

GUARANTEE FOR PAYMENT OF VEHICLE REGISTRATION TAX.

To: The Revenue Commissioners, AEP Bureau, 6th Floor, Apollo House, Tara Street, Dublin 2

Revenue Identification Number - to be completed by the applicant if Number already held	}	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>										

THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE GUARANTOR

Name and Address of Bank Guarantor (hereinafter called "the Guarantor")

	<div style="border: 1px solid black; padding: 5px; width: 80%; margin: auto;"> <p style="text-align: center;">GUARANTOR'S STAMP</p> </div>
Telephone Number	Code

In consideration of the Revenue Commissioners (hereinafter called "the Commissioners") allowing payment of vehicle registration tax, payable by:

Name of applicant

"Trading as" if applicable }			
	Address }		

to be deferred to the relevant days specified overleaf

Name of the Guarantor

("the Guarantor") hereby guarantees the payment to the Commissioners, on the relevant specified days, of each and every amount in respect of which deferment of payment is allowed by the Commissioners during the currency of this guarantee.

It is hereby agreed that any time or other indulgence granted by the Commissioners in connection with the payment of any amount or observance of any condition or any failure to collect or demand payment of any deferred sum shall not in any way affect this guarantee.

The total liability of the Guarantor under this guarantee in respect of vehicle registration tax deferred in any one calendar month shall not exceed the amount of:

Amount in words		Amount in figures
	euros	€

If not less than seven days written notice of termination of this guarantee is given by the above Guarantor to the Commissioners by despatch of such notice by registered post to the Commissioners at the address provided above, then all further liability of the Guarantor under this guarantee shall cease as from the date of expiry of that notice or such earlier date within the period of such notice as the Commissioners may allow except for any liability arising hereunder before that date, and provided that unless demand is made hereunder within three calendar months from that date then all liability hereunder shall absolutely cease.

This guarantee shall commence on

DAY		MONTH		20	YEAR
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Dated this day of 20

Name of the Guarantor

For

Signature

Status

NOTES:

1. Payment of Vehicle Registration Tax (VRT) may be deferred
 - (a) to a day not later than the 15th day of the month following that in which the tax is charged
or
 - (b) in the case of a new category A vehicle (as defined in Section 130 of the Finance Act, 1992) purchased by an authorised person carrying on the business of hiring vehicles to others under short-term self drive contracts (within the meaning of Section 134 (11) (b) of the Finance Act, 1992) and intended for use solely for the purposes of such hiring in the course of that business:-
 - (i) if the tax is charged on or after the 1st day of December in any year and prior to the 1st day of September in the following year, to a day not later than the 15th of September in the said following year, or
 - (ii) if the tax is charged on or after the 1st day of September in any year and prior to the 1st day of December in that year, to a day not later than the 15th of December in that year,or the day of the cessation, in relation to the vehicle, referred to in Section 134 (11) (a) of the Finance Act, 1992 whichever is the earlier.
2. Where payment falls on a non-working day the payment is the previous working day.
3. The amount of the Guarantee is an aggregate limit on liability. In practical terms any claim on foot of the Guarantee could reduce the amount of the future limit on liability by the amount of the claim. If a claim reduces the amount of the limit to a level, deemed by the Revenue Commissioners to be unacceptable, a new Guarantee will have to be obtained.
4. The Guarantee is an annual one - from 1 December to 30 November.