Guarantee for payment of Excise or VRT duties and taxes to be completed by the Guarantor

To: The Revenue Commissioners, Customs Division, eCustoms Accounts Unit, Government Offices, Nenagh, Co. Tipperary, E45 T611. TAN. VAT / EORI. No Ε if already held THE FOLLOWING SECTIONS ARE TO BE COMPLETED BY THE GUARANTOR Name and Address of Guarantor (hereinafter called "the Guarantor") Guarantor's Stamp Telephone Number email 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 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 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 Dated this Signature Status For Name of the Guarantor



Irish Tax and Customs

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 (VAT) payable at import (except VAT on goods subject to Alcoholic Product Tax).	Fifteenth of the month succeeding the month in which the duty / tax is payable. Where this day falls on a non-working day, the relevant day is the next working day.
Motor Vehicle Registration Tax (VRT).	Fifteenth 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.	 Four working days before December 25 in respect of tax payable in November. Second 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).	 Four working days before December 25 in respect of tax payable in November. Four working days before December 25 in respect of half of the estimated December liability. Second last working day of the succeeding month in respect of tax payable in all other circumstances.

To contact the eCustoms Accounting unit, please use the secure '**MyEnquiries**' service available in my**account** 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'.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

