

Part 11

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 OCTOBER 2013 AND ENDING ON 31 DECEMBER 2013, OF EVERY PERSON – in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Section 1086. The list also includes cases in which a Penalty Determination was made by the Courts in respect of the same period. The total number of settlements/determinations published is **100**. The total value of these settlements/determinations is **€13,768,450.08**

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

Name	Address	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars
ALCHEMY LEISURE LTD.	KELLS ROAD, ARDEE,	CO. LOUTH.	PUBLICANS	€26,469.00	€7,275.00	€7,940.00	€41,684.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
ARETIUS ENTERPRISES LTD.	MARKET STREET, CLIFDEN,	CO. GALWAY.	BAR & RESTAURANT OPERATORS	€105,973.02	€22,235.07	€31,791.91	€160,000.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
BARNES, SHANE	UNIT 10, LE FANU SHOPPING CENTRE, BALLYFERMOT,	DUBLIN 10.	DENTAL SURGEON	€54,037.00	€7,751.90	€16,211.10	€78,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
BLAKE'S SALON LTD.	UNIT 29, FAIRGREEN SHOPPING CENTRE, BARRACK ST.,	CARLOW.	HAIRDRESSERS	€29,837.00	€2,212.57	€5,967.40	€38,016.97	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BRENNAN, JOSEPH	53 ORCHARD DRIVE,	DONEGAL.	FILLING STATION AND SHOP PROPRIETOR	€25,299.00	€5,053.00	€7,589.70	€37,941.70	Underdeclaration of VAT. Revenue Audit Case.
BYRNE, CAROL	COOLNAMAIN , OYLEGATE, ENNISCORTHY,	CO. WEXFORD.	CLAIRVOYANT	€85,639.00	€13,195.00	€64,229.00	€163,063.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
CAFFERKEY, JOHN	DOOAGH, ACHILL,	CO. MAYO.	PUBLICAN	€36,390.34	€6,515.71	€6,943.95	€49,850.00	Underdeclaration of VAT, PAYE/PRSI & Income Tax. Revenue Audit Case.
CARA DIAMONDS (IRELAND) LTD.	UNIT 17, BRIARHILL SHOPPING CENTRE, BRIARHILL,	GALWAY.	JEWELLERY & DIAMOND RETAILERS	€20,013.00	€1,979.25	€15,009.75	€37,002.00	Underdeclaration of VAT. Revenue Audit Case.
CARAHER, JOHN V.	SWAN PARK,	MONAGHAN.	MEDICAL DOCTOR	€81,996.00	€29,412.00	€24,600.00	€136,008.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
CLARKE, STEPHEN	DANESTOWN, BALRATH, NAVAN,	CO. MEATH.	CARPENTER	€30,409.00	€14,951.00	€6,081.00	€51,441.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.

COGASLANN TEORANTA	CLANBRASSIL CENTRE, CLANBRASSIL STREET, DUNDALK,	CO. LOUTH.	PHARMACISTS	€52,168.34	€12,838.95	€15,650.50	€80,657.79	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
COLE, STEVEN	TRENTABOY, DRUMKEEN, LIFFORD,	CO. DONEGAL.	AGRICULTURAL CONTRACTOR	€36,395.00	€14,158.98	€10,918.50	€61,472.48	Underdeclaration of VAT. Revenue Audit Case.
COSMA, SIMION	44 MANORFIELDS WALK, CLONEE,	DUBLIN 15.	PLASTERING CONTRACTOR			€230,640.91	€230,640.91	Penalty Determination by the Courts relating to an underdeclaration of Income Tax in the amount of € 243,052.11.
COUNIHAN, MARY	NEWLAWN HOUSE, BALLYBOUGHAL,	CO. DUBLIN.	RETIRED EMPLOYEE/ LANDLORD	€14,982.00	€15,903.00	€2,535.00	€33,420.00	Underdeclaration of Capital Acquisitions Tax. Revenue Investigation Case.
CRUCIBLE ARTS SERVICES & TECHNOLOGY (CAST) LTD.	121 PINE VALLEY AVENUE, RATHFARNHAM,	DUBLIN 16.	FOUNDRY OPERATORS	€60,229.00	€5,770.00	€18,068.00	€84,067.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
CULLEN, MICHAEL	43 ST. FINTAN'S CRESCENT, SUTTON,	DUBLIN 13.	COMMISSION AGENT	€58,956.00	€49,161.00	€17,687.00	€125,804.00	Underdeclaration of Income Tax, Capital Gains Tax & VAT. Revenue Audit Case.
CUNNEY, CHRISTOPHER	COOLAGAGH, FOXFORD,	CO. MAYO.	QUARRYING SERVICE PROVIDER	€32,346.00	€5,235.00	€24,259.00	€61,840.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
DANKWA, YAW	UNIT 4 DROGHEDA BUSINESS PARK, DONORE ROAD, DROGHEDA,	CO. LOUTH.	ACCOUNTANT AND TAXATION SERVICE PROVIDER			€38,359.30	€38,359.30	Penalty Determination by the Courts relating to an underdeclaration of VAT & Income Tax in the amount of €49,977.70.
D'ARCY, ANTHONY	TURNBERRY, BROWNSTOWN, RATOATH,	CO. MEATH.	COURIER	€71,680.00	€23,175.00	€21,382.00	€116,237.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
DEENEY, JAMES	46 CLANRANALD ROAD, DONNYCARNEY,	DUBLIN 5.	FARMWORKER	€52,662.88	€12,063.15	€10,095.38	€74,821.41	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
DEREK KEEGAN PLANT HIRE LTD.	CLONSINGLE, CASTLETOWNGEOGHEGA N, MULLINGAR,	CO. WESTMEATH.	PLANT HIRE CONTRACTORS	€30,604.00	€8,585.00	€22,953.00	€62,142.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
ELAMIN, SHOAIB	13 LUTTRELLSTOWN CLOSE, CASTLEKNOCK,	DUBLIN 15.	MEDICAL PRACTITIONER	€148,034.00	€18,554.00	€40,373.00	€206,961.00	Underdeclaration of Income Tax . Revenue Audit Case.
ELSHEIKH, HASHIM AGEEB	9 SHERWOOD PARK, MULLINGAR,	CO. WESTMEATH.	MEDICAL CONSULTANT	€25,769.00	€12,934.00	€19,326.00	€58,029.00	Underdeclaration of Income Tax. Revenue Investigation Case.
ETHEREAL DESIGN LTD.	13 RINGMEEN ESTATE, COBH,	CO. CORK.	PIPING DESIGNERS	€21,000.00	€8,250.00	€15,750.00	€45,000.00	Underdeclaration of PAYE / PRSI. Revenue Audit Case.

FARGO LEISURE LTD.	MONKSWOOD, TINNAHINCH, ENNISKERRY,	CO. WICKLOW.	MOTOR DEALER	€406,962.00	€30,019.00	€122,088.00	€559,069.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
FARRELL, PATRICK CHRISTOPHER	NO. 1 SAGGART LAKES, CITYWEST, SAGGART,	CO. DUBLIN.	LANDLORD	€33,976.39	€77,158.84	€25,484.30	€136,619.53	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
FOX, NIALL	ROSEMOUNT, MOATE,	CO. WESTMEATH.	FARMER/COMPANY DIRECTOR	€53,909.00	€8,664.00	€16,173.00	€78,746.00	Underdeclaration of Income Tax. Revenue Audit Case.
GALLAGHER, THOMAS K.	1 THE BEECHES, CASTLEKNOCK,	DUBLIN 15.	RETIRED EMPLOYEE	€52,581.46	€52,941.50	€15,774.45	€121,297.41	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
GER BOYLE ENGINEERING LTD.	6 SHREWSBURY PARK, FERNHILL ROAD, CARRIGALINE,	CO. CORK.	ENGINEERS	€28,610.35	€10,931.89	€21,457.76	€61,000.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
GIBSON BUILDERS LTD.	6 CASTLESIDE DRIVE, RATHFARNHAM,	DUBLIN 14.	BUILDERS	€26,587.00	€2,594.00	€7,976.00	€37,157.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
GOGGINS, JOSEPH	NEWTOWN COMMONS, NEW ROSS,	CO. WEXFORD.	BUILDING INSULATION CONTRACTOR	€42,855.00	€7,582.00	€32,145.00	€82,582.00	Underdeclaration of Income Tax. Revenue Audit Case.
GOGGINS, MICHAEL	NEWTOWN COMMONS, NEW ROSS,	CO. WEXFORD.	BUILDING INSULATION CONTRACTOR	€42,855.00	€7,582.00	€32,145.00	€82,582.00	Underdeclaration of Income Tax. Revenue Audit Case.
GOOD DAYS CHINESE RESTAURANT & TAKE- AWAY LTD.	RATHANGAN ROAD, MONASTEREVIN,	CO. KILDARE.	TAKE AWAY FOOD SUPPLIERS	€21,600.00	€4,200	€16,200.00	€42,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
GRACE, ROBERT	8 ORLAGH CLOSE, SCHOLARSTOWN ROAD, RATHFARNHAM,	DUBLIN 16.	ROOFER	€251,503.64	€137,962.75	€146,655.61	€536,122.00	Underdelaration of Income Tax & Capital Gains Tax. Revenue Investigations Case.
HEGARTY, KEVIN	14 BALLINCLEA HEIGHTS, KILLINEY,	CO. DUBLIN.	COMPANY DIRECTOR	€8,937.00	€5,638.00	€4,468.00	€19,043.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
HICKEY, MICHAEL	3 COLLEGE SQUARE, CALLAN ROAD,	KILKENNY.	COMPANY DIRECTOR/LANDLORD	€22,505.00	€19,301.00	€16,878.00	€58,684.00	Underdeclaration of VAT & Capital Gains Tax. Revenue Single Premium Insurance Products Investigation Case.
HOLLAND, LIAM	GRANGECON, COOLANANAVALLEY, CARRIGROHANE,	CO. CORK.	NURSING HOME PROPRIETOR	€263,098.00	€89,579.00	€197,323.00	€550,000.00	Underdeclaration of Income Tax. Revenue Audit Case.

HORAN, BARRY	11 AYLESBURY PARK, STRANDHILL ROAD,	SLIGO.	CLOTHING EMBROIDERY SERVICE PROVIDER	€61,970.00	€18,636.00	€12,394.00	€93,000.00	Underdeclaration of VAT. Revenue Audit Case.
HORGAN, RICHARD ANTHONY	TRIEU, KILMORNA, LISTOWEL,	CO. KERRY.	MOTOR MECHANIC	€48,132.00	€12,319.00	€14,439.00	€74,890.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
HUGHES, NOEL	12 YATES HALL, CARRICKMINES WOOD, BRENNANSTOWN ROAD,	DUBLIN 18.	RETIRED COMPANY DIRECTOR	€24,999.96	€34,864.23	€7,499.99	€67,364.18	Underdeclaration of Income Tax. Revenue Trusts and Offshore Structures Investigation Case.
HUGHES, THOMAS	CORCASHEL, REDHILLS, BELTURBET,	CO. CAVAN.	BUILDER/ LABOURER	€34,531.00	€4,244.00	€25,898.00	€64,673.00	Underdeclaration of Income Tax. Revenue Investigation Case.
HUMPHRYS, TRUDY	60 MOUNT OLIVE ROAD, KILBARRACK,	DUBLIN 5.	TITHE AGENT	€32,015.68	€2,500.76	€9,604.70	€44,121.14	Underdeclaration of Income Tax. Revenue Audit Case.
JOHN & PAUL MCNAMARA PROPERTY COMPANY LTD.	SRAHEENS, ACHILL,	CO. MAYO.	BUILDING CONTRACTORS	€185,238.00	€82,394.00	€129,667.00	€397,299.00	Underdeclaration of VAT. Revenue Audit Case.
KEEGAN, DEREK	CLONSINGLE, CASTLETOWNGEOGHEGA N, MULLINGAR,	CO. WESTMEATH.	TIMBER SUPPLIER & COMPANY DIRECTOR	€72,674.00	€23,456.00	€54,506.00	€150,636.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Investigation Case.
KELLY, TONY	32 MELMOUNT GARDENS, STRABANE,	CO. TYRONE.	RETIRED BAKER	€18,706.00	€10,939.65	€5,611.80	€35,257.45	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
KEVLIHAN, BRIAN	9 WILLOW WOOD VIEW, CLONSILLA,	DUBLIN 15.	CARPENTER	€32,878.00	€4,429.00	€6,576.00	€43,883.00	Underdeclaration of Income Tax, Relevant Contracts Tax & VAT. Revenue Audit Case.
KHAN, MOHSIN UL ELBAD	169 EDGEWOOD LAWNS, BLANCHARDSTOWN,	DUBLIN 15.	MEDICAL DOCTOR	€31,960.48	€3,237.61	€23,767.85	€58,965.94	Underdeclaration of Income Tax . Revenue Audit Case.
KINSELLA, DAVID, MARGARET, JAMES & UNA	BALLYBRITT, ROSCREA,	CO. TIPPERARY.	LANDLORDS	€54,000.00	€13,902.74	€16,200.00	€84,102.74	Underdeclaration of VAT. Revenue Audit Case.
LAI, CHI HANG	126 THE VILLAGE, PORTERSTOWN,	DUBLIN 15.	TAKE AWAY FOOD SUPPLIERS	€37,509.71	€16,036.29	€11,253.00	€64,799.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.
LONG, PATRICK	3 SKEINE ABBEY, KILMESSAN,	CO. MEATH.	FARMER	€87,720.00	€61,146.01	€23,923.80	€172,789.81	Non-declaration of Capital Gains Tax. Revenue Enquiry Case.
LOONEY, ANTHONY	62 THOMAS DAVIS STREET, BLACKPOOL,	CORK.	TAKEAWAY FOOD SUPPLIER	€24,106.00	€12,553.72	€7,231.80	€43,891.52	Non-declaration of Capital Gains Tax. Revenue Audit Case.
LYNCH, MARTIN	FEANS, CAUSEWAY,	CO. KERRY.	COMPANY DIRECTOR/ FARMER	€129,808.00	€65,600.00	€35,402.00	€230,810.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.

MAC MACHINERY LTD.	BALLYBEGLY, NEWTOWNCUNNINGHAM,	CO. DONEGAL.	CONSTRUCTION & CIVIL ENGINEERING MACHINERY SUPPLIERS	€106,820.00	€23,587.00	€25,599.20	€156,006.20	Underdeclaration of Income Tax, Corporation Tax & VAT. Revenue Audit Case.
MALONE, NUALA	WATERVILLE, KILQUADE,	CO. WICKLOW.	RETIRED EMPLOYEE	€76,538.00	€33,239.00	€30,615.00	€140,392.00	Underdeclaration of Income Tax. Revenue Trusts & Offshore Structures Investigation Case.
MCCANN, DEREK	UNIT 8, BLOCK C, CLANE BUSINESS PARK, CLANE,	CO. KILDARE.	ENGINEERING SERVICES	€40,341.00	7,151.00	8,069.00	55,561.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCCREEVEY, PATRICK	AN TIGIN, 87 BOOTERSTOWN AVE., BOOTERSTOWN,	CO. DUBLIN.	LANDLORD/ COMPANY DIRECTOR	€139,602.00	€47,017.00	€27,920.00	€214,539.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCDERMOTT, DERMOT	CORNER HOUSE, BALLINAGH,	CO. CAVAN.	PUBLICAN	€29,537.07	€9,797.50	€8,861.12	€48,195.69	Underdeclaration of Income Tax. Revenue Audit Case.
MCG LOSS ASSESSORS LTD.	UNIT 4A BLACKTHORN BUSINESS PARK, COES ROAD, DUNDALK,	CO. LOUTH.	INSURANCE LOSS ASSESSORS	€106,992.20	€17,096.29	€32,097.66	€156,186.15	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
MCGIVERN, PAUL	2A BEECHLAWN CLOSE, ARTANE,	DUBLIN 5.	LOAN COMPANY AGENT	€50,049.46	€8,274.00	€15,014.84	€73,338.30	Underdeclaration of Income Tax. Revenue Audit Case.
MCLAUGHLIN, MICHAEL	BALLYKILMORE, TYRRELLSPASS,	CO. WESTMEATH.	BUILDING CONTRACTOR	€75,546.20	€54,563.42	€22,663.86	€152,773.48	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MICHAEL O'TOOLE ENGINEERING LTD.	RUTAGH, HERBERTSTOWN,	CO. LIMERICK.	ENGINEERING CONSULTANCY SERVICE PROVIDERS	€29,500.00	€8,375.00	€22,125.00	€60,000.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MITCHELL, JOHN J.	SKY ROAD, CLIFDEN,	CO. GALWAY.	COMPANY DIRECTOR	€60,745.03	€11,031.46	€18,223.51	€90,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
MONGEY, GERARD	30 KEW PARK AVENUE, LUCAN,	CO. DUBLIN.	FORK LIFT REPAIR SERVICE PROVIDER	€51,027.00	€13,766.00	€21,092.00	€85,885.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
MOONEY, SUZANNE	17 WHITEACRE CRESCENT, BALLYMUN,	DUBLIN 9.	NEWSPAPER DELIVERY SERVICE PROVIDER	€46,891.11	€13,431.56	€35,168.33	€95,491.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MORLEY, PAUL	36 TWIN OAKS, CLONATTIN UPPER, GOREY,	CO. WEXFORD.	LANDSCAPE GARDENER/ COFFEE SHOP OPERATOR	€43,616.00	€11,901.00	€32,713.00	€88,230.00	Underdeclaration of VAT, Income Tax & PAYE/PRSI. Revenue Audit Case.
MULDERRIG, JOHN A.	DODDER HOUSE, 2 DODDER PARK DRIVE,	DUBLIN 14.	ACCOUNTANT	€44,990.00	€9,673.00	€13,497.00	€68,160.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MULLEADY CIVIL ENGINEERING LTD.	MAIN STREET, DRUMLISH,	CO. LONGFORD.	CIVIL ENGINEERS	€303,319.15	€231,316.97	€227,489.36	€762,125.48	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Investigation Case.

MURPHY, BARRY	I BLACKTHORN DRIVE, BLACKSTONE BRIDGE, KILLEENS,	CO. CORK.	HEATING & PLUMBING CONTRACTOR	€496,908.00	€214,051.00	€280,905.00	€991,864.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MURTAGH, SHARON NIALL FOX HOLDINGS LTD. (IN RECEIVERSHIP)	AGHALUST, MOYDOW, BALLINAGRENIA, ROSEMOUNT, MOATE,	CO. LONGFORD. CO. WESTMEATH.	PERSONAL CREDIT AGENT FILLING STATION OPERATORS	€16,282.00 €84,521.00	€5,670.00 €13,169.00	€12,211.00 €25,356.00	€34,163.00 €123,046.00	Underdeclaration of Income Tax. Revenue Audit Case. Underdeclaration of VAT. Revenue Audit Case.
O'DONOGHUE, MICHAEL PATRICK	DERRY, LISTOWEL,	CO. KERRY.	NURSING HOME PROPRIETOR	€75,721.25	€12,481.37	€22,716.38	€110,919.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'DWYER, NOEL	1B GLEANN FEARNA, THE BOG ROAD, ORANMORE,	CO. GALWAY.	COMPANY DIRECTOR, PUBLICAN & PROPERTY DEVELOPER	€92,785.00	€32,129.00	€27,835.00	€152,749.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
OKERAYI, OLUWASEYI	51 FITZHERBERT COURT, SLANE ROAD, NAVAN,	CO. MEATH.	TAXI DRIVER	€31,884.00	€10,774.00	€9,565.00	€52,223.00	Underdeclaration of Income Tax. Revenue Audit Case.
O'LOUGHLIN, THOMAS	HEADFORD ROAD,	GALWAY.	ANTIQUES RETAILER	€29,887.00	€11,147.00	€8,966.00	€50,000.00	Non-declaration of VAT. Revenue Audit Case.
O'MALLEY, DAMIEN	105 OCEAN WAVE, SALTHILL,	GALWAY.	RESTAURATEUR	€69,749.00	€26,054.00	€52,311.00	€148,114.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
O'SULLIVAN, MICHAEL	REEKS VIEW, DUNMANIHEEN, KILLORGLIN,	CO. KERRY.	CATERER	€76,120.00	€25,379.00	€22,836.00	€124,335.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
O'TOOLE, MARTIN	KISHAVANNA, EDENDERRY,	CO. OFFALY.	ENGINEER/ WELDER			€44,803.80	€44,803.80	Penalty Determination by the Courts relating to an underdeclaration of Capital Gains Tax & VAT in the amount of €149,346.
PADRAIG ARTHUR LIMITED	6 CHANCERY LANE, TULLAMORE,	CO. OFFALY.	QUANTITY SURVEYORS	€37,785.00	€16,146.00	€11,335.00	€65,266.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
PARR & FEELY, JUSTIN & JACINTA	25 SOUTH WILLIAM STREET,	DUBLIN 2.	ADULT SHOP OPERATORS	€41,472.00	€8,074.22	€8,294.40	€57,840.62	Underdeclaration of VAT. Revenue Audit Case.
PPS MARKETING LTD.	RIVERSIDE HOUSE, MAIN STREET, DUNLEER,	CO. LOUTH.	INTERNET ADVERTISING SERVICE PROVIDERS	€140,407.00	€21,502.60	€28,081.40	€189,991.00	Underdeclaration of Corporation Tax. Revenue Audit Case.
QUINN, JOHN	97 AVONDALE PARK, RAHENY,	DUBLIN 5.	ROOFER	€294,961.89	€102,116.71	€82,342.47	€479,421.07	Underdeclaration of Income Tax. Revenue Audit Case.

RAYIS, ABUBAKR AM	123 CLONMINCH WOOD, TULLAMORE,	CO. OFFALY.	MEDICAL CONSULTANT	€178,732.00	€87,152.00	€121,455.00	€387,339.00	Underdeclaration of Income Tax. Revenue Investigation Case.
REIDY, MICHAEL	KILCORAN, CAHIR,	CO. TIPPERARY.	STONE CRUSHER	€82,100.46	€15,617.60	€24,630.13	€122,348.19	Underdeclaration of VAT. Revenue Audit Case.
ROCHE, MARTIN	BASKIN LANE, CLOGHRAN, SWORDS,	CO. DUBLIN.	GENERAL TRADER			€103,354.00	€103,354.00	Penalty Determination by the Courts relating to an underdeclaration of Income Tax in the amount of €114,171.
RYAN, SARAH JANE	5 PEARSE SQUARE, PEARSE ST.,	DUBLIN 2.	PAYE EMPLOYEE	€181,563.00	€103,968.00	€54,469.00	€340,000.00	Underdeclaration of Capital Aquisitions Tax. Revenue Audit Case.
SAM SHAH LTD.	40 UPPER ABBEY STREET,	DUBLIN 1.	LADIES/CHILDREN'S CLOTHING RETAILERS	€27,664.00	€11,790.00	€8,300.00	€47,754.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
SEAMUS GALLAGHER LTD.	PORTNOO ROAD, ARDARA,	CO. DONEGAL.	BUILDING CONTRACTORS	€43,176.00	€15,543.00	€12,952.00	€71,671.00	Underdeclaration of VAT. Revenue Audit Case.
SHEPPARD, CHRISTOPHER	THE SQUARE, DURROW,	CO. LAOIS.	AUCTIONEER/ANTIQUÉ DEALER	€13,799.96	€14,206.24	€4,139.99	€32,146.19	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
SHERLOCK, JAMES	104 HAZELWOOD PARK, ARTANE,	DUBLIN 5.	BUILDER			€89,439.00	€89,439.00	Penalty Determination by the Courts relating to an underdeclaration of Income Tax, VAT & Capital Gains Tax in the amount of €275,099.
SMYTH, RICHARD	9 GROVE LAWN, MALAHIDE,	CO. DUBLIN.	COMMISSION AGENT	€259,762.00	€76,413.67	€103,904.80	€440,080.47	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SUPERIOR EXPRESS LTD.	140 HAWTHORN DRIVE, WESTERN INDUSTRIAL ESTATE, NAAS ROAD,	DUBLIN 12.	HAULIERS	€43,538.00	€6,988.00	€11,295.00	€61,821.00	Underdeclaration of VAT & PAYE/ PRSI. Revenue Audit Case.
THE ADDICTION TRAINING INSTITUTE LTD.	FLOOR 1, RANELAGH COURT,	DUBLIN 6.	PSYCHOLOGY RELATED EDUCATION AND TRAINING PROVIDERS	€144,025.79	€4,539.95	€108,019.34	€256,585.08	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
THE BANTRY INN LTD.	MAIN STREET, BANTRY,	CO. CORK.	PUBLICANS	€41,495.00	€9,613.00	€12,448.00	€63,556.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
TOBIN, BRENDAN	49 THE GLEBE, JOHNSTOWN BRIDGE, ENFIELD,	CO. MEATH.	COURIER	€26,395.54	€3,710.70	€5,279.09	€35,385.33	Underdeclaration of Income Tax. Revenue Audit Case.
TONGE, PAUL	10 ST. GABRIELS, CABINTEELY,	DUBLIN 18.	LANDLORD	€32,869.00	€11,616.00	€9,860.70	€54,345.70	Underdeclaration of Income Tax. Revenue Audit Case.

TORMEY, BRENDAN	33 SUMMERFIELD LAWNS, CLONSILLA,	DUBLIN 15.	BUILDER	€128,178.00	€36,881.00	€86,489.25	€251,548.25	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
TYRELL, JAMES M.	KILBRIDE, ARKLOW,	CO. WICKLOW.	NURSING HOME OPERATOR	€33,246.00	€4,885.00	€9,973.80	€48,104.80	Underdeclaration of Income Tax. Revenue Audit Case.
WALSH, GERRY	BALLYGLASS, BALLYHAUNIS,	CO. MAYO.	FARMER & ROOF GUTTER SERVICE PROVIDER	€27,264.00	€22,056.80	€8,179.20	€57,500.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
WARD, PADRAIG	KILLAHORNIA, CREAGH, BALLINASLOE,	CO. GALWAY.	AGRICULTURAL CONTRACTOR	€29,773.00	€15,304.00	€9,260.00	€54,337.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WHELAN, J. J.	6 UPPER MARY STREET, NEW ROSS,	CO. WEXFORD.	CIGARETTE/ TOBACCO VENDOR	€154,480.00	€45,332.00	€115,861.00	€315,673.00	Underdeclaration of Excise Duty & VAT. Revenue Investigation Case.