



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

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

\* 25 and 26 February respectively in leap years.

\*\* 28 February in leap years.

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

### Notes

<sup>1</sup> Where the payment day falls on a non-working day, the payment day is the previous working day.

<sup>2</sup> End of month payment days will be the second last working day of the month.

To contact the eCustoms Accounting unit, please use the secure '**MyEnquiries**' service available in **myAccount** or ROS:

- sign into MyEnquiries
- select 'Add new Enquiry'
- in the 'My Enquiry relates to' section, enter 'Customs'
- in the 'More Specifically' section, enter 'eCustoms Accounts'.

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