



GUARANTEE FOR PAYMENT OF EXCISE DUTY (TAX STAMPS) ON TOBACCO PRODUCTS

ACCOUNTING PERIODS	PAYMENT DAYS ^{1,2}
28th December - 27th January	30th March
28th January - 24th February *	29th April
*25th February - 27th March	30th May
28th March - 26th April	29th June
27th April - 27th May	30th July
28th May - 26th June	30th August
27th June - 27th July	29th September
28th July - 27th August	30th October
28th August - 26th September	29th November
27th September - 27th October	19 th /21 st . December ***
28th October - 30th November	19 th /21 st December. ***
1st December - 27th December	19 th /21 st Dec. & 27th February **

* 25th and 26th February respectively in leap years

** 28th February in leap years

*** Payment/debit day is four working days in advance of the 25th. December

Notes

- 1 Where the payment day falls on a non-working day, the payment day is the previous working day.
- 2 End of month payment days will be the second last working day of the month.



GUARANTEE FOR PAYMENT OF EXCISE DUTY (TAX STAMPS) ON TOBACCO PRODUCTS

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	}	
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THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE GUARANTOR

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

Telephone Number

e-mail address

GUARANTOR'S STAMP

In consideration of the Revenue Commissioners (hereinafter called "the Commissioners") allowing payment of duties and taxes specified overleaf, 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 duties and taxes deferred in any one calendar month of the accounting periods shall not exceed the amount of:

Amount in words

Amount in figures

	EURO	€	
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Provided that the overall liability of the Guarantor shall not exceed 3.2 times the amount stated above.

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	YEAR
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Dated this

	DAY	MONTH	YEAR
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For