

Part 2
List compiled pursuant to Section 1086A of the Taxes Consolidation Act, 1997, in respect of the relevant period beginning on 1 July 2023 and ending 30 September 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 24. The total value of these settlements is €9.6m. 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 September 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
AJAJ HEALTH SERVICE LIMITED.	64 MOYVILLE, RATHFARNHAM,	DUBLIN 16.	MEDICAL STAFF PROVIDER.	€78,380	€40,372	€23,514	€142,266	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€47,209
BOLAND, KEVIN	174 BRIAR WALK, PORTMARNOCK,	CO. DUBLIN.	LANDLORD/PAYE EMPLOYEE.	€427,551	€101,196	€128,265	€657,012	Level 3 Investigation case. Under-declaration of Relevant Tax on Share Options.	
DOHENY, KEVIN	74 MOUNT ANVILLE PARK, GOATSTOWN,	DUBLIN 14.	FUTURE SHARES DEALER.	€261,502	€103,949	€78,450	€443,901	Revenue Audit Case. Under-declaration of Income Tax.	
GALLIGAN, EAMONN	DRUMASS, INNISKEEN,	CO. MONAGHAN.	MOTOR MECHANIC.	€711,892 (Including surcharge of €6,310)	€446,615	€705,582	€1,864,089	Revenue Investigation Case. Under-declaration of Income Tax.	€1,864,089
HEANEY, BERNADETTE	15 CHURCH STREET, DUNDALK,	CO. LOUTH.	SOLICITOR.	€78,488	€30,563	€23,546	€132,597	Revenue Audit Case. Under-declaration of Income Tax.	
HILTON LIMITED.	CLONHASS, ENNISCORTHY,	CO. WEXFORD.	BRIDAL & FORMAL WEAR RETAILER. TRADED AS EDEN MANOR BRIDAL.	€151,013	€64,288	€113,260	€328,561	Revenue Investigation Case. Non-declaration of VAT.	€328,561
KELLY, JOHN	CLOGHBANE, DUBLIN ROAD, MOATE,	CO. WESTMEATH.	LANDLORD.	€79,950	€47,975	€29,073	€156,998	Revenue Investigation Case. Non-declaration of Capital Acquisitions Tax.	€135,998
M.D.S. DISTRIBUTION LIMITED.	ROAD R, 1Q, TOUGHERS BUSINESS PARK, LADYTOWN, NAAS,	CO. KILDARE.	HAULIER.	€399,331	€261,499	€399,331	€1,060,161	Revenue Investigation Case. Under-declaration of VAT.	€660,830
MARTIN, GERARD	193 ALPINE HEIGHTS, CLONDALKIN,	DUBLIN 22.	HAULIER.	€92,748	€39,407	€27,824	€159,979	Revenue Audit Case. Under-declaration of Income Tax and VAT.	
MCDERMOTT, KIERAN	KILLOO, CLARECASTLE,	CO. CLARE.	COMPANY DIRECTOR.	€90,594	€14,858	€27,178.00	€132,630	Revenue Audit Case. Under-declaration of Income Tax.	
MIZNA & COMPANY LIMITED (NOW IN LIQUIDATION).	52 BREMORE CASTLE, HAMLET LANE, BALBRIGGAN,	CO. DUBLIN.	MEDICAL SERVICES PROVIDER.	€96,474	€51,439	€28,740	€176,653	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC and VAT.	€176,653
O'BRIEN, MARIA B.	18 CARRICKFOYLE TERRACE, KILMAINHAM,	DUBLIN 8.	COMPANY DIRECTOR/PAYE EMPLOYEE.	€137,390	€67,689	€41,217	€246,296	Revenue Audit Case. Under-declaration of Capital Gains Tax.	
O'DONNELL, FERGUS	225 SARFIELD ROAD, BALLYFERMOT,	DUBLIN 10.	COMPANY DIRECTOR TRADED AS INCLUSIVE CAR SALES.	€116,165	€29,677	€34,849	€180,691	Revenue Audit Case. Under-declaration of VAT.	
O'DRISCOLL, BRIAN	21 CAPPAGHMORE, CLONDALKIN,	DUBLIN 22.	RETIRED EMPLOYEE.	€57,282	€19,914	€17,184	€94,380	Revenue Audit Case. Under-declaration of Income Tax.	
O'REGAN, BRIAN	APARTMENT 2, 74 WATERLOO ROAD,	DUBLIN 4.	PAYE EMPLOYEE.	€282,529.00	€29,205	€84,759	€396,493	Revenue Audit Case. Under-declaration of Income Tax.	
O'SULLIVAN, JOHN TIMOTHY	23 ALDERWOOD, SOUTH DOUGLAS ROAD,	CO. CORK.	COMPANY DIRECTOR.	€86,164	€33,905	€25,849	€145,918	Revenue Audit Case. Under-declaration of Income Tax.	
PENTICO CONTRACTING LIMITED.	MARELLA, ENNISCORNE,	CO. SLIGO.	BUILDING CONTRACTOR.	€197,708 (incl. surcharge of €2,863)	€62,204	€77,938	€337,850	Revenue Audit Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	

PONTVALLEN LIMITED.	RUSAGUILE HOUSE, ARBOUR HILL,	DUBLIN 7.	PROPERTY HOLDING COMPANY.	€513,271	€132,296	€153,981	€799,548	Revenue Audit Case. Under-declaration of Capital Gains Tax.	
R & G ADMINISTRATION LIMITED.	1 CASTLEWOOD AVENUE, RATHMINES,	DUBLIN 6.	ACCOMMODATION PROVIDER.	€296,051	€24,415	€88,815	€409,281	Revenue Audit Case. Under-declaration of Corporation Tax.	
SPECIALIST UNDERWRITING SERVICES LIMITED.	MELROSE HOUSE, DUNDRUM ROAD, DUNDRUM.	DUBLIN 14.	INSURANCE AGENT.	€51,068	€26,322	€15,320	€92,710	Revenue Audit Case. Under-declaration of PAYE/PRSI/USC.	
VOYSIS LIMITED	HOLLYHILL INDUSTRIAL ESTATE, HOLLYHILL,	CO. CORK.	VOICE TECHNOLOGY DEVELOPER.	€241,607	€53,123	€72,482	€367,212	Level 2 Risk Review case. Over claim of R & D credits.	
WALSH, EAMONN	19 COLLEGE SQUARE, TERENCE,	DUBLIN 6W.	CONSULTANT	€60,528	€49,541	€45,396	€155,465	Revenue Audit Case. Under-declaration of Income Tax and VAT.	€51,559
WELD, STUART	VALE VIEW STVD, KILLACLORAN, AUGHIRM,	CO. WICKLOW.	SUB-CONTRACTOR.	€104,957	€111,033	€95,416	€311,406	Revenue Investigation Case. Non-declaration of Capital Gains Tax.	
WICKHAM PROPERTIES LIMITED.	5 BEDFORD ROW,	CO. LIMERICK.	CLOTHES RETAILER T/A NOELS.	€312,601 (Incl. €58 surcharge)	€184,221	€312,601	€809,423	Revenue Investigation Case. Under-declaration of Corporation Tax, PAYE/PRSI/USC and VAT.	€463,423