON, MARIUS	FLAT 3, BROOK STREET, CREWE, UNITED KINGDOM, CW2 7DE	NOT KNOWN	2,500.00		1
BADRAN, MOUAFAK	TAZNIEW, MAJOTEK 28/5 05870, BLONIE, WARSAW, POLAND	NOT KNOWN	2,500.00		1
BASHIR, KOUJAK	11 THE PARK, HEATHERSIDE, VALE ROAD, ARKLOW, CO. WICKLOW	PAYE EMPLOYEE	0.00	1 YEAR IMPRISONMENT FULLY SUSPENDED	1
BOGUMIL, LUKASZ	14, SEAGRAVE TERRACE, DUBLIN 11, D11 Y540	NOT KNOWN	2,500.00		1
BYAMBAJAV, BYAMBATOGTOKH	ULAANBAATAR, BAYANGOL, 18-R KHOROO, 4 KHOROOLOL, JALKHANTS KHUTAGT, DAMDINBAZAR GUDAMJ, 50 BAIR, 58 TOOT, MONGOLIA	CONSTRUCTION WORKER	0.00	3 MONTHS IMPRISONMENT SUSPENDED FOR 12 MONTHS ON OWN BOND	1
GINTARAS, DIENINIS	APT 5, BRENWICK VILLA, FAIR STREET, DROGHEDA, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
O´BRIEN, MARGARET	CLONNASHEEOGE, BALLYMURN, CO. WEXFORD	PAYE EMPLOYEE	2,500.00		1
OGAGA, GEORGE ONAGWEFE	7, EARLSFORT PARK, LUCAN, CO. DUBLIN	NOT KNOWN	2,500.00		1
ORZECHOWSKI, PAWEL PIOTR	29, CASTLE VIEW DRIVE, LUCAN, CO. DUBLIN	PAYE EMPLOYEE	3,000.00		1
PIRPIRIU, IRINEL	MOVILITA NR 10, CALARSI, ROMANIA	CONSTRUCTION WORKER	2,500.00		1
POPOV, DIMITAR SIMEON	TZAR SIMEON, VELIKI 117, BULGARIA	COURIER	7,500.00		3
REID, CALLUM	54, GORTAGAMMON ROAD, COOKSTOWN, CO.TYRONE, BT80 8UY	NOT KNOWN	2,500.00		1
TURCU, DANIEL VICHI	4, SUMMERHILL PARADE,DUBLIN 1	NOT KNOWN	2,500.00		1

ILLEGAL SELLING OF TOBACCO

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
FOSTER, AMY	6, CROTTY AVENUE, WALKINSTOWN, DUBLIN 12	NOT KNOWN	0.00	ORDER PURSUANT TO SECTION 12 OF THE CRIMINAL JUSTICE ADMINISTRATION ACT 1914	1
JURAVLE, SORIN	FLAT 1, 13 MEATH STREET, DUBLIN 8	PAYE EMPLOYEE	2,500.00		1
KERLEY, CAROLE	CROSSALANEY, CARLINGFORD, CO. LOUTH	NOT KNOWN	2,500.00		1
MORAR, AUREL BOGDAN	FLAT 3, 11, KENMARE PLACE, DUBLIN 7	NOT KNOWN	2,500.00		1

POSSESSION OF UNTAXED TOBACCO FOR SALE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
FALAVINHA, CASSIA	48, HA'PENNY BRIDGE HOUSE, ORMOND QUAY LOWER, DUBLIN 1	PAYE EMPLOYEE	2,500.00		1
FOSTER, AMY	6, CROTTY AVENUE, WALKINSTOWN, DUBLIN 12	NOT KNOWN	2,500.00		1
TAS, ABDULLAH	LISLEA, STRADONE, CO.CAVAN	NOT KNOWN	0.00	60 HOURS COMMUNITY SERVICE IN LIEU OF 2 MONTHS IMPRISONMENT	1

FAILURE TO HOLD CURRENT LIQUOR LICENCE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
KEATING, BERNARD (T/A KEATINGS BAR AND RESTAURANT)	KILBAHA, KILRUSH, CO. CLARE	PUBLICAN	900.00		1
MF VITO LIMITED (T/A SANSAB, BLACKROCK)	5-7, MAIN STREET, BLACKROCK, CO. DUBLIN	RESTAURANT	632.50		1
O'RIORDAN, JEREMIAH (T/A O'DWYER'S SUPERMARKET)	O'DWYER'S SUPERMARKET, QUILTY, CO. CLARE	RETAILER	632.50		1
SCONTVIEW LIMITED (T/A THE EDGE BAR & RESTAURANT)	VAUGHAN'S, MAIN STREET, KILFENORA, ENNIS, CO. CLARE	BAR & RESTAURANT	632.50		1

POSSESSION OF AN UNREGISTERED VEHICLE

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No. of Charges
MAHTA, BOBBY	74, WILLOWDALE, BAY ESTATE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1

OBSTRUCTION OF A REVENUE OFFICER

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
GALLAGHER, SHAUN	DRUMANY LODGE, DRUMANY, LETTERKENNY, CO. DONEGAL	PAYE EMPLOYEE	1,500.00		1
O'BRIEN, PATRICK	TERMON, GORT, CO. GALWAY	NOT KNOWN	3,500.00		1

GIVING FALSE OR MISLEADING INFORMATION

Name	Address	Occupation	Fine Amount €	Sentence Imposed	No of charges
MAHTA, BOBBY	74, WILLOWDALE, BAY ESTATE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1

Part 2

List compiled pursuant to section 1086A of the Taxes Consolidation Act 1997, in respect of the relevant period beginning on 1 April 2026 and ending 30 June 2026, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in section 1086A of the Taxes Consolidation Act 1997. The total number of settlements published is 20. The total value of these settlements is €11.6M. 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 2026 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax within the meaning of section 1077E or 1077F of the Taxes Consolidation Act 1997, section 116 or 116A of the Value-Added Tax Consolidation Act 2010, section 99B or 99C of the Finance Act 2001 or section 134A of the Stamp Duties Consolidation Act 1999, 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
3 ROCKECO LIMITED	7/8 CRAG AVENUE, CLONDALKIN INDUSTRIAL ESTATE, DUBLIN 22.	RETAIL / EXHIBITION DISPLAY SERVICE PROVIDERS	€549,292	€320,147	€396,759	€1,266,198	Level 2 Audit case. Under-declaration of PAYE/PRSI/ USC and VAT.	
ALLEN RECRUITMENT CONSULTING LIMITED (NOW IN LIQUIDATION)	19 PEMBROKE STREET UPPER, DUBLIN 2.	RECRUITMENT CONSULTANTS	€2,415,869	€1,109,571	€621,648	€4,147,088	Level 2 Audit case. Under-declaration of PAYE/PRSI/ USC and VAT.	€4,147,088
CALL A LOCUM LIMITED	13 ADELAIDE ROAD, DUBLIN 2.	MEDICAL STAFF PROVIDER	€72,605	€25,303	€21,596	€119,504	Level 2 Risk Review case. Non-declaration of VAT. Under-declaration of Corporation Tax.	€119,504
CARITAS HEALTHCARE UNLIMITED COMPANY	THE BLACK CHURCH, ST. MARY'S PLACE, DUBLIN 7.	PHARMACY RETAILER	€372,356	€76,753	€111,706	€560,815	Revenue Audit case. Under-declaration of VAT and restriction of VAT repayment.	€200,119
CENTRAL FUSION LIMITED	INNOVATION CENTRE, QUEENS ROAD, BELFAST, NORTHERN IRELAND.	EVENTS CONCESSION PROVIDER	€828,516	€391,000	€507,567	€1,727,083	Level 2 Risk Review case. Under-declaration of VAT.	
COATES, NIAMH	252 TEMPLEOGUE ROAD, TEMPLEOGUE, DUBLIN 6W.	PAYE EMPLOYEE / LANDLORD	€94,458	€41,505	€28,337	€164,300	Level 2 Risk Review case. Under-declaration of Income Tax.	
CORRIGAN, MICHAEL	KNOCKBARRON, KINNITTY, BIRR, CO. OFFALY.	FARMER	€114,659 (including surcharge of €10,423)	€15,279	€31,270	€161,208	Level 2 Risk Review. Non-declaration of Capital Acquisition Tax.	
DEERING, JOHN	36 CLOVERHILL ROAD, BALLYFERMOT, DUBLIN 10.	PAYE EMPLOYEE	€80,098	€91,670	€80,098	€251,866	Revenue Audit case. Under-declaration of Income Tax and VAT.	€251,866
DOE & INGALLS LIMITED	GROUND FLOOR, TWO DOCKLAND CENTRAL, GUILD STREET, NORTH DOCK, DUBLIN 1.	PHARMACEUTICAL WHOLESALER	€97,763	€0	€27,669	€125,432	Level 2 Risk Review case. Restriction of VAT repayment.	

FOULKSTOWN FEEDS LIMITED	OUTRATH, WATERFORD ROAD, KILKENNY, CO. KILKENNY.	ANIMAL BEDDING / FEED SUPPLIER	€65,855	€13,356	€19,755	€98,966	Level 2 Risk Review case. Under-declaration of Corporation Tax.	
HARRISON, BRIAN	ROSBEG, CLAREMONT ROAD, CARRICKMINES, DUBLIN 18.	COMPANY DIRECTOR / MEDICAL DOCTOR	€51,148	€33,991	€15,345	€100,484	Level 2 Risk Review case. Under-declaration of Income Tax.	
HO, DAVID	92 ST AIDAN'S DRIVE, GOATSTOWN, DUBLIN 14.	RETIRED TRAVEL AGENT TRADED AS SINO IRISH TRAVEL CLUB	€234,180 (including surcharge of €21,289)	€179,494	€85,156	€498,830	Revenue Audit case. Under-declaration of Income Tax.	€498,830
KHAN, ISMAIL	17 FATIMA AVENUE, CLEVERAGH, SLIGO TOWN, CO. SLIGO.	LANDLORD	€69,862	€15,968	€20,958	€106,788	Level 2 Risk Review case. Under-declaration of Income Tax.	
KILLYBEGS ASSET HOLDINGS LIMITED	FINTRA, KILLYBEGS, CO. DONEGAL.	SITE LESSOR	€75,731 (including surcharge of €935)	€28,030	€22,438	€126,199	Level 3 Investigation case. Under-declaration of Corporation Tax and VAT.	
LAWLOR, MICHELLE	182 GLASNEVIN AVENUE, GLASNEVIN, DUBLIN 11.	LANDLORD / PAYE EMPLOYEE	€537,226 (including surcharge of €42,224)	€352,928	€398,479	€1,288,633	Revenue Investigation case. Under-declaration of Income Tax.	€1,181,731
MCGOVERN, ELAINE	5 ST BRIGID'S PARK, FOXROCK, DUBLIN 18.	COMPANY DIRECTOR / PAYE EMPLOYEE	€90,750 (including surcharge of €8,250)	€7,807	€24,750	€123,307	Level 2 Risk Review case. Non-declaration of Capital Acquisitions Tax.	
MCQUILLAN, CASEY	60 ROSE GLEN ROAD, RAHENY, DUBLIN 5.	PAYE EMPLOYEE	€130,557 (including surcharge of €11,867)	€24,849	€35,607	€191,013	Level 2 Risk Review case. Non-declaration of Capital Gains Tax and under-declaration of Income Tax.	
O'BRIEN, JOHN P.	6 BALLINVELTIG, CURRAHEEN, CORK CITY, CO. CORK.	PAYE EMPLOYEE	€52,795 (including surcharge of €1,099)	€18,884	€14,134	€85,813	Level 2 Risk Review case. Non-declaration of Capital Gains Tax and under-declaration of Income Tax.	
PRESTON, STEPHEN	1A MOYCLARE PARK, BALDOYLE, DUBLIN 13.	LANDLORD / TAXI DRIVER	€58,046	€45,958	€17,414	€121,418	Revenue Audit case. Non-declaration of VAT and under-declaration of Income Tax.	
SOFINE FEATURES LIMITED (NOW DISSOLVED)	2 THE DRIVE, RIVER PARK, GRACEDIEU, WATERFORD, CO. WATERFORD.	ONLINE CONTENT CREATOR	€211,326	€70,878	€63,397	€345,601	Level 2 Risk Review case. Under-declaration of PAYE/PRSI/USC.	€334,601

[G-1B]

NOTICE OF DESIGNATION OF VENUES UNDER THE SALE OF TICKETS (CULTURAL, ENTERTAINMENT, RECREATIONAL AND SPORTING EVENTS) ACT 2021.

The Minister for Enterprise, Tourism and Employment designates the following venue under section 7(5)(a) of the Sale of Tickets, (Cultural, Entertainment, Recreational and Sporting Events) Act 2021.

The Academy, Dublin

The Ambassador Theatre, Dublin

Designation for the above venue comes into effect on Monday, 07 September 2026.

[G-6]

IN THE MATTER OF

COMPANIES ACT 2014

AND IN THE MATTER OF

REALPOWER SERVICES LIMITED
(In Voluntary Liquidation)

Notice is hereby given that on 2 September 2026 the following Special Resolutions were duly passed in writing pursuant to Section 193(1) of the Companies Act 2014:

- "THAT the company be wound up by way of Members' Voluntary Liquidation and Mr. Shane McAleer of McAleer Gibney Chartered Accountants Limited, 10 Fitzwilliam Street Upper, Dublin 2 be appointed Liquidator for the purpose of such winding up be appointed Liquidator."

- "THAT the Liquidator be and is hereby authorised to distribute the surplus assets of the Company in specie in accordance with the company's Constitution or otherwise to the Members as he may think fit."

- "THAT the terms of the Liquidator's entitlement to remuneration as outlined in the Letter of Engagement from the Liquidator to the Company, and the fees and outlay in accordance with the Letter of Engagement be and are hereby approved"

Shane McAleer
Liquidator

8 September 2026

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 6 October 2026.

[C-11]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

JUNIPER RECEIVABLES 2021-2
DESIGNATED ACTIVITY COMPANY
(In Voluntary Liquidation)
COMPANY NUMBER: 702326

Notice is hereby given that, the following special resolution was passed by way of written resolution on 1 September 2026.

- "That the Company be voluntarily wound up as a Member's Voluntary Liquidation pursuant to Section 579 of the Companies Act 2014;

- That Dessie Morrow and Sarah-Jane O'Keeffe of Azets, 3rd Floor, Mespil Road, Dublin 4, D04 C2N4, be appointed Joint Liquidators for the purposes of such winding up;

- That the Joint Liquidators be authorised to discharge fees and outlay as agreed and are hereby authorised to distribute the whole or any part of the assets of the Company to the members in specie, pursuant to Section 618 of the Companies Act 2014;

- That, notwithstanding the appointment of the Joint Liquidators, the directors shall have delegated to them the powers to approve any final financial statements of the Company together with any ancillary things which are required of the directors of the Company; and

- That, notwithstanding the appointment of the Joint Liquidators, the directors shall have delegated to them the power to sign and file all documents in relation to filing of Irish Tax returns of the Company up to the liquidation date, and to approve any payment of applicable taxes by the Company together with any ancillary things which are required of the directors of the Company by the Irish Revenue Commissioners in respect of the payment of such taxes."

All claims against the Company should be sent to Dessie Morrow and Sarah-Jane O'Keeffe of Azets no later than 30 October 2026. All admitted creditors of the Company have been or will be paid in full.

Dated this 7th day of September 2026

Dessie Morrow & Sarah-Jane O'Keeffe
Joint Liquidators
Azets
3rd Floor
40 Mespil Road
Dublin 4
D04 C2N4

[C-12]

LEGAL NOTICE

NOTICE IS HEREBY GIVEN that, on or around **30 December 2026** (the "**Transfer Date**") Generali España de Seguros y Reaseguros, S.A. ("**Generali Spain**"), trading in Ireland as RedClick, will transfer its Irish non-life insurance business to Zurich Insurance Europe AG, Ireland Branch ("**Zurich Ireland**") pursuant to a business transfer agreement dated 6 March 2026 (the "**Transfer**").

Generali Spain is a Spanish insurance company authorised and regulated by the Spanish Directorate-General for Insurance and Pension Funds (*Dirección General de Seguros y Fondos de Pensiones)* (the "**Spanish Regulator"**). Generali Spain carries out non-life insurance business in Ireland through its Irish branch, trading as RedClick. Generali Spain is also regulated by the Central Bank of Ireland (**CBI**) for consumer protection rules.

Zurich Ireland is a registered branch of Zurich Insurance Europe AG (**ZIE AG**). ZIE AG is a German stock corporation, with its registered office at Platz der Einheit 2, 60327 Frankfurt, Germany. ZIE AG is authorised and regulated by the German Federal Financial Supervisory Authority *(Bundesanstalt für Finanzdienstleistungsaufsicht)* (the "**German Regulator**"). Zurich Ireland is also regulated by the CBI for consumer protection rules.

In connection with the Transfer, and to comply with Spanish regulations, Generali Spain and Zurich Ireland have applied to the Spanish Regulator for authorisation to transfer all policies of non-life insurance underwritten by Generali Spain in the Republic of Ireland as at the Transfer Date (including expired policies for which there is an outstanding claim, complaint or other liability) (the "**Transferring Policies**") to Zurich Ireland on the Transfer Date.

In particular, the envisaged Transfer of the Transferring Policies will be implemented by way of a process known as an insurance portfolio transfer in accordance with Article 100 of Spanish Royal Decree 1060/2015 (the "**Portfolio Transfer**"). On a related note, separate written communications are being issued to each individual holder of a Transferring Policy (the "**Transferring Policyholders**") and, where applicable, their broker notifying them of the Portfolio Transfer and of their statutory right under Spanish law to cancel their policies as a result of the Portfolio Transfer (as further explained below).

As part of the authorisation process, the Spanish Regulator is currently reviewing the Portfolio Transfer filing and, in this context, is required to consult with both the German Regulator and the CBI. Following its review, the Spanish Regulator will submit a file to the Spanish Ministry of Economy, Trade and Enterprise (**MdE**) for final approval and authorisation of the Portfolio Transfer. Once authorised by the MdE, notification of the MdE's authorisation of the Portfolio Transfer will be published in the Spanish Official State Gazette (*Boletín Oficial del Estado)*. The Portfolio Transfer will become effective on the Transfer Date upon execution of a public deed before a Spanish notary formalising the Portfolio Transfer.

On the Transfer Date, when the Portfolio Transfer completes, all Transferring Policies will automatically transfer to Zurich Ireland. Therefore, Transferring Policyholders will become customers of Zurich Ireland rather than Generali Spain. Additionally, any outstanding claim(s) or complaint(s) on any Transferring Policies will also transfer to Zurich Ireland on the Transfer Date.

Under Spanish law, Transferring Policyholders are legally entitled to cancel their policies as a result of the Portfolio Transfer. Should any Transferring Policyholder wish to cancel their policy, they are entitled to a refund of any remaining premium on their policy calculated on a pro-rata basis. This right of cancellation may be exercised at any time between the date of the communication issued to each individual Transferring Policyholder and one calendar month after the Transfer Date.

Further information in respect of the Transfer and the Portfolio Transfer is available on the dedicated website - https://www.redclick.ie/company-update-2026-faqs.

If you have any questions or concerns in relation to the Transfer and the Portfolio Transfer, you can contact RedClick, the Irish branch of Generali Spain through the contact information below:

RedClick contact information:

Address: 5 Town Hall Place, Farnham Street, Co. Cavan, H12 V9F5

Phone: 01 553 4040

Email: info@redclick.ie

[C-1]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

GEPIF I SUNRESERVE FINANCE DUBLIN DESIGNATED ACTIVITY COMPANY
(IN VOLUNTARY LIQUIDATION)

Notice is hereby given that on 28 August 2026, in accordance with section 193 of the Companies Act 2014 and Article 11 of the Company's Articles of Association, the following Special Resolution was passed by a unanimous decision of all members of the Company:

"THAT the Company be wound up as a Members' Voluntary Liquidation."

"THAT Luke Charleton and Alan Large of Ernst & Young, 2 Wilton Park, Wilton Place, Dublin 2, Ireland (the "Joint Liquidators") be and they are hereby appointed joint liquidators for the purpose of such winding up of the Company and that anything required or authorised to be done by the Joint Liquidators by the Companies Act 2014 or otherwise may be done by any of the Joint Liquidators acting jointly or individually."

"THAT the terms of the Joint Liquidators' entitlement to remuneration as outlined in the Letter of Engagement from the Joint Liquidators to the Company, and the fees and outlay in accordance with the said Letter of Engagement be and hereby approved."

"THAT the Joint Liquidators be authorised to divide and distribute all or such part of the assets of the Company in specie as they think fit amongst its members according to their rights or otherwise as provided by its Constitution."

Dated this 4 September 2026

Luke Charleton and Alan Large
Joint Liquidators

[C-2]

IN THE MATTER OF

THE COMPANIES ACTS 2014

And

IN THE MATTER OF

ISLAND VETERINARY CLINIC LIMITED
(In Voluntary Liquidation)

Pursuant to Section 193 (1) of the Companies Act 2014 the following Special Resolutions were passed in writing on 31 August 2026:

"That the company be wound up by way of Members' Voluntary Liquidation and Jonathan Foley of Friel Stafford, 44 Fitzwilliam Place, Dublin 2 be and is hereby appointed liquidator for the purpose of such winding up;

"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."

"That the company's members sanction the continuance of the powers of the directors of the company pursuant to Section 677(3)(b) Companies Act 2014 for the purpose of exercising the company's powers as trustee of pension schemes established for the benefit of the directors or any one of them, and 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 precedent and up to the date of winding-up."

All claims against the company should be sent to Jonathan Foley no later than 4 October 2026. All admitted creditors of the company have been, or will be, paid.

Dated: 4 September 2026

Jonathan Foley
Liquidator
Island Veterinary Clinic Limited

[C-3]

IN THE MATTER OF

HALOSOS LIMITED
(IN LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

Notice is hereby given that the members of the above named company passed the following Ordinary Resolutions on 4 September 2026:

THAT it has been proved to the satisfaction of the Company that this Company cannot by reason of its liabilities continue in business and should be wound up."

"THAT Shane McCarthy and Patrick Horkan of KPMG, 85 South Mall, Cork, TI2A3XN are hereby appointed as Joint Liquidators of the Company for the purpose of the voluntary winding up. Anything required by the Companies Act 2014 or authorised to be done by the Joint Liquidators is to be done by all or any one or more of them."

Dated the 4th September 2026

Patrick Horkan
Joint Liquidator

Note:
At a subsequent creditors meeting held following the above mentioned meeting Mr. Shane McCarthy and Mr. Patrick Horkan, 85 South Mall, Cork, TI2A3XN were appointed as Joint Liquidators of the company.

KPMG
85 South Mall
Cork
T12A3XN

[C-4]

IN THE MATTER OF

GAOTH LÁIDIR TEORANTA
(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 182 Howth Road, Sutton Cross, Dublin 13, D13Y2R5 on 31 August 2026:

"That the company be wound up voluntarily as a Members' Voluntary Winding up and that Mr. Peter Dawson of HLB Ireland, 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 12 October 2026. This is a member's voluntary winding up. All admitted creditors have been or will be paid in full.

Dated: 31 August 2026

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

[C-5]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

TRIANGLE AVIATION 415
DESIGNATED ACTIVITY COMPANY
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the sole member passed pursuant to the Constitution of the company on 2nd September 2026

"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."

2nd September 2026

[C-6]

IN THE MATTER OF PERMANENT TSB GROUP HOLDINGS PUBLIC LIMITED COMPANY

AND IN THE MATTER OF THE COMPANIES ACT 2014

AND IN THE MATTER OF A PROPOSAL FOR A SCHEME OF ARRANGEMENT PURSUANT TO PART 9, CHAPTER 1 OF THE COMPANIES ACT 2014

AND IN THE MATTER OF THE IRISH TAKEOVER PANEL ACT 1997

LEGAL NOTICE

NOTICE is hereby given, pursuant to Section 453(2)(b) of the Irish Companies Act 2014 (the **Act**), that at a meeting of the shareholders of Permanent TSB Group Holdings Public Limited Company (company number 474438) (the **Company**) held on 30 July 2026 in accordance with the order of the High Court of Ireland (Commercial Division) (the **Court**) made on 13 May 2026, a resolution was passed approving a scheme of arrangement (the **Scheme**) pursuant to Section 450 of the Act. The purpose of the Scheme is to effect the acquisition of the entire issued share capital of the Company (the **Acquisition**) by BAWAG P.S.K. Bank für Arbeit und Wirtschaft und Österreichische Postsparkasse Aktiengesellschaft (**BAWAG PSK**) or BAWAG Group AG (**BAWAG**).

NOTICE is further given that an application to the Court will be made by the Company, pursuant to Section 453(2)(c) of the Act, for an order sanctioning the Scheme, and any necessary orders in advance of the satisfaction of all conditions to the Scheme, and such ancillary orders as may be necessary. The Court has directed that the Company's application for any or all of those reliefs will be heard at 11am (GMT) on 27 October 2026 by the Court sitting at The Four Courts, Inns Quay, Dublin 7, Ireland (the **Hearing**). Information concerning or arising from the Hearing will also be advertised on the Company's website https://www.permanenttsbgroup.ie.

On 4 September 2026, the Court ordered as follows in relation to interested parties intending to appear at the Hearing (including those parties who are Notice Parties and applicants in proceedings bearing Record No. 2026 165 COS with respect to whom the Court has made an Order binding on those parties).

Date	Timetable for Progress of the Company's Proceedings
5pm (GMT) on 28 September 2026	Any interested party intending to appear at the Hearing must give notice of their intention to do so to the Company's solicitors, A&L Goodbody LLP, whose address is set out below, and all affidavit evidence that an interested party intends to rely on at the Hearing shall be filed with the Court and served on the Company's solicitors, A&L Goodbody LLP, by that time and date
5pm (GMT) on 9 October 2026	Company to file a supplemental affidavit in reply to any interested parties' affidavits
5pm (GMT) on 9 October 2026	Company to deliver legal submissions
11am (GMT) on 12 October 2026	Further directions/case management hearing for the Company to update the Court on the number of interested parties, additional to the Notice Parties, who notified an intention to appear at the Hearing and for any issues relating to the conduct of the Hearing (including, as relevant, issues concerning oral evidence at the Hearing), to be addressed. Any party wishing to seek any order of the Court with regard to the conduct of the Hearing (including as to the adducing of oral evidence) at the Hearing is required to issue (and serve on the Company) any notice of motion in this regard by 6 October 2026 returnable on 12 October 2026
5pm (GMT) on 16 October 2026	Interested parties, having indicated an intention to appear at the Hearing, to deliver legal submissions. There is a 10,000 word limit for all legal submissions
11am (GMT) on 27 October 2026	Hearing

A copy of the Company's originating notice of motion and the affidavit supporting the Company's application may be obtained from the Company's solicitors A&L Goodbody LLP, upon request made by email addressed to ptsb@algoodbody.com.

Dated: 7 September 2026

Signed: A&L Goodbody LLP
Solicitors for the Company
25 North Wall Quay
Dublin 1
Ireland

[C-17]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

MERLIN AVIATION HOLDINGS DESIGNATED ACTIVITY COMPANY (In Members Voluntary Liquidation)

Notice is hereby given that the following special resolutions were passed in writing pursuant to Section 196(4) of the Companies Act 2014 on 31st August, 2026:

1. That the company be voluntarily wound up as a Member's Voluntary Winding Up.

2. That Flavien Keily of Irish Liquidations, 7 Fitzwilliam St lower, Dublin 2, be and is hereby appointed as liquidator of the company for the purposes of such winding up.

3. That the liquidator be and is hereby authorised, in accordance with the constitution of the company, to distribute (by interim distribution or otherwise) the whole or any part of the assets of the company to the members in specie or otherwise to the members as the liquidator thinks fit.

4. That the fees of the liquidator plus vat as agreed with her are hereby approved.

Dated: 04th September, 2026

Flavien Keily F.C.A
Liquidator

NOTE: This is a Member's Voluntary Winding Up. All admitted Creditors have been or will be paid in full. All outstanding Creditors should send their claims in writing to the Liquidator no later than 31st October, 2026.

[C-7]

Notice

In accordance with the applicable insurance supervisory regulations, we hereby give notice that Europäische Reiseversicherung AG, with its registered office at Kratochwjlestraße 4, 1220 Vienna, Austria will transfer as of 31 December 2026 its insurance portfolio to the Austrian Branch of Europ Assistance SA (in the process of changing its corporate name to Redion SA), with its registered office at 89 rue Taitbout, 75009 Paris, France. The address of the Austrian Branch will be Dr.-Adolf-Schärf-Platz 10, 1220 Vienna, Austria. This portfolio transfer has been approved by the Austrian Financial Market Authority (FMA) in cooperation with the national regulator. For policyholders, the existing insurance contracts will remain unchanged; from the effective date, Europäische Reiseversicherung AG will be replaced by Redion SA as the new insurer.

[C-14]

IN THE MATTER OF

DITCHLEY GROUP TALACARE LIMITED (IN LIQUIDATION)

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

Notice is hereby given that the members of the above named company passed the following Ordinary Resolutions on 4 September 2026:

"THAT it has been proved to the satisfaction of the Company that this Company cannot by reason of its liabilities continue in business and should be wound up."

"THAT Shane McCarthy and Patrick Horkan of KPMG, 1 Stokes Place, St. Stephen's Green, Dublin 2, are hereby appointed as Joint Liquidators of the Company for the purpose of the voluntary winding up. Anything required by the Companies Act 2014 or authorised to be done by the Joint Liquidators is to be done by all or any one or more of them."

Dated the 4th September 2026

Patrick Horkan
Joint Liquidator

Note: At a subsequent creditors meeting held following the above mentioned meeting Mr. Shane McCarthy and Mr. Patrick Horkan, 1 Stokes Place, St. Stephen's Green, Dublin 2 were appointed as Joint Liquidators of the company.

KPMG
1 Stokes Place
St. Stephen's Green
Dublin 2

[C-8]

IN THE MATTER OF

COMPANIES ACTS 2014

AND IN THE MATTER OF

RACE PERFORMANCE MOTORSPORT LIMITED (IN MEMBERS VOLUNTARY LIQUIDATION)

The following Members' Special Resolutions were duly passed on 24th August 2026:

1. "That the Company be wound up voluntarily."

2. "That for the purpose of the winding-up, Patrick Corcoran, FCA, of Kinnear & Co. uc of Kinnear Court, Dublin Road, Mullingar, Co. Westmeath be and he is hereby appointed Liquidator."

3. "That the Liquidator be and he is hereby authorised, where applicable, to divide among the members of the Company in specie the whole or any part of the Assets of the Company."

4. "That the Liquidator be and he is hereby authorised in accordance with the provisions of Section 627, Companies Act 2014, to exercise the powers contained in the said Section."

Patrick Corcoran FCA
Liquidator
Kinnear & Co. uc

[C-13]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

PB AVIATION SERVICES LIMITED
(In Members Voluntary Liquidation)

Notice is hereby given that the following special resolutions were passed in writing pursuant to Section 196(4) of the Companies Act 2014 on 15th May, 2026:

1. That the company be voluntarily wound up as a Member's Voluntary Winding Up.

2. That Flavien Keily of Irish Liquidations, 7 Fitzwilliam St lower, Dublin 2, be and is hereby appointed as liquidator of the company for the purposes of such winding up.

3. That the liquidator be and is hereby authorised, in accordance with the memorandum and articles of association of the company, to distribute (by interim distribution or otherwise) the whole or any part of the assets of the company to the members in specie or otherwise to the members as the liquidator thinks fit.

Dated: 27th May, 2026

Flavien Keily F.C.A
Liquidator

NOTE: This is a Member's Voluntary Winding Up. All admitted Creditors have been or will be paid in full. All outstanding Creditors should send their claims in writing to the Liquidator no later than 31st October, 2026

[C-9]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

CF MIGA INVESTMENT HOLDINGS
DESIGNATED ACTIVITY COMPANY
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the sole member passed pursuant to the Constitution of the company on 3RD September 2026

"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."

3rd September 2026

[C-15]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND IN THE MATTER OF

ASHWORTH PROPERTIES LIMITED
(In Voluntary Liquidation)

At an extraordinary general meeting of the members of Ashworth Properties Limited, duly convened and held at 169 West End, Mallow, Co. Cork, on 4th September, 2026, the following special resolution was passed:

'"that the company be wound up voluntarily as a Member's Voluntary Winding Up and that John O Connell of John O Connell & Co, Chartered Accountants, 33 Blank Place, Mallow, Co. Cork 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 Constitution 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 621 of the Companies Act 2014**".

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

John O Connell
Liquidator
Ashworth Properties Limited
4th September, 2026

[C-10]

IN THE MATTER OF

THE COMPANIES ACT 2014

AND

PAP IT PHOTO LIMITED
(IN VOLUNTARY LIQUIDATION)

Special Resolution of the sole member passed pursuant to the Constitution of the company on 25th August 2026

"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."

25th August 2026

[C-16]

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