



# IRIS OIFISIÚIL

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**S.I. No. 277 of 2024.**

**SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT  
2023 (SECTION 15(B)) (COMMENCEMENT) ORDER 2024**

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[G-1A]

**S.I. No. 278 of 2024.**

**SOCIAL WELFARE (CONSOLIDATED CLAIMS, PAYMENTS  
AND CONTROL) (AMENDMENT) (NO. 9) (HOUSEHOLD  
BUDGETING) REGULATIONS 2024**

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[G-1B]

**THE HIGH COURT**  
**2024 No. 89 COS**

**IN THE MATTER OF 12 PINS COFFEE COMPANY LIMITED**

**AND**

**IN THE MATTER OF THE COMPANIES ACT 2014**

**By Order** dated the 10<sup>th</sup> day of June 2024, on the Petition of Joseph Howley, Collector General, Sarsfield House, Francis Street, Limerick, it was ordered that 12 Pins Coffee Company Limited be wound up under the provisions of the Companies Act, 2014 and that Declan de Lacy of Azets be appointed Official Liquidator.

**DATED** this 10<sup>th</sup> day of June 2024.

**Maura Kiely**  
**Revenue Solicitor and**  
**Solicitor for the Petitioner**  
**Ship Street Gate**  
**Dublin Castle**  
**Dublin 2**

[G-2A]

THE HIGH COURT  
2024 No. 86 COS

IN THE MATTER OF CONNEMARA CARPETS LIMITED

AND

IN THE MATTER OF THE COMPANIES ACT 2014

By Order dated the 10<sup>th</sup> day of June 2024, on the Petition of Joseph Howley, Collector General, Sarsfield House, Francis Street, Limerick, it was ordered that Connemara Carpets Limited be wound up under the provisions of the Companies Act, 2014 and that Declan de Lacy of Azets be appointed Official Liquidator.

DATED this 10<sup>th</sup> day of June 2024.

**Maura Kiely**  
Revenue Solicitor and  
Solicitor for the Petitioner  
Ship Street Gate  
Dublin Castle  
Dublin 2

[G-2B]

IN THE MATTER OF

BURO HAPPOLD CONSULTANTS LIMITED  
[IN VOLUNTARY LIQUIDATION]

AND IN THE MATTER OF

THE COMPANIES ACTS 2014

Notice is hereby given that the Creditors including Contingent and Warranty Creditors of the above-named company are required to send their names, addresses and particulars of their debts or claims against the company to Mr. Niall Coveney of Ernst & Young, Harcourt Centre, Harcourt Street, Dublin 2, the Liquidator of the said company, to be received no later than the 15th day of July 2024. In default of filing, the Creditors including Contingent and Warranty Creditors will be excluded from any distribution made before such debts or claims are proved.

For avoidance of doubt, any Creditor or Contingent and Warranty Creditor that has already contacted the liquidator in relation to their claim does not need to respond to this notice.

Dated this 6 day of June 2024

**Niall Coveney**  
LIQUIDATOR

**Ernst & Young**  
Harcourt Centre  
Harcourt Street  
Dublin 2

[C-2]

IN THE MATTER OF

COMPANIES ACT 2014

AND IN THE MATTER OF

JACQALI DESIGNATED ACTIVITY COMPANY  
(In Voluntary Liquidation)

Notice is hereby given that on 17 May 2024 the following Special Resolutions were duly passed in writing pursuant to Section 196(4) of the Companies Act 2014:

- That the Company be voluntarily wound up as a Members' Voluntary Winding Up;
- That Mr. Des Gibney and Mr. Jim Luby of McStay Luby Chartered Accountants, Dargan House, 21-23 Fenian Street, Dublin 2 be appointed Joint Liquidators for the purposes of such winding up;
- That the Joint Liquidators be and are hereby authorised in accordance with the memorandum & article of association of the Company to distribute the whole or any part of the assets of the Company amongst the Members in specie;
- That, notwithstanding the appointment of the Joint Liquidators, pursuant to section 677(3)(b) of the Companies Act 2014 there shall be sanctioned to the directors of the Company the continuance of powers required to submit all corporate tax returns of the Company and sign all relevant documentation in respect thereto together with the power to do all or any ancillary things which may be required of the Company in respect of any liability or obligations of the Company to the Revenue Commissioners;
- That, notwithstanding the appointment of the Joint Liquidators, pursuant to section 677(3)(b) of the Companies Act 2014 there shall be sanctioned the directors of the Company, the continuance of the power to approve any termination accounts of the Company together with any ancillary things which are required of the directors of the Company.

**Des Gibney**  
Joint Liquidator

**6 June 2024**

Note: This is a Members' Voluntary Liquidation. All admitted creditors have been or will be paid in full. Any outstanding creditors should send their claims in writing to the Liquidator by 4 July 2024.

[C-1]

## IN THE MATTER OF THE COMPANIES ACT 2014

## AND IN THE MATTER OF

**CSD VIRTUS LIMITED**  
**(In Voluntary Liquidation)**  
**Company Number: 676975**

Notice is hereby given pursuant to Section 586 of The Companies Act 2014 that an Extraordinary General Meeting of the above company was duly convened and held on the 7<sup>th</sup> June 2024 and the following Resolutions were passed:

1. "That it has been proved to the satisfaction of the meeting that the Company cannot, by reason of its liabilities, continue its business and is insolvent within the meaning of the Companies Act 2014 and that the company should be liquidated."
2. "That Barry Forrest of Forrest & Co, Chartered Accountants & Licenced Insolvency Practitioners of 3C Dunshaughlin Business Centre, Dunshaughlin, Co. Meath, is hereby appointed Liquidator for the purposes of said winding up."

Dated this 7<sup>th</sup> June 2024

**Note:** At a subsequent meeting of Creditors, a written copy of the above Resolutions were furnished to Creditors and the terms thereof were subsequently approved by Resolution of the Creditors in attendance in person and by proxy pursuant to Section 646 Companies Act, 2014.

BARRY FORREST,  
 Forrest & Co,  
 Chartered Accountants & Licenced Insolvency Practitioners,  
 3C Dunshaughlin Business Centre,  
 Dunshaughlin,  
 Co. Meath.

[C-3]

## IN THE MATTER OF

## THE COMPANIES ACT 2014

## AND IN THE MATTER OF

**INFORAMA LIMITED**  
**(In Voluntary Liquidation)**

NOTICE IS HEREBY GIVEN that by way of Special Resolution at an Extraordinary General Meeting of members of the above-named company held at 10:45am on 26<sup>th</sup> February 2024, the following resolution was passed:

"In accordance with section 198 of the Companies Act 2014 and the Constitution of the Company, the following Resolutions were duly passed at an Extraordinary General Meeting of the Members on the 26<sup>th</sup> February 2024. That the company be wound up voluntary under a Members' Voluntary Liquidation. That Enda Lewis of An Crois, Allenwood, Co. Kildare be appointed liquidator for the purpose of the winding up. That the Liquidator is authorised to distribute the whole or part of the property of the Company in specie. That the remuneration of the Liquidator be fixed in relation to his time costs, charges and expenses."

Dated this 11th day of March 2024

[C-6]

## IN THE MATTER OF

## COMPANIES ACT 2014

## AND IN THE MATTER OF

**IVOWEN LIMITED**  
**(IN VOLUNTARY LIQUIDATION)**

NOTICE IS HEREBY GIVEN pursuant to Section 581 of the Companies Act 2014 that by Resolution of members passed pursuant to Section 193(1) of the Companies Act 2014 dated 29<sup>th</sup> May 2024, the following Special Resolution was duly passed:

1. "That the Company be wound up voluntarily."
2. "That for the purpose of the winding up **Marese Stafford ACIS AITI of Sheil Kinnear Limited, Sinnottstown Business Park, Drinagh, Wexford** be and she is hereby appointed Liquidator."
3. "That the Liquidator be and she is hereby authorised to distribute (by interim distribution or otherwise) among the Members of the Company in specie the whole or any part of the assets of the Company (whether they shall consist of property of the same kind or not) and for such purpose to set such value as she deems fair upon any property to be distributed as aforesaid."

**Ms. Marese Stafford**  
 Liquidator

Dated the 29<sup>th</sup> day of May 2024

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

**SHEIL KINNEAR LIMITED**  
 SINNOTTSTOWN BUSINESS PARK  
 DRINAGH  
 WEXFORD

[C-4]

## IN THE MATTER OF

**FS FUNDS ICAV**  
**(IN VOLUNTARY LIQUIDATION)**

I hereby give notice that the shareholder of the above-named ICAV passed the following special resolution on 31 May 2024:

"That the ICAV be wound up as a members' voluntary winding up and that Ms. Aisling Mellon of Fortis Advisory be appointed Liquidator of the ICAV for the purpose of such winding up and that the Liquidator be authorised, in accordance with the Incorporation of the ICAV, to distribute among the members of the ICAV in specie the whole or any part of the property of the ICAV".

Dated this the 7<sup>th</sup> of June 2024

Aisling Mellon – Liquidator

Note: This is a members' voluntary winding up. All admitted creditors have been or will be paid in full.

[C-8]

**IN THE MATTER OF THE COMPANIES ACT 2014****AND IN THE MATTER OF****DALEROAD LIMITED  
(In Voluntary Liquidation)  
Company Number: 605479**

Notice is hereby given pursuant to Section 586 of The Companies Act 2014 that an Extraordinary General Meeting of the above company was duly convened and held on the 7<sup>th</sup> June 2024 and the following Resolutions were passed:

1. "That it has been proved to the satisfaction of the meeting that the Company cannot, by reason of its liabilities, continue its business and is insolvent within the meaning of the Companies Act 2014 and that the company should be liquidated."
2. "That Barry Forrest of Forrest & Co, Chartered Accountants & Licenced Insolvency Practitioners of 3C Dunshaughlin Business Centre, Dunshaughlin, Co. Meath, is hereby appointed Liquidator for the purposes of said winding up."

Dated this 7<sup>th</sup> June 2024

**Note:** At a subsequent meeting of Creditors, a written copy of the above Resolutions were furnished to Creditors and the terms thereof were subsequently approved by Resolution of the Creditors in attendance in person and by proxy pursuant to Section 646 Companies Act, 2014.

BARRY FORREST,  
Forrest & Co,  
Chartered Accountants & Licenced Insolvency Practitioners,  
3C Dunshaughlin Business Centre,  
Dunshaughlin,  
Co. Meath.

[C-5]

**IN THE MATTER OF****WSP CARS LIMITED  
(IN VOLUNTARY LIQUIDATION)****AND IN THE MATTER OF****THE COMPANIES ACT, 2014**

Notice is hereby given that by way of a written resolution of that sole member of the Company dated 07 June 2024, that the following Resolutions were duly passed:

"THAT it has been proved to the satisfaction of the Company that this Company cannot by reason of its liabilities continue in business and should be wound up."

"THAT Aengus Burns and Colm Dolan of Grant Thornton, Merchants Square, Merchants Road, Galway, are hereby appointed to act as Joint Liquidators for the purpose of said winding up."

"THAT the Joint Liquidators of the Company, be and are hereby authorised in accordance with section 640 of the Act to do anything and/or perform any action required or authorised by the Act to be done by the Joint Liquidators either alone or jointly and there shall be no

requirement for any such action to be done or performed by both of them jointly."

"THAT the Joint Liquidators' remuneration shall be fixed by reference to the time given by him as a responsible insolvency practitioner, and his staff, in attending to matters arising in the winding up and he shall be authorised to pay such time costs and expenses on account of his remuneration and expenses pending the conclusion of the Liquidation."

**Signed:**

**Date: 07 June 2024**

Aengus Burns  
Grant Thornton  
Merchants Square  
Merchants Road  
Galway

**Signed:**

Colm Dolan  
Grant Thornton  
Merchants Square  
Merchants Road  
Galway

[C-7]

**IN THE MATTER OF****THE COMPANIES ACT 2014****AND IN THE MATTER OF****CONFLUENCE INTERNATIONAL SALES LIMITED  
(in Voluntary Liquidation)  
(the "Company")**

Notice is hereby given that on 5 June 2024, in accordance with Section 196(4) of the Companies Act 2014, the following Special Resolution was passed by a decision of the sole member of the Company:

**THAT** the Company be wound up voluntarily as a member's voluntary winding up and that Colin Gaynor of Resolute Advisory of Suite 35, 3 Marine Road, Dun Laoghaire, Dublin, be and is hereby appointed as liquidator (the "**Liquidator**") for the purposes of such winding up and that the said Liquidator be authorised to distribute to the shareholders in specie the whole or any part of the assets of the Company.

**THAT** the terms of the Liquidator's entitlement to remuneration and the fees and outlay in accordance with the Letter of Engagement be and are hereby approved.

Dated: 11 June 2024

Arthur Cox LLP  
Solicitors for the Company  
Ten Earlsfort Terrace  
Dublin 2

[C-9A]

**IN THE MATTER OF  
THE COMPANIES ACT 2014  
AND IN THE MATTER OF  
EMERSINC LIMITED  
(in Voluntary Liquidation)  
(the “Company”)**

Notice is hereby given that on 5 June 2024, in accordance with Section 196(4) of the Companies Act 2014, the following Special Resolution was passed by a decision of the sole member of the Company:

**THAT** the Company be wound up voluntarily as a member’s voluntary winding up and that Colin Gaynor of Resolute Advisory of Suite 35, 3 Marine Road, Dun Laoghaire, Dublin be and is hereby appointed as liquidator (the “**Liquidator**”) for the purposes of such winding up and that the said Liquidator be authorised to distribute to the shareholders in specie the whole or any part of the assets of the Company.

**THAT** the terms of the Liquidator’s entitlement to remuneration and the fees and outlay in accordance with the Letter of Engagement be and are hereby approved.

Dated: 11 June 2024

Arthur Cox LLP  
Solicitors for the Company

[C-9B]

**IN THE MATTER OF  
THE COMPANIES ACT 2014  
AND IN THE MATTER OF  
THE SOFTWARE VINEYARD HOLDING COMPANY  
(in Voluntary Liquidation)  
(the “Company”)**

Notice is hereby given that on 5 June 2024, in accordance with Section 196(4) of the Companies Act 2014, the following Special Resolution was passed by a decision of the sole member of the Company:

**THAT** the Company be wound up voluntarily as a member’s voluntary winding up and that Colin Gaynor of Resolute Advisory of Suite 35, 3 Marine Road, Dun Laoghaire, Dublin be and is hereby appointed as liquidator (the “**Liquidator**”) for the purposes of such winding up and that the said Liquidator be authorised to distribute to the shareholders in specie the whole or any part of the assets of the Company.

**THAT** the terms of the Liquidator’s entitlement to remuneration and the fees and outlay in accordance with the Letter of Engagement be and are hereby approved.

Dated: 11 June 2024

Arthur Cox LLP  
Solicitors for the Company  
Ten Earlsfort Terrace  
Dublin 2

[C-9AC]

**IN THE MATTER OF  
THE COMPANIES ACTS 2014  
AND IN THE MATTER OF  
CHARTERED INDUSTRIAL AND  
DOMESTIC ELECTRICAL LTD  
(hereafter “The company”)**

At an Extraordinary General Meeting of the Members of the above Company, duly convened and held on the 24 May 2024, the following Special Resolutions were duly passed:

“That the Company be wound up as a Members’ Voluntary Winding-Up and that Aidan H. Heffernan of HK Corporate Recovery, Sheraton Court, Glasheen Road, Cork be and is hereby appointed Liquidator for such purpose and that he be and is hereby authorised, in accordance with the Constitution of the Company, to distribute the assets of the company amongst the Members in specie.”

Dated: 07/06//2024

AIDAN H.HEFFERNAN F.C.A.  
Liquidator  
HK Corporate Recovery  
Sheraton Court  
Glasheen Road  
Cork

NOTE: This is a Members Voluntary Liquidations. All admitted creditors have been or will be paid in full. Any outstanding claims against the company should be sent to the Liquidator within 28 days of this notice.

[C-10]

**IN THE MATTER OF THE COMPANIES ACT 2014  
NOTICE OF APPOINTMENT OF RECEIVER  
TMN PROPERTY INVESTMENTS LIMITED  
(in receivership)**

Notice is hereby given that, on 6 June 2024, RELM Loan Opportunities Designated Activity Company, having its registered office at Rocktwist House, Block 1, Western Business Park, Shannon, County Clare (“RELM”), in pursuance of the powers contained in a debenture dated 23 August 2017 (the “Security Document”) made between TMN Property Investments Limited, having its registered office at George Gannon & Co, Chambers House, Ellison Street, Castlebar, County Mayo, and RELM, has appointed Colin Gaynor of Resolute Advisory, Suite 35, Marine Road, Dun Laoghaire, County Dublin (the “Receiver”) over part of the assets referred to, comprised in and charged by the Security Document.

Dated 7 June 2024

Mason Hayes & Curran LLP,  
Solicitors for RELM Loan Opportunities Designated Activity Company,  
South Bank House,  
Barrow Street,  
Dublin 4.

[C-12]

**IN THE MATTER OF**  
**URBAN BLISS LIMITED**  
**(IN VOLUNTARY LIQUIDATION)**  
**AND IN THE MATTER OF**  
**THE COMPANIES ACT 2014**

NOTICE IS HEREBY GIVEN that at an extraordinary general meeting of the Members of the said Company, duly convened and held by Video Conference Call on 07 June 2024 the following Ordinary Resolutions were duly passed:

“That it has been shown to the satisfaction of the meeting that the company cannot by reason of its liabilities continue its business, and that the Company be wound up voluntarily.

That Peter Dawson of Leahy O’Riordan, 1-2 Marino Mart, Fairview, Dublin 3, D03 T3P1 be and hereby appointed Liquidator of the company for the purpose of such Winding Up”

All claims against the company should be sent to Leahy O’Riordan, 1-2 Marino Mart, Fairview, Dublin 3, D03 T3P1 not later than 08 July 2024.

Dated: 07 June 2024

Peter Dawson  
Liquidator  
1-2 Marino Mart  
Fairview  
Dublin 3  
D03 T3P1

[C-11]

**IN THE MATTER OF**  
**HANNIFFY CARPENTRY DIRECT LIMITED**  
**(In Voluntary Liquidation)**  
**AND IN THE MATTER OF**  
**THE COMPANIES ACT 2014**

At an Extraordinary General Meeting of the above named company duly convened and held in the offices of Arkins & Company Ltd , Unit 15 Galway Technology Park , Parkmore , Galway on the 5th of June 2024, the following Resolutions were passed:

(a) “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 ,that the Company be, and is hereby wound up voluntarily.”

(b) That Joe Arkins of Arkins & Company Ltd . ,Unit 15, Galway Technology Park, Parkmore, Galway, be appointed Liquidator for the purpose of said winding up.

All claims against the Company should be sent to Joe Arkins , Arkins & Company Ltd, Unit 15 Galway Technology Park, Parkmore, Galway, on or before 5th July 2024.

Dated: 5th June 2024.

JOE ARKINS ,  
Liquidator.

[C-13]

**IN THE MATTER OF**  
**BIA FARRAIGE ÁRAINN CUIDEACHTA**  
**GHNÍOMHAÍOCHTA AINMNITHE**  
**(In Voluntary Liquidation)**  
**AND IN THE MATTER OF**  
**THE COMPANIES ACT 2014**

At an Extraordinary General Meeting of the above named company duly convened and held in the offices of Arkins & Company Ltd , Unit 15 Galway Technology Park , Parkmore , Galway on the 6th of June 2024, the following Resolutions were passed:

(a) “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 ,that the Company be, and is hereby wound up voluntarily.”

(b) That Joe Arkins of Arkins & Company Ltd . ,Unit 15, Galway Technology Park, Parkmore, Galway, be appointed Liquidator for the purpose of said winding up.

All claims against the Company should be sent to Joe Arkins , Arkins & Company Ltd, Unit 15 Galway Technology Park, Parkmore, Galway, on or before 6th July 2024.

Dated: 6th June 2024.

JOE ARKINS ,  
Liquidator.

[C-14]

**IN THE MATTER OF**  
**WEXFORD MILK PRODUCERS LIMITED**  
**(In Liquidation)**  
**(CRO: 2640R)**  
**AND IN THE MATTER OF**  
**THE COMPANIES ACT 2014**

Following a meeting of Members of the above named on the 30<sup>th</sup> May 2024, the following Special Resolution was passed:

“THAT, in accordance with the summary approval procedure set out at section 202 of the Companies Act 2014, the Society be wound up voluntarily as a members’ voluntary liquidation and that John Russell of Roberts Nathan Business Auditor, Audit & Tax of Penthouse Floor, 5 Lapps Quay, Cork be appointed liquidator (the “Liquidator”) for the purposes of such winding up and that the Liquidator be empowered to distribute the assets of the Company in specie.”

Signed: John Russel  
Roberts Nathan

[C-15]

**Part 1**

List compiled pursuant to Section 1086 (A), Taxes Consolidation Act, 1997, in respect of the period beginning on 1 January 2024, and ending on 31 March 2024, 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 only amount is more than €50,000.00, 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: 84

Total amount of fines and penalties imposed: €695,278.00

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

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Penalty Amount €</u>	<u>Additional Particulars</u>
HARVEY, ALFRED	KILTOWN, CASTLECOMER, CO. KILKENNY	PHOTOGRAPHER	22,600.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €56,501.
HOLLAND, GARY	20, BEAUFORT ABBEY, NAVAN, CO. MEATH	CONSTRUCTION CONTRACTOR/PAYE EMPLOYEE	56,432.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax, PAYE/PRSI/USC and VAT in the amount of €188,109
IRO, CHRISTOPHER	3, LAKEWAY, KILMINCHY, PORTLAOISE, CO. LAOIS	COMPANY DIRECTOR/MEDICAL PRACTITIONER	52,768.00	Penalty Determination by the Courts relating to an under-declaration of Income Tax in the amount of €175,895.
MCGOVERN, TERENCE	BAYBUSH, STRAFFAN, CO. KILDARE	SECOND HAND CAR DEALER	295,573.00	Penalty Determination by the Courts relating to an under-declaration of Capital Gains Tax, Income Tax and VAT in the amount of €362,585 (including €9,539 surcharge).
MURPHY, MATTHEW	TOSNU, BALLINVAROSIG, CARRIGALINE, CO. CORK	REFLEXOLOGIST	89,690.00	Penalty Determination by the Courts relating to an under-declaration of Capital Gains Tax in the amount of €89,690.

**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>
BOURKE, ERIC	NO.1, MAIN STREET, NEWPORT, CO. MAYO	HAULAGE SERVICES	7,500.00		2
ENRIGHT, MICHAEL	DRUMLINE, NEWMARKET-ON-FERGUS, CO. CLARE	FARMER	1,250.00		1
KILCULLEN, LIAM G.	15, CHERRYFIELD AVENUE UPPER, RANELAGH, DUBLIN 6	ENGINEER/ENGINEERING CONSULTANT	1,250.00		1
LIPOWSKI, THOMASZ	29, ST. COLUMBA'S PLACE, TULLAMORE, CO. OFFALY	PAINTER/DECORATOR	6,000.00		4

LYNCH, PATRICK	BATTERSTOWN, PROUDSTOWN ROAD, NAVAN, CO. MEATH	FENCING/DOG RUNS	1,250.00	1
MULREID, PATRICK	11, POYNTON PLACE, BALLIVOR, CO. MEATH	SUBCONTRACTOR/ CARPENTER	1,250.00	1
MURPHY, GERARD	KILTALE, DUNSANY, CO. MEATH	ELECTRICAL SHOPKEEPER	1,250.00	1
NESTOR, JARLATH	BARRIEL, CLAREMORRIS, CO. MAYO	AGRICULTURAL CONTRACTOR/FARMER	1,250.00	1
ROPER, ANTHONY	CARNACON, BALLYGLASS, CLAREMORRIS, CO. MAYO	FARMER	1,250.00	1
SMITH, MICHAEL	CURRAGHTOWN, NAVAN, CO. MEATH	PLUMBER	1,250.00	1
SUTTON, GAVIN	24, THE BOYNE, ATHLUMNEY ABBAY, NAVAN, CO. MEATH	PLUMBER/HEATING INSTALLATION	1,250.00	1
SWEENEY, DERMOT	1, THE STABLES, BOYNEVIEW HOUSE, DRINADALY, TRIM, CO. MEATH	CATERING EQUIPMENT TO HOSPITALITY INDUSTRY	1,250.00	1
TORR, JAMES	19, CASTLEMARTIN GREEN, BETTYSTOWN, CO. MEATH	NOT KNOWN	1,250.00	1
WHITE, ANDREW	KILBERRY, NAVAN, CO. MEATH	COMPANY DIRECTOR	1,250.00	1

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

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
WAUCHOPE, JAMES	5, FOLLIARD ROAD, SION MILLS, BELFAST BT82 9LU	HAULIER	0.00	3 YEARS 6 MONTHS FULLY SUSPENDED	2

**FAILURE TO REMIT VAT**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
WAUCHOPE, JAMES	5, FOLLIARD ROAD, SION MILLS, BELFAST BT82 9LU	HAULIER	0.00	3 YEARS 6 MONTHS FULLY SUSPENDED	4



**FAILURE TO PRODUCE BOOKS AND RECORDS**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charge s</u>
HARFORD, ALAN	CLOONRADOON, STROKESTOWN, CO. ROSCOMMON	COMPANY DIRECTOR	1,250.00		1

**DELIVERING INCORRECT INCOME TAX RETURN(S)**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charge s</u>
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	5,000.00	2 YEARS FULLY SUSPENDED	1

**DELIVERING INCORRECT CORPORATION TAX RETURN(S)**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charge s</u>
JPAC ENGINEERING LIMITED	MARIAN, CORK ROAD, FERMOY, CO. CORK	LIMITED COMPANY	5,000.00		1

**DELIVERING INCORRECT VAT RETURN(S)**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charge s</u>
CUMMINS, JONATHON	MARIAN, CORK ROAD, FERMOY, CO. CORK	COMPANY DIRECTOR	0.00	18 MONTHS FULLY SUSPENDED	1
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 1 YEAR IMPRISONMENT	1

**PRODUCING INCORRECT INVOICE/DOCUMENT**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charge s</u>
LIN, YONG	HAPPINESS HOUSE, MAIN STREET, ANNAGRY, CO. DONEGAL	RESTAURATEUR	1,250.00		1
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 1 YEAR IMPRISONMENT	1

**CLAIMING INCOME TAX RELIEF TO WHICH NOT ENTITLED**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	5,000.00	2 YEARS FULLY SUSPENDED	1

**CLAIMING VAT REPAYMENT(S) TO WHICH NOT ENTITLED**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No. of Charges</u>
MURPHY, BRIAN M.	25, GARRAN FERNEY, CARRIGALINE, CO. CORK	CONSULTANT	0.00	80 HOURS COMMUNITY SERVICE IN LIEU OF 1 YEAR IMPRISONMENT	1

**MISUSE OF MARKED MINERAL OIL**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence imposed</u>	<u>No of charges</u>
ANGHEL, AUREL	1, PENNYHILL, HACKETSTOWN, CO. CARLOW	PAYE EMPLOYEE	2,500.00		1
AUSTIN, JASON	BARNGROTTY ROAD, MONEYGALL, CO. OFFALY	FARMER	3,250.00		2
BARRY, KEVIN	INCHNAGREE, BUTTEVANT, CO. CORK	PAYE EMPLOYEE	3,000.00		1
CARROL, TALITHA	10, SHAMROCK GROVE, DUNLEER, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
CASH, JOHN	2, ARDRISTAN HEIGHTS, TULLOW, CO. CARLOW	NOT KNOWN	4,750.00		1
CUMMINS, STEPHEN	15, CHURCH VIEW, BALLINROBE, CO. MAYO	FARMER	4,000.00		1
DELANEY, WILLIAM	12, MEADOW PARK LAWN, BALLYVOLANE, CORK	NOT KNOWN	3,000.00		1
DINAN, MARY	400, FOREST VIEW, GOULDS HILL, MALLOW, CO. CORK	PAYE EMPLOYEE	3,000.00		1
DUMITRU, MIHAI	12, WARREN GROVE, BOYLE, CO. ROSCOMMON	SELF EMPLOYED	2,500.00		1
HARTY, EDWARD	6, CRECORA AVENUE, BALLINACURRA WESTON, LIMERICK	NOT KNOWN	5,000.00		1

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KELLY, MICHAEL	34, LUS NA SÍ, MULLAGH ROAD, MILTOWN MALBAY, CO. CLARE	NOT KNOWN	2,500.00	1
LEYDON, BRENDAN	LISADELL, BALLINFULL, CO. SLIGO	PAYE EMPLOYEE/FIREMAN	3,200.00	1
LUDKA, DAMIEN	117, ST. HERBLAIN PARK, WATERFORD	NOT KNOWN	3,000.00	1
MCDONAGH, ARTHUR	8, CUL MONA, PIKE ROAD, FERMOY, CO. CORK	PAYE EMPLOYEE	2,500.00	1
MCKEOWN, FINTAN	3, ROCK RIVER VIEW, ROCKCORRY, CO. MONAGHAN	NOT KNOWN	2,500.00	1
MURPHY, JOSEPH	GORTGALLON, LANESBOROUGH, CO. LONGFORD	PENSIONER	2,500.00	1
O'BRIEN, KEVIN	14, ARD NA CARRIAG, ROCK VIEW, DONERAILE, CO. CORK	NOT KNOWN	2,500.00	1
O'BRIEN, NIKITA	12, MEADOW PARK LAWN, BALLYVOLANE, CORK	NOT KNOWN	3,000.00	1
O'BRIEN, RICHARD	BALLYDAHEEN, DONERAILE, MALLOW, CO. CORK	PAYE EMPLOYEE	2,500.00	1
O'REILLY, DAVID JAMES	33, CARRIGEEN, CLONMEL, CO. TIPPERARY	NOT KNOWN	2,500.00	1
SOUTH EAST FARM BUILDING LIMITED	BALLYNOE, LISMORE, CO. WATERFORD	LIMITED COMPANY	2,500.00	1
WARD, ELLEN	26, CUIRT NA CORA, WEIR ROAD, TUAM, CO. GALWAY	NOT KNOWN	2,500.00	1

## TOBACCO SMUGGLING

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
BLACHUT, DAWID JERZY	19, HUGHES ROAD SOUTH, WALKINSTOWN, DUBLIN 12	NOT KNOWN	2,500.00		1
BRYG, JANUSZ PIOTR	PHOENIX LODGE, 1-3, PARKGATE STREET, DUBLIN 8	PAYE EMPLOYEE	0.00	60 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 2 MONTHS IMPRISONMENT	1
CLARKE, DAVID	202, ST. ATTRACTA ROAD, CABRA, DUBLIN 7	UNEMPLOYED	0.00	16 MONTHS IMPRISONMENT	1

DABOUL, SAMER	MOUNTPROSPECT, RATHANGAN, CO. KILDARE	NOT KNOWN	0.00	1 DAY IMPRISONMENT SUSPENDED FOR 1 DAY	1
DORMOSH, ABDUL KADER	7, BOLLARNEY WOODS, DUBLIN ROAD, BOLLARNEY, CO. WICKLOW	NOT KNOWN	2,500.00		1
DULEA, NICOLAE	103, CRUISE PARK DRIVE, TYRELLSTOWN, DUBLIN 15	COMPANY DIRECTOR	0.00	18 MONTHS IMPRISONMENT	1
GIURGILA, ADRIAN	10, BRIGHTON AVENUE, CLONTARF, DUBLIN 3	NOT KNOWN	2,500.00		1
HOLUB, DAVID	APARTMENT 3, BUNRATTY HOUSE, FLOWER HILL, RUSHBROOKE MANOR, COBH, CO. CORK	PAYE EMPLOYEE	2,500.00		1
KOTLAROVA, SANDRA	APARTMENT 3, BUNRATTY HOUSE, FLOWER HILL, RUSHBROOKE MANOR, COBH, CO. CORK	NOT KNOWN	2,500.00		1
MAKSIMOVIES, ANDREJS	BELROSE, INNISHANNON, CO. CORK	PAYE EMPLOYEE	2,500.00		1
OSIPINSKA, MALGORZATA RENATA	46, SPENCER MANOR, CASTLEBAR, CO. MAYO	NOT KNOWN	2,500.00		1
PEREIRA DOS SANTOS, DIONE	4, RIVERCOURT APARTMENTS, LOURDES ROAD, ROSCREA, CO. TIPPERARY	NOT KNOWN	2,500.00		1

**ILLEGAL SELLING OF TOBACCO**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
KOWALSKI, TOMASZ	APARTMENT 2, GALLY'S BAR AND RESTAURANT, CASTLEMAINE ROAD, TRALEE, CO. KERRY	PAYE EMPLOYEE	3,750.00		1
KROLAK, MARIUSZ	1, BEACHSIDE LAWN, RIVERCHAPEL, GOREY, CO. WEXFORD	NOT KNOWN	2,500.00		1
LAKAUSKIENE, INGRINA	37, GARRYBAWN, TOM BELLEW AVENUE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1

IRIS OIFIGIÚIL, 11<sup>TH</sup> JUNE, 2024

SZYMCZYK, MONIKA	HIGH STREET, NEWMARKET, CO. CORK	PAYE EMPLOYEE	2,500.00	1
TRENAUSKAS, AUDRIUS	6, CHURCH ROAD, KILCURR, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00	1

**POSSESSION OF UNTAXED TOBACCO FOR SALE**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
BROGAN, DAMIEN	18, SCHOLARS WALK, SKERRIES ROAD, LUSK, CO. DUBLIN	NOT KNOWN	4,000.00		1
CLARKE, DAVID	202, ST. ATTRACTA ROAD, CABRA, DUBLIN 7	UNEMPLOYED	0.00	16 MONTHS IMPRISONMENT	3
COONEY, CHELSEA	244, GREENFIELD COURT, TOM BELLEW AVENUE, DUNDALK, CO. LOUTH	PAYE EMPLOYEE	2,500.00		1
DAPKUS, GINTARAS	11, SAINT PATRICK'S TERRACE, MONAGHAN, CO. MONAGHAN	PAYE EMPLOYEE	3,000.00		1
DULAE, NICOLAE	103, CRUISE PARK DRIVE, TYRELLSTOWN, DUBLIN 15	COMPANY DIRECTOR	0.00	18 MONTHS IMPRISONMENT	1
KALMIKOVA, MARGARITA	28, GROVE STREET, CRINKLE, BIRR, CO. OFFALY	NOT KNOWN	5,000.00	6 MONTHS IMPRISONMENT TO RUN CONCURRENT ON EACH SUMMONS	2
KOWALSKI, TOMASZ	APARTMENT 2, GALLY'S BAR AND RESTAURANT, CASTLEMAINE ROAD, TRALEE, CO. KERRY	PAYE EMPLOYEE	5,000.00		1
MCGOLDRICK, SHARON	2, RIDGEPOOL COURT, BALLINA, CO. MAYO	NOT KNOWN	2,500.00		1
MOORE, PAUL	21, WILLOW BANK VIEW, FAIRHILL, CORK	PAYE EMPLOYEE	0.00	240 HOURS COMMUNITY SERVICE ORDER IN LIEU OF 2 YEARS IMPRISONMENT	2
SHEEHY, DECLAN	38, JANEMOUNT PARK, CORBALLY, LIMERICK	RETAILER	2,500.00		1
SVEILAUŠKIEN E, NERINGA	57, ORCHARD HEIGHTS, CHARLEVILLE, CO. CORK	PAYE EMPLOYEE	2,500.00		1

**FAILURE TO HOLD CURRENT LIQUOR LICENCE**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
CULLINAN, JOHN EDWARD	JD'S STEAKHOUSE, 4, RATHFARNHAM ROAD, TERENURE, DUBLIN 6W	RESTAURATEUR	632.50		1
THE SQUARE ASIAN STREET FOOD LIMITED	UNIT 1, OLD ORCHARD INN, BUTTERFIELD AVENUE, DUBLIN 14	RESTAURANT	632.50		1

**POSSESSION OF UNTAXED ALCOHOL FOR SALE**

<u>Name</u>	<u>Address</u>	<u>Occupation</u>	<u>Fine Amount €</u>	<u>Sentence Imposed</u>	<u>No of charges</u>
CUMMINS, JUSTIN MARK	WHITEHALL, TARMONBARRY, CO. ROSCOMMON	MARKET STALL RETAILER	2,500.00		1
DRAPER, ERNEST	4, CUSHLA VILLAGE, MONKSLAND, ATHLONE, CO. ROSCOMMON	PAYE EMPLOYEE	2,500.00		1

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## Part 2

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 January 2024 and ending 31 March 2024, of persons in whose case the Revenue Commissioners accepted an amount in settlement of the kind mentioned in Section 1086A TCA 1997. The total number of settlements published is 11. The total value of these settlements is €4m. Where a taxpayer has failed to pay or failed to enter into an arrangement to pay the full amount of the settlement, the amount unpaid as at 31 March 2024 is indicated in the list.

Note: Settlements are not published where the taxpayer has made a qualifying disclosure relating to undisclosed tax, as defined in Section 1077E(1) or 1077F(1) of the Taxes Consolidation Act 1997, where the Tax only settlement amount does not exceed the relevant threshold, currently €50,000, or where the amount of fine or other penalty does not exceed 15% of the amount of tax.

Name	Address	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Unpaid
ABBEY VENTURES LIMITED (NOW IN LIQUIDATION)	BEHAN HOUSE, 10 MOUNT STREET LOWER, DUBLIN 2.	FORMER PROVIDER OF RENTAL ACCOMODATION	€75,365	€9,480	€17,042	€101,887	Level 2 Risk Review case. Non-declaration of Income Tax and PAYE/ PRSI/USC.	
ACCUTRON LIMITED	UNIT G1, EASTWAY BUSINESS PARK, OLD BALLYSIMON ROAD, CO. LIMERICK.	ELECTRONIC SYSTEMS PROVIDER	€253,479	€160,204	€84,344	€498,027	Revenue Audit case. Under-declaration of Corporation Tax and PAYE/ PRSI/USC.	
ANTKIEWICZ, MIELZYSLAW	ASHDALE HOUSE 2, BLANCHARDSTOWN VILLAGE, DUBLIN 15.	RETIRED HAULIER T/A POLARTRANS	€350,586	€20,564	€169,885	€541,035	Revenue Audit case. Under-declaration of PAYE/PRSI/ USC and VAT.	€527,753
CARTER, CHRISTIAN	44 SAN MATÍAS, IZTACALCO, MEXICO CITY 08650, MEXICO.	LANDLORD	€402,946	€245,874	€302,209	€951,029	Revenue Investigation case. Under-declaration of Income Tax.	€873,294
CLONMEL AUTO SALES LIMITED	THE RINK, QUEEN STREET, CLONMEL CO. TIPPERARY.	MOTOR VEHICLE DEALER T/A PREMIER AUTOS	€354,208	€98,348	€106,262	€558,818	Revenue Audit case. Under-declaration of VAT.	
CULLIVAN, RAYMOND	CORFEEHONE, POLES, CO. CAVAN.	DOG BREEDER	€62,956	€20,017	€25,182	€108,155	Revenue Audit case. Under-declaration of Income Tax and VAT.	
D.O.E. SCAFFOLDING HIRE & SALES LIMITED	KNOCKBRACK, LETTERKENNY, CO. DONEGAL.	SCAFFOLDING CONTRACTOR	€347,919	€50,375	€104,317	€502,611	Revenue Audit case. Under-declaration of PAYE/PRSI/ USC and VAT.	
FMJA MEDICAL LIMITED	57 DUN EMER WAY, LUSK, CO. DUBLIN.	MEDICAL SERVICES PROVIDER	€88,131	€32,831	€26,439	€147,401	Revenue Audit case. Under-declaration of PAYE/PRSI/ USC and VAT.	
HEALY, THOMAS	THE CURRAGH, ARDMORE, CO. WATERFORD.	CARAVAN SITE OWNER	€93,324	€61,702	€69,993	€225,019	Revenue Audit case. Under-declaration of VAT.	

HT MOULDING TECHNOLOGY LIMITED.	UNIT 6, EDGEWORTHSTOWN BUSINESS PARK, EDGEWORTHSTOWN, CO. LONGFORD.	MANUFACTURER OF PLASTIC MOULDS T/A MOULDING TECHNOLOGY	€137,707	€75,896	€24,585	€238,188	Revenue Audit case. Under- declaration of Corporation Tax, PAYE/ PRSI/USC and VAT.
PUCA ENTERTAINMENT LIMITED	GOWLANE, GLENBEIGH, CO. KERRY.	EMERGENCY ACCOMMODATION PROVIDER. T/A THE FALCON INN	€100,500	€0	€30,150	€130,650	Level 2 Risk Review case. Restriction of repayment of VAT.

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