

Part 2

List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 April 2023 and ending 30 June 2023, 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 14. The total value of these settlements is €3.7m. 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 30 June 2023 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	County	Occupation	Tax	Interest	Penalties	Total	Additional particulars	Unpaid
ARIA FOODS LIMITED (NOW IN LIQUIDATION)	35 PARLIAMENT STREET,	DUBLIN 2.	FAST FOOD PROVIDER.	€223,702	€60,084	€167,777	€451,563	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€451,563
BEECHINOR, ALLAN	5 WOODBROOK DRIVE, BISHOPSTOWN, CORK,	CO. CORK.	IT CONSULTANT.	€81,054 (incl. surcharge of €5,420)	€26,622	€22,689	€130,365	Revenue Audit Case. Under-declaration of Income Tax.	
BOMAC NORTHWEST LIMITED (NOW IN LIQUIDATION)	NEIL T. BLANEY ROAD, LETTERKENNY,	CO. DONEGAL.	CONSTRUCTION & PROPERTY DEVELOPERS.	€135,447	€1,981	€40,536	€177,964	Revenue Audit Case. Under-declaration of Corporation Tax.	
CINNAMOND, DAVID	16 KINGSTON PARK, BALLINTEER,	DUBLIN 16.	FUTURE SHARES DEALER/PARTNER/PROPRIETARY DIRECTOR.	€269,307	€111,862	€80,792	€461,961	Revenue Audit Case. Under-declaration of Income Tax.	
ERSR INDUSTRIES LIMITED	PIPERS HALL, CARRIGDUFF, BUNCLODY,	CO. WEXFORD.	CONSTRUCTION CONTRACTOR.	€66,824	€17,205	€20,047	€104,076	Revenue Audit Case. Under-declaration of Corporation Tax and PAYE/PRSI/USC.	
HANLY, EOGHAN	CARROWMORE, CLOSTOKEN, LOUGHREA,	CO. GALWAY.	COMPANY DIRECTOR.	€84,262	€10,315	€25,278	€119,855	Revenue Audit Case. Under-declaration of Income Tax.	
HOSTE, LOUISE	LENDELEDE, DONAGHMORE, ASHBOURNE,	CO. MEATH.	PAYE EMPLOYEE/PHYSICAL THERAPIST.	€295,100	€100,560	€88,530	€484,190	Revenue Audit Case. Non-declaration of Capital Acquisitions Tax.	
MN FASHIONS LIMITED	MAIDEN STREET, NEWCASTLE WEST,	CO. LIMERICK.	CLOTHES RETAILER T/A VIRGO BOUTIQUE.	€126,100	€26,486	€36,835	€189,421	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	
MOLONEY, CON	ABBEYLEIX ROAD, BALLYROAN,	CO. LAOIS.	LANDLORD.	€66,204 (incl. surcharge of €6,018)	€55,340	€24,074	€145,618	Revenue Audit Case. Under-declaration of Capital Gains Tax.	
O'SULLIVAN, DONAL	RATHALLEN, BAYBUSH, STRAFFAN,	CO. KILDARE.	COMPANY DIRECTOR/INVESTOR/LANDLORD.	€178,094	€18,935	€53,428	€250,457	Revenue Audit Case. Under-declaration of Income Tax.	

ROCHE, MICHAEL, JNR	WAYNESTOWN, DUNBOYNE,	CO. MEATH.	COMPANY DIRECTOR/FUTURES TRADER	€289,705	€130,118	€86,912	€506,735	Revenue Audit Case. Under-declaration of Income Tax.	
ROPER, DENIS	CROSSROADS, KILLYGORDON,	CO.DONEGAL.	COMPANY DIRECTOR/FARMER/LANDLORD	€139,528	€29,334	€41,859	€210,721	Revenue Audit case. Non-declaration of Capital Gains Tax.	
SKEFFINGTON, MATTHEW	1 SEAGROVE COURT, UPPER SALTHILL, GALWAY CITY,	CO. GALWAY.	PAYE EMPLOYEE.	€76,329	€52,165	€22,898	€151,392	Revenue Audit Case. Under-declararation of VAT.	€151,392
STREAMGLADE COMPANY UNLIMITED COMPANY (NOW IN LIQUIDATION)	12A WESTGATE BUSINESS PARK, KILRUSH ROAD, ENNIS.	CO. CLARE.	ORTHODONTIC SERVICE PROVIDER, TRADED AS ENNIS ORTHODONTIC PRACTICE.	€216,068	€70,393	€64,357	€350,818	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC .	