



# IRIS OIFISIÚIL

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**Friday, 26th SEPTEMBER, 2003**

S.I. No. 366 of 2003.

**EUROPEAN COMMUNITIES (SEED POTATOES)  
 (AMENDMENT) REGULATIONS 2003.**

The Minister for Agriculture and Food has made Regulations under the European Communities Act, 1972 (No. 27 of 1972) entitled as above.

Copies of the Regulations may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Division, 51 St. Stephen's Green, Dublin 2. [Fax: 6476843].

Price €0.76 plus postage.

JOHN MALONE,  
 Secretary General,  
 Department of Agriculture and Food.

September 2003.

[4]

S.I. No. 367 of 2003

**EUROPEAN COMMUNITIES (MARKETING OF HONEY)  
 REGULATIONS 2003**

The Minister for Agriculture and Food has made Regulations under the European Communities Act, 1972 (No. 27 of 1972) entitled as above.

Copies of the Regulations may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Division, 51 St. Stephen's Green, Dublin 2, (Fax: 6476843).

Price €1.27 plus postage.

JOHN MALONE,  
 Secretary General,  
 Department of Agriculture and Food,

September 2003.

[5]

S.I. No. 418 of 2003

DISEASES OF ANIMALS ACT 1966 (CLASSICAL SWINE  
FEVER) (RESTRICTION ON IMPORTS FROM BELGIUM)  
(AMENDMENT) ORDER 2003

The Minister for Agriculture and Food has made the above order which amends control measures relating to certain products from Belgium due to the outbreak of classical swine fever in that country.

Copies may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, (Fax: 6476843).

Price €0.51 plus postage.

DEPARTMENT OF AGRICULTURE AND FOOD,

September 2003.

[6]

S.I. No. 419 of 2003

DISEASES OF ANIMALS ACT 1966 (CLASSICAL SWINE  
FEVER) (RESTRICTION ON IMPORTS FROM GERMANY)  
(AMENDMENT) ORDER 2003

The Minister for Agriculture and Food has made the above order which amends control measures relating to certain products from Germany due to the outbreak of classical swine fever in that country.

Copies may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trades Section, 51 St. Stephen's Green, Dublin 2, (Fax: 6476843).

Price €0.51.

DEPARTMENT OF AGRICULTURE AND FOOD,

September 2003.

[7]

S.I. No. 420 of 2003

DISEASES OF ANIMALS ACT 1966 (CLASSICAL SWINE  
FEVER) (RESTRICTION ON IMPORTS FROM LUXEMBOURG)  
(AMENDMENT) ORDER 2003

The Minister for Agriculture and Food has made the above order which amends control measures relating to certain products from Luxembourg due to the outbreak of classical swine fever in that country.

Copies may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2, (Fax: 6476843).

Price €0.51.

DEPARTMENT OF AGRICULTURE AND FOOD,

September 2003.

[8]

S.I. No. 439 of 2003.

FISHERY HARBOUR CENTRES (RATES AND CHARGES)  
ORDER 2003.

Mr. Dermot Ahern, TD, Minister for Communications, Marine and Natural Resources, has made the above Order, imposing new and increased Rates and Charges operative from 1 October 2003 except in respect of certain facilities and services which are currently subject to annual charging arrangements which will not expire until 2004.

The Order is available on the WEBSITE of the Department of Communications, Marine and Natural Resources ([www.dcmnr.ie](http://www.dcmnr.ie)) and at each of the 5 Fishery Harbour Centres (Howth, Dunmore East, Castletownbere, Rossaveel and Killybegs).

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 or by mail order from Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2 (Fax: (01) 6476843) (price €2.54).

DEPARTMENT OF COMMUNICATIONS,  
MARINE AND NATURAL RESOURCES

23rd September 2003

[9]

S.I. No. 443 of 2003

## TAXES (ELECTRONIC TRANSMISSION OF CAPITAL ACQUISITIONS TAX RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY) ORDER 2003.

Notice is given that on 23rd September 2003 the Revenue Commissioners, in exercise of the powers conferred on them by section 917E of the Taxes Consolidation Act 1997 (No. 39 of 1997), made an order entitled the Taxes (Electronic Transmission of Capital Acquisitions Tax Returns) (Specified Provisions and Appointed Day) Order 2003 (S.I. No. 443 of 2003). This Order provides for the electronic transmission of the principal capital acquisitions tax returns from 29th September 2003.

The Order has been published and copies may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, through any bookseller or can be downloaded from the Revenue Commissioners website: [www.revenue.ie](http://www.revenue.ie)

REVENUE COMMISSIONERS,  
Dublin Castle.

23rd September 2003.

[10]

S.I. No. 442 of 2003.

## INTOXICATING LIQUOR ACT 1962 (SECTION 9) ORDER 2003

The Minister for Justice, Equality and Law Reform, in exercise of the powers conferred on him by section 9(2) of the Intoxicating Liquor Act 1962 (No. 21 of 1962) and the Justice (Alteration of Name of Department and Title of Minister) Order 1997 (S.I. No. 298 of 1997), has made an Order entitled as above.

The Order provides that for the purposes of the Licensing Acts and the Registration of Clubs Acts the minimum guideline price for a substantial meal will be increased to €9.00 with effect from 29 September 2003 in substitution for the £2.00 provided in the Intoxicating Liquor Act 1962 (Section 9) Order 1979 (S.I. No. 211 of 1979).

Copies of the Order may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2 (price €0.51).

DEPARTMENT OF JUSTICE, EQUALITY  
AND LAW REFORM

September 2003.

[13]

## CIVIL SERVICE COMMISSIONERS ACT 1956

Notice is hereby given that the Civil Service Commissioners have made Regulations under Section 16 of the above Act applicable which it is proposed to hold under Section 15 of the Act for appointment to Clerical Officer/Clerical Typist (Dublin Only) (CS 13/90/2003).

Copies of the Regulations may be obtained from the Office of the Civil Service and Local Appointments Commissioners, "Chapter House", 26-30 Abbey Street Upper, Dublin 2.

CIVIL SERVICE COMMISSION.  
September 2003.

[3]

AN tORDÚ SLÁINTE AGUS LEANAÍ (FEIDHMEANNA  
AIRE A THARMLIGEAN), 2003  
(Health and Children (Delegation of Ministerial Functions)  
Order, 2003)

Do rinne an Rialtas inniu  
Ordú dar teideal thuas

The Government today made  
An Order entitled as above.

Féadfar cóipeanna den Ordú  
seo a fháil san Oifig Díolta  
Foilseachán Rialtais, Teach  
Sun Alliance, Sráid Theach  
Laighean, Baile Átha Cliath 2,  
nó trí aon díoltóir leabhar.

Copies of this Order may be  
obtained at the Government  
Publications Sale Office, Sun  
Alliance House, Molesworth  
Street, Dublin 2, or through  
any bookseller.

D. MacCÁRTHAIGH  
Ard-Rúnaí an Rialtais  
(Secretary General to the Government)

BAILE ÁTHA CLIATH,  
An 24ú lá seo de Mheán  
Fómhair, 2003.

DUBLIN  
This 24th day of September,  
2003.

[2]

APPOINTMENT TO THE VOLUNTARY HEALTH INSURANCE  
BOARD

Mr Micheál Martin, TD, Minister for Health and Children has appointed:

Mr Bernard Collins

to be Chairman and member of the Voluntary Health Insurance Board. The appointment is for a five year period, ending on 23 September, 2008.

MARY SAUNDERSON,  
Health Insurance Unit.

[1]

CIRCUIT COURT

SOUTH WESTERN CIRCUIT

I, ESMOND SMYTH, President of the Circuit Court, in pursuance of the powers vested in me by Section 10 of the Courts of Justice Act, 1947 and by other powers conferred on me, and having consulted the permanent Judge of the South Western Circuit do hereby Order the following:

That a special sitting of the Circuit Court shall be held in the Courthouse, Tralee on 7th October 2003 and from thereafter for as long as it takes for the purpose of dealing with criminal and other business returned for Tralee.

Dated this 23rd day of September 2003

ESMOND SMYTH,  
President of the Circuit Court.

[12]

WESTPORT TOWN COUNCIL

COMHAIRLE AN BHAILE CATHAIR NA MART

WESTPORT TOWN DEVELOPMENT PLAN 2003

Notice is hereby given that Westport Town Council have adopted the Westport Town Development Plan 2003.

A copy of the plan will be available for inspection at Westport Civic Offices, Altamont Street, Westport during normal office hours from Thursday 25th September 2003. Copies of the plan may also be purchased on payment of a fee of €40.

A. MOORE,  
Town Clerk.

[14]

IN THE MATTER OF

THE COMPANIES ACTS 1963 - 2001

AND IN THE MATTER OF

J. F. DONELON & CO. (IRELAND) LIMITED  
(In Voluntary Liquidation)

On the 10th day of September, 2003, the following Special Resolution in Writing was duly passed.

"That the Company be wound up voluntarily by way of Members Voluntary Winding-Up and that Mr. Paul McCleary of Ashford House, Tara Street, Dublin 2 be and is hereby appointed Liquidator for the purposes of such winding-up and the Liquidator be and is hereby authorised under the provisions of section 276 of Companies Acts 1963-2001 to exercise the powers laid down in section 231 (1) (d)-(f) Companies Act 1963-2001".

Signed: PAUL McCLEARY  
Liquidator.

[15]

FLATLAND MANAGEMENT LIMITED

At an Extraordinary General Meeting of the members of the said company, duly convened and held at Cork Square Deal, Washington Street, Cork, on the 12 day of September 2003 the following Special Resolution was duly passed.

"That the company be wound up as a members' voluntary winding-up and that Mr. Colman Dalton of Dalton Barry & Co., Clock House, Mallow, Co. Cork be and he is hereby appointed liquidator for such purpose and that the said liquidator be and he is hereby authorised to divide and distribute among the members in specie, the whole or any part of the assets of the company".

PATRICK HERLIHY.

[16]

P & A HERLIHY (CARRIG) LIMITED

At an Extraordinary General Meeting of the members of the said company, duly convened and held at Cork Square Deal, Washington Street, Cork on the 12 day of September 2003 the following resolution was duly passed.

"That the company be wound up as a Members' Voluntary Winding-Up and that Mr. Colman Dalton of Dalton Barry & Co, Clock House, Mallow, Co. Cork be and he is hereby appointed liquidator for such purpose and that the said Liquidator be and he is hereby authorised to divide and distribute among the Members in specie, the whole or any part of the assets of the Company".

PATRICK HERLIHY.

[16A]

IN THE MATTER OF  
COMPANIES ACTS, 1963 - 2001

AND IN THE MATTER OF  
RECRUITMENT PARTNERS LIMITED  
(In Voluntary Liquidation)

Notice is hereby given pursuant to Section 252 of the Companies Act, 1963 that at an Extraordinary General Meeting of the above-named Company, duly held on 17th day of September, 2003, the following Special Resolutions were duly passed:

1. "That the Company be wound up voluntarily."
2. "That for the purpose of the winding-up, Mr. James Clancy, ACIS, of James Clancy & Associates, 13 Clarinda Park North, Dun Laoghaire, Co. Dublin, be and he is hereby appointed Liquidator."
3. "That the Liquidator be and he is hereby authorised to divide among the members of the Company in specie the whole or any part of the Assets of the Company."

MR. JAMES CLANCY ACIS,  
Liquidator.

Dated the 17th September, 2003.

NOTE:

This is a Members Voluntary Winding-Up. All admitted creditors have been, or will be paid in full.

JAMES CLANCY & ASSOCIATES,  
13 Clarinda Park North,  
Dun Laoghaire,  
Co. Dublin.

[17]

THE HIGH COURT

Record No. 2003 439 COS

IN THE MATTER OF  
THE DUBLIN SPORTS CAFÉ

AND IN THE MATTER OF  
THE COMPANIES ACTS 1963 TO 1990

NOTICE is hereby given that a Petition for the winding up of the above named Company by the High Court was on the 15th day of August 2003 presented to the High Court by Simbella Limited, whose registered office is at 5th Floor Beaux Lane House, Mercer Street Lower, Dublin 2 a creditor of the said company and that the said Petition is directed to be heard in the High Court on Monday, the 20th day of October 2003 at 11 o'clock in the forenoon and that any creditor or contributory of the said company who wishes to support or oppose the making of an Order on the said Petition may appear at the time of hearing by himself or his Counsel for that purpose and a copy of the Petition will be furnished to any creditor or contributory of the said company who requires it by the undersigned on payment of the regulated charge for the same.

Signed:

JOHN B. O'CONNOR & COMPANY,  
Solicitors for the Petitioner,  
32 Upper Mount Street,  
Dublin 2.

Note:

Any person who intends to appear at the hearing of the said Petition must serve on or send by post to the above-named Petitioner or his solicitor, notice in writing of his intention to do so. The notice must state the name and address of the person or if a firm the name and address of the firm and must be signed by the person or firm, or by his or their solicitor (if any) and must be served or, if posted, must be sent by post in sufficient time to reach the above named solicitor or the Petitioner not later than 5 o'clock in the afternoon of Friday, the 17th day of October 2003.

[18]

NOTICE OF ADJUDICATION  
AND OF STATUTORY SITTING

THE HIGH COURT

BANKRUPTCY

RECORD NO. 2003/397P

IN THE MATTER OF  
NOEL HUGHES A BANKRUPT

Noel Hughes of Jordanstown, Lusk, County Dublin was on the 28th day of July 2003 adjudged Bankrupt.

The statutory sitting of the Court will be held at the Four Courts, Dublin 7, on the 13th day of October 2003, at the hour of 10.30 o'clock in the forenoon.

The Bankrupt is required to attend at this sitting and make full disclosure of his property to the Court. Creditors may at such sitting prove their debts and choose to appoint creditor's assignee.

All persons having in their possession or under their control any money or other property of the Bankrupt should pay or deliver the same, and all debts due to the Bankrupt should be paid to Thomas Tynan, Official Assignee, Four Courts, Dublin 7, to whom creditor may forward their proofs of debt.

Dated this 30th day of July 2003.

MATHESON ORMSBY PRENTICE,  
Solicitors for the Petitioner,  
30 Herbert Street,  
Dublin 2.

[19]

IN THE MATTER OF

THE LANE MINNOW COMPANY LIMITED  
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS, 1963-2001

At an Extraordinary General Meeting of the Members of the said Company, duly convened and held at the Offices of Messrs. David Ward & Co., Convent Street, Abbeyfeale, Co. Limerick on 15th September 2003 at 4 p.m. o'clock, the following Special Resolution was duly passed:

"That The Lane Minnow Company Limited be wound up voluntarily as a Members' Voluntary Winding Up and that Mr. John Naughten BA, of 25 Lower Castle Street, Tralee, Co. Kerry be appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be and is hereby authorised, in accordance with the Memorandum and Articles of Association of the Company, to distribute the whole or any part of the surplus assets of the Company amongst the Members in specie."

Dated this 26th day of September 2003.

JOHN NAUGHTEN BA,  
Liquidator,  
25 Lower Castle Street,  
Tralee,  
Co. Kerry.

Note:

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

[20]

IN THE MATTER OF

THE COMPANIES ACTS 1963-2001

AND IN THE MATTER OF

FELTCON LIMITED  
(In Voluntary Liquidation)

Notice is hereby give to Section 252 of the Companies Acts, 1963-2001 that an Extraordinary General Meeting of the above Company was duly convened and held on the 17th Day of September 2003 and the following Resolutions were passed:

1. That it has been proved to the satisfaction of this meeting that the Company cannot by reason of its liabilities continue its business and that it is advisable to wind up same and accordingly the Company be wound up.
2. That Ken Fennell of Kavanagh Fennell be appointed Liquidator by the Members for the purposes of the winding up of the Company.

Note:

At a subsequent Creditors Meeting, Ken Fennell of Kavanagh Fennell was appointed Liquidator.

Dated this 18th day of September 2003.

KEN FENNELL,  
Liquidator,  
Kavanagh Fennell,  
14 Pembroke Road,  
Dublin 4.

[21]

IN THE MATTER OF  
THE COMPANIES ACT , 1963-1990

AND IN THE MATTER OF

NWT Interfin LIMITED  
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the Members of the above-named Company duly convened and held on 15 September 2003 the following Special Resolution was duly passed:

“That the Company be wound up voluntarily.”

Dated 18th September 2003

BRIAN JACKSON  
Liquidator.

[22]

IN THE MATTER OF  
SILVERMONT HOLDINGS  
LIMITED  
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-1990

SILVERMONT HOLDINGS  
LIMITED

Notice is hereby given that a Special Resolution for the winding up of the above named Company by means of a Members Voluntary Liquidation was passed on the 11th day of September 2003. An ordinary resolution was also passed appointing Michael J. Joyce & Co. as Liquidator the purpose of such winding up. All claims against the Company should be sent to Michael J. Joyce of Michael J. Joyce & Co. Claregate St. Kildare Town, Co. Kildare and be received no later than 10th October 2003.

Dated this day 18th September 2003.

Yours faithfully,

MICHAEL J. JOYCE,  
Liquidator.

Silvermont Limited.

[23]

## Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1st April, 2003, and ending on 30th June, 2003, of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 284  
Total amount of fines and penalties imposed €347,261.89

**FAILURE TO LODGE INCOME TAX RETURN(S):**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Bartley, Kevin	"Cheznous", Bohernamona, Thurles, Co. Tipperary.	Builder	2	950.00
Bermingham, Thomas	3, Clonmore Road, Ballybough, Dublin 3.	Licensed Vintner	1	500.00
Berns, Mark	68, Huntstown Rise, Mulhuddart, Dublin 15.	Carpenter	3	4,000.00
Blaney, Eamonn	"Mountain Top", Letterkenny, Co. Donegal.	Service Station Proprietor	2	950.00
Boyce, Brendan	2, Thorndale, Letterkenny, Co. Donegal.	Garage Repairs & Car Sales	2	920.00
Bradley, Vincent	Kill, Carrigart, Co. Donegal.	Farmer	1	475.00
Brennan, Noel	T/A Brennan Meats, Main Street, Bundoran, Co. Donegal.	Butcher	1	750.00
Britton, Joseph	Aughnahoo, Pettigo, Co. Donegal.	Ornamental Monuments Manufacturer	1	475.00
Browne, Jim	86, Moy Heights, Ballina, Co. Mayo.	Tyre Distributor	1	1,900.00
Burns, Stephen	Augheygaulty, Drumkeen, Ballybofey, Co. Donegal.	Car Accessories	2	2,530.00
Butler, Patrick	Apartment 17B, Bettyglen, Raheny, Dublin 5.	Courier	1	850.00
Butler, Richard	115, The Coppice, Woodfarm Acres, Palmerstown, Dublin 20.	Newsagent	3	1,425.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Byrne, James	44, Kildonan Road, Finglas West, Dublin 11.	Shopkeeper	1	500.00
Caffrey, James	27, Alverno Heights, Laytown, Co. Meath.	Bricklayer	1	476.00
Cagney, David	Massbrook, Bofeenaun, Ballina, Co. Mayo.	Painter & Decorator	1	475.00
Calnan, John Joe	3, O'Carolan Park, Nobber, Co. Meath.	Café Proprietor	3	1,428.00
Carton, John Jnr.	4, Lower Quay Street, Sligo, Co. Sligo.	Camper Conversion	1	475.00
Cavallo, Ann	2, The Grove, Bettyglen, Raheny, Dublin 5.	Restaurateur	2	2,000.00
Collins, Colm	Curraheen, Tralee, Co. Kerry.	Farmer	2	950.00
Collins, James	20, Manor Drive, Manor, Tralee, Co. Kerry.	Agricultural Contractor	2	1,200.00
Collins, John E.	Corballis, Donabate, Co. Dublin.	Farmer & General Contractor	3	4,500.00
Connolly, Michael	Derranadiva, Burren, Castlebar, Co. Mayo.	Farmer	1	475.00
Cooke, Damien	8, Sundale Villas, Tallaght, Dublin 24.	Conservatory Fitter	3	4,500.00
Cooley, Joseph	Chapel Road, Ballyheigue, Co. Kerry.	Carpenter	2	2,500.00
Copeland, Myles	70, Wicklow Heights, Wicklow, Co. Wicklow.	Security Consultant	1	1,900.00
Corcoran, Edward A.	4, Kilmashogue Drive, Walkinstown, Dublin 12.	Plumber	1	475.00
Corkery, Brendan	Slievegloss, Brandon, Co. Kerry.	Farmer	2	950.00
Corr, Denis	17, Belcamp Crescent, Priorswood, Dublin 17.	Grocer & Newsagent	1	475.00



Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Craig, Pat	"Kelvon House", Glenties, Co. Donegal.	Builder	2	640.00	Elliott, John A.	Ardbrack, Kinsale, Co. Cork.	Rental Income	1	475.00
Cullen, Edward	15, Turnapin Cottages, Ballymun, Dublin 11.	Transport Operator	3	3,750.00	Ellis, William R.	Muckridge, Youghal, Co. Cork.	Rental Income	2	1,000.00
Cullen, Gerard	18, St. Teresa's Terrace, Edenderry, Co. Offaly.	General Builder	1	500.00	English, John	35, Hermitage Grove, Rathfarnham, Dublin 14.	Builder	5	2,500.00
Cullen, John	"Underwood", Mount Alto, Ballinea, Ashford, Co. Wicklow.	Plumber	1	1,900.00	Fagan, Brendan	14, Kilteragh Drive, Foxrock, Dublin 18.	Car Dealer	1	475.00
Cunningham, . Mary M	Far Straleel, Carrick, Co. Donegal.	Blinds Supplier	1	475.00	Feely, David	Main Street, Bundoran, Co. Donegal.	Aerial Erector	1	475.00
Daly, Gerard	122, Donamore Crescent, Tallaght, Dublin 24.	General Builder	4	6,000.00	Ferguson, Blathnaid	41, Foxhills, Carnamuggagh, Letterkenny, Co. Donegal.	Computer Programmer	1	320.00
Daly, Kenneth	4, Mooretown Park, Swords, Co. Dublin.	Carpenter	1	475.00	Ferry, Brendan	67, Greenhills Estate, Ballina, Co. Mayo.	Paper Sorter	1	1,500.00
Dardis, Colm	10, The Glebe, Lucan, Co. Dublin.	Car Servicing & Repairs	1	500.00	Ffrench O'Carroll, Arthur	9, Wellington Place, Clyde Road, Ballsbridge, Dublin 4.	Restaurateur	1	475.00
Deeney, James	Creeve, Rathmullan, Co. Donegal.	Farmer	5	1,755.00	Finegan, Padraig	"Volvenstown House", Fordstown, Navan, Co. Meath.	Builder	1	952.00
Devlin, Patrick Francis	"Moonraker", Kilbaylet, Donard, Co. Wicklow.	Cash Register Service	1	1,500.00	Fitzsimons, William	19, Turlough Gardens, Fairview, Dublin 3.	Commission Agent	2	950.00
Donoghue, David	25, Lansdowne Valley Park, Dublin 12.	Taxi Driver	2	950.00	Fleming, John	Parknamullogue, Farranfore, Killarney, Co. Kerry.	Farmer	2	1,400.00
Doogan, John	Gomar, Kincasslagh, Letterkenny, Co. Donegal.	Haulage Contractor	3	1,115.00	Fletcher, William	Glencorrig, Shinrone, Birr, Co. Offaly.	Canteen Operator	2	950.00
Dowling, Christopher	57, Oranmore Road, Ballyfermot, Dublin 10.	Courier	3	4,500.00	Flynn, Maria	4, Elmcastle Drive, Kilnamanagh, Dublin 24.	Soft Furnishings Supplier	1	1,500.00
Dunne, Peter	11, St. Finian's Green, Lucan, Co. Dublin.	Commission Agent	2	950.00	Flynn, . Michael J	6, Rathbawn Avenue, Castlebar, Co. Mayo.	Meat Distribution Agent	1	475.00
Egan, Christopher	93, Carndonagh Park, Donaghmede, Dublin 13.	Newsagent & Grocer	1	475.00	Forkan, Brendan	Lislagkagh, Swinford, Co. Mayo.	Carpenter	1	600.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Friel, Peter	10, Lurgyvale, Kilmacrennan, Letterkenny, Co. Donegal.	Haulier	2	640.00	Higgins, Bernard	123, Monalea Grove, Firhouse, Dublin 24.	Accounting & Bookkeeping Service	1	475.00
Gaffney, William	Ring Commons, Balrothery, Co. Dublin.	Vehicle Repairs	1	475.00	Hoban, Anthony	Knockranny, Westport, Co. Mayo.	Taxi & Limousine Hire	1	475.00
Gallen, Desmond	Lismullduff, Killygordon, Co. Donegal.	Builder	2	640.00	Howley, Tony	Breaffy, Ballina, Co. Mayo.	Carpet Fitter	1	475.00
Gibbons, John	Derrew, Partry, Claremorris, Co. Mayo.	Music Retailer	1	475.00	Hughes, Gabriel	136, Emmet Road, Inchicore, Dublin 8.	Car Repairs	1	500.00
Goggin, Anthony	18, Benmore Drive, Ballyduff, Co. Kerry.	Carpenter	2	1,075.00	Hunter, Edward	"Park View House", Doneraile, Co. Cork.	Farmer	1	475.00
Gormley, Benny	Unit 6, Donegal Shopping Centre, Ballyshannon Road, Donegal Town, Co. Donegal.	Sports Shop Proprietor	2	640.00	Hussey, Brian	Glenderry, Ballyheigue, Co. Kerry.	Car Part Sales	2	1,400.00
Griffith, David	"Boat Haven", Old Head, Louisburgh, Co. Mayo.	Rental Income	1	475.00	Irwin, Brendan	84, Springfield Court, Castlebar, Co. Mayo.	Builder	2	1,075.00
Hannify, Frank	Hawkfield, Newbridge, Co. Kildare.	Coach Hire	1	480.00	Joseph, Aidan	13, Ardeskin, Donegal Town, Co. Donegal.	Road Haulier	1	320.00
Hannigan, James J.	Ballinacarrow, Ballymote, Co. Sligo.	Publican	1	475.00	Jones, Vincent	52, The Thatch Road, Whitehall, Dublin 9.	Furniture Dealer	1	475.00
Hannon, Joseph	65, Charles Street, Listowel, Co. Kerry.	Carpenter	1	475.00	Kane, Gerard	85, Tolka Road, Dublin 3.	Milk Distributor	1	475.00
Hanrahan, Nicholas	1, Drewsboro Buildings, Newbridge, Co. Kildare.	Dentist	1	475.00	Keane, Kieran	"Sackville", Ardfert, Co. Kerry.	Farmer	2	950.00
Haughey, Michael Gerard	16, Main Street, Dungloe, Co. Donegal.	Company Director	1	475.00	Keaney, Barry Gerard	23, Gaelic Park, Bundoran, Co. Donegal.	Tiler	1	1,000.00
Hawe, James	35, Kincora Avenue, Clontarf, Dublin 3.	Newsagent	1	475.00	Kearney, Liam	Knockreagh, Dysert, Maurices Mills, Co. Clare.	Farmer	1	475.00
Heavahan, Patrick	Cloonmee, Lanesboro, Co. Longford.	Farmer	2	888.26	Kelliher, Jerry	15, Ragoonane, Tralee, Co. Kerry.	Butcher	2	2,700.00
Hickey, John	7, Roseabbey Park, Kinsale, Co. Cork.	Coal Distributor	2	1,075.00	Kelly, William	Mulberry Creek, Clashaphuca, Ballyroe, Tralee, Co. Kerry.	Musician & Rental Income	1	475.00
					Kenny, . Kieran A	Fadden Beg, Belmont, Ferbane, Co. Offaly.	Farmer	1	475.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Keogh, James	96, Morristown, Newbridge, Co. Kildare.	Bus Hire	2	1,000.00	McGettigan, Cathal	1, Fairgreen Park, Long Lane, Letterkenny, Co. Donegal.	Carrier & Taxi Driver	1	1,265.00
Kiely, Daniel	Carrigoon, Mallow, Co. Cork.	Farmer	3	1,425.00	McGinty, John	Clonkillymore, Termon, Co. Donegal.	Building Contractor	2	2,530.00
Kiernan, J.B.	52, The Crescent, Millbrook Lawns, Tallaght, Dublin 24.	Accountant	1	475.00	McGlinchey, Brendan	Corcullion, Castlefin, Co. Donegal.	Vegetable Sales & Publican	1	1,000.00
King, Eugene	Castle Street, Roscrea, Co. Tipperary.	Grocer & Newsagent	2	950.00	McGowan, Laurence	Cloonshanbally, Culfadda, Ballymote, Co. Sligo.	Farmer & Builder	1	475.00
Kinsella, Thomas	22, Mangerton Road, Drimnagh, Dublin 12.	Taxi Driver	1	475.00	McGowan, Martin	"Windsor Works", 43A-43B, Windsor Avenue, Fairview, Dublin 3.	Motor Repairs	1	475.00
Lavelle, Martin	Ballina Road, Belmullet, Co. Mayo.	Carpenter	1	475.00	McGrory, Aiden	Lacklum, Laghey, Co. Donegal.	Company Director	3	1,200.00
Lawlor, John	42, South Main Street, Youghal, Co. Cork.	Tiler	1	500.00	McHale, Patrick	Lower Chapel Street, Castlebar, Co. Mayo.	Publican	1	475.00
Lawson, Ann	"Wishing Hill", Gillstown, Athboy, Co. Meath.	Investment Income	1	476.00	McIntyre, James	Castle Street, Ballyshannon, Co. Donegal.	Company Director & Rental Income	1	950.00
Long, Johnathan	26, Glenview Park, Tallaght, Dublin 24.	Plant Nursery	3	4,500.00	McKenna, Patrick	Derrymore, Blennerville, Tralee, Co. Kerry.	Farmer	1	475.00
Loughlin, Vivion	14, Rushbrook Road, Templeogue, Dublin 16.	Foreign Income	10	19,000.00	McLaughlin, Thomas	"Centre Buildings", 8, Lower Main Street, Letterkenny, Co. Donegal.	Publican & Engineer	3	2,400.00
MacCarthy, Eamonn	Drimatinney, Falcarragh, Co. Donegal.	Taxi Driver	1	475.00	McLoughlin, Paul	1, Earls court, Athy, Co. Kildare.	Building Sub- Contractor	1	475.00
McArdle, Veronica	Rathgranagher, Cloghans Hill, Tuam, Co. Galway.	Hairdresser	1	650.00	McMahon, Jerry	15, Crawford Pines, Ballincollig, Co. Cork.	Furniture Restorer	1	500.00
McCarthy, David	50, Francis Street, Dublin 8.	Hairstylist	1	475.00	Millar, Francis Jnr.	Flat 7, 64, St. Lawrence Road, Clontarf, Dublin 3.	Carpenter	3	1,425.00
McDermott, Peter	7, Oakview, Tralee, Co. Kerry.	Walking Tours Guide	1	1,900.00	Monaghan, Seamus	15, St. Brendan's Crescent, Greenhills, Dublin 12.	Carpet Fitter	2	950.00
McDevitt, Hughie	Meenacreive, Annagry, Co. Donegal.	Company Director	2	2,530.00					
McDonald, Philip G.	Greencastle, Co. Donegal.	Boat Builder	2	640.00					

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Moore, Robert	Ardee, Newtowncunningham, Co. Donegal.	Farmer	1	475.00	O'Connor, Trevor	6, Sycamore Avenue, The Park, Cabinteely, Co. Dublin.	Freelance Sound Technician	1	475.00
Moran, David	53, Castle Lawns, Tallaght, Dublin 24.	Roofing Contractor	1	500.00	O'Dee, Stephen	Upper Dore, Gweedore, Letterkenny, Co. Donegal.	Company Director	1	475.00
Moran, Sean	Convent Road, Claremorris, Co. Mayo.	Accountant	1	1,900.00	O'Donoghue, James	Knockardtry, Castleisland, Co. Kerry.	Painter	1	500.00
Moyles, John	89, Childers Heights, Ballina, Co. Mayo.	Mail Contractor & Farmer	1	475.00	O'Halloran, Colm	Clogherbrien, Tralee, Co. Kerry.	Electrician	1	1,900.00
Mullally, Michael J.	3, Lurgh Lane, Kinnagh, Curragh, Co. Kildare.	Courier	1	500.00	O'Halloran, Michael	"Clontead", Clogheen, Old Blarney Road, Cork, Co. Cork.	Bus Hire Operator	3	2,400.00
Murphy, William	Ballyhagen, Derrinturn, Carbury, Co. Kildare.	Car Dealer	2	1,000.00	O'Hara, John	Farnagh, Longford, Co. Longford.	Car Dismantler & Garage Proprietor	1	444.13
Murray, Bill	26, Tamarisk Lawns, Kilnamanagh, Dublin 24.	Hackney Driver	3	4,500.00	O'Neill, Aidan	1, Woodbine Avenue, Blackrock, Co. Dublin.	Commission Agent	4	2,825.00
Murtagh, Gerard	6, Melrose Road, Clondalkin, Dublin 22.	Haulier	1	475.00	O'Neill, Michael	"Oakdene", 81B, Howth Road, Howth, Co. Dublin.	Town Planning Consultant	3	1,425.00
Nolan, Bartholomew	28, Woodvale Avenue, Blakestown, Clonsilla, Dublin 15.	Commission Agent	2	950.00	O'Neill, Rita	12, The Glen, Boden Park, Rathfarnham, Dublin 16.	Bookkeeper	1	500.00
Nolan, Michael	Bawnogue, Baltinglass, Co. Wicklow.	Supplying & Fitting Windows	1	475.00	O'Regan, Patrick	Creggane, Lombardstown, Mallow, Co. Cork.	Farm Rental	3	1,425.00
O'Boyle, George F.	Confey, Leixlip, Co. Kildare.	Farmer	3	1,425.00	O'Shea, Sean P.	Castlewhite, Waterfall, Near Cork, Co. Cork.	Farmer	1	500.00
O'Brien, Richard	Grange Lodge, Grange End, Dunshaughlin, Co. Meath.	Carpenter	1	476.00	Philips, James	45, Delmere, Dublin Road, Enfield, Co. Meath.	Painter & Decorator	1	476.00
O'Connell, Noel	Willowmere Drive, Dublin Road, Thurles, Co. Tipperary.	Farmer	1	475.00	Pierse, Maurice	Derrico, Ballyduff, Co. Kerry.	Rental Income	2	950.00
O'Connell, Thomas	Woodford, Listowel, Co. Kerry.	Builder	1	475.00	Quilter, James	Leam, Kilflynn, Co. Kerry.	Farmer	1	700.00
O'Connor, Thomas	23, Marian Terrace, Causeway, Co. Kerry.	Farmer	2	950.00					

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Quirke, Patrick	18, Killane View, Edenderry, Co. Offaly.	Carpenter	1	1,000.00	Teahan, Timothy	Kilsarcon, Currow, Killarney, Co. Kerry.	Driver Hire	1	475.00
Reilly, Anthony	94, Springdale Road, Raheny, Dublin 5.	Printer	2	1,075.00	Tiernan, James	"Ford De Fyne", Naul, Co. Dublin.	Farmer	1	475.00
Relihan, Patricia	9, Colbert Street, Listowel, Co. Kerry.	Hairdresser	2	3,800.00	Toland, Vincent	Bridge Street, Killybegs, Co. Donegal.	Video Rental	1	475.00
Reynolds, Patrick J.	"Carraigin", Kincora Court, Clontarf, Dublin 3.	Air Conditioning Installation	1	500.00	Trehy, Kieran	5, The Court, Bettyglen, Raheny, Dublin 5.	Engine Parts Retailer	1	475.00
Roche, William	13, Tynan Hall Park, Kingswood Heights, Dublin 24.	Taxi Driver	1	475.00	Twomey, Ciaran	97, Lower Baggot Street, Dublin 2.	Estate Agent	2	1,475.00
Ronan, James	52A, Main Street, Swords, Co. Dublin.	Counsellor	1	475.00	Walkin, Michael	"St. Martin's", Dooeighney, Corballa, Ballina, Co. Mayo.	Travel Agent	1	475.00
Ryan, James	Knockbawn, Rossmore, Cashel, Co. Tipperary.	Farmer	1	475.00	Walsh, Michael	Lisroe, Duagh, Listowel, Co. Kerry.	Farmer	1	475.00
Shanahan, Thomas	Ballybroman, Ardfert, Tralee, Co. Kerry.	Farmer	2	950.00	Waters, James	The Square, Kildare, Co. Kildare.	Grocer	1	475.00
Sheehan, Patrick	16, Hawthorn Drive, Listowel, Co. Kerry.	Handyman	2	950.00	Whelan, Michael Colm	Banemore, Listowel, Co. Kerry.	Haulier	1	475.00
Sheeran, Francis	Breaffy, Ballina, Co. Mayo.	Accountant & Rental Income	1	600.00	Whelan, Patrick	20, Cherryfield Close, Hartstown, Dublin 15.	Taxi Driver	3	1,425.00
Sheridan, Gerard	15, Greenfort Drive, Quarryvale, Clondalkin, Dublin 22.	Hackney Driver	3	2,250.00	Woodlock, John Ronald	33, Kilcarrig Close, Tallaght, Dublin 24.	Tiler	3	2,250.00
Sinnott, Andrew	25, Woodale Close, Firhouse, Dublin 24.	Company Director	1	475.00					
Smith, Frank	33, Anally Park, Longford, Co. Longford.	Electrical Contractor	1	1,000.00					
Stapleton, James	Ballypatrick, Bouladuff, Thurles, Co. Tipperary.	Farmer	1	475.00					
Stewart, Neil	5, Snowdrop Walk, Darndale, Dublin 5.	Printing Shop Proprietor	1	1,000.00					

**FAILURE TO LODGE CORPORATION TAX RETURN(S):**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Commercial Panel Protection Ltd.	5, Lower Main Street, Dundrum, Dublin 14.	Interior Panelling for Motor Vehicles	1	475.00
Dermot Fullerton Ltd.	"Cooleen", St. Oran's Road, Buncrana, Co. Donegal.	Haulage Contractor	1	1,900.00
Drumgeely Launderette & Dry Cleaning Ltd.	Drumgeely, Shannon, Co. Clare.	Launderette	1	600.00
Inisboffin Island Co-Op Ltd.	Inisboffin Island, Meenlaragh, Letterkenny, Co. Donegal.	Co-Op Society	2	640.00
James W. Corry & Son (Campsie) Ltd.	23, Lisfannon Heights, Buncrana, Co. Donegal.	Scrap Metal Merchants	1	1,265.00
McCarthy Transport Ltd.	Collon, Drogheda, Co. Louth.	Hauliers	2	3,800.00
McDaid Plant Ltd.	No. 5, Burnfoot, Lifford, Co. Donegal.	Plant Hire & Site Clearance	1	475.00
Patrick Kearney Building Services Ltd.	Malin Road, Moville, Co. Donegal.	Builders	2	2,530.00
Paul McGrory Company Ltd.	Rockhead, Burnfoot, Co. Donegal.	Blocklaying Contractor	1	325.00
Psamtic Language Centre Ltd.	"Kilmarnock Manor", Military Road, Killiney, Co. Dublin.	Language School	1	500.00
Rinnaraw Management Company Ltd.	Sessiagh Road, Port na Blagh, Dunfanaghy, Co. Donegal.	Housing & Apartments Management	1	1,900.00
Russell Milling Ltd.	Legnahorey, Letterkenny, Co. Donegal.	Feed Milling	1	320.00
Tips & Tools Ltd.	1, Courtlands, Cabinteely, Co. Dublin.	Tools Sales Promotion	1	475.00
Trayford Engineering Ltd.	"Caltex Buildings", Airport Road, Shannon, Co. Clare.	Electric Motor Repairs	1	475.00
West Coast Fish Processing Ltd.	Industrial Estate, Killybegs, Co. Donegal.	Fish Processing	1	475.00

**FAILURE TO LODGE P.35 RETURN(S):**

Name	Address	Description/ Occupation	Fine/ Penalty €
Benridge Services Ltd.	Runard, Clonlara, Co. Clare.	Maintenance Engineers	2,535.00
Cawley & Scanlon (Construction) Ltd.	17, Quay Street, Sligo, Co. Sligo.	Building Contractor	2,535.00
Cobh Ramblers A.F.C.	Oliver Villas, Mount Crozier, Cobh, Co. Cork.	Football Club	2,535.00
Colton, Austin	"Brookfield House", Ballingar, Tullamore, Co. Offaly.	Fencing Contractor	2,535.00
Dundalk A.F.C. Interim Company Ltd.	Oriel Park, Dundalk, Co. Louth.	Operation of Sports Stadiums	2,535.00
Gerard Anthony Ltd.	Main Street, Carrick-on-Shannon, Co. Leitrim.	Clothes Retailer	2,535.00
Hannon, Edward	Parkmountain, Youghal, Co. Cork.	Business Contractor	2,535.00
Jamoni Ltd.	Cadduncur, Tullamore, Co. Offaly.	Underfloor Supplier	2,535.00
McGowan, Paul Francis	Oak Grove, Kinlough, Co. Leitrim.	Groundwork & Shuttering	2,535.00
McGowan, Peter	5, Edenville, Kinlough, Co. Leitrim.	Building Contractor	2,535.00
Murray, Michael	81, Blackwater Heights, Youghal, Co. Cork.	Builder	2,535.00
Nationwide Fitted Kitchens Ltd.	1, Church Place, Sallynoggin, Co. Dublin.	Fitted Kitchen Manufacturers	2,535.00
Pender, Richard	71, St. Brigid's Crescent, Bagenalstown, Co. Carlow.	Security Services	2,535.00
White, John	Spiddal, Nobber, Co. Meath.	Builder	2,535.00

**FAILURE TO LODGE VAT RETURN(S):**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Hogan, Niall	34, Upper Drumcondra Road, Dublin 9.	Accountant	1	475.00
O'Neill, James	"Taney Lodge", Taney Road, Goatstown, Co. Dublin.	Solicitor	1	600.00
O'Reilly, Michael	16, Butterfield Close, Rathfarnham, Dublin 14.	Accountant	1	475.00

**FAILURE TO REMIT VAT:**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Denver Motors Ltd. T/A Lisselan Denver Motors	Lisselan Estate, Lisselan, Clonakilty, Co. Cork.	Motor Dealers	1	475.00

**DELIVERY OF INCORRECT INCOME TAX RETURN(S):**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Galligan, Brendan	Rathcolman, Mullingar, Co. Westmeath.	Company Director	2	1,750.00
Jones, Christopher	"Beauhill", Whitestown, Rush, Co. Dublin.	Market Gardener	2	6,000.00

**OTHER OFFENCES**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
McKenna, Michael	1, Ontario Terrace, Rathmines, Dublin 6.	Chartered Accountant		
	Delivery of Incorrect VAT Returns:		6	1,920.00
	Failure to furnish VAT Returns:		2	640.00
	Failure to keep VAT Records:		6	1,920.00
	Failure to Remit VAT:		5	1,600.00
	Delivery of Incorrect Income Tax Returns:		1	320.00
	Delivery of Incorrect P.35 Returns:		7	2,240.00

**EXCISE OFFENCES:****FAILURE TO HOLD CURRENT LIQUOR LICENCE:**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Barry, Brendan	Market Square, Ballinakill, Co. Laois.	Publican	1	1,265.00
C.H. Management Ltd.	Castlehyde, Fermoy, Co. Cork.	Publican	1	800.00
Crimmins, David	Main Street, Newmarket-on-Fergus, Co. Clare.	Publican	1	1,000.00
Cullinan, Kathleen	Carnane, Doolin, Co. Clare.	Publican	1	632.50
Dorien Le Corned Banc	3, South Main Street, Youghal, Co. Cork.	Publican	1	650.00
Fitzgerald, John	Athea, Co. Limerick.	Publican	1	650.00
Flanagan, John	Castlebridge, Co. Wexford.	Publican	1	1,265.00
Flattery, Colm	Main Street, Clogherhead, Co. Louth.	Publican	1	632.50
Gaughan, Adrian	Straide, Foxford, Co. Mayo.	Publican	1	632.50
Gleeson, Padraig	High Street, Tullamore, Co. Offaly.	Publican	1	632.50
Keane, Anthony	9, Castle House, South Great George's Street, Dublin 2.	Publican	1	650.00
Kelleher, Maurice	Riverstick, Co. Cork.	Publican	1	635.00
Lamzena Ltd.	Limerick Road, Ennis, Co. Clare.	Publican	1	1,000.00
Lyons, Flan	Lifford, Ennis, Co. Clare.	Publican	1	632.50
Main Waheed, Abdul	Parnell Street, Ennis, Co. Clare.	Publican	1	634.50
Malone, Laurence F.	Blakestown Lower, Hollywood, Co. Wicklow.	Publican	1	1,265.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	<b><u>KEEPING AND USING MARKED MINERAL OIL IN FUEL TANK</u></b>				
Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
McGuinness, Bernard	Boyne Shopping Centre, Drogheda, Co. Louth.	Publican	1	632.50	Barnroe Ltd.	4, Kiltalawn Cottage, Blessington Road, Dublin 24.	Unknown	1	1,900.00
McKenna, Patrick	7, Glaslough Street, Monaghan, Co. Monaghan.	Publican	1	635.50	Celtic Tree Oils Ltd.	Chapel Hill, Carlingford, Co. Louth.	Graphic Design	1	952.00
Murphy, Kieran	Kilcohan, Co. Waterford.	Publican	1	632.50	Corduff, Oliver	19, Castle Hill, Slane, Co. Meath.	Construction Work	1	952.00
Nolan, Margaret	2, Pembroke Street, Tralee, Co. Kerry.	Publican	1	633.00	Curtis, Anthony	7, St. Mary's Court, Louth Village, Co. Louth.	Unknown	1	950.00
Pandula, Peter	Ivy Cottage, Fischer Street, Doolin, Co. Clare.	Publican	1	632.50	Devlin, Seamus	Meenamullaghan, Ballymagan, Buncrana, Co. Donegal.	Unknown	1	700.00
Sang, Yeung Koon	O'Curry Street, Kilkee, Co. Clare.	Publican	1	900.00	Feeney, Brian	Jerpoint West, Thomastown, Co. Kilkenny.	Specialist Safe Company Operator	1	650.00
Timoney, Shaun	Barrick Brae, Dungloe, Co. Donegal.	Publican	1	635.00	Fitzgerald, John	Kilshanna, Mitchelstown, Co. Cork.	Unknown	1	950.00
Townparks Services (Drogheda) Ltd.	North Road, Drogheda, Co. Louth.	Publican	1	1,265.00	Hanratty, Patrick	Grangegeeth, Slane, Co. Meath.	Driver	1	952.00
Townsend, Raymond	Dunamaggan, Thomastown, Co. Kilkenny.	Publican	1	632.00	J. & G. Haulage Ltd.	18, Railway Road, Cavan, Co. Cavan.	Hauliers	2	2,900.00
Travers O'Siochain, Brian	Youghal, Co. Cork.	Publican	1	1,000.00	Maher, Paul	Mockershill, Cashel, Co. Tipperary.	Unknown	1	950.00
<b><u>FAILURE TO HOLD CURRENT MINERAL OIL LICENCE:</u></b>					McAllen Construction Ltd.	Twomilebridge, Kenmare, Co. Kerry.	Construction Company	1	1,600.00
Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €	McCarthy, Denis	The Island, Newmarket, Co. Cork.	Farmer	4	4,000.00
Hogan, Liam	Dublin Road, Edenderry, Co. Offaly.	Garage/Service Station	1	950.00	McGuinness, Patrick	Tullawaltra, Bailieborough, Co. Cavan.	Farmer	1	1,904.00
					Murphy, Pat	Ballyhaddock, Ferns, Co. Wexford.	Unknown	1	1,100.00
					Murphy, Sean	Clongeen, Foulksmills, Co. Wexford.	Unknown	1	1,100.00



Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Murray, James T/A Murray's Garage	Murray's Garage, Shannonbridge, Ballinasloe, Co. Galway.	Unknown	1	950.00
O'Connor, John	4, Upperwood Road, Buncloody, Co. Wexford.	Unknown	1	950.00
O'Driscoll, Ivan	Fanore, Ballyvaughan, Co. Clare.	Unknown	1	950.00
Parle, Patrick	Tacumshane, Broadway, Co. Wexford.	Haulier	1	950.00
Ross, George	Convamore, Ballyhooley, Co. Cork.	Unknown	2	2,450.00
Taylor, Peter	Lackenacummen, Belgooly, Kinsale, Co. Cork.	Haulier	1	1,000.00
Tuite, Sean	Killaley, Togher, Drogheda, Co. Louth.	Van Driver	1	950.00
Walsh, Seamus	Rainstown, Duckett Grove, Carlow, Co. Carlow.	Unknown	1	950.00
West, Peter	"Classic School of Motoring", Dromore, Castleblayney, Co. Monaghan.	Driving School Business	1	950.00

#### USE OF AN UNREGISTERED VEHICLE IN A PUBLIC PLACE:

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Doran, Pascal	Milford Cross, Carlow, Co. Carlow.	Businessman	1	1,275.00

#### ILLEGAL SELLING OF TOBACCO:

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Keane, Patrick	22, Island Road, Assumpta Park, Limerick, Co. Limerick.	Shopkeeper	1	950.00
Latour, Gregor	Turnspidogy, Inchigeelagh, Co. Cork.	Hostel/ B&B Owner	1	1,000.00
O'Connor, David	64, Elmwood Downs, Letterkenny, Co. Donegal.	Ferry employee	1	1,000.00

#### BREACH OF MINERAL OIL TAX REGULATION:

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Ace Oils Ltd	Ballybinbay, Hackballscross, Dundalk, Co. Louth	Fuel Suppliers	1	1,000.00
Hoey, John	1, Hillcrest, Mullinary, Carrickmacross, Monaghan.	Oil Distributor	1	1,900.00

#### CIGARETTE SMUGGLING:

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Boland, John	463, Aisling Park, Dundalk, Co. Louth.	Unknown	1	600.00
Conlon, Kathleen Josephine	13 St. Macartans Villas, Carrickmacross, Monaghan.	Housewife	1	600.00
Daly, Liam	18, Millwood Villas, Raheny, Dublin 5	Van Driver	1	600.00
Dowdall, Cathal	Knockiniskeen, Monaghan.	Student	1	250.00
Johnston, Edward	33, Cromcastle Court, Kilmore West, Coolock, Dublin 5.	Unknown	1	750.00
McDonagh, Rose	31, Oakland Park, Dundalk, Co. Louth.	Unknown	1	300.00
McKevitt, Terence	4, Castle Hill, Carlingford, Co. Louth.	Student	1	130.00
O'Driscoll, Eugene	26, Lagan Grove, Mayfield, Cork, Co. Cork.	Unknown	1	1,269.00

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
O'Kelly, Damien	Castlebar Road, Ballina, Co. Mayo	Lorry Driver	1	650.00
Otgosuren, Bor	31, St. Peter's Road, Phibsboro, Dublin 7.	Chef/Caterer	1	750.00
Parvu, Nelica	58, South Richmond Street, Dublin 2.	Unknown	1	650.00
Whelan, Noel Anthony	106, St. Micheal's Estate, Inchicore, Dublin 8.	Unknown	1	300.00

**COUNTERFEIT ALCOHOL:**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Buckley, Pat	The Golden Vale, Dundrum, Co. Tipperary	Publican	1	1,269.00
Porter, Rodney	Gortinreagh, Ballindrait, Lifford, Co. Donegal	Publican	1	700.00
Taaffe, Margaret	50, Main Street, Carrickmacross, Monaghan	Publican	1	700.00

**FAILURE TO DISPLAY A CURRENT GAMING/  
AMUSEMENT LICENCE:**

Name	Address	Description/ Occupation	No. of Charges	Fine/ Penalty €
Bissett, Sean	61, Ard Carrig, Caherslee, Tralee, Co. Kerry	Gaming and Amusement Machine Proprietors	1	635.00
Fernross Ltd	Mart Yard, Ballylanders, Limerick.	Gaming and Amusement Machine Proprietors	1	632.50

## Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 APRIL 2003 AND ENDING ON 30 JUNE 2003, OF EVERY PERSON – in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Subsection (2) of the said Section 1086. The total number of settlements published is 419. The total value of these settlements is €36,919,136.68

*Note: Settlements are not published where the amount is less than 12,700, where the amount of fine or other penalty does not exceed 15% of the amount of tax or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.*

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
A & C TAVERNS LTD.	EYRE STREET, NEWBRIDGE, CO. KILDARE.	PUBLICAN	13,727.00	4,942.00	18,669.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
ADAMS, TERRY	COURTMACSHERRY, CO. CORK.	HOTEL	24,610.00	70,390.00	95,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ALEXANDER, WILLIAM	SHEKIN, RAPHOE, CO. DONEGAL.	FARMER	22,045.00	56,523.00	78,568.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BANDON & DISTRICT HOMES LTD.	GORTEENMAHON, BANDON, CO. CORK.	BUILDING	32,370.00	16,893.00	49,263.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
BARDEN, TONY	22 O 'GROWNEY DRIVE, MULLINGAR, CO. WESTMEATH.	INVESTMENT INCOME	6,045.00	12,314.00	18,359.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BARNES, ROGER	29 THE GROVE, ABBEYFARM, CELBRIDGE, CO. KILDARE.	FLOORING RETAILER	31,321.00	17,620.00	48,941.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
BARRETT, ANTHONY	FORTGRADY, BANTEER, CO. CORK.	FARMER	25,979.00	77,099.00	103,078.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BARRETT, JOHN	THE BERVIE, KEEL, ACHILL, CO. MAYO.	HOTEL	7,886.00	22,600.00	30,486.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BARRETT, MARY B.	BALLYARTHUR, MITCHELSTOWN, CO. CORK.	INVESTMENT INCOME	5,644.00	14,569.00	20,213.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BARRETT SNR. (DECEASED), PATRICK	TINNYCROSS HOUSE, BALLYMORE EUSTACE, CO. KILDARE.	FARMER	278,474.00	246,127.00	524,601.00	Underdeclaration of Income Tax. Revenue Audit Case.
BARRETT, SEAMUS	BARTRA, QUAY ROAD, BALLINA, CO. MAYO.	COMPANY DIRECTOR	20,932.00	59,778.00	80,710.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BARRON, JAMES	FOUNTAIN, KNOCKANORE, CO. WATERFORD.	FARMER & AGRICULTURAL CONTRACTOR	58,195.00	133,166.00	191,361.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
BAYNES (DECEASED), ANTHONY	MAIN STREET, CASTLEBAR, CO. MAYO.	DRAPER	15,327.00	42,872.00	58,199.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BEIRNE, THOMAS	HIGHLAKE, FOURMILE HOUSE, CO. ROSCOMMON.	FARMER	6,773.00	19,722.00	26,495.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BENSON, MICHAEL	TOUGH, ADARE, CO. LIMERICK.	FARMER	12,477.00	40,324.00	52,801.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOLAND, PATRICIA	MAIN ST., HACKETSTOWN, CO. CARLOW.	INVESTMENT INCOME	6,003.00	16,506.00	22,509.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOURKE, CHRISTOPHER	RATHINA, NEWCASTLEWEST, CO. LIMERICK.	INVESTMENT INCOME	46,762.00	79,943.00	126,705.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOURKE, EOIN	RATHINA, NEWCASTLEWEST, CO. LIMERICK.	COMPANY DIRECTOR	42,249.00	70,236.00	112,485.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BOURKE, JOHN	RATHINA, NEWCASTLEWEST, CO. LIMERICK.	COMPANY DIRECTOR	86,250.00	221,887.00	308,137.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BOURKE, MICHAEL	MAIN ST., ASKEATON, CO. LIMERICK.	TAXI SERVICES	5,100.00	14,615.00	19,715.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
BRADY, JOHN	BAWNOGUE, RATHDANGAN, CO. WICKLOW.	COMPANY DIRECTOR	5,049.00	10,584.00	15,633.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BREEN, TIMOTHY	CURRAGHKERRY, MALLOW, CO. CORK.	COMPANY DIRECTOR	21,346.00	71,336.00	92,682.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRENNAN, EAMONN	7 EDEN VALE CLOSE, NUNCIO ROAD, KILKENNY.	INVESTMENT INCOME	46,033.00	100,528.00	146,561.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRENNAN, JOHN	KILKEVERAGH, PORTMAGEE, CO. KERRY.	FARMER	5,079.00	15,957.00	21,036.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRODERICK, DANIEL	RATHMALE, MUNGRET, CO. LIMERICK.	RESTAURATEUR	18,781.00	39,042.00	57,823.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRODERICK, GERALD	CROSS ST, LOUGHREA, CO. GALWAY.	INSURANCE AGENT	32,808.00	94,700.00	127,508.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BRODERICK, OLIVER	BALLYDUFFMORE, DUNGARVAN, CO. WATERFORD.	FARMER	3,710.00	12,464.00	16,174.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BROPHY, COLLETTE	2 MAPLE LAWN, CASTLEKNOCK, DUBLIN 15.	INVESTMENT INCOME	6,657.00	19,753.00	26,410.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BROWNE, ALPHONSUS	2 CHURCH STREET, ABBEYFEALE, CO. LIMERICK.	BOOKMAKER	10,085.00	28,018.00	38,103.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BUCKLEY (DECEASED), JEREMIAH	GOOSEBERRYHILL, NEWMARKET, CO. CORK.	FARMER	6,467.00	17,050.00	23,517.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BUCKLEY, JOHN	57 HIGH ST., KILLARNEY, CO. KERRY.	COMPANY DIRECTOR	32,284.00	98,773.00	131,057.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BUCKLEY, PATRICIA M.	14 MULGRAVE ROAD, CORK.	PUBLICAN	40,907.00	122,057.00	162,964.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BURKE, MICHAEL	CHAFFPOOL, TUBBERCURRY, CO. SLIGO.	COMPANY DIRECTOR	13,603.00	41,690.00	55,293.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BUTTERLY, NICHOLAS	DRUMCASHEL, CASTLEBELLINGHAM, CO. LOUTH.	FARMER	26,323.00	35,996.00	62,319.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
BYRNE, KEVIN	183 GRACEPARK HEIGHTS, DRUMCONDRA, DUBLIN 9.	COMPANY DIRECTOR	27,230.00	83,150.00	110,380.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
BYRNE, LAURENCE	83 LR. MAIN STREET, ARKLOW, CO. WICKLOW.	BUTCHER	4,071.82	13,375.70	17,447.52	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BYRNE, MARTIN	UPPER COONAGH, COONAGH, CO. LIMERICK.	INVESTMENT INCOME	62,029.00	192,037.00	254,066.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BYRNES, JAMES	FERRYBRIDGE, CLARINA, CO. LIMERICK.	FARMER/ SHOPKEEPER	13,647.00	81,402.00	95,049.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAGNEY, JOHN	MORENANE WEST, GRANAGH, KILMALLOCK, CO. LIMERICK.	FARMER	5,632.00	17,338.00	22,970.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAHILL, BARTHOLOMEW	LISAMOTE, BALLINGARRY, CO. LIMERICK.	AGRICULTURAL CONTRACTOR	11,445.00	35,778.00	47,223.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAMPBELL, THOMAS	SPENCER ST., CASTLEBAR, CO. MAYO.	PHOTOGRAPHER	3,181.96	10,635.70	13,817.66	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAMPION, PATRICK	GORESGROVE, WOODSGIFT, CO. KILKENNY.	FARMER	48,971.00	131,480.00	180,451.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
CANTY, JOHN	DROUMULTON, SCARTAGLEN, CO. KERRY.	FARMER	11,994.00	26,844.00	38,838.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CAREY JNR., CHRISTOPHER	TINNAMONA, CALLAN, CO. KILKENNY.	COMPANY DIRECTOR	48,369.00	142,871.00	191,240.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARR, MICHAEL	GURTEENS, BALLINA, CO. MAYO.	MEAT DISTRIBUTOR	11,822.00	11,909.00	23,731.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
CARROLL, LIAM	BARTOOSE, EMLY, CO. TIPPERARY.	ELECTRICAL APPLIANCE REPAIRS	9,036.00	28,292.00	37,328.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CARROLL, PAUL	BALLENREA LODGE, KNOCKHOUSE, BELL LAKE, CO. WATERFORD.	PROPERTY DEVELOPER	5,168.00	13,070.00	18,238.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CARROLL, THOMAS	LEHAUNSTOWN, CABINTEELY, CO. DUBLIN.	INVESTMENT INCOME	5,296.00	13,009.00	18,305.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CASHELL, JOHN	STACKS MOUNTAIN, KILFLYNN, CO. KERRY.	COMPANY DIRECTOR	75,617.00	174,147.00	249,764.00	Underdeclaration of Income Tax and VAT. Revenue Bogus Non- Resident Account Case.
CASSIDY, SEAN	WALLACES RD., BLACKROCK, CO. LOUTH.	HANDYMAN	49,555.00	74,169.00	123,724.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CLARKE, GEORGE	SANDYMOUNT, BALLINGARRY, ROSCREA, CO. TIPPERARY.	FARMER	4,638.35	15,413.35	20,051.70	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CLEARY, JOHN	BALLYLUSKEY, ARDCRONEY, NENAGH, CO. TIPPERARY.	FARMER	4,023.00	13,257.00	17,280.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CLEARY, TERESA	JAMES STREET, KILTIMAGH, CO. MAYO.	RETIRED	8,427.00	27,899.00	36,326.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CLIFFORD, DONAL	GLENOGRA, MEANUS, CO. LIMERICK.	FARMER	26,852.00	62,959.00	89,811.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CLIFFORD, LEONARD	WESTFIELD HOUSE, KILLORGLIN, CO. KERRY.	GUESTHOUSE	7,795.00	15,435.00	23,230.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLEMAN, DECLAN	CARRIG HOUSE, CARRIGNAVAR, CO. CORK.	PUBLICAN	4,063.00	10,879.00	14,942.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.



NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
COLLERAN, ANN	ST. FRANCIS TERRACE, ATHLONE, CO. WESTMEATH.	INVESTMENT INCOME	4,460.00	13,826.00	18,286.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COLLINS, MICHAEL	WHITEOAKS, RED HOUSE HILL, PATRICKSWELL, LIMERICK.	HOTELIER/PUBLIC REPRESENTATIVE	32,001.00	98,601.00	130,602.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
COLLINS, ROSEMARY	134 LOWER SALTHILL, GALWAY.	RETIRED	6,029.00	17,201.00	23,230.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COMAN (DECEASED), JOAN	THE GLEBE, TIPPERARY.	RETIRED FARMER	12,240.00	37,945.00	50,185.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONNAUGHTON, SEAN	CARROWBEHY, CASTLEREA, CO. ROSCOMMON.	COMPANY DIRECTOR	29,242.00	77,417.00	106,659.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CONNOLLY, PATRICK GERARD	SHEEAUN, THE KERRIES, TRALEE, CO. KERRY.	RETIRED JEWELLER	154,331.00	367,146.00	521,477.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
CONNOLLY, TOM	MAIN ST., COLLOONEY, CO. SLIGO.	RETIRED PUBLICAN	32,482.00	102,040.00	134,522.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CONWAY, MICHAEL J.	DERREENMANUS, CASTLEBAR, CO. MAYO.	FARMER	7,214.00	21,713.00	28,927.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COOKE, JOHN	12 LOWER GLENTWORTH STREET, LIMERICK.	FARMER	16,706.00	39,393.00	56,099.00	Underdeclaration of Income Tax & Corporation Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
COONAN, MARTIN A.	34 ROCWOOD, FOXROCK, DUBLIN 18.	LANDLORD	4,995.00	14,366.00	19,361.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COOPERS FITTED FURNITURE LTD.	KNOCKSHANAWEE, FARNANES, CROOKSTOWN, CO. CORK.	FITTED KITCHENS/ BEDROOMS	26,664.00	18,728.00	45,392.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
CORBY, JAMES	CURRAGH, CLOGH, BALLACOLLA, CO. LAOIS.	FARMER	8,369.00	30,533.00	38,902.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
CORCORAN, JOHN	CLOONEYBEIRNE, THE WALK, ROSCOMMON.	COMPANY DIRECTOR	6,778.00	15,467.00	22,245.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CORK OFFICE SUPPLIES CORNMARKET LTD.	CORNMARKET ST., CORK.	OFFICE SUPPLIES	29,012.00	52,926.00	81,938.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
COSTELLOE, PATRICK	51 BROOKVILLE AVENUE, CLAREVIEW, LIMERICK.	MUSICIAN	4,064.00	9,267.00	13,331.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COSTIGAN, JAMES	MOYGLASS, FETHARD, CO. TIPPERARY.	HEATING CONTRACTOR	58,580.00	121,420.00	180,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COTTER (DECEASED), JEREMIAH	MAIN ST., MACROOM, CO. CORK.	PUBLICAN	8,203.00	25,859.00	34,062.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COUGHLAN, THOMAS	COOKE ST., CAPPOQUIN, CO. WATERFORD.	GROCER & FARMER	10,593.00	30,007.00	40,600.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
COYNE, JOHN D.	CARRANURLAR, BALLINDINE, CLAREMORRIS, CO. MAYO.	FARMER	6,053.00	14,974.00	21,027.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
CREEDON, PATRICK JOSEPH	CLOUGHOULAMORE, MILLSTREET, CO. CORK.	FARMER	4,904.00	13,625.00	18,529.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRETARO, RAFFAELE	HUMBERT ST., TUBBERCARRY, CO. SLIGO.	TAKE AWAY FOOD	10,374.00	20,913.00	31,287.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CRONIN, DAN	GORTNAHANEBEE, HEADFORD, KILLARNEY, CO. KERRY.	FARMER	5,133.00	14,004.00	19,137.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CUMMINS, HENRY	14 FR. ROGERS PARK, GARVEYS BRIDGE, BLACKPOOL, CORK.	RETIRED PLASTERER	16,079.00	48,042.00	64,121.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
CUNNIFFE, NOEL	135 LURGAN PARK, GALWAY.	COMPANY DIRECTOR	11,470.00	35,492.00	46,962.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CUNNIFFE, PATRICK	3 BEACH COURT, GRATTEN ROAD, GALWAY.	COMPANY DIRECTOR	14,998.00	46,743.00	61,741.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CURTIN, LAURENCE	LOUGHADERRA, CASTLEMARTYR, CO. CORK.	GARAGE	31,844.00	90,725.00	122,569.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
CUSHEN, ANNE F.	MAIN ST., STRADBALLY, CO. LAOIS.	RENTAL INCOME	8,359.00	24,847.00	33,206.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DALY, BARTHOLOMEW	58 IRISHTOWN, CLONMEL, CO. TIPPERARY.	INVESTMENT INCOME	9,225.00	25,775.00	35,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DALY, JOSEPH C.	PRIORY HOUSE, PRIORY PARK, CLANCY STRAND, LIMERICK.	COMPANY DIRECTOR	187,006.00	612,994.00	800,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DALY (DECEASED), KEVIN	DALEVIEW, SHANBALLYBAWN, CARRICK-ON- SHANNON, CO. LEITRIM.	FARMER	6,905.00	22,028.00	28,933.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DE BHAL, EAMONN P.	GLENCREE, SHORE ROAD, DUNDALK, CO. LOUTH.	COMPILATION OF TRAINING MANUALS	9,637.00	29,877.00	39,514.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DE FOUBERT, JOHN C.	WOODWINDS, ROCHESTOWN ROAD, CORK.	COMPANY DIRECTOR	6,729.00	14,620.00	21,349.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DEANE, THOMAS	BALLYELLIS, BUTTEVANT, CO. CORK.	FARMER	13,693.00	31,802.00	45,495.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DENNEHY, CHRISTOPHER	CHURCH ST., MILLSTREET, CO. CORK.	TAKE-AWAY FOOD	50,737.00	137,757.00	188,494.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
DERMODY, OWEN	CROBALLY, MULLINAVAT, CO. KILKENNY.	BOOKMAKER	24,869.00	63,661.00	88,530.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DEVEREAUX, PATRICK	GRANGEMORE, CAHIR, CO. TIPPERARY.	FARMER	29,002.00	90,055.00	119,057.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DILLANE, JOHN	KILBOLANE, MILFORD, CO. CORK.	FARMER	14,780.00	43,340.00	58,120.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DIVER, HARRY	CARNAGARVE, MOVILLE, CO. DONEGAL.	BUILDER	19,906.00	63,515.00	83,421.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
DIXON, ROY	110 KINCORA COURT, CLONTARF, DUBLIN 3.	ENGINEER	35,537.00	45,712.00	81,249.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DOHERTY, GERALD	MAIN STREET, BALLAGHADERREEN, CO. ROSCOMMON.	ELECTRICAL GOODS	14,071.00	32,933.00	47,004.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOHERTY, JOHN	INANE, ROSCREA, CO. TIPPERARY.	FARMER	4,513.00	10,300.00	14,813.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOLAN, PATRICK	FARNEY ST., CARRICKMACROSS, CO. MONAGHAN.	TAKE AWAY FOOD	54,690.00	125,310.00	180,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DOLAN, LIAM	BRIERFIELD, BALLINASLOE, CO. GALWAY.	RETIRED	5,592.00	14,962.00	20,554.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DONLON, MICHAEL	3 HILLCREST HEIGHTS, LUCAN, CO. DUBLIN.	MILK AGENT	8,199.00	25,526.00	33,725.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DONOHUE, P. JOSEPH	49 THE SWEEPSTAKES, BALLSBRIDGE, DUBLIN 4.	COMPANY DIRECTOR	96,553.00	134,081.00	230,634.00	Underdeclaration of Income Tax. Revenue Audit Case.
DOOGAN, DANNY	BUNBEG, LETTERKENNY, CO. DONEGAL.	PAINTING CONTRACTOR	21,611.00	73,062.18	94,673.18	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
DOONA, CORNELIUS	THE SQUARE, KILLORGLIN, CO. KERRY.	PUBLICAN	4,820.00	15,032.00	19,852.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUGGAN, EDMOND	TUBBERBOE, DURROW, CO. LAOIS.	FARMER	9,752.00	24,158.00	33,910.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUGGAN, LAURENCE	THE MOORINGS, CARCUR, WEXFORD.	COMPANY DIRECTOR	3,148.00	9,965.00	13,113.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DUNNE, TERENCE	3 THE BELFRY, CLOGHERS, TRALEE, CO. KERRY.	FINANCIAL CONSULTANT	13,696.00	43,473.00	57,169.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
DUNNE, TIMOTHY	JOHNSTOWN HOUSE, BALLINDANGAN, MITCHELSTOWN, CO. CORK.	FARMER	25,286.00	52,208.00	77,494.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ENGLISH, MICHAEL	LYREFUNE, BALLYPOREEN, CO. TIPPERARY	FARMER	35,031.00	110,967.00	145,998.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FAGAN, EAMON	KILLYKEEN, BALLYHEELAN, KILNALECK, CO. CAVAN.	GLAZIER	13,045.00	19,556.00	32,601.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FAGAN (DECEASED), FRANCIS	GRANGEMORE, BORRIS-IN-OSSORY, CO. LAOIS.	INVESTMENT INCOME	10,436.00	29,647.00	40,083.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FEEHILY, JOHN	REDSHIRE ROAD, MURRINTOWN, CO. WEXFORD.	CHEMIST	34,113.00	96,718.00	130,831.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FENNELL, JOHN	WINDGAP, DUNGARVAN, CO. WATERFORD.	BULK TANK MAINTENANCE SERVICE	24,310.00	36,300.00	60,610.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZHARRIS, WILLIAM	CLONMINES, WELLINGTONBRIDGE, CO. WEXFORD.	COMPANY DIRECTOR	4,716.00	11,359.00	16,075.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FITZPATRICK, JOHN J.	RATHLYON, TULLOW, CO. CARLOW.	FARMER	3,737.00	12,846.00	16,583.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
FITZSIMONS, MICHAEL	FOYNES, CO. LIMERICK.	PUBLICAN	14,706.00	40,314.00	55,020.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
FOLEY, JOSEPH	3 GABLES, COOLAGH RD., ABBEYSIDE, DUNGARVAN, CO. WATERFORD.	PETROL STATION	13,964.00	38,676.00	52,640.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FOX, PATRICK	DRUMGANE, KILTYCLOGHER, CO. LEITRIM.	BUILDER	9,415.00	26,881.00	36,296.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FRAWLEY, GERARD	BRANNIGAN, BALLYMAHON, CO. LONGFORD.	FARMER	4,025.00	12,727.00	16,752.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
FRIES, EDWARD	MAIN STREET, KILMACRENNAN, CO. DONEGAL.	FARMER	30,490.00	86,883.00	117,373.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GALLAGHER, MICHAEL	CHEMIST HOUSE, BUNBEG, CO. DONEGAL.	RETIRED CHEMIST	142,432.00	225,806.00	368,238.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.
GALLIGAN, BRENDAN	RATHCOLMAN, MULLINGAR, CO. WESTMEATH.	COMPANY DIRECTOR	398,694.00	483,916.00	882,610.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.
GALVIN, BRENDAN	SKEHANAGH, TRALEE, CO. KERRY.	RETIRED	3,493.00	12,937.00	16,430.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GALVIN, PATRICK	BALLYHUSSA, KILMACTHOMAS, CO. WATERFORD.	COMPANY DIRECTOR	17,155.00	51,130.00	68,285.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GIBBONS, PATRICK	PORT ROYAL, PARTRY, CLAREMORRIS, CO. MAYO.	FARMER	17,287.00	43,341.00	60,628.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GILLESPIE, OWEN	BUNBEG, LETTERKENNY, CO. DONEGAL.	CONCRETE SUPPLIER	17,765.00	57,111.00	74,876.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
GILLIVAN, MARY	JAMES ST., WESTPORT, CO. MAYO.	RENTAL INCOME	4,033.31	12,390.94	16,424.25	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GLAVIN, THOMAS	2 BEVERLEY COURT, OVENS, CO. CORK.	INVESTMENT INCOME	11,991.00	25,842.00	37,833.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GLEESON, PATRICK	COOLGREEN HOUSE, DROMKEEN, CO. LIMERICK.	FARMER	29,701.00	58,299.00	88,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GODLEY, JOHN	BALLYFINOGUE, RATHANNY, TRALEE, CO. KERRY.	FARMER	4,687.00	14,365.00	19,052.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GOGGIN, MICHAEL	34 NORTH MAIN STREET, WEXFORD.	HARDWARE SALES	13,001.00	36,291.00	49,292.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
GRACE, ANNE	STRAND STREET, KANTURK, CO. CORK.	DRAPER	3,432.00	11,858.00	15,290.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GRAY, PATRICK	430 ORWELL PARK, TEMPLEOGUE, DUBLIN 6W.	ELECTRICIAN	18,974.00	32,109.00	51,083.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GREHAN, SEAN	DYSART, BRIDESWELL, ATHLONE, CO. ROSCOMMON.	GROCER	34,073.00	42,838.00	76,911.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.



NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GRIFFIN, GERALD	PORTAN, CLONEE, CO. MEATH.	INVESTMENT INCOME	36,947.00	41,550.00	78,497.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
GRIFFIN (DECEASED), JOHN J.	LIMERICK ROAD, RATHLUIRC, CO. CORK.	INVESTMENT INCOME	5,324.00	16,379.00	21,703.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
GROGAN, TOMMY	50 MAIN STREET, CASHEL, CO. TIPPERARY.	GROCER	10,482.00	30,931.00	41,413.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
GROVES, CORNELIUS E.	LOUGHNACAPPAGH, BALLYMACELLIGOTT, TRALEE, CO. KERRY.	FARMER	17,468.00	50,312.00	67,780.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
GUERIN, NORA	BALLYDALY, MILLSTREET, CO. CORK.	RETIRED FARMER	8,827.00	24,189.00	33,016.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HALL, PATRICK	57 ROCHES STREET, LIMERICK.	BUTCHER	10,609.00	30,725.00	41,334.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HALLEY, MICHAEL	COOLDEVANE, CLOGHEEN, CO. TIPPERARY.	COACH HIRE	4,289.00	11,008.00	15,297.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HALLINAN, MICHAEL	RATHGLASS, ENNISCRONE, CO. SLIGO.	FARMER	10,699.00	29,289.00	39,988.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HALPIN, BRENDAN	RICHARD STREET, CASTLEBAR, CO. MAYO.	MONUMENTAL SCULPTOR	4,655.00	13,214.00	17,869.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HAMILTON, ROBERT J.	KILNACRAN, BRADDOX, CO. MONAGHAN.	FARMER	15,263.00	20,069.00	35,332.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HARMON, JOSEPH	SALTERSTOWN, DUNLEER, CO. LOUTH.	FARMER	18,299.00	37,369.00	55,668.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
HARRINGTON, JOSEPH PATRICK	CAHERMEELABOE, ALLIHIES, BANTRY, CO. CORK.	FARMER	11,103.00	20,981.00	32,084.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
HARRINGTON, MICHAEL	UPR. DERRYMIHAN WEST, CASTLETOWNBERE, CO. CORK.	COMPANY DIRECTOR	8,879.00	10,078.00	18,957.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HARTY, SEAMUS	P.O. BOX 72906, FAIRBANKS 99709, ALASKA, USA.	LANDLORD	17,040.00	53,872.00	70,912.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
HEELAN, MICHAEL J.	1 WENTLERIDGE PATH, BOREHAMWOOD, HERTS WD6 4ET, ENGLAND.	INVESTMENT INCOME	21,741.00	53,056.00	74,797.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HEENEY, RICHARD	CARRANSTOWN, DULEEK, CO. MEATH.	INVESTMENT INCOME	58,871.00	155,123.00	213,994.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
HEGARTY, NOEL	CLOONTRASK, CASTLEREA, CO. ROSCOMMON.	PLANT HIRE	22,802.00	48,891.00	71,693.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
HEGARTY, THOMAS	KILLAMURREN, BARTLEMY, CO. CORK.	FARMER	11,923.00	20,725.00	32,648.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HENNESSY, LIAM	RATHCULBIN, KELLS, CO. KILKENNY.	AGRICULTURAL CONTRACTOR	29,768.00	48,622.00	78,390.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HENNESSY JNR., PATRICK	GLENBROOK, DONEEN, KILMEADEN, CO. WATERFORD.	GARAGE	155,544.00	426,147.00	581,691.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HENNESSY, WILLIAM	RATHCULBIN, KELLS, CO. KILKENNY.	FARMER	38,828.00	65,302.00	104,130.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HICKEY, JAMES	ARDSHANBALLY, ADARE, CO. LIMERICK.	PLANT & MACHINERY HIRE	24,518.00	48,206.00	72,724.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HICKEY, PATRICK	14 PATRICK ST., FERMOY, CO. CORK.	DRAPER	11,806.00	17,281.00	29,087.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HIGGINS, SEAMUS	LOUGHTADURKAN, BOHOLA, CLAREMORRIS, CO. MAYO.	BUILDER	53,588.00	75,966.00	129,554.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOARE, JOHN	GOFF ST., ROSCOMMON.	COMPANY DIRECTOR	33,051.00	96,106.00	129,157.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOCTOR (DECEASED), SEAMUS	MAIN ST., TEMPLEMORE, CO. TIPPERARY.	IRON WORKS	6,170.00	17,590.00	23,760.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOGAN, VINCENT	CLONAGOWN, BALLYFIN, PORTLAOISE, CO. LAOIS.	FARMER	10,807.00	22,336.00	33,143.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOLWAY, JOHN	MADAMSLAND, FETHARD, CO. TIPPERARY.	FARMER	16,521.00	48,605.00	65,126.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HOME BOY FESTIVAL LTD.	7 CROWE ST., TEMPLE BAR, DUBLIN 2.	MUSIC FESTIVAL PROMOTER	75,306.00	27,787.00	103,093.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HOWLEY, MARY	16 THE ARCHES, CATHEDRAL ROAD, BALLINA, CO. MAYO.	RETIRED	6,191.00	22,118.00	28,309.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HUTCHINSON, ELIZABETH	KELLS HOUSE, KELLS, CO. KILKENNY.	FARMER	6,950.00	16,999.00	23,949.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
HYLAND, COLM	SUNNYSIDE, LOWER GLENAGEARY ROAD, DUNLAOGHAIRE, CO. DUBLIN.	FORMER COMPANY DIRECTOR	16,600.00	58,400.00	75,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
IN STITCHES PROFESSIONAL EMBROIDERY SERVICES LTD.	22 HILLS IND. EST., LUCAN, CO. DUBLIN.	EMBROIDERY SERVICES	49,698.00	30,321.00	80,019.00	Underdeclaration of VAT. Revenue Audit Case.
INNISKEEN JOINERY WORKS LTD.	DRUMASS, INNISKEEN, DUNDALK, CO. LOUTH.	JOINERY	34,467.00	47,566.00	82,033.00	Underdeclaration of Corporation Tax & VAT. Revenue Bogus Non- Resident Account Case.
IRWIN, FRANCIS	CLONDAFF, GLENHEST, NEWPORT, CO. MAYO.	FARMER	11,880.00	32,041.00	43,921.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JAMES MIMNAGH & SONS LTD.	DRUMACRIN, BUNDORAN, CO. DONEGAL.	BUILDING	34,114.00	29,572.00	63,686.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
JENNINGS WILLIAM	BRIDGE STREET, BALLINROBE, CO. MAYO.	BUTCHER	60,715.00	192,264.00	252,979.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
JOHN QUIRKE CONSTRUCTION LTD.	DOONEEN, CAHERCIVEEN, CO. KERRY.	BUILDING	20,921.00	53,770.00	74,691.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Bogus Non- Resident Account Case.
JONES, CHRISTOPHER	BEAUHILL, WHITESTOWN, RUSH, CO. DUBLIN.	MARKET GARDENER	259,150.00	545,442.00	804,592.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
JOYCE, PATRICK	KILMIRREN, MAAM P.O., CO. GALWAY.	FARMER	11,196.00	29,861.00	41,057.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KAVANAGH, JOHN E.	9 REEVES WOOD, DOUGLAS ROAD, CORK.	QUANTITY SURVEYOR	26,059.00	53,641.00	79,700.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
KEADY, SEAMUS	PARK EAST, SPIDDAL, CO. GALWAY.	COMPANY DIRECTOR	13,173.00	26,522.00	39,695.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
KEALY, DONALD	BOULEA, THE COMMONS, THURLES, CO. TIPPERARY.	FARMER	5,025.00	13,499.00	18,524.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEANE (DECEASED), JOHN W.	BALLINAGARE, KILTOMEY, LIXNAW, CO. KERRY.	FARMER	36,817.00	114,677.00	151,494.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEANE, MICHAEL	BALLYSCANLON, CROSSMOLINA, CO. MAYO.	FARMER	17,564.00	42,244.00	59,808.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEARNEY, KEVIN	2 O'DOLAN TERRACE, ARDEE, CO. LOUTH.	INVESTMENT INCOME	4,838.00	15,091.00	19,929.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEARNEY, WILLIAM MICHAEL	MANCH, FOUNTAINSTOWN, CO. CORK.	COMPANY DIRECTOR	31,543.00	22,313.00	53,856.00	Underdeclaration of Income Tax. Revenue Audit Case.
KEEGAN (DECEASED), CHARLES	MARKET SQUARE, PORTLAOISE, CO. LAOIS.	PUBLICAN	10,219.00	33,810.00	44,029.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KEELEY, JOHN	GLENSHRULE, BALLYWALTRIM LANE, BRAY, CO. WICKLOW.	BUILDER	15,032.00	36,812.00	51,844.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
KEENAN, KIERAN	149 THE GLEN, ALDERBROOK, ASHBOURNE, CO. MEATH.	TAXI SERVICES	6,964.00	6,533.00	13,497.00	Underdeclaration of Income Tax. Revenue Audit Case.
KELLEHER, HANCEY	BALLYMAKEERA, MACROOM, CO. CORK.	GUESTHOUSE	6,268.00	19,884.00	26,152.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KELLY, PATRICK	CROGHAN, CAHERSLEE, TRALEE, CO. KERRY.	RETIRED DRAPER	8,034.00	21,930.00	29,964.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENDRICK, ALBERT	CLONHASTON, ENNISCORTY, CO. WEXFORD.	FARMER	15,966.00	50,594.00	66,560.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEALLY, JOHN J.	HERMITAGE, MILL ROAD, CORBALLY, LIMERICK.	COMPANY DIRECTOR	24,385.00	67,817.00	92,202.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNEALLY, MAURICE	THE COMMONS, NEWMARKET, CO. CORK.	FARMER	16,176.00	43,507.00	59,683.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KENNELLY, MAURICE	INCHAMORE, LISTOWEL, CO. KERRY.	RETIRED FARMER	20,129.00	48,692.00	68,821.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KERINS, JOSEPH	SEAFIELD, BALLYARD, TRALEE, CO. KERRY.	LAUNDRETTE	15,124.00	46,788.00	61,912.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
KIELY (DECEASED), JOHN	ANGLESBORO, KILMALLOCK, CO. LIMERICK.	FARMER	5,938.00	16,701.00	22,639.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KILKENNY COOLING SYSTEMS LTD.	HEBRON INDUSTRIAL ESTATE, KILKENNY.	REFRIGERATION EQUIPMENT	100,190.00	276,980.00	377,170.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
KING, DESMOND	FORTFIELD, CASTLEBAR, CO. MAYO.	OPTICAL MANUFACTURER	14,771.00	46,093.00	60,864.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KING, MARY	SANFORD, THE GREEN ROAD, DALKEY, CO. DUBLIN.	SOLICITOR	44,786.00	132,458.00	177,244.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
KING (DECEASED), SEBASTIAN	SEAVIEW, CARRABAWN, WESTPORT, CO. MAYO.	FARMER	32,556.00	86,456.00	119,012.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KIRBY, WILLIAM	ROCK STREET, TRALEE, CO. KERRY.	COMPANY DIRECTOR	9,969.00	27,304.00	37,273.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
KIRK, HUGH	DRUMASS, INNISKEEN, DUNDALK, CO. LOUTH.	JOINER	41,098.00	90,168.00	131,266.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
KIRWAN, THOMAS	CARRIGEEN, KILL, CO. WATERFORD.	FARMER	31,352.00	79,578.00	110,930.00	Underdeclaration of Income Tax and Capital Acquisition Tax. Revenue Bogus Non- Resident Account Case.
LAFFAN, WILLIAM	TOGHER ROAD, URLINGFORD, CO. KILKENNY.	COMPANY DIRECTOR	12,089.00	27,452.00	39,541.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LAFFERTY, WILLIAM	GRAHAMSLAND, CASTLEFIN, CO. DONEGAL.	GROCER	29,288.00	80,833.00	110,121.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
LANGAN, PATRICK J.	MAIN ST., CARRICK-ON- SHANNON, CO. LEITRIM.	PUBLICAN & HAULAGE	54,595.00	136,005.00	190,600.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LAWLOR, EDWARD	BALLYMACQUIN, ARDFERT, TRALEE, CO. KERRY.	FARMER	13,411.00	41,477.00	54,888.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LEHANE, DONAL	CROSSMAHON, LISSARDA, CO. CORK.	FARMER	22,429.00	32,366.00	54,795.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
LENIHAN, BRENDAN	6 STABLE LANE, BRAY, CO. WICKLOW.	PUBLICAN	18,819.00	30,727.00	49,546.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LENIHAN, GERARD	60 MAIN STREET, BRAY, CO. WICKLOW.	PUBLICAN	18,819.00	30,488.00	49,307.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LENIHAN, GERARD & BRENDAN	60 MAIN STREET, BRAY, CO. WICKLOW.	PUBLICAN	15,337.00	25,463.00	40,800.00	Underdeclaration of VAT. Revenue Bogus Non-Resident Account Case.
LEVIS, ROSS	WOODSIDE, LURGANBOY, MANORHAMILTON, CO. LEITRIM.	PUBLICAN	4,164.00	13,332.00	17,496.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LEWIS, ROBERT C.	BANK PLACE, TIPPERARY.	BUTCHER	14,307.00	21,908.00	36,215.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
LINDSAY (DECEASED), IVAN	KILMACOWEN, BALLISODARE, CO. SLIGO.	FARMER	3,523.00	11,258.00	14,781.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LINNANE, TOMMY	RAHEEN, KILCHREEST, LOUGHREA, CO. GALWAY.	FARMER	7,429.00	18,307.00	25,736.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LISTON, SEAN	14 BEECHWOOD AVENUE, NEWCASTLEWEST, CO. LIMERICK.	DECORATOR	5,534.00	14,028.00	19,562.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.



NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LOONEY, JOHN	PINE GROVE, COORACAREEN, MACROOM, CO. CORK.	COMPANY DIRECTOR	6,467.00	18,108.00	24,575.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LUCEY, KEVIN	WEST END, KILLARNEY RD., MILLSTREET, CO. CORK.	GARAGE	5,910.00	13,842.00	19,752.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LUSKIN, JOHN	CARROWNTUBBER, MANULLA, CASTLEBAR, CO. MAYO.	FARMER	6,802.00	21,054.00	27,856.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYNSKEY, MICHAEL	42 HAZELWOOD COURT, TAYLORS HILL, GALWAY.	COMPANY DIRECTOR	157,957.00	266,065.00	424,022.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.
LYONS, PATRICK J.	CARRICK HILL, BREAFFY, CASTLEBAR, CO. MAYO.	FARMER	8,606.00	20,411.00	29,017.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LYONS, THOMAS	CHUTEHALL, TRALEE, CO. KERRY.	FARMER	4,841.00	15,830.00	20,671.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MACFADDEN, AEDAN	ABRAE HOUSE, KILRANE, ROSSLARE HARBOUR, CO. WEXFORD.	COMPANY DIRECTOR	11,128.00	6,039.00	17,167.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
MADDEN, JOHN	KILMAINE ROAD, BALLINROBE, CO. MAYO.	COMPANY DIRECTOR	24,372.00	73,532.00	97,904.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MADDEN, JOHN J.	TONACOOLEEN, CAHERLISTRANE, CO. GALWAY.	FARMER	14,921.00	32,567.00	47,488.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MADIGAN, JOHN	SCHOOL ROAD, FARRANASTIG, WHITE CHURCH, CO. CORK.	PLANT & MACHINERY HIRE	5,448.00	8,611.00	14,059.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MAGUIRE, HUGH	FERMANAGH ST., CLONES, CO. MONAGHAN.	BUTCHER	3,056.00	9,954.00	13,010.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAHER, SEAN	GALLOWS HILL, CRATLOE, CO. CLARE.	RETIRED	6,348.00	18,108.00	24,456.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MAHER, WILLIAM	LIBERTY SQUARE, THURLES, CO. TIPPERARY.	RETIRED VICTUALLER	3,667.00	11,763.00	15,430.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MAILEY, PATRICK V.	KILTOAL, CONVOY, CO. DONEGAL.	MILKMAN	4,017.45	12,100.55	16,118.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MALONE, SEAN	NEWRY ST., CARLINGFORD, CO. LOUTH.	BUTCHER	4,382.00	8,818.00	13,200.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MALRANE LTD.	ROCK STREET, TRALEE, CO. KERRY.	PUBLICAN	46,743.00	33,432.00	80,175.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MANNING (DECEASED), TIMOTHY	ARDS BEG, BANTRY, CO. CORK.	FARMER	14,343.00	48,516.00	62,859.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MANNING, TONY	7 TIROL AVENUE, THE PADDOCKS, DOUGLAS, CORK.	HARDWARE SALES	19,915.00	17,292.00	37,207.00	Underdeclaration of Income Tax, PAYE/PRSI & Capital Gains Tax. Revenue Audit Case.
MARRON, PATRICK	13 DERRYOLAM COURT, CARRICKMACROSS, CO. MONAGHAN.	INVESTMENT INCOME	14,400.00	27,026.00	41,426.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MATTHEWS, HENRY & THOMAS	PARSONSTOWN, RATHKENNY, NAVAN, CO. MEATH.	HAULAGE	9,771.00	6,710.00	16,481.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCARDLE, DONAL	ANNAHALE, CASTLEBLANEY, CO. MONAGHAN	COMPANY DIRECTOR	4,820.00	10,324.00	15,144.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCABE, JOHN J.	TULLY, CARRIGALLEN, CO. LEITRIM.	FARMER	10,907.00	20,668.00	31,575.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCAHEY, MICHAEL	CASTLEBLAYNEY ROAD, CARRICKMACROSS, CO. MONAGHAN.	LAND DEVELOPER	182,608.00	310,520.00	493,128.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCCALL, EDWARD	BRIDGE ST., HACKETSTOWN, CO. CARLOW.	FARMER	18,162.00	53,140.00	71,302.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JOHN	CREGG HOUSE, TUBBER, CO. GALWAY.	COMPANY DIRECTOR	5,681.00	14,146.00	19,827.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JOHN	BALLYCARRON, GOLDEN, CO. TIPPERARY.	FARMER	9,432.00	37,988.00	47,420.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCCARTHY, JOSEPH	DALGAN, SHRULE, CO. MAYO.	COMPANY DIRECTOR	60,860.00	181,697.00	242,557.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, MICHAEL	BALLINPRIOR, ARDFERT, CO. KERRY.	FARMER	21,934.00	48,368.00	70,302.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, PETER	ANNAGH, ISLANDEADY, WESTPORT, CO. MAYO.	JEWELLER	6,846.00	21,192.00	28,038.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCCARTHY, THOMAS	37 RIVERVIEW, LOUGHBOY, CO. KILKENNY.	INVESTMENT INCOME	8,254.00	22,341.00	30,595.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCCAUL, AIDAN	THE SQUARE, MILLSTREET, CO. CORK.	HARDWARE SALES	11,509.00	25,591.00	37,100.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
MCCLEAN, ARCHIE	5 POINTS, KILLYBEGS, CO. DONEGAL.	FISHERMAN	4,248.00	12,828.71	17,076.71	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDERMOTT (DECEASED), JOHN W.	LISNARAWER, BELTRA, CO. SLIGO.	INVESTMENT INCOME	11,689.00	26,010.00	37,699.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCDONALD PARTNERSHIP,	UNIT 3, 28 STOCKWELL STREET, DROGHEDA, CO. LOUTH.	PROPERTY DEVELOPMENT	29,066.00	21,485.00	50,551.00	Underdeclaration of VAT. Revenue Audit Case.
MCDONNELL, MICHAEL J.	FATIMA HOUSE, BALLYGAR, CO. GALWAY.	FARMER	70,216.00	197,219.00	267,435.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCENTEGGART, EDWARD	CASTLERING, DUNDALK, CO. LOUTH.	FARMER	61,948.00	147,146.00	209,094.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCENTEGGART, NOEL PATRICK	BARONSTOWN, HACKBALLSCRO SS, DUNDALK, CO. LOUTH.	FARMER	4,808.00	15,192.00	20,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGEE, CHARLES	PEARSE ROAD, LETTERKENNY, CO. DONEGAL.	RESTAURATEUR	19,347.00	23,009.00	42,356.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCGILLYCUDDY, CORA D.	LEPERSTOWN HOUSE, DUNMORE EAST, CO. WATERFORD.	INVESTMENT INCOME	4,655.00	12,462.00	17,117.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGLINCHEY, JAMES	CAMISH, BALLYBOFEY, CO. DONEGAL.	RETIRED FOOD WHOLESALE	49,913.00	102,932.00	152,845.00	Underdeclaration of Income Tax. Revenue NIB Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCGONAGLE (DECEASED), LILY	MALIN, CO. DONEGAL.	PUBLICAN	12,165.00	36,663.00	48,828.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGOWAN, MICHAEL	105 TEMPLEOGUE WOOD, TEMPLEOGUE, DUBLIN 6 WEST.	QUANTITY SURVEYOR	26,597.00	50,258.00	76,855.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCGRATH, JOHN	THE SQUARE, FRESHFORD, CO. KILKENNY.	PUBLICAN	15,567.00	48,364.00	63,931.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCGUIGAN, FRANCIS	CARRICKADERRY, CLONTIBRET, CO. MONAGHAN.	COMPANY DIRECTOR	14,414.00	32,410.00	46,824.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCGUINNESS, PATRICK	FORMIL, DRUMACRIB, CASTLEBLAYNEY, CO. MONAGHAN.	EGG PRODUCER & FARMER	46,803.00	98,181.00	144,984.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCKENNA, DESMOND & PATRICK	COOLMUCKBANE, MONAGHAN.	MANUFACTURE OF FIREPLACES	20,315.00	17,280.00	37,595.00	Underdeclaration of VAT. Revenue Audit Case.
MCKENNA, SEAN	CLINTYCASTA, TYDAVNET, CO. MONAGHAN.	FARMER	6,949.00	13,410.00	20,359.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCLOUGHNEY, PAT	KILLULA COTTAGE, NEWMARKET-ON- FERGUS, CO. CLARE.	COMPANY DIRECTOR	126,847.00	316,296.00	443,143.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
MCMAHON, PATRICK	CROMANE LR., KILLORGLIN, CO. KERRY.	FARMER	33,502.00	74,485.00	107,987.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCNAMARA, FLAN	DROMINDOORA WEST, CAHER, CO. CLARE.	FARMER/ AGRICULTURAL CONTRACTOR	4,435.00	8,899.00	13,334.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCNAMARA, SEAN	CRUSHEEN, ENNIS, CO. CLARE.	INVESTMENT INCOME	12,488.00	37,861.00	50,349.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCNAMEE, PATRICK	ANNAVERNE, RAVENSDALE, DUNDALK, CO. LOUTH.	RETIRED COMPANY DIRECTOR	40,044.25	87,049.84	127,094.09	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Ansbacher Investigation Case.
MCSHARRY & FOLEY (SLIGO) LTD.	STEPHEN STREET, SLIGO.	INSURANCE BROKERS	33,922.00	25,685.00	59,607.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MCSHARRY, PATRICK	SEAPARK, BALLINCAR, SLIGO.	TAXI SERVICE/ LANDLORD	5,083.00	11,631.00	16,714.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCSTAY (DECEASED), TOM	144 MCDONNELL DRIVE, ATHY, CO. KILDARE.	INVESTMENT INCOME	11,674.94	19,847.00	31,521.94	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
MCSWEENEY, TIMOTHY J.	CHERRYMOUNT, YOUGHAL, CO. CORK.	FARMER	7,832.00	18,881.00	26,713.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCTIGUE, PATRICK	CARRAMORE, CARRICK-ON- SHANNON, CO. ROSCOMMON.	FARMER	7,695.00	16,851.00	24,546.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCVEIGH, TERESA	SUMMERHILL, ENNISCORTHY, CO. WEXFORD.	RETIRED	8,238.00	24,722.00	32,960.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MCWEENEY, TOM J.	DRUMLIFFEN, KILCLARE P.O., CO. LEITRIM.	FARMER	7,066.00	15,062.00	22,128.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MIDLAND FURNITURE LTD.	NEW INN, EMO, PORTLAOISE, CO. LAOIS.	JOINERY	27,384.00	90,710.00	118,094.00	Underdeclaration of PAYE/PRSI. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MIDLAND SCRAP METAL CO. LTD.	HARBOUR STREET, MOUNTMELICK, CO. LAOIS.	SCRAP METAL	22,265.00	15,519.00	37,784.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MILLINGTON, MICHAEL	ST. BRIGIDS, COLLEGE ROAD, CASTLEKNOCK, DUBLIN 15.	DRAPER	17,651.00	55,061.00	72,712.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOHAN, JOHN	GARGRIM, FROSSES, CO. DONEGAL.	PLANT HIRE CONTRACTOR & FARMER	9,163.00	17,260.00	26,423.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOORE, KEVIN	STANCLIFFE, GREENSHILL, KILKENNY.	COMPANY DIRECTOR	195,029.00	536,772.00	731,801.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
MOORE, MARGARET	PUCKANE, NENAGH, CO. TIPPERARY.	FARMER	16,163.00	43,622.00	59,785.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORAN, MICHAEL	BALLYROURKE, BALLA, CO. MAYO.	FARMER	35,242.00	92,845.00	128,087.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORRIS, MAXWELL	IVERK HOUSE, PILTOWN, CO. KILKENNY.	COMPANY DIRECTOR	38,746.00	106,658.00	145,404.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MORRISON (DECEASED), PETER	CASTLEBALDWIN, CO. SLIGO.	GARAGE	11,064.00	30,936.00	42,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOYLAN, PETER	CAHIR, BALLINASLOE, CO. GALWAY.	FARMER	12,555.00	28,115.00	40,670.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULCAHY, MARTIN	CHURCHTOWN ROAD, NEWCASTLEWEST, CO. LIMERICK.	BUILDER	12,064.00	18,274.00	30,338.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MULCAIRE, JAMES	RATHMORE, MEANUS, KILMALLOCK, CO. LIMERICK.	FARMER	16,893.00	46,735.00	63,628.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULHAIRE, BRENDAN	3 INCHAGOILL RD., NEWCASTLE, CO. GALWAY.	MUSICIAN	27,281.00	84,533.00	111,814.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULHERN, JOHN	MAIN STREET, KILDYSART, CO. CLARE.	DRAPER	17,784.00	53,353.00	71,137.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLINGAR TRAVEL LTD.	AUSTIN FRIAR ST., MULLINGAR, CO. WESTMEATH.	TRAVEL AGENCY	321,536.00	446,362.00	767,898.00	Underdeclaration of Corporation Tax. Revenue NIB Investigation Case.
MULLINS, EDMOND	CORDERRY, GALBALLY, CO. TIPPERARY.	FARMER	5,458.00	14,071.00	19,529.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULLOOLY, JOHN	18 CARRICKBRACK LAWN, SUTTON, DUBLIN 13.	NEWSAGENT	12,216.00	30,652.12	42,868.12	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MULROE (DECEASED), WILLIAM	RAHEEN, CAHERLISTRANE, CO. GALWAY.	INVESTMENT INCOME	12,161.00	43,803.00	55,964.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, AENGUS	28 AVONDALE COURT, BLACKROCK, CO. DUBLIN.	COMPANY DIRECTOR	7,833.00	16,771.00	24,604.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, DANIEL J.	MAIN STREET, ABBEYFEALE, CO. LIMERICK.	HARDWARE SALES	12,562.00	37,687.00	50,249.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, DERMOT	THE STRAND HOUSE, KEELEVANOGUE, BANTRY, CO. CORK.	NURSING HOME	5,754.00	21,217.00	26,971.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.



NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MURPHY, JAMES A.	SRELAUN, SMITHS ROAD, CHARLEVILLE, CO. CORK.	INVESTMENT INCOME	5,740.00	15,522.00	21,262.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, JERRY	RATHANNY, KIELDUFF, TRALEE, CO. KERRY.	PLUMBER	3,314.00	9,685.00	12,999.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURPHY, JOHN D.	CLARAGH MORE, MILLSTREET, CO. CORK.	FARMER	7,906.00	14,798.00	22,704.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURRAY, COLM	NICHOLSTOWN, KILCULLEN, CO. KILDARE.	BUILDER	7,236.00	21,467.00	28,703.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MURRIHY, DENIS	GORTALASSA, FEENAGH, LIMERICK.	HAULIER	3,983.00	11,340.00	15,323.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NASH JNR., FRANK	MAIN STREET, CASTLETOWNROCHE, CO. CORK.	GARAGE	31,592.00	94,969.00	126,561.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NEARY, LIAM	3 MONTENOTTE GROVE, MONTENOTTE, CORK.	DRAPER	23,300.00	57,599.00	80,899.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NOONAN, WILLIAM J.	AUGHRIM, DROMCOLLOGHER, CO. CORK.	FARMER	17,530.00	45,893.00	63,423.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
NORMOYLE (DECEASED), JAMES	TOWER MORE, ADARE, CO. LIMERICK.	FARMER	31,464.00	93,616.00	125,080.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, CONOR	CASTLETROY LODGE, DUBLIN ROAD, LIMERICK.	GUESTHOUSE	21,673.00	29,628.00	51,301.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'BRIEN (DECEASED), MICHAEL	CURRAGH, LISCARROLL, MALLOW, CO. CORK.	FARMER	19,672.00	36,080.00	55,752.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN (DECEASED), MICHAEL	MAIN STREET, RATHCORMAC, CO. CORK.	INVESTMENT INCOME	4,115.00	13,013.00	17,128.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, MICHAEL	GLENTRAGUE, CLOUGHBRACK, CLONBUR, CO. GALWAY.	FARMER	6,131.00	8,416.00	14,547.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'BRIEN, PATRICK	THE CRESCENT, TYRELLSPASS, CO. WESTMEATH.	COMPANY DIRECTOR	8,771.00	19,846.00	28,617.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'BRIEN, THOMAS	MOYNE, KILRUSH, CO. CLARE.	FARMER	7,294.00	13,692.00	20,986.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CALLAGHAN, JOAN	KILLEIGH, CAHIR, CO. TIPPERARY.	NURSE	85,386.00	27,361.00	112,747.00	Underdeclaration of Capital Acquisitions Tax. Revenue Audit Case.
O'CONNELL, MICHAEL	24 LIBERTY SQUARE, THURLES, CO. TIPPERARY.	PUBLICAN	11,492.00	6,050.00	17,542.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'CONNOR, CATHERINE	GUHARD SOUTH, LISSELTON, CO. KERRY.	INVESTMENT INCOME	10,354.00	31,774.00	42,128.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, DENIS	MOUNT HORGAN, RATHMORE, CO. KERRY.	POTATO MERCHANT	4,753.00	17,190.00	21,943.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, ELIZABETH	ARKLOW ROAD, GOREY, CO. WEXFORD.	RESTAURATEUR	260,327.00	623,867.00	884,194.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CONNOR, JOSEPH	GARNAVILLA, CAHIR, CO. TIPPERARY.	FARMER	5,935.00	20,733.00	26,668.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, MICHAEL	DOOKS, GLENBEIGH, CO. KERRY.	BUILDER	15,438.00	36,823.00	52,261.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'CONNOR, PATRICK	TULLIG, KILLORGLIN, CO. KERRY.	BUILDER	33,686.00	92,173.00	125,859.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'CONNOR, PHILIP	ISLAND ROAD, NEWMARKET, CO. CORK.	COMPANY DIRECTOR	15,084.00	46,198.00	61,282.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'CONNOR, THOMAS	SLEVEEN, BALLYDUFF, TRALEE, CO. KERRY.	FARMER	12,272.00	37,347.00	49,619.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DEA, THOMAS	MOUNTAIN SOUTH, ATHENRY, CO. GALWAY.	FARMER & HACKNEY SERVICE	15,225.00	45,836.00	61,061.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONNELL (DECEASED), ALEXANDER	STRADBALLY, CASTLEGREGORY, CO. KERRY.	FARMER	4,179.00	10,548.00	14,727.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONNELL, FRANK	MAIN ST., ABBEYLEIX, CO. LAOIS.	COMPANY DIRECTOR	24,591.02	66,318.67	90,909.69	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONNELL (DECEASED), THOMAS	TAGHMON, CO. WEXFORD.	COMPANY DIRECTOR	47,050.00	119,514.00	166,564.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'DONOVAN, DENIS	SOUTH MAIN ST, CORK.	PUBLICAN	149,824.00	255,402.00	405,226.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'DONOVAN, DONAL	20 FALCON HILL, LOVERS WALK, CORK.	ENGINEER	10,383.00	32,497.00	42,880.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'DONOVAN, PATRICK	CLONKEEN WEST, LEAP, CO. CORK.	FARMING & INVESTMENT INCOME	9,862.00	29,138.00	39,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'FLYNN, JOHN	BALLINVOLANE EAST, BALLYDUFF UPPER, CO. WATERFORD.	COMPANY DIRECTOR	3,449.00	9,947.00	13,396.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'GORMAN, PATRICK J.	3 WESTLANDS, PORTLAOISE, CO. LAOIS.	COMPANY DIRECTOR	62,423.00	189,448.00	251,871.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'GRADY, BRIDGET	UPPER BRIDGE STREET, KILLORGLIN, CO. KERRY.	RETIRED PUBLICAN	5,730.00	17,280.00	23,010.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'GRADY, MICHAEL K.	MILL ROAD, KILLORGLIN, CO. KERRY.	RETIRED PUBLICAN	17,401.00	30,122.00	47,523.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'GRADY, STEPHEN	UPPER BRIDGE STREET, KILLORGLIN, CO. KERRY.	PUBLICAN	17,980.00	48,992.00	66,972.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
O'KEEFFE (DECEASED), WILLIAM	10 PARNELL ST., WATERFORD.	MEDICAL CONSULTANT	6,367.00	18,683.00	25,050.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'LOGHLEN, COLM	CLAHANE, BALLYARD, TRALEE, CO. KERRY.	DENTIST	35,904.00	101,960.00	137,864.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'LOUGHLIN, MICHAEL	CHURCH HILL, ENNISTYMON, CO. CLARE.	FURNITURE RETAILER	68,370.00	144,582.00	212,952.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'MAHONY & FARRELL CAR SALES LTD.	PARK ROAD, KILLARNEY, CO. KERRY.	CAR SALES	10,130.00	8,916.00	19,046.00	Underdeclaration of VAT. Revenue Audit Case.
O'MAHONY, DERMOT	WILLIAM ST., LISTOWEL, CO. KERRY.	TAKE AWAY FOOD	22,679.00	67,403.00	90,082.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'MAHONY, SEAMUS	FEANS, CAUSEWAY, TRALEE, CO. KERRY.	FARMER	16,885.00	45,962.00	62,847.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'MALLEY, JOHN A.	KILCORAN, RATHDOWNEY, CO. LAOIS.	COMPANY DIRECTOR	73,417.00	96,366.00	169,783.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'NEILL, JOHN	29 BISHOP LUCEY PLACE, BANTRY, CO. CORK.	FARMER	3,205.00	10,193.00	13,398.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'NEILL, JOHN	11 LORETTO PARK, KILKENNY.	INVESTMENT INCOME	5,640.00	11,788.00	17,428.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
O'REGAN (DECEASED), RICHARD J.	CAHERNAGH LODGE, KILMALLOCK, CO. LIMERICK.	FARMER	5,577.00	14,016.00	19,593.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REGAN, PATRICK	5 GREENWOOD, NTH. CIRCULAR ROAD, LIMERICK.	COMPANY DIRECTOR	5,223.00	13,089.00	18,312.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'REILLY, SEAN	MAIN STREET, SHERCOCK, CO. CAVAN.	TAKE-AWAY FOOD	17,559.00	35,117.00	52,676.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHEA, HANNAH MARIE	MOUNTPLUMMER, BROADFORD, CO. LIMERICK.	FARMER	13,167.00	36,731.00	49,898.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'SHEA, MARY	BALLINDUD, WATERFORD.	FUEL MERCHANT	6,384.00	20,281.00	26,665.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHEA, PATRICK F.	GOODWOOD, ASHLEY COURT, COLLEGE ROAD, KILKENNY.	FORMER DIRECTOR	33,988.00	91,601.00	125,589.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
O'SHEA, SEAN	RATHFIELD, CAHERDANIEL, KILLARNEY, CO. KERRY.	CARAVAN PARK	28,778.00	52,796.00	81,574.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SHEA, TOM	SWINEMOUNT, FIRIES, KILLARNEY, CO. KERRY.	FARMER	7,712.00	23,740.00	31,452.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, CORNELIUS	TOOREENANEAN, BALLINGEARY, CO. CORK.	FARMER	7,392.00	22,045.00	29,437.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, EUGENE	CHURCH ST., DRUMCOLLOGHER, CO. LIMERICK.	BUTCHER	24,374.00	72,595.00	96,969.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, JOHN	LISHEENROE, SKIBBEREEN, CO. CORK.	FARMER	6,511.00	17,900.00	24,411.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, SEAN	31 WILLIAM ST., LISTOWEL, CO. KERRY.	RETIRED DRAPER	8,815.00	21,185.00	30,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
O'SULLIVAN, TIMOTHY	LOUGHANURE, CLANE, CO. KILDARE.	COMPANY DIRECTOR	79,481.00	45,926.00	125,407.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
P. SHEILS PLANT HIRE LIMITED	GARBALLAGH, DULEEK, CO. MEATH.	PLANT HIRE	53,265.00	20,572.00	73,837.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
PADDY WHITE BUILDERS LTD.	OGHILL, KILDARE, CO. KILDARE.	BUILDING	63,018.00	60,406.00	123,424.00	Underdeclaration of Income Tax, Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
PHELAN, JOSEPH	HIGHRATH, MADDOXTOWN, CO. KILKENNY.	INVESTMENT INCOME	23,350.00	63,315.00	86,665.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
PHELAN, LAURENCE	THE GLEBE, DONAGHMORE, PORTLAOISE, CO. LAOIS.	FARMER	28,925.00	91,210.00	120,135.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
POFF, PETER	BEECHMOUNT, KENMARE, CO. KERRY.	FARMER/ AGRICULTURAL CONTRACTOR	8,408.00	22,277.00	30,685.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
POWELL, GEORGE WILLIAM	CASTLEVIEW, BALLINGARRY, ROSCREA, CO. TIPPERARY.	FARMER	2,754.00	10,648.00	13,402.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
POWELL, ROBERT	OLD RECTORY, BALLINACLOUGH, NENAGH, CO. TIPPERARY.	VETERINARY SURGEON	19,446.00	60,717.00	80,163.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
POWER (DECEASED), ELLEN	7 GRATTAN SQUARE, DUNGARVAN, CO. WATERFORD.	GROCER	8,907.00	19,943.00	28,850.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
PRENDERGAST, JOHN	TULLAMAINE, CALLAN, CO. KILKENNY.	FARMER	11,155.00	33,840.00	44,995.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
PRENDERGAST, JOHN V.	12 SEACREST, VEVAY ROAD, BRAY, CO. WICKLOW.	FURNITURE WHOLESALE	3,759.00	9,258.00	13,017.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
QUINLAN, PATRICK	KILCRONAGH, KILMACOW, CO. KILKENNY.	RETIRED FARMER	12,996.00	38,712.00	51,708.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
QUINN, PATRICK A.	CASTLEGAL , CO. SLIGO.	COMPANY DIRECTOR	241,499.00	446,281.00	687,780.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RAFTERY, JAMES	O'RAHILLY ST., BALLINA, CO. MAYO.	SHOE SHOP	25,614.00	66,853.00	92,467.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
REAPE, MICHAEL	197 SWORDS ROAD, WHITEHALL, DUBLIN 9.	INVESTMENT INCOME	5,657.00	14,819.00	20,476.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
REDMOND, STEPHEN J.	TOMSILLA UPR., COURTOWN ROAD, GOREY, CO. WEXFORD.	COMPANY DIRECTOR	50,181.00	152,099.00	202,280.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
REIDY, TERENCE	KILLACULLEEN, TEMPLEGLANTINE, CO. LIMERICK.	FARMER	13,521.44	28,403.56	41,925.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RELIHAN, DANIEL	ISLANDANNY, KILMORNA, LISTOWEL, CO. KERRY.	FARMER	5,473.00	15,716.00	21,189.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RICE, MARTIN	JORDANSTOWN HOUSE, PAULSTOWN, CO. KILKENNY	FARMER	143,756.00	352,398.00	496,154.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RICE, PATRICK	ROSEKEAGH, KILCURRY, DUNDALK, CO. LOUTH.	DRIVING SCHOOL	32,986.00	59,947.00	92,933.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROCHFORD, JOHN	KNOPPOGUE, BALLYDUFF, CO. KERRY.	FARMER	5,216.00	13,624.00	18,840.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROCHFORD, WILLIAM	KNOCK ROAD, BALLYHAUNIS, CO. MAYO.	GARAGE	6,757.00	22,683.00	29,440.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.



NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
RODDY, DOMINIC	BALLYARA, TUBBERCURRY, CO. SLIGO.	FARMER	7,179.00	15,378.00	22,557.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROGERS, AIDAN	2 FATIMA PARK, DUNDALK, CO. LOUTH.	INVESTMENT INCOME	13,192.00	24,256.00	37,448.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROONEY, JOHNNY	COURTBANE, HACKBALLSCROSS, DUNDALK, CO. LOUTH.	LANDLORD	18,674.00	20,716.00	39,390.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
ROSS, BRIDGET	12 WOODLAWN, LISTOWEL, CO. KERRY.	RETIRED CHEMIST	14,946.00	35,786.00	50,732.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
ROWLAND, JAMES	1 GARRYDUFF PARK, CASTLEBAR, CO. MAYO.	PUBLICAN	6,482.00	23,813.00	30,295.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RUANE, AUSTIN	CORBALLY, BARNACARROLL, CLAREMORRIS, CO. MAYO.	FARMER	14,256.00	45,015.00	59,271.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RUANE (DECEASED), MARTIN	CORBALLY, BARNACARROLL, CLAREMORRIS, CO. MAYO.	FARMER	12,875.00	41,969.00	54,844.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, MICHAEL	22 PARKMORE DRIVE, TERENURE, DUBLIN 6W.	RETIRED GROCER	16,917.00	45,530.00	62,447.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
RYAN, THOMAS	HILLCREST, KILFINNANE, CO. LIMERICK.	FARMER	11,738.00	36,724.00	48,462.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SBM PARTNERSHIP	BYMAC HOUSE, NUTGROVE OFFICE PARK, RATHFARNHAM, DUBLIN 14.	PROPERTY LETTING	74,399.00	31,063.00	105,462.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SCULLY, MARTIN	33 STRAND STREET, SKERRIES, CO. DUBLIN.	HAIRDRESSER	69,426.00	75,574.00	145,000.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
SEA PALACE LTD.	71 O'CONNELL STREET, LIMERICK.	RESTAURANT	9,102.00	4,690.00	13,792.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
SHANKEY, THOMAS	RAKELLARAGH, CARRICKMACROSS, CO. MONAGHAN.	RETIRED SHOPKEEPER	20,450.00	39,550.00	60,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHIELDS, ANNE	CRANFORD LODGE, STILLORGAN ROAD, DONNYBROOK, DUBLIN 4.	RETIRED	9,600.00	24,188.00	33,788.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHINE, MICHAEL	MONEEN, MEELICK, CO. CLARE.	FARMER/ PROPERTY DEVELOPER	17,997.62	51,374.20	69,371.82	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
SMEE, PATRICK	BAUN, DUNMORE, CO. KILKENNY.	COMPANY DIRECTOR	20,120.00	52,825.00	72,945.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMIDDY, MAURICE	KILBEG, LADYSBRIDGE, CASTLEMARTYR, CO. CORK.	INVESTMENT INCOME	4,008.00	10,000.00	14,008.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMITH, MARION	CHURCH ST., KANTURK, CO. CORK.	MEDICAL DOCTOR	7,857.00	24,048.00	31,905.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMITH, MICHAEL	O'BRIEN ST., KANTURK, CO. CORK.	CAR/TRUCK SALES	4,708.00	14,077.00	18,785.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SMYTH, NOEL	DURHAMSTOWN, BOHERMEEN, NAVAN, CO. MEATH.	FORMER BUTCHER/ LANDLORD	203,635.00	491,365.00	695,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SOLAN, MICHAEL JOE	AHENA, CLAREMORRIS, CO. MAYO.	INVESTMENT INCOME	6,879.00	22,097.00	28,976.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SPILLANE, DENIS	BEAUTYS HOME, CLEENEY, TRALEE ROAD, KILLARNEY, CO. KERRY.	GUESTHOUSE	43,118.00	84,302.00	127,420.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ST. LEDGER, SAMUEL	VILLA MARIA, REDEMPTION RD., CORK.	TAKE-AWAY FOOD	6,902.00	23,140.00	30,042.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
STORAN, THOMAS	MORENANE, CROOM, CO. LIMERICK.	FARMER	16,541.00	48,942.00	65,483.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SWAN, MARY	CURRAHA HOUSE, ASHBOURNE, CO. MEATH.	FARMER	11,290.00	24,376.00	35,666.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TARA CONSTRUCTION CO. LTD.	LISMULLEN, GARLOW CROSS, NAVAN, CO. MEATH.	BUILDING	56,132.00	26,235.00	82,367.00	Underdeclaration of Corporation Tax, VAT, PAYE/PRSI. Revenue Audit Case.
THE OLDE WORLD INN LTD.	DUBLIN ROAD, ATHLONE, CO. WESTMEATH.	PUBLICAN	37,122.00	89,601.00	126,723.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Bogus Non- Resident Account Case.
THOMPSON, MICHAEL	MENLOUGH, BALLINASLOE, CO. GALWAY.	PUBLICAN	8,004.00	21,902.00	29,906.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
TIERNEY, CHARLES	CROSS ST., KELLS, CO. MEATH.	PUBLICAN	10,115.00	18,747.00	28,862.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non- Resident Account Case.
TRAVERS, CHRISTOPHER	DURHAMSTOWN, BOHERMEEN, NAVAN, CO. MEATH.	BUILDER	11,322.00	34,998.00	46,320.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
TREANOR, PATRICK	CASTLEBLAYNEY ROAD, MONAGHAN.	INVESTMENT INCOME	21,072.00	55,084.00	76,156.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
VAN DOORSLAER, LUK	NINCH, DROGHEDA, CO. LOUTH.	FARMER	102,278.00	233,922.00	336,200.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
WALLACE, MAUREEN	COOLBROOK, WELLINGTONBRIDGE, CO. WEXFORD.	COMPANY DIRECTOR	111,487.00	344,797.00	456,284.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, GERARD	BALLYGLASS, CO. MAYO.	GUTTER MANUFACTURER	65,210.00	91,006.00	156,216.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
WALSH, KATHLEEN	3 THREADNEEDLE ROAD, SALTHILL, GALWAY.	RETIRED	8,024.00	19,343.00	27,367.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, KEVIN	17 ST. LAWRENCES TERRACE, WATERFORD.	INVESTMENT INCOME	27,769.00	63,093.00	90,862.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, PATRICK	TROYSWOOD, FRESHFORD RD., KILKENNY.	RETIRED	36,337.00	106,513.00	142,850.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, PHILIP	CLONEYHARP, BALLYCAHILL, THURLES, CO. TIPPERARY.	FARMER	12,834.00	35,416.00	48,250.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WALSH, WILLIAM J.	CLOON, EMLAGHMORE, KILLARNEY, CO. KERRY.	FARMER	7,539.00	23,582.00	31,121.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WARD, JUDIE	20 STOCKS HILL, MANTON, OAKHAM, RUTHLAND LE 158SY, ENGLAND.	RESTAURANT - GUESTHOUSE	23,488.00	16,512.00	40,000.00	Underdeclaration of VAT, PAYE/PRSI & Capital Gains Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
WARD, MARTIN	RATHSCANNELL, ABBEYDORNEY, CO. KERRY.	INVESTMENT INCOME/ OFFAL DEALER	43,389.00	91,650.00	135,039.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WHITE (DECEASED), JAMES	37 FANAHANS PLACE, MITCHELSTOWN, CO. CORK.	ELECTRICIAN	15,655.00	49,345.00	65,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
WHITE, PATRICK	OGHILL, KILDARE, CO. KILDARE.	COMPANY DIRECTOR	20,905.00	16,933.00	37,838.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
WHITTEN ROAD HAULAGE LTD.	THE GLEBE HOUSE, CLAREEN, BIRR, CO. OFFALY.	HAULAGE	61,997.00	50,514.00	112,511.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
WILLIS, ROBERT P.	GLENVALE, 2 HAINAULT PARK, FOXROCK, DUBLIN 18.	RETIRED COMPANY DIRECTOR	22,638.00	52,362.00	75,000.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
WINTREBERT (DECEASED), PIERRE	MOUNTEEN, BALLINASCARTHY, CLONAKILTY, CO. CORK.	INVESTMENT INCOME	35,531.00	31,776.00	67,307.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
WOODCOCK, PATRICK	FARMLEY, CUFFESGRANGE, CO. KILKENNY.	FARMER	8,743.00	21,083.00	29,826.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Bogus Non-Resident Account Case.
YEUNG, RAYMOND	CORMACKSTOWN, THURLES, CO. TIPPERARY.	RESTAURATEUR	249,132.00	243,745.00	492,877.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Audit Case.



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BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AND tSOLÁTHAIR

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