



# Guarantee for Payment of Sums Due to the Commissioners of HM Customs and Excise

HM Customs and Excise To: **HM Customs and Excise, Central Deferment Office, 10th Floor South East, Alexander House, 21 Victoria Avenue, Southend-on-Sea, Essex SS99 1AA**

**Deferment Approval Number (DAN)** (to be completed by the applicant/Guarantor if a deferment approval number is held by the applicant). 

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The following sections are to be completed by the Guarantor (See overleaf for key) in **CAPITALS**

**1 Name and address of Guarantor (Bank/Insurance company)** **Guarantor's stamp**

Town	
County	
Post Code	
Telephone number	
Guarantor's reference	

**2** In consideration of the Commissioners of Customs and Excise ('the Commissioners') allowing payment of duties, taxes, levies, charges, amounts and deposits in respect of the same to be deferred to prescribed payment days by

**Name of applicant**

**Address of applicant**


Town
County
Post Code

**Name of Guarantor**

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('The Guarantor') agrees with the Commissioners as follow:

- a) The Guarantor guarantees to pay the Commissioners IMMEDIATELY ON DEMAND each and every sum for which deferment is allowed during the continuance of this guarantee.
- b) Any time or other indulgence granted by the Commissioners to the applicant 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.

**3** The liability of the Guarantor shall be limited as follows:

- a) In any one calendar month liability in respect of sums for which deferment is allowed in that month shall not exceed the amount of

**Amount in words (PRINT CLEARLY IN CAPITALS)**

**Amount in figures**

	Pounds sterling	£
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- b) The overall liability of the Guarantor shall not exceed twice the amount set out in sub-paragraph (3a) above always provided that where payment of a deferred sum is sought by direct debit, advice of any default in payment shall be received by the Bank of England not later than seven days after the default occurred.

It is hereby stated that 'calendar month' means one of the twelve unequal divisions of a calendar year.

**4** if not less than seven days written notice of termination of this guarantee is given by the Guarantor to the Commissioners by delivering such notice to HM Customs and Excise at the address provided above then all further liability shall cease as from the date of expiry of this 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.

**5** This guarantee shall commence on

<b>Day</b>	<b>Month</b>	<b>Year</b>

**6 This section should only be completed if this guarantee is replacing earlier guarantee(s) and the total amount of the earlier guarantee(s) does not exceed the amount of this guarantee.**

Such sums are or were deferred during the continuance of the guarantee(s) scheduled below in the total amount of  (£) ('the earlier guarantee(s)') and which remain unpaid upon the commencement of this guarantee shall be treated as sums for which deferment is allowed immediately after the commencement of this guarantee. The provisions limiting the Guarantors liability contained in paragraph 3(a) shall not apply to such sums.

**Schedule of earlier guarantees**

	Dated	Given by (name of Guarantor)	in the amount of £'s
1			
2			
3			
4			
Total amount of earlier guarantee(s)			

**7 This section should only be completed if this guarantee is supplementing an existing guarantee.**

This guarantee supplements the guarantee dated 

Day
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Month
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Year
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and shall remain in force until the last day of 

Month
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Year
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\*or until further notice  (tick box)

unless seven days written notice of termination is given in accordance with paragraph 4 overleaf.

**8 Dated this**  **day of**  **month**  **year**

**Name of Guarantor**

For

Signature(s)

Status of signatory

**9 To be completed for guarantees executed in Scotland only (applicable when only ONE signatory has been given in Section 8 above).**

Witness Name in full

Place of residence

Occupation

**Key to completion of form:**

White boxes must be completed

Shaded boxes should be completed as appropriate

**Data Protection Act 1998**

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.