

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on the 1st of April, 2019, and ending on 30th of June, 2019, of every person upon whom a fine or other penalty was imposed by a Court.

Where penalties relating to under declaration of tax or non-declaration of tax are determined by the Court, and where the tax, interest and penalty is more than €35,000.00, the penalty exceeds 15% of the total tax and a qualifying disclosure was not made, the case is listed.

Total number of cases published is: 185

Total amount of fines and penalties imposed: €1,142,795.92

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

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount</u>	<u>Additional Particulars</u>
COONEY, KIERAN	126, AYLMER PARK, MONREAD ROAD, NAAS, CO. KILDARE	PAYE EMPLOYEE	11,035.00	Penalty Determination by the Courts relating to a non-declaration of Income Tax in the amount of €27,587.
CROWDLE, ANDREW	RYLEEN, NEW ROSS, CO. WEXFORD	WINDOW INSTALLER	124,508.46	Penalty Determination by the Courts relating to an under-declaration of Income Tax and non-declaration of VAT in the amount of €124,508.46.
DALY, ROBERT	29, WINDERMERE, CLONSILLA, DUBLIN 15	ALUMINIUM CLADDING CONTRACTOR	62,500.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax and PAYE/PRSI/USC in the amount of €208,335.
DEMPSEY, ANN	22, TERENURE PARK, TERENURE, DUBLIN 6W	FLORIST/GARDEN CENTRE/CAFÉ OPERATOR	23,540.81	Penalty Determination by the Courts relating to an under-declaration of Income Tax and VAT in the total amount of €78,469.37.
GOODMAN, ANTHONY	CROSSALARE, LARAGH, CASTLEBLAYNEY, CO. MONAGHAN	PROPERTY DEVELOPER	125,043.00	Penalty Determination by the Courts relating to a non-declaration of Capital Gains Tax in the amount of €124,918.
HOMER, RICHARD	COMMEEN, CLOGHAN, CO. DONEGAL	SHUTTERING PROVIDER	17,426.77	Penalty Determination by the Courts relating to an under-declaration of Income Tax, PAYE/PRSI/USC and VAT in the amount of €58,658.72.
LOFTUS, MARTIN	19, FONTHILL ABBEY, BALLYBODEN ROAD, RATHFARNHAM, DUBLIN 14	ALARMS AND TRACKING SYSTEMS SUPPLIER	106,718.74	Penalty Determination by the Courts relating to an under-declaration of Income Tax and VAT in the amount of €106,718.74.
MCCORMICK, PATRICK	GLASSAGH, CARNDONAGH, CO. DONEGAL	COMPANY DIRECTOR	60,306.65	Penalty Determination by the Courts relating to a non-declaration of Income Tax in the amount of €60,306.65.
MOONEY, RONAN	KILMAINE, FORTAL, BIRR, CO. OFFALY	MACHINERY DEALER/COMPANY DIRECTOR/LANDLORD	59,991.99	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €149,979.98.

FAILURE TO LODGE INCOME TAX RETURN(S)

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
ANH, TUAN HOANG	153, MILL PARK, OLD NANGOR ROAD, CLONDALKIN, DUBLIN 22	RESTAURATEUR	1,250.00		1
BENNETT, FRANCIS	7, ASHFIELD PARK, MULHUDDART, DUBLIN 15	FLOORING CONTRACTOR	2,500.00		2
BONNAR, MARTIN	MONDOOEY, MANORCUNNINGHAM, CO. DONEGAL	RENTAL INCOME/PLUMBING/ELECTRICIAN	1,250.00		1
BOYLE, RONAN	65, CLONUSKE PARK, BALBRIGGAN, CO. DUBLIN	CARPENTER	1,250.00		1