

GUARANTEE FOR PAYMENT OF DUTIES AND TAXES

**To: The Revenue Commissioners, Customs Division, AEP Accounts,
Government Offices, Nenagh, Co. Tipperary.**

Revenue Identification Number -

to be completed by the applicant if such Number already held

THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE GUARANTOR

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

Guarantor's Stamp

Guarantor's Stamp

Telephone Number

e-Mail address

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*)
and address

[illegible]

to be deferred to the relevant days specified overleaf, 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 shall not exceed the amount of:

Amount in words

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Amount in figures

€

provided that the overall liability of the Guarantor shall not exceed twice the amount stated above.

If not less than seven days written notice of termination of this guarantee is given by the 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

D	D	M	M	Y	Y	Y	Y
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Dated this

D	D	M	M	Y	Y	Y	Y
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Signature

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Status

Name of the Guarantor

[illegible]

DAYS TO WHICH PAYMENT OF DUTIES AND TAXES ARE DEFERRED

TYPE OF DUTY/TAX	DAY TO WHICH THE LIABILITY IS DEFERRED
Motor Vehicle Registration Tax (VRT).	15th of the month succeeding the month in which the tax is payable. Where this day falls on a non-working day, the relevant day is the previous working day.
Alcoholic Product Tax and VAT on products subject to Alcoholic Product Tax.	<ul style="list-style-type: none"> • 4 working days before December 25th in respect of tax payable in November • 2nd last working day of the succeeding month in respect of tax payable during months other than November.
Tobacco Products Tax (excluding such tax which is paid by Tax Stamps).	<ul style="list-style-type: none"> • 4 working days before December 25th in respect of tax payable in November • 4 working days before December 25th in respect of half of the estimated December liability. • 2nd last working day of the succeeding month in respect of tax payable in all other circumstances

Electronic correspondence to this unit must be made through the MyEnquiries secure facility. Existing users of ROS or MyAccount will already have access to MyEnquiries. New users must register for **MyEnquiries**, see more information here <http://www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx>

To contact the eCustoms Accounting unit, please sign into MyEnquiries

- select 'Add new Enquiry'
- in the 'My Enquiry relates to' section, enter 'Customs':
- in the 'More Specifically' section,
- enter 'Customs and Excise AEP Accounts', for enquiries relating to AEP Accounts and Deferred Payments.

If customers experience any difficulties in using MyEnquiries, please email MyEnquiries@revenue.ie