

Car dealer pleads guilty of not paying income tax of over €27k

A CAR dealer has been given a suspended sentence after admitting that he did not pay income tax on over €27,000 of cash found in his home, reports Eimear Dodd.

Brian Grendon (48) of Rowlagh Park, Clondalkin, Dublin 22, pleaded guilty to a charge of failing to remit income tax payable. Dublin Circuit Criminal Court was told that this charge under the Taxes Consolidation Act 1997 carries a maximum penalty of up to five years' imprisonment or a fine.

Grendon denied being part of an organised crime group when asked about other seizures of cash and drugs by gardai. He said the cash found in envelopes in his home was his, and was not the proceeds of crime. He denied involvement in crime.

The court heard it took Grendon 36 hours and a night in a garda station for him to eventually reply "yeah" to the question as to whether all of his cash was legitimate. Grendon replied that he "liked staying in a garda station".

The court heard that a proposal was made by the defence to the Director of Public Prosecutions (DPP), which was accepted, with Grendon entering a guilty plea in advance of a trial date.

Kate Egan BL, prosecuting, outlined that the proposal was accepted on the basis that the money found reflects the proceeds of income not declared for the purpose of tax.

She confirmed yesterday (Wed) that the figure owed to Revenue, which is calculated based on USC, PRSI, a late filing charge and interest, is €20,477.

Sentencing Grendon yesterday (Wed) Judge Orla Crowe said Grendon was before her "solely on failure to remit income tax" on cash found at his home.

"Clearly everyone has an obligation to pay income tax for the common good," Judge Crowe said before she added it was a considerable amount of cash.

She said the offence was at the "lower end of the scale" and does not warrant a custodial sentence before she imposed an 18-month sentence which she suspended in full on strict conditions for three years.

Detective Garda Liam Ennisson outlined Grendon's home was searched on January 19, 2022.

Grendon and his partner were in the house at the time. During the search of Grendon's bedroom, gardai found eight white envelopes in a wardrobe. They contained sums of cash divided into smaller denominations, and a small bundle of unwrapped cash was also found.

In total, €27,725 was seized. Photos of

the cash were handed to the court.

After caution, Grendon replied that the cash could be from cars and did not belong to his wife or children.

He was arrested and later interviewed four times.

The court was told that Grendon largely invoked his right to silence, but did offer some replies to garda questions.

He denied that the money was the proceeds of crime or money-laundering and said it was the legitimate proceeds of selling cars.

He was also asked about a dog grooming business and said it was nothing to do with him and not his business.

Grendon told gardai that he did not know other cash found in the house was there. The court was told that gardai are satisfied this money belonged to Grendon's wife, who runs her own business, and it was returned to her.

Asked about his reply at the house that the money could have come from cars, he replied that he said: "It could only be from cars." and "It's from me shipping cars, that's it."

It was put to him that this explanation was not true and that gardai believe the cash to be the proceeds of crime and that "you are a main player in an organised crime group".

Grendon denied this, and told gardai he had been in the car business for 13 years. He said he had a bill with Revenue of €1 million, including penalties that he was trying to resolve.

He said he was dealing in cash for the cars. After his arrest, Grendon provided a letter from his accountant which outlined that he was the director of a company and that this company was advised to trade in cash due to difficulties at that time.

Grendon has 24 previous convictions including 18 for road traffic offences, one for assault causing harm and one for possession of drugs for sale and supply, for which he received a six-year sentence in 2001.

The court heard Grendon's most recent non-driving related offence dates back over 20 years.

Det Gda Ennisson agreed with Keith Spencer BL defending that an accountant's report states that Grendon was advised to trade in cash as the company fell into difficulties in 2021 due to the Covid-19 pandemic.

It was further accepted that Grendon complied with his bail conditions.

A copy of the accountant's report and other documents were handed into the

court.

Mr Spencer said this report states that Grendon's company that imported and sold cars, was located in Northern Ireland and registered in the UK.

There was an issue with the UK tax authorities during Covid and through no fault of the shareholders or directors the filing deadline in 2021 was missed, counsel said.

The company was effectively dissolved in the UK and the bank account was not accessible, with Grendon being advised to trade in cash where he could.

Counsel said his client sought to recover money owing to the company and as there was no bank account, his only alternative was to collect this in cash.

The company was briefly restored, but ultimately dissolved some months later and ceased trading.

Grendon has been in the car trade since 2008, has no

addiction issues and has three adult children, the court heard. He is also assisting his mother who has health issues.

Mr Spencer noted that his client originally faced a money-laundering charge, but indicated at every point that these were legitimate funds.

He submitted that this case is at the lower end of the scale, and asked the court to consider non-custodial options.

Counsel said the money is available to be forfeited to Revenue and this would be in excess of the tax owed.

Mr Spencer said his client is willing to carry out community service and asked the court for as much leniency as possible.

He told the court his client was remanded in custody last month on an unrelated matter, for which he intends to apply for bail.

SDCC
South Dublin County Council
Comhairle Contae South Dubhlin
Atha Cliath Tuais County Council

PLANNING & DEVELOPMENT ACT 2000 (AS AMENDED) PLANNING AND DEVELOPMENT REGULATIONS 2001 (AS AMENDED)

PART 8 SITE NOTICE

TALLAGHT VILLAGE ENHANCEMENT SCHEME

Pursuant to the requirements of the above, South Dublin County Council hereby give notice to construct the following development in the Tallaght area of South Dublin, including Old Blessington Road, Old Bawn Road, Tallaght main street, old Greenhills road and Greenhills Road:

The proposed development would consist of the following:

- Upgrading and realignment of the existing footpath/walkway
- Public realm improvement works in Tallaght Village; including traffic calming, provision of cycle facilities, footpath upgrade and realignment of road including reduced carriageway width and reduced corner radii and junction improvements (if required)
- Provision of a pedestrian crossing on main street (location & design subject to consideration);
- Provision of public lighting & CCTV (if required)
- Enhancement/enlargement of public realm space
- Additional pedestrian and cyclist connections
- Efficient car park layouts that maximise functionality (caters for deliveries)
- New entry detail on approaches to the village
- Removal of street clutter and minimisation of signage
- Landscape design that will increase trees, planting, SUDs and biodiversity
- EV Charging options
- Active Play & teen space with the focus on natural measures
- Street Art
- All ancillary works and other services

The proposal has undergone Appropriate Assessment Screening under the Habitats Directive (92/43/EEC) and screening for Environmental Impact Assessment under the EIA Directive 2011/92/EU, as amended by Directive 2014/52/EU. The authority has concluded that there is no real likelihood of significant effects on the environment arising from the proposed development and a determination have been made that an Environmental Impact Assessment Report (EIAR) is not required. The authority has also made a determination under Article 6(3) that the proposed development, either individually or in combination with other plans and projects, is not likely to have a significant effect on any European site(s). Any person may, within 4 weeks from the date of publication of this notice, apply to An Coimisiún Pleanála for a screening determination as to whether the development would be likely to have significant effects on the environment.

Persons wishing to inspect drawings and particulars of the proposed development can do so as follows:

ONLINE: Visit our Public Consultation Portal (<http://consult.sdublincoco.ie>) during the period **11th February 2026 to 25th March 2026 at 5pm.**

IN PERSON: Plans and particulars of the proposed development will be available for inspection or purchase at a fee not exceeding the reasonable cost of making a copy, at County Hall, Tallaght, Dublin 24 during office hours from **11th March 2026 to 13th March 2026.**

Submissions and observations with respect to the proposed development dealing with the proper planning and sustainable development of the area in which the proposed development will be situated, may be made in writing up to 5.00pm on 25th March 2026 and may be submitted:

- **Online:** <https://consult.sdublincoco.ie/en/consultation/tallaght-village-enhancement-scheme-0>
- **In writing:** Post to Senior Executive Officer, Planning and Transport, South Dublin County Council, County Hall, Tallaght, Dublin D24 A3XC.

NOTE: Please make your submission by one medium only. All submissions should include your name and a contact address. It should be noted that the Freedom of Information Act, 1997 (as amended) applies to all records held by South Dublin County Council. South Dublin County Council's Personal Data Privacy Statements can be viewed at www.sdcc.ie and all personal data will be retained in line with statutory requirements.

Director of Planning and Transport, South Dublin County Council.

Date of Public Notice: 11th February 2026.

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ROADS ACT 1993, SECTION 75

TEMPORARY CLOSURE OF OLD CELBRIDGE ROAD, LUCAN, CO. DUBLIN

To facilitate Arborist Tree Services, to carry out a safe tree removal from Lucan Golf Course, South Dublin County Council has made an order to temporarily close a section of the following road:

Road Name: Old Celbridge Road, Lucan, Co. Dublin.

From: Monday 16th February 2026.

To: Tuesday 17th February 2026.

Time of Closure: 8am to 4pm.

Detour Route: Traffic from Tuber Lane will be diverted via Old Celbridge Road to the R403.

Traffic on the R403 will remain on the R403 and access Lucan via the Leixlip Road roundabout.

- Local access will be maintained.
- 24hr emergency access to be maintained at all times.

Web: www.sdcc.ie

