

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1st October 2014 AND ENDING ON 31st December 2014, OF EVERY PERSON – in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Section 1086. The list also includes cases in which a Penalty Determination was made by the Courts in respect of the same period. The total number of settlements/determinations published is **99**. The total value of these settlements/determinations is **€23,130,271.49**.

Note: Settlements are not published where the amount is less than the threshold (€12,700, €30,000 or €33,000), where the amount of fine or other penalty does not exceed 15% of the amount of tax or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities. Penalty determinations are not published where the amount of the penalty determined by a court does not exceed 15% of the tax due in respect of which the penalty is computed, where the aggregate of the tax due, the interest on that tax and the penalty determined by a court does not exceed €30,000 or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
A & G HOLDINGS LTD. (IN LIQUIDATION)	CAHERCONLISH SERVICE STATION, OLD BARRACK ROAD, CAHERCONLISH,	CO. LIMERICK.	FUEL RETAILERS	€30,979.00	€5,044.00	€9,294.00	€45,317.00	Underdeclaration of VAT. Revenue Audit Case.
A. MCCONNELL & ASSOCIATES LTD.	10 SANDYGROVE CLOSE, BLACKROCK,	CO. LOUTH.	BUSINESS CONSULTANTS	€21,721.00	€7,807.80	€4,344.20	€33,873.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
ASSURED BUSINESS SOFTWARE LTD.	BROUGHATTIN, RAVENSDALE, DUNDALK,	CO. LOUTH.	IT CONSULTANTS	€37,174.00	€8,969.00	€18,587.00	€64,730.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
AUNGIER, PATRICK	ALLENWOOD MIDDLE, ROBERTSTOWN, NAAS,	CO. KILDARE.	MECHANIC	€207,407.98	€205,412.00	€155,555.98	€568,375.96	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BOD INVESTMENTS IRE. LTD. (IN LIQUIDATION).	46 ST. MARY'S RD., MIDDLETON,	CO. CORK.	FUND MANAGERS	€865,425.00	€569,934.00	€808,161.00	€2,243,520.00	Underdeclaration of Capital Gains Tax, VAT & PAYE/PRSI. Revenue Audit Case.
BARI, ASHAR	12 BRENNANSTOWN VALE, CARRICKMINES,	DUBLIN 18.	COMPANY DIRECTOR	€93,009.00	€60,215.00	€34,485.00	€187,709.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
BARI, ATHAR	12 BRENNANSTOWN VALE, CARRICKMINES,	DUBLIN 18.	COMPANY DIRECTOR	€29,696.00	€33,383.00	€7,733.00	€70,812.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
BARI, MOHSAN	12 BRENNANSTOWN VALE, CARRICKMINES,	DUBLIN 18.	COMPANY DIRECTOR	€32,641.00	€24,355.00	€13,838.00	€70,834.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
BARI, ZAFAR	12 BRENNANSTOWN VALE, CARRICKMINES,	DUBLIN 18.	COMPANY DIRECTOR	€27,170.00	€19,174.00	€11,403.00	€57,747.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
BARRY, OLIVER	HOLLYSTOWN, HOLLYWOOD RATH, MULHUDDART,	DUBLIN 15.	PROMOTER / COMPANY DIRECTOR	€706,708.00	€1,147,122.00	€353,354.00	€2,207,184.00	Underdeclaration of Income Tax & VAT. Revenue Investigation Case.

BELBRIGHT LTD.	THE SQUARE, LISDOONVARNA,	CO. CLARE.	PUBLICANS/ RESTAURATEURS / B&B OPERATORS			€10,000	€10,000	Penalty Determination by the Courts relating to an underdeclaration of VAT & Corporation Tax in the amount of €32,500. Revenue Audit Case.
BENTLEY, LEO	RACECOURSE, COMMONS, LUSK,	CO. DUBLIN.	CAR DEALER	€28,077.00	€5,100.00	€7,366.00	€40,543.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
BERRY, BERNARD	48 RAGLAN LANE, BALLSBRIDGE,	DUBLIN 4.	RETIRED COMPANY DIRECTOR	€80,645.00	€47,445.41	€60,483.75	€188,574.16	Underdeclaration of Income Tax. Revenue Investigation Case.
BOYD, WILLIAM	SUITE 12, 69 ECCLES STREET,	DUBLIN 7.	MEDICAL CONSULTANT	€245,804.00	€33,902.00	€73,741.20	€353,447.20	Underdeclaration of Income Tax. Revenue Audit Case.
BOYLE, JOHN	PARNELL MEDICAL CENTRE, ENNIS,	CO. CLARE.	GENERAL PRACTITIONER	€39,848.02	€10,486.00	€11,951.00	€62,285.02	Underdeclaration of Income Tax. Revenue Audit Case.
BOYLE, THOMAS	7 CORKERSTOWN, SHERCOCK,	CO. CAVAN.	CATTLE DEALER	€53,103.91	€7,797.57	€15,931.17	€76,832.65	Underdeclaration of VAT, PAYE/PRSI & Income Tax. Revenue Audit Case.
BRADLEY, KEVIN	CIAMALTHA HOUSE, KILLOSCULLY, NEWPORT,	CO. TIPPERARY.	BUILDING CONTRACTOR/ COMPANY DIRECTOR	€103,702.00	€61,604.60	€31,110.00	€196,416.60	Underdeclaration of VAT. Revenue Audit Case.
BRADSHAW, GARRETT	RAILWAY HOUSE, COOLNAVEAGH, GOREY,	CO. WEXFORD.	CHEF			€26,193.00	€26,193.00	Penalty Determination by the courts relating to an underdeclaration of VAT & PAYE/PRSI in the amount of €65,482.
BURKE, OLIVER	SILVERHILL CROSS, ARDEE,	CO. LOUTH.	HAULIER	€51,178.00	€6,921.00	€10,235.60	€68,334.60	Underdeclaration of VAT. Revenue Audit Case.
BYPAD LTD.	UNIT 7, AIRWAYS INDUSTRIAL ESTATE, SANTRY,	DUBLIN 9.	GRAPHIC PLATE MANUFACTURERS	€23,083.00	€3,924.30	€9,237.70	€36,245.00	Underdeclaration of PAYE/PRSI, VAT & Corporation Tax. Revenue Audit Case.
CARRAGHER, GEOFF	AUGHANVILLA, GEASHILL, 26 ST. JOHN'S WOOD, CASTLE AVE., CLONTARF,	CO. OFFALY.	COMPANY DIRECTOR	€83,836.00	€35,760.20	€25,150.80	€144,747.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CASTON, VIVIAN	KANDAY HOUSE, 2 FAIRVIEW STRAND,	DUBLIN 3.	CONSUMER GOODS WHOLESALEERS	€239,855.00	€172,215.00	€71,956.00	€484,026.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CHENS SUPPLY CHAIN MANAGEMENT LTD. (NOW DISSOLVED).	UNIT 15, BLOCK 8A, BLANCHARDSTOWN CORPORATE PARK, BLANCHARDSTOWN,	DUBLIN 15.	PUBLICANS	€28,186.77	€5,004.68	€5,697.55	€38,889.00	Underdeclaration of VAT. Revenue Audit Case.
CONNOLLY, CREGAN & FLANAGAN, JULIAN, GERRY & SEAN				€26,236.00	€15,697.83	€14,913.30	€56,847.13	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.

CONWAY, RICHARD	33 HIGHFIELD DOWNS, FOREST ROAD, SWORDS,	CO. DUBLIN.	MANAGEMENT ACCOUNTANT	€96,246.00	€39,684.03	€28,873.80	€164,803.83	Underdeclaration of VAT. Revenue Audit Case.
COYLE, OWEN	CLOGHORE, BALLYSHANNON,	CO. DONEGAL.	VEHICLE BODY REPAIRER	€20,872.00	€8,858.00	€10,400.00	€40,130.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
COYNE, SEAN	LYNN ROAD, MULLINGAR,	CO. WESTMEATH.	COMPANY DIRECTOR	€215,103.00	€332,556.00	€161,326.00	€708,985.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
CUNNINGHAM, ALAN	MAIN STREET, CASTLEREA,	CO. ROSCOMMON.	PUBLICAN	€39,401.73	€4,234.25	€15,760.69	€59,396.67	Underdeclaration of VAT & non- declaration of PAYE/PRSI. Revenue Audit Case.
D&O SEAFOODS LTD.	BURTONPORT,	CO. DONEGAL.	FISH PROCESSORS	€66,476.00	€58,993.00	€19,943.00	€145,412.00	Underdeclaration of VAT. Revenue Audit Case.
DALY, JAMES	FORMERLY OF "KINVARA", WOODLEIGH PARK, MODEL FARM ROAD,	CORK.	ACCOUNTANT & TAX CONSULTANCY SERVICE PROVIDER			€4,024,500.00	€4,024,500.00	Penalty Determination by the Courts relating to an underdeclaration of Income Tax in the amount of €4,024,375.00.
MICKUS & ZAKAITYTE, DEIVIDAS & ZIVILE	OLD STREET WINE BAR, 54 MARINA VILLAGE, MALAHIDE,	CO. DUBLIN.	RESTAURATEURS	€17,209.19	€3,940.35	€17,209.19	€38,358.73	Underdeclaration of VAT. Revenue Audit Case.
DOHERTY, CHARLES	DRIMARONE, LETTERBARROW,	CO. DONEGAL.	HAULIER	€33,976.00	€11,303.84	€10,192.88	€55,472.72	Underdeclaration of VAT. Revenue Audit Case.
DR. WILLIAM BOYD	138 UNIVERSITY ST., BELFAST,	ANTRIM, NORTHERN IRELAND, BT7 1HJ	MEDICAL CONSULTANCY SERVICE PROVIDERS	€121,616.00	€29,829.00	€36,484.80	€187,929.80	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
DUFFY, LIAM	LOUGHANESKIN INDUSTRIAL ESTATE, GRACE PARK ROAD, ATHLONE,	CO. WESTMEATH.	PANEL BEATER	€28,069.63	€7,758.41	€21,052.23	€56,880.27	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
FANNING, MARY	MAIN STREET, BIRR,	CO. OFFALY.	FLORIST	€34,392.00	€10,318.00	€10,161.00	€54,871.00	Underdeclaration of VAT. Revenue Audit Case.
FITZ TAVERNS LTD. (IN LIQUIDATION).	38-39 MAIN STREET, RATHFARNHAM,	DUBLIN 14.	PUBLICANS	€30,965.62	€8,270.12	€16,207.97	€55,443.71	Underdeclaration of PAYE/PRSI, Corporation Tax & VAT. Revenue Audit Case.
FORTE, JOSEPH	40 CROFTWOOD PARK, BALLYFERMOT,	DUBLIN 10.	FOOD OUTLET PROPRIETOR	€45,543.00	€10,702.23	€13,662.90	€69,908.13	Underdeclaration of Income Tax. Revenue Audit Case.
FOX, MICHAEL	MAIN STREET, SHINRONE, BIRR,	CO. OFFALY.	PUBLICAN			€33,173.59	€33,173.59	Penalty Determination by the Courts relating to an underdeclaration of Income Tax & VAT in the amount of €110,579.
FURLONG, RAYMOND	THE RAMBLINGS, POTTERS WAY, BUNCLODY,	CO. WEXFORD.	WINDOW SALES/INSTALLATION SERVICE PROVIDER	€229,656.00	€64,629.00	€68,898.00	€363,183.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

GANNON, MICHAEL	39 DARTMOUTH SQUARE, RANELAGH,	DUBLIN 6.	MEDICAL CONSULTANT	€211,884.00	€87,296.00	€47,867.00	€347,047.00	Underdeclaration of Income Tax. Revenue Audit Case.
GILDEA, VINCENT	CORRENAGH, LETTERKENNY,	CO. DONEGAL.	TAXI OPERATOR	€20,007.00	€10,834.00	€5,456.00	€36,297.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
GILROY, THOMAS	TWO EURO SHOP, BALLYMAHON STREET,	LONGFORD.	SHOPKEEPER	€25,426.10	€4,707.93	€7,627.83	€37,761.86	Underdeclaration of VAT. Revenue Audit Case.
GIMELEED LTD.	COLLEGE HOUSE, ROCK RD., BLACKROCK,	CO. DUBLIN.	PUBLICANS	€40,907.00	€7,000.00	€30,680.25	€78,587.25	Underdeclaration of PAYE/PRSI. Revenue Investigation Case.
GLEESON, JOHN	OAK LODGE, MAYNOOTH ROAD, CELBRIDGE,	CO. KILDARE.	PAYE EMPLOYEE & PROPERTY CONSULTANT	€60,108.00	€27,875.00	€17,071.00	€105,054.00	Underdeclaration of VAT & Capital Gains Tax. Revenue Audit Case.
GORDONS DEVELOPMENTS (LETTERGULL) LTD.	LETTERGULL, ST. JOHNSTON,	CO. DONEGAL.	CONSTRUCTION CONTRACTORS	€41,310.00	€23,993.34	€12,393.00	€77,696.34	Underdeclaration of VAT. Revenue Audit Case.
GREEN WAY PROPERTIES LIMITED.	STRADBALLY EAST, CLARINBRIDGE, GILLSTOWN,	CO. GALWAY.	PROPERTY DEVELOPERS/ CONSTRUCTION CONTRACTORS	€42,938.87	€336.13	€12,881.66	€56,156.66	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
GREENFIELD VENTURES LTD.	GARLOW CROSS, NAVAN,	CO. MEATH.	WASTE DISPOSAL SERVICE PROVIDERS	€42,791.00	€8,601.00	€12,837.00	€64,229.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
HANRATTY, NOEL	DUNAREE, KINGSCOURT,	CO. CAVAN.	FARMER	€40,993.00	€31,562.18	€12,297.90	€84,853.08	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
HEALY, RACHEL	HEALY'S BAKERY, BLACKPOOL BRIDGE, BLACKPOOL,	CORK.	BAKER	€34,463.00	€6,198.00	€10,339.00	€51,000.00	Non-declaration of VAT & PAYE/PRSI. Revenue Audit Case.
HORKAN, PATRICK J.	MAIN STREET, SWINFORD,	CO. MAYO.	PUBLICAN/ GROCER/ FARMER	€42,067.95	€5,311.66	€12,620.39	€60,000.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
HUNT, THOMAS	CASTLEBALDWIN,	CO. SLIGO.	TAKEAWAY FOOD SUPPLIER/LANDLORD	€32,238.00	€13,169.00	€9,671.00	€55,078.00	Underdeclaration of VAT. Revenue Audit Case.
JOYCE, KENNETH	THE SQUARE, HEADFORD,	CO. GALWAY.	MOTOR DEALER	€483,152.00	€323,576.00	€362,364.00	€1,169,092.00	Underdeclaration of Income Tax & VAT. Revenue Investigation Case.

K & T LTD.	TOWNAGH, BELLACORICK, BALLINA,	CO. MAYO.	PUBLICANS	€25,706.02	€8,002.71	€7,711.81	€41,420.54	Underdeclaration of VAT & Corporation Tax. Revenue Audit Case.
KELLY, THOMAS	WALTERSTOWN, NURNEY,	CO. KILDARE.	RETIRED HAULIER	€70,047.00	€39,147.00	€52,535.00	€161,729.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
KILKENNY CAR COMPLEX LTD.	DUBLIN ROAD,	KILKENNY.	USED CAR DEALERS	€102,759.00	€12,120.00	€30,827.00	€145,706.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
KINSELLA, JOHN	MULLANE HOUSE, MULLANE CROSS, KINGSBOG, NURNEY,	CO. KILDARE.	COMPANY DIRECTOR/ ACCOUNTANT	€70,047.00	€39,223.00	€52,535.00	€161,805.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
LUCEY, MICHAEL	4 CARROWDOUGH, CULLENAMORE, STRANDHILL,	CO. SLIGO.	LETTING AGENT	€35,596.81	€12,554.78	€10,679.04	€58,830.63	Underdeclaration of Capital Gains Tax, Capital Acquisitions Tax & Income Tax. Revenue Audit Case.
MALIK AND SONS FOODS LTD.	22/23 MOORE STREET,	DUBLIN 1.	GROCERS	€59,430.00	€3,121.00	€17,829.00	€80,380.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
MALONE, FERGAL	6 PALMERSTON VILLAS, RATHMINES,	DUBLIN 6.	MEDICAL CONSULTANT	€99,740.00	€52,447.00	€29,922.00	€182,109.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCARDLE, BRENDAN	ANNYALLA, CASTLEBLAYNEY,	CO. MONAGHAN.	BUILDER	€34,021.37	€10,385.78	€10,206.41	€54,613.56	Underdeclaration of VAT. Revenue Audit Case.
MCCARTHY, THOMAS J.	ROSSBRIN, KILL LANE, FOXROCK,	DUBLIN 18.	FINANCIAL CONSULTANT	€625,750.00	€533,173.00	€187,725.00	€1,346,648.00	Underdeclaration of Income Tax, Capital Acquisitions Tax & Capital Gains Tax. Revenue Audit Case.
MCCARTHY, WAYNE	FLORENCE HOUSE, STRAWHALL, FERMOY,	CO. CORK.	COMPANY DIRECTOR / CAR DEALER	€509,798.00	€232,490.00	€382,348.00	€1,124,636.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCDERMOTT, JOHN	25 YALE, ARDILEA, ROEBUCK ROAD, CLONSKEAGH,	DUBLIN 14.	LANDLORD	€37,501.02	€6,383.16	€11,250.31	€55,134.49	Underdeclaration of Income Tax. Revenue Audit Case.
MCGOEY, GERRY	HOLLYBANK COTTAGE, GARLOW CROSS, NAVAN,	CO. MEATH.	ENGINEER			€16,453.00	€16,453.00	Penalty Determination by the Courts relating to a non-declaration of Income Tax in the amount of €41,134.00.
MICHAEL SHERIDAN & SON CONSTRUCTION CO. (SHRULE) LIMITED.	DALGAN ROAD, SHRULE,	CO. GALWAY.	CONSTRUCTION CONTRACTORS	€24,903.00	€7,107.00	€7,471.00	€39,481.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

MONAGHAN, LUKE	2 CLOONCONNEELAUN, KILMAINE,	CO. MAYO.	PLANT HIRE CONTRACTOR/FARMER	€37,379.00	€2,639.00	€11,213.00	€51,231.00	Underdeclaration of VAT, Income Tax & PAYE/PRSI. Revenue Audit Case.
MONAGHAN, SEAMUS	TULLY UPPER, STRANDHILL,	CO. SLIGO.	LANDLORD	€30,092.00	€69,459.00	€22,569.00	€122,120.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MORR PILING & CONSTRUCTION LTD.	BALLARD, COBH,	CO. CORK.	CONSTRUCTION CONTRACTORS	€39,969.00	€4,042.30	€11,990.70	€56,002.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MURPHY, MURIEL & JOHN	EMMET SQUARE, BIRR,	CO. OFFALY.	MOTOR SERVICE PROVIDERS	€80,606.00	€56,047.20	€24,181.80	€160,835.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case. The penalty in this case has been determined by the Courts.
NISAR KHAN, ASAD	APT 21 BLOCK E, GLEANN NA HEORNA, TALLAGHT,	DUBLIN 24.	ONLINE TRADER	€100,738.00	€5,415.00	€30,221.00	€136,374.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
O'BRIEN, TREVOR	RALEIGHSTOWN, GRANGE, KILMALLOCK,	CO. LIMERICK.	COMPANY DIRECTOR	€30,898.39	€3,270.03	€6,179.68	€40,348.10	Underdeclaration of Income Tax. Revenue Audit Case.
O'BRIEN, WILLIAM	BALLYGLASS, QUIN,	CO. CLARE.	PLANT HIRE CONTRACTOR	€46,201.52	€13,674.02	€13,860.46	€73,736.00	Underdeclaration of VAT. Revenue Audit Case.
O'NEILL, JAMES	HOARE ABBEY, GOLDEN ROAD, CASHEL,	CO. TIPPERARY.	BED & BREAKFAST OPERATOR	€28,311.13	€18,950.84	€7,721.22	€54,983.19	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.
PADDEN (S), PATRICK	SHANAHEE, BELMULLET,	CO. MAYO.	CONSTRUCTION CONTRACTOR	€54,406.00	€14,788.00	€16,322.00	€85,516.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
PAYNE, WILLIAM F.	CLARA,	CO. OFFALY.	SHOPKEEPER/PETROL RETAILER	€22,744.00	€8,676.00	€6,823.00	€38,243.00	Underdeclaration of VAT. Revenue Audit Case.
PHILIP O'CONNOR & PARTNERS	13 BEAUFORT PARK, BEAUFORT,	CO. KERRY.	LAND DEALERS	€53,793.00	€21,143.00	€16,137.00	€91,073.00	Underdeclaration of VAT. Revenue Investigation Case.
POOLE, ANDREW	LORAN, PIKE OF RUSHALL, PORTLAOISE,	CO. LAOIS.	COMPANY DIRECTOR	€188,490.00	€96,348.00	€56,547.00	€341,385.00	Underdeclaration of Income Tax. Revenue Audit Case.
POOLE, RICHARD	MANIM, PIKE OF RUSHALL, PORTLAOISE,	CO. LAOIS.	COMPANY DIRECTOR	€184,096.00	€94,103.00	€55,228.00	€333,427.00	Underdeclaraion of Income Tax. Revenue Audit Case.
PROF. F. MALONE	1-4 ADELAIDE ROAD, GLASTHULE,	CO. DUBLIN.	MEDICAL CONSULTANCY SERVICE PROVIDERS	€246,069.00	€118,129.00	€73,820.70	€438,018.70	Underdeclaration of PAYE/PRSI. Revenue Audit Case.

QUINN AGRI CONTRACTORS LIMITED (NOW DISSOLVED)	CARNURLAR, ELPHIN,	CO. ROSCOMMON.	AGRICULTURAL CONTRACTORS	€27,762.00	€3,886.00	€8,329.00	€39,977.00	Underdeclaration of VAT. Revenue Audit Case.
QUINN, THOMAS PETER	8 GALTEE VIEW, GOLDEN, CASHEL,	CO. TIPPERARY.	GROUNDWORKS CONTRACTOR	€28,336.00	€4,483.00	€5,152.00	€37,971.00	Underdeclaration of Income Tax. Revenue Audit Case.
REAMSBOTTOM, FIONA	MARKET SQUARE, KILCORMAC,	CO. OFFALY.	FAST FOOD PROVIDER			€210,545.00	€210,545.00	Penalty Determination by the Courts relating to an underdeclaration of Income Tax & VAT in the amount of €225,076.
REASK CONSTRUCTION LTD.	REASK, KILBREW, ASHBOURNE,	CO. MEATH.	CONSTRUCTION CONTRACTORS	€119,723.00	€8,949.18	€23,945.00	€152,617.18	Underdeclaration of VAT, Relevant Contracts Tax & PAYE/PRSI. Revenue Audit Case.
REGAN, PATRICK (JNR.)	DERRYNACONG, BALLYHAUNIS,	CO. MAYO.	AGRICULTURAL CONTRACTOR	€33,160.92	€7,058.60	€9,948.28	€50,167.80	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
RICHARDSON, THOMAS J.	157 LARAGHCON, LUCAN,	CO. DUBLIN.	COMPANY DIRECTOR/ IT SERVICE PROVIDER	€29,750.03	€3,194.66	€8,925.01	€41,869.70	Underdeclaration of Income Tax. Revenue Audit Case.
RYAN, CON	WESTFIELD HOUSE, BALLINAHINCH, CASHEL,	CO. TIPPERARY.	COMPANY DIRECTOR/LANDLORD/ FARMER	€125,310.00	€117,161.42	€37,593.00	€280,064.42	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SLATTERY, PATRICK	BALLYWILLIAM, NENAGH,	CO. TIPPERARY.	FARMER			€40,472.00	€40,472.00	Penalty Determination by the Courts relating to an underdeclaration of Capital Gains Tax in the amount of €134,907.00
SPH CONSULTING LTD.	APARTMENT 1, SOUTHBROOK APARTMENTS, 21/22 SOUTH TERRACE,	CORK.	ENGINEERING CONSULTANCY SERVICE PROVIDERS	€31,089.00	€9,051.00	€9,327.00	€49,467.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
STONYISLAND TECHNOLOGIES LIMITED	SHANVALLY, PORTUMNA,	CO. GALWAY.	IT CONSULTANCY & TRAINING PROVIDERS	€33,491.00	€8,041.20	€13,579.80	€55,112.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
TEP DEVELOPMENTS LTD.	TOM HUNT MOTORS, CASTLEBALDWIN,	CO. SLIGO.	PROPERTY DEVELOPERS	€41,478.00	€10,106.00	€8,295.00	€59,879.00	Underdeclaration of VAT. Revenue Audit Case.
TIERMORE PROPERTIES LTD.	UNIT S26, THE PLAZA SHOPPING CENTRE, DUNGARVAN,	CO. WATERFORD.	LANDLORDS	€32,000.00	€3,788.00	€9,600.00	€45,388.00	Underdeclaration of VAT. Revenue Audit Case.
TRAWBREAGA BAY CONSTRUCTION LTD.	ARDAGH, CLONMANY,	CO. DONEGAL.	CONSTRUCTION CONTRACTORS	€34,900.00	€14,107.61	€10,470.00	€59,477.61	Underdeclaration of VAT. Revenue Audit Case.

TRODAT LTD.	COLLEGE HOUSE, ROCK RD., BLACKROCK,	CO. DUBLIN.	PUBLICANS	€67,336.00	€10,200.00	€50,502.00	€128,038.00	Underdeclaration of PAYE/PRSI. Revenue Investigation Case.
VALLELY, TONY & BRENDAN	59 CLADY ROAD, BT60 2HA,	CO. ARMAGH.	QUARRY MATERIAL SUPPLIERS	€27,761.77	€250.00	€8,328.53	€36,340.30	Underdeclaration of VAT. Revenue Audit Case.
WALSH-FLYNN, LOUISE	12 ESKER DRIVE, ARDKEEN VILLAGE,	WATERFORD.	COMMISSION AGENT	€44,513.00	€10,530.70	€13,353.90	€68,397.60	Underdeclaration of VAT. Revenue Audit Case.
WHORISKEY, BRENDAN	CASHELARD, BALLYSHANNON,	CO. DONEGAL.	PUBLICAN AND SHOPKEEPER	€54,683.00	€13,224.00	€16,404.00	€84,311.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
WHYTE, JOHN	TINRYLAND,	CO. CARLOW.	COMPANY DIRECTOR	€44,754.39	€2,881.55	€8,950.87	€56,586.81	Underdeclaration of Income Tax. Revenue Audit Case.
WINTER TULIP LIMITED.	CURRY, STROKESTOWN,	CO. ROSCOMMON.	NON-TRADING COMPANY	€34,703.00	€4,383.00	€10,410.90	€49,496.90	Underdeclaration of VAT. Revenue Audit Case.
WINTER, DESMOND	SUITE 6, ST. VINCENT'S PRIVATE CLINIC, HERBERT AVENUE,	DUBLIN 4.	MEDICAL CONSULTANT	€319,489.00	€61,736.00	€95,847.00	€477,072.00	Underdeclaration of Income Tax. Revenue Audit Case.