

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING

ON 1 April 2012 AND ENDING ON 30 June 2012, 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 **106**. The total value of these settlements/determinations is **€19,799,693.46**

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 that 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
AN CAFÉ BEAG TEORANTA	CLAHANE, LISCANNOR,	CO. CLARE.	CAFÉ & RESTAURANT OPERATORS	€46,000.00	€4,800.00	€9,200.00	€60,000.00	Underdeclaration of VAT. Revenue Audit Case.
ANGELOSANTE, ANTONIO DOMENICO	12 STRAFFAN WAY, SALLINS,	CO. KILDARE.	WINE IMPORTER	€45,362.00	€7,226.00	€9,072.00	€61,660.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BARR, JAMES	AVONDALE, BURNFOOT,	CO. DONEGAL.	PROPERTY DEVELOPER/ COMPANY DIRECTOR	€13,176.00	€240,840.00	€205,269.00	€59,285.00	Underdeclaration of Income Tax, Capital Gains Tax & VAT. Revenue Audit Case.
BOLGER, ERIC	5 PRIORY COURT, ENNISCORTHY,	CO. WEXFORD.	TOBACCO AGENT	€8,864.00	€47,988.00	€74,148.00	€21,000.00	Non-declaration of Income Tax. Revenue Audit Case.
BORZA, CLAUDE	5 THE COPSE, WESTON HEIGHTS, LUCAN,	CO. DUBLIN.	RESTAURATEUR	€34,446.00	€3,466.00	€12,088.00	€50,000.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
BOYLE, FR. MARTIN	46 VILLAGE COURT, BUTTERFIELD AVENUE, RATHFARNHAM,	DUBLIN 14.	PSYCHOTHERAPIST	€46,241.96	€12,967.28	€13,872.48	€73,081.72	Underdeclaration of Income Tax. Revenue Investigation Case.

BRENNAN, SHANE	LONG ACRE, ROGERSTOWN LANE, LUSK,	CO. DUBLIN.	TAXI OPERATOR	€57,861.57	€15,177.61	€17,358.47	€90,397.65	Underdeclaration of Income Tax. Revenue Audit Case.
BROSNAN, TIMOTHY	KILSARCON, CURROW, KILLARNEY,	CO. KERRY.	FARMER & AGRICULTURAL CONTRACTOR	€48,803.00	€14,946.00	€14,641.00	€78,390.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CLOONAN, PAUL	CLOONASCRAUGH, TUAM,	CO. GALWAY.	EMPLOYEE	€1,889.00	€9,867.00	€3,916.00	€55,672.00	Underdeclaration of Capital Acquisitions Tax. Revenue Audit Case.
COAKLEY, FINBARR	DIAMOND HILL, SCOTSMANS ROAD, MONKSTOWN,	CO. CORK.	PLUMBING & HEATING CONTRACTOR	€76,124.00	€46,514.00	€57,093.00	€179,731.00	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.
COLEMAN, JAMES	8 MT. EAGLE LAWNS, LEOPARDSTOWN HEIGHTS,	DUBLIN 18.	COMPANY DIRECTOR	€101,861.00	€28,498.00	€30,558.00	€160,917.00	Underdeclaration of Income Tax. Revenue Audit Case.
CONNOLLY, EILEEN	GREENMOUNT RESTAURANT, CLANBRASSIL STREET, DUNDALK,	CO. LOUTH.	RESTAURATEUR	€23,228.00	€5,535.60	€6,968.40	€35,732.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CONROY, TIMOTHY	LOCHFIELD, ANNABRACK, BLUEBALL, TULLAMORE,	CO. OFFALY.	INVESTMENT INCOME	€25,880.00	€1,302.00	€7,340.00	€44,522.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
COONEY SNR., PATRICK	19 ST.MARKS GARDENS, CLONDALKIN,	DUBLIN 22.	ROOFING CONTRACTOR	€3,075.00	€12,008.00	€16,615.50	€31,698.50	Underdeclaration of Income Tax, VAT, PAYE/PRSI & Relevant Contract Tax. Revenue Audit Case.
COONEY, CATHERINE	CARLANSTOWN, KELLS,	CO. MEATH.	RETIRED SUB-POST MISTRESS	€9,817.00	€19,153.00	€20,877.00	€129,847.00	Underdeclaration of Capital Gains Tax. Revenue Inquiry Case.

COSTELLO, NIAMH	15 VERNON AVENUE, CLONTARF,	DUBLIN 3.	LANDLORD	€43,784.00	€27,282.00	€3,135.00	€84,201.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
CROWLEY, JEREMIAH	CRONEYHORN HOUSE, CARNEW,	CO. WICKLOW.	FARMER	€78,079.00	€194,037.00	€73,751.00	€345,867.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
CRYAN, LIAM	BRIDGE ST, CARRICK ON SHANNON,	CO. LEITRIM.	PUBLICAN	€5,434.09	€4,684.44	€7,086.82	€7,205.35	Under declaration of Income Tax & VAT. Revenue Audit Case
CUSHNAN, JAMES	2 GREENMOUNT, MILFORD,	CO. DONEGAL.	PUBLICAN	€24,133.00	€4,968.00	€7,239.90	€36,340.90	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
DAM, NAM MINH	3 LANESBORO AVENUE, ST. MARGARETS, FINGLAS,	DUBLIN 11.	RESTAURATEUR	€70,053.63	€30,977.19	€70,053.63	€71,084.45	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
DE GEE LTD.	6 NORTHBROOK ROAD,	DUBLIN 6.	DRAPERS	€62,903.00	€407,780.00	€347,177.25	€1,217,860.25	Underdeclaration of Corporation Tax. Revenue Single Premium Insurance Product Investigation Case.
DELAHUNTY, DAVID	1 PALMERSTOWN GARDENS, RATHMINES,	DUBLIN 6.	RETIRED COMPANY DIRECTOR	€60,000.00	€419,113.00	€345,000.00	€1,224,113.00	Underdeclaration of Income Tax. Revenue Investigation Case.
DOWLER, CHRISTY	4 HIGHFIELD GREEN, SWORDS,	CO. DUBLIN.	MOTOR VEHICLE PARTS SUPPLIER / LANDLORD	€65,045.00	€8,937.00	€6,018.00	€300,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
DOWZER, THOMAS	BLACKHILL, DUNLAVIN,	CO. WICKLOW.	MACHINERY DEALER	€24,675.00	€1,540.00	€24,675.00	€80,890.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.

DOYLE , JAMES	SCARNAGH UPPER, GOREY,	CO. WEXFORD.	FISHERMAN	€9,040.00	€4,596.00	€74,280.00	€267,916.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
DUBLIN KEG DISTRIBUTORS LTD.	OLD BELGARD ROAD, TALLAGHT,	DUBLIN 24.	WHOLESALE BEER DISTRIBUTORS	€80,513.80	€13,526.58	€80,513.80	€174,554.18	Underdeclaration of Corporation Tax and VAT. Non-declaration of PAYE / PRSI. Revenue Audit Case.
FARRELL, PETER	2 COLLEGE PARK , COLLEGE ROAD, CASTLEKNOCK,	DUBLIN 15.	PUBLICAN			€19,035.00	€19,035.00	Penalty Determination by the Courts relating to an underdeclaration of Capital Gains Tax in the amount of €5,183.00
GALLAGHER, JOHN	CARRICKNAGORE, BRUCKLESS,	CO. DONEGAL.	RETIRED FISHERMAN	€49,178.00	€86,813.00	€139,671.20	€75,662.20	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
GALVIN, SEAMUS	CLONADERIG, CLONFANLOUGH,	CO. OFFALY.	BUILDER	€7,781.00	€48,578.25	€43,335.75	€149,695.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Product Investigation Case.
GIBBONS, RONAN	SHRULE,	CO. GALWAY.	PUBLICAN	€52,058.00	€42,453.00	€30,411.00	€224,922.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
GILSENAN, MARY	3 MAPLE COURT, RAKEEVAN, BAILIEBOROUGH,	CO. CAVAN.	COMPANY DIRECTOR	€2,548.73	€9,922.03	€11,274.37	€39,745.13	Underdeclaration of Income Tax. Revenue Audit Case.
GILSON, GLENDA	16 COLLEGE GATE, CASTLEKNOCK,	DUBLIN 15.	MODEL	€43,390.00	€16,593.00	€13,017.00	€73,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

GODFREY, MICHAEL	25 ROYAL OAK ROAD, BAGENALSTOWN,	CO. CARLOW.	INSURANCE AGENT	€45,782.88	€17,848.38	€34,337.16	€97,968.42	Underdeclaration of Income Tax. Revenue Investigation Case.
GORDON, LIAM	ST. BRENDAN'S ST., PORTUMNA,	CO. GALWAY.	PUBLICAN	€55,897.00	€14,784.00	€6,769.00	€87,450.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
GREGORY, WAYNE	BALLYBAWN, RATHNURE, ENNISCORTHY,	CO. WEXFORD.	CARPENTER/ BUILDER	€20,968.00	€8,484.00	€15,726.00	€45,178.00	Underdeclaration of VAT. Revenue Audit Case.
HALL, JOHN	22 SLANE HILL, CRUMLIN,	DUBLIN 12.	RETIRED MONEY LENDER	€200,756.43	€368,722.00	€150,567.32	€720,045.75	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HALLIGAN, JOHN V.	LOWPARK, CHARLESTOWN,	CO. MAYO.	COMPANY DIRECTOR	€44,380.00	€7,716.00	€8,880.00	€60,976.00	Non-declaration of Capital Gains Tax. Revenue Audit Case.
HARTFORD, TERESA	112 THE ORCHARD, MILLPARK, CLONDALKIN,	DUBLIN 22.	HEALTH SERVICE PROVIDER	€62,010.00	€13,000.00	€12,402.00	€87,412.00	Underdeclaration of Income Tax. Revenue Investigation Case.
HAYES, JOHN	UPPER BALLINGARRY, THURLES,	CO. TIPPERARY.	BUILDING CONTRACTOR / FARMER	€25,318.00	€3,719.00	€7,595.00	€36,632.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
HIGGINS, LIAM	PROSPECT, ATHENRY,	CO. GALWAY.	CAR DEALER/COURIER	€32,040.00	€2,193.00	€4,030.00	€58,263.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
HIGH ENERGY LIFESTYLE (IRE) LTD.	UNIT 2 COLOMBA HOUSE, AIRSIDE RETAIL PARK, SWORDS,	CO. DUBLIN.	FAST FOOD OUTLET OPERATORS	€22,000.00	€3,900.00	€6,600.00	€32,500.00	Underdeclaration of VAT. Revenue Audit Case.

HOARE, SEAMUS	118 THE OVAL, TULLYVALE , CABINTEELY,	DUBLIN 18.	COMPANY DIRECTOR	€6,000.00	€4,800.00	€7,200.00	€8,000.00	Underdeclaration of Capital Gains Tax. Revenue Investigation Case.
IRISH POPCORN AND SNACKFOOD CO. LTD.	38-39 GOREY BUSINESS PARK, RAMSGRANGE,	CO. WEXFORD.	SUPPLIERS OF POPCORN PRODUCTS	€4,707.00	€6,325.00	€5,387.00	€76,419.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
JAVID, MOHAMED ANWAR	DUNMIRE HOUSE, MAIN ST., CAMOLIN,	CO. WEXFORD.	CLOTHING RETAILER	€2,579.00	€10,487.00	€6,934.00	€50,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
JOYCE, MAURICE	ARDEEVIN DRIVE, LUCAN,	CO. DUBLIN.	COMPANY DIRECTOR/ LANDLORD	€166,624.00	€87,426.62	€9,987.20	€304,037.82	Underdeclaration of Income Tax, Capital Gains Tax & VAT. Revenue Audit Case.
KEHOE, EAMONN	CAMETIGUE, BUNCLODY,	CO. WEXFORD.	ALUMINIUM SUPPLIER/ PUBLICAN & COMPANY DIRECTOR	€6,056.00	€17,950.00	€1,211.00	€85,217.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
KILLEEN, NOEL	RATHCABBIN, ROSCREA,	CO. TIPPERARY.	ROOFING CONTRACTOR	€12,635.00	€10,790.00	€8,339.10	€1,764.10	Underdeclaration of VAT. Revenue Audit Case.
LEAHY, DENIS	THE ORCHARD, ORIEL COURT, BALLINCOLLIG,	CO. CORK.	BUILDING CONTRACTOR / COMPANY DIRECTOR	€23,500.00	€14,450.00	€7,050.00	€45,000.00	Underdeclaration of Income Tax. Revenue Investigation Case.
LEAHY, MARTIN	7 MELITTA PARK, KILDARE TOWN,	CO. KILDARE.	FARRIER	€40,036.00	€177,248.00	€2,914.00	€360,198.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Product Investigation Case.
LORDVIEW LTD.	1/3 DOLPHINS BARN,	DUBLIN 8.	FUNERAL DIRECTORS	€70,408.00	€17,362.00	€14,080.00	€101,850.00	Underdeclaration of PAYE/PRSI & Corporation Tax. Revenue Audit Case.

LYONS, MICHAEL	DRUMLARGAN, KILCOCK,	CO. MEATH.	COMPANY DIRECTOR	€134,533.00	€3,165.00	€6,690.00	€234,388.00	Underdeclaration of Capital Gains Tax. Revenue Inquiry Case.
MACAULAY & COLEMAN, PADDY & JAMES	KILLISKEY CROSS, ASHFORD,	CO. WICKLOW.	POPCORN MANUFACTURERS	€5,325.00	€9,883.00	€10,598.00	€5,806.00	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
MACAULAY, PADDY	KILLISKEY CROSS, ASHFORD,	CO. WICKLOW.	COMPANY DIRECTOR	€109,880.00	€0,741.00	€2,964.00	€173,585.00	Underdeclaration of Income Tax. Revenue Audit Case.
MAHER, PATRICK	BALLYCOMMON, TULLAMORE,	CO. OFFALY.	RETIRED EMPLOYEE	€6,225.00	€16,302.00	€10,867.00	€63,394.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCCABE, ALEX	1 SUNNYSIDE, HARROWBARROW, CALLINGTON, CORNWALL,	UNITED KINGDOM.	EMPLOYEE	€17,273.08	€9,689.25	€12,954.81	€39,917.14	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case
MCCARTHY, MICHAEL	29 ENDSLEIGH, DOUGLAS,	CORK.	COMPANY DIRECTOR	€22,500.00	€22,870.00	€6,750.00	€52,120.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCCONNELL, MARK	THE GLEBE, STRANORLAR,	CO. DONEGAL.	COMPANY DIRECTOR AND FARMER	€20,543.00	€7,725.69	€6,162.90	€4,431.59	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MCKAID, LAURENCE	THE HALFWAY HOUSE, BURNFOOT,	CO. DONEGAL.	COMPANY DIRECTOR	€22,708.00	€16,840.00	€6,812.40	€46,360.40	Underdeclaration of VAT. Revenue Audit Case.

MCDONALD, BARRY	FACTORY HILL, GLANMIRE,	CO. CORK.	COMPANY DIRECTOR	€428,321.00	€416,559.00	€19,967.00	€1,164,847.00	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
MCENANEY, TOM	5 SCHOOL HOUSE LANE,	DUBLIN 2.	STRATEGY CONSULTANT	€7,529.50	€4,580.72	€9,251.97	€1,362.19	Underdeclaration of PAYE/PRSI & Income Tax. Revenue Audit Case.
MCGRATH, JAMES	PEMBROOK LODGE, PEMBROOK,	CO. CARLOW.	FLORIST	€2,476.00	€7,251.20	€9,742.80	€9,470.00	Underdeclaration of VAT. Revenue Audit Case.
MCKIERNAN, TONY	MOYOLA, ST. BRIDGET'S STREET, BALLINAMORE,	CO. LEITRIM.	FARMER	€45,713.00	€40,736.00	€13,714.00	€100,163.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
MERRY, HUGO	KILLSHANNIG STUD, RATHCORMAC,	CO. CORK.	BLOODSTOCK AGENT	€60,204.00	€6,182.00	€18,091.00	€84,477.00	Underdeclaration of Income Tax. Revenue Investigation Case.
MILLTOWN SECURITIES LTD.	CARROWNAMADDY, BURT,	CO. DONEGAL.	PROPERTY DEVELOPERS	€62,057.00	€29,797.00	€18,617.00	€110,471.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
MOYNE NURSING HOME LTD.	MOYNE UPPER, ENNISCORTHY,	CO. WEXFORD.	NURSING HOME OPERATORS	€78,517.00	€20,686.00	€45,192.00	€144,395.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Audit Case.
MUNNELLY, THOMAS	MAIN STREET, CASTLEDERMOT,	CO. KILDARE.	TAKE-AWAY FOOD SUPPLIER	€58,247.00	€14,050.00	€43,685.00	€115,982.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

MURPHY, KEVIN	SARKEVANN, KILCULLY, WHITESCROSS,	CO. CORK.	LANDLORD / COMPANY DIRECTOR	€6,000.00	€6,200.00	€7,800.00	€50,000.00	Underdeclaration of Income Tax. Revenue Investigation Case.
MURPHY, MARTIN	BRENAN, STRADBALLY,	CO. WATERFORD.	PLANT HIRE PROVIDER	€8,032.00	€6,718.20	€1,409.60	€6,159.80	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MURRAY, EILEEN	MAIN ST., BALTINGLASS,	CO. WICKLOW.	RETIRED GROCER	€4,911.00	€28,906.00	€6,183.00	€90,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Product Investigation Case.
MURRAY, JAMES	MAIN ST., BALTINGLASS,	CO. WICKLOW.	RETIRED GROCER	€4,911.00	€28,906.00	€6,183.00	€90,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Product Investigation Case.
NASH, ANDREW	CLONEY, ATHY,	CO. KILDARE.	FARMER	€49,825.00	€35,107.00	€14,947.00	€99,879.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
O'DONNELL, CATHERINE	MAIN STREET, KILLYBEGS,	CO. DONEGAL.	RETIRED COMPANY DIRECTOR	€64,158.00	€111,743.00	€3,784.00	€229,685.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'DOWD, PADRAIG	MULLAGHROE, GURTEEN,	CO. SLIGO.	COMPANY DIRECTOR / PUBLICAN	€73,788.77	€10,231.22	€2,136.63	€106,156.62	Underdeclaration of Income Tax and Capital Gains Tax. Revenue Audit Case.
O'GORMAN, MICHAEL	11 GREEN ROAD, CARLOW.	CARLOW.	COMPANY DIRECTOR	€8,387.00	€17,944.00	€17,516.00	€93,847.00	Underdeclaration of Capital Gains Tax. Revenue Deposit Interest Reporting Case.
O'NEILL, BRENDAN	BALLYPIERCE, CHARLEVILLE,	CO. CORK.	BUILDING CONTRACTOR			€44,658.00	€44,658.00	Penalty Determination by the Courts relating to an underdeclaration of VAT, Income Tax, Capital Gains Tax and Relevant Contracts Tax in the amount of €148,860.00

ONTRAC SERVICE STATION LTD.	CARTONS PITSTOP SERVICE STN., CLONHENRITT, CAMOLIN,	CO. WEXFORD.	SERVICE STATION OPERATORS	€27,322.00	€7,389.00	€9,649.00	€44,360.00	Underdeclaration of Income Tax and PAYE/PRSI. Revenue Audit Case.
O'REILLY GRAIGUECULLEN OIL LTD.	MARYBOROUGH STREET,	CARLOW.	OIL DISTRIBUTORS	€84,736.00	€2,995.00	€5,420.80	€113,151.80	Underdeclaration of VAT. Revenue Audit Case.
O'REILLY, TOMMY	CORRABAUN, KNAPTON RD, MONKSTOWN,	CO. DUBLIN.	BUILDING CONTRACTOR	€98,788.18	€15,504.39	€9,636.45	€143,929.02	Non-operation of Relevant Contracts Tax & underdeclaration of VAT. Revenue Audit Case.
O'REILLY'S GARAGE (BLACKPOOL) LTD.	BLACKPOOL SERVICE STATION, 61-64 WATERCOURSE ROAD,	CORK.	PETROL STATION OPERATORS	€68,734.00	€18,580.00	€20,620.00	€107,934.00	Underdeclaration of VAT. Revenue Audit Case.
O'SHEA, PÁDRAIG	BORRISOLEIGH, THURLES,	CO. TIPPERARY.	PRIVATE SCHOOL OPERATOR	€346,059.00	€100,016.00	€259,544.00	€705,619.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
POON, BENNY KAI MING	22 COLLEGE PARK, LOGMORE, BELMULLET,	CO. MAYO.	COMPANY DIRECTOR	€15,561.00	€10,449.00	€7,780.00	€33,790.00	Underdeclaration of Income Tax. Revenue Audit Case.
POTTIE, ELESE	WHITE HOUSE DENTAL CLINIC, CASTLEBLAYNEY,	CO. MONAGHAN.	DENTIST	€40,773.00	€9,531.10	€12,231.90	€62,536.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
RATTIGAN, NIALL	SPRINGFIELD, ELPHIN,	CO. ROSCOMMON.	BUILDING CONTRACTOR/ FARMER	€47,382.00	€23,606.00	€9,476.00	€80,464.00	Underdeclaration of VAT. Revenue Audit Case.
REYNOLDS, JAMES	28 ABBEYCARTON,	LONGFORD.	BUILDER	€53,972.00	€7,958.00	€6,192.00	€78,122.00	Underdeclaration of Income Tax, VAT, Relevant Contracts Tax & PAYE/PRSI. Revenue Audit Case.

ROCHE, JAMES	16 FORSTER ST.,	GALWAY.	CIVIL ENGINEER	€73,184.00	€49,574.00	€29,888.00	€452,646.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Deposit Interest Reporting Case.
RODDY, PATRICK	MAIN ST., BOYLE,	CO. ROSCOMMON.	MEAT WHOLESALE	€50,108.00	€6,751.00	€37,581.00	€94,440.00	Underdeclaration of Income Tax & PAYE/PRSI. Revenue Audit Case.
ROSAN DEVELOPMENTS LTD.	46 ASHVIEW DRIVE, SIXMILEBRIDGE,	CO. CLARE.	PROPERTY DEVELOPERS	€2,164.00	€6,753.00	€2,436.00	€1,353.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
ROSS COOPER RECRUITMENT LTD.	316 BLOCK E, CASTLEFORBES SQUARE,	DUBLIN 1.	RECRUITMENT AGENTS	€65,808.00	€3,832.00	€9,742.00	€89,382.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
SALOP, CATALIN	25 BOROIMHE CHERRY SWORDS,	CO. DUBLIN.	PLASTERER	€47,376.53	€11,025.20	€4,212.95	€72,614.68	Underdeclaration of Income Tax, VAT & Relevant Contracts Tax. Revenue Audit Case.
SEXTON, WILLIAM	CORNELLS COURT, NEWBRIDGE,	CO. KILDARE.	FARMER	€23,002.00	€10,889.00	€6,900.00	€40,791.00	Underdeclaration of Income Tax & VAT. Revenue Audit case.
SHARLOTT, DEREK	FORDSTOWN, NAVAN,	CO. MEATH.	SATELLITE INSTALLATION SERVICE PROVIDER	€25,034.00	€4,612.00	€7,510.00	€37,156.00	Underdeclaration of Income Tax & VAT. Revenue Audit case.
SHIELDS, JOHN	91 TERENCE ROAD WEST,	DUBLIN 6W.	COMPANY DIRECTOR	€45,387.92	€4,156.70	€3,616.38	€113,161.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SINNOTT, PETER	TANGLEWOOD, COURTOWN HARBOUR, GOREY,	CO. WEXFORD.	BUILDING CONTRACTOR	€85,000.00	€441,123.00	€230,350.00	€956,473.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Product Investigation Case.
SLIGO PALLETS LTD.	LISDUFF, BALLISODARE,	CO. SLIGO.	PALLET MANUFACTURERS & DISTRIBUTORS	€73,372.00	€17,869.00	€17,305.00	€108,546.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
SMITH, LAURENCE	32 MAIN STREET, BIRR,	CO. OFFALY.	HAIRDRESSER	€60,308.00	€2,989.00	€5,231.00	€128,528.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
SOMERS, RICHARD	15 ASHLEY COURT, TULLAMORE,	CO. OFFALY.	LANDLORD	€1,088.00	€6,718.00	€1,326.40	€19,132.40	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
SWEENEY, DEREK	THE COACH HOUSE BAR, MAIN STREET,	DONEGAL.	PUBLICAN	€30,843.00	€10,559.00	€6,168.00	€47,570.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
THORNTON, PAUL	154 KINCORA ROAD, CLONTARF,	DUBLIN 3.	COMPANY DIRECTOR/DRAMA PRODUCTION MANAGER	€57,513.00	€16,952.00	€15,591.00	€90,056.00	Underdeclaration of Income Tax. Revenue Audit Case.

TIERNEY, JOHN A	7 EATON GREEN, RATHCOOLE,	CO. DUBLIN.	COMPANY DIRECTOR	€75,256.79	€93,300.62	€31,442.59	€500,000.00	Underdeclaration of Income Tax. Revenue Offshore Funds Investigation Case.
WALSH, ANTHONY	16 EIRE ST., GOREY,	CO. WEXFORD.	RETIRED BLOCKLAYER	€50,201.00	€30,558.00	€37,651.00	€18,410.00	Underdeclaration of Income Tax. Revenue Deposit Interest Reporting Case.
WALSH, AUGUSTINE	GATHA CROSS, GRANGE, VIA YOUGHAL,	CO. CORK.	FARMER	€7,555.30	€14,889.40	€7,555.30	€30,000.00	Underdeclaration of Income Tax. Revenue Single Premium Products Investigation Case.
WALSH, FRANCIS	TREENLAUR, KILTIMAGH,	CO. MAYO.	BUILDING CONTRACTOR	€67,354.00	€10,000.00	€20,206.00	€97,560.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
WALSH, JIMMY	52 BELFRY PARK, CITYWEST,	DUBLIN 24.	PLUMBER	€24,137.00	€8,126.00	€4,827.40	€37,090.40	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WAN, XIAO QIONG	61 GLENDANIEL, TULLAMORE,	CO. OFFALY.	LANDLORD	€80,175.00	€109,221.00	€210,131.00	€599,527.00	Underdeclaration of VAT & Income Tax. Revenue Audit Case.
WASCANA PROPERTIES LIMITED.	162 HOWTH ROAD, CLONTARF,	DUBLIN 3.	LANDLORD	€65,141.00	€145,382.00	€139,477.00	€750,000.00	Underdeclaration of Corporation Tax & PAYE/PRSI. Revenue Investigation Case.
WHELAN, PATRICK	BROADMEADOWS HOUSE, SEATOWN LANE, SWORDS,	CO. DUBLIN.	RESTAURATEUR	€15,852.00	€89,156.00	€215,852.00	€20,860.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Investigation Case.