

## DEFERRED PAYMENT OF DUTIES AND TAXES UNDERTAKING

**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)

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Please complete in **BLOCK LETTERS**

In consideration of the Revenue Commissioners (hereinafter called "the Commissioners") allowing payment of duties and taxes specified overleaf, to be deferred

I/We

Name of Applicant  
(*"Trading as"*  
if applicable)  
and address

[illegible]

hereby undertake to pay to the Commissioners not later than the day to which the liability is deferred as specified overleaf, through the Banks' Direct Debiting Scheme, the amounts deferred on my/our account. In the event that a time or other indulgence is granted by the Commissioners in connection with the payment of any amount deferred on my/our account, I/we hereby undertake to pay to the Commissioners, in that event, the said amount through the Banks' Direct Debiting Scheme in accordance with such time or other indulgence.

I/We further undertake not to claim in respect of any calendar month deferment of payment of any amount in excess of the amount specified in the bank guarantee furnished herewith and to comply with any conditions, which the Commissioners see fit to impose.

I/We further undertake not to terminate the authority given by me/us to the Commissioners to debit my/our account at:

*Full Name of Debiting Bank*

[illegible]

with amounts due, unless at least seven days written notice of such termination has been delivered to the Commissioners, and without prejudice to any liability arising before the date of expiry of the notice.

*(This undertaking must be signed in the case of a limited or other incorporated company by a Director or Company Secretary, or in the case of a partnership by a partner, or in the case of a sole proprietorship by the proprietor.)*

Signature

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Date \_\_\_\_\_

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Full Name of Signatory

[illegible]

## Status

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## DAYS TO WHICH PAYMENT OF DUTIES AND TAXES ARE DEFERRED

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