



The Treasury  
Custom & Excise Division

## **Guarantee for Payment of Sums Due to the Collector of Customs and Excise**

When you have filled in and signed this form, please send it to:

Isle of Man Customs & Excise  
PO Box 6  
Custom House  
North Quay  
Douglas  
Isle of Man  
IM99 1AG

**For Official Use only**  
Date of receipt



The Treasury  
Custom & Excise Division

## GUARANTEE FOR PAYMENT OF SUMS DUE TO THE COLLECTOR OF CUSTOMS AND EXCISE

Guarantor's reference

Name of Guarantor:

Address of Guarantor:

Postcode

Tel:

Fax:

Guarantor's stamp

To: **The Collector, Isle of Man Customs & Excise Division, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG**

In consideration of the Collector of Customs & Excise ("the Collector") 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)

of

(Address of applicant)

(Name of Guarantor)

("the Guarantor") agrees with the Collector as follows:

1. The Guarantor guarantees to pay to the Collector IMMEDIATELY ON DEMAND each and every sum for which deferment is allowed during the continuance of this guarantee.
2. Any time or other indulgence granted by the Collector to the applicant in connection with the payment of any amount or observance of any condition or 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:

- (i) 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)

pounds

(Amount in figures) £

- (ii) The overall liability of the Guarantor shall not exceed twice the amount set out in sub-paragraph (i).

*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 Collector by delivering such notice to the Collector 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 Collector may allow except for any liability arising hereunder before that date.

5. This guarantee shall commence on

<i>Day</i>	<i>Month</i>	<i>Year</i>

*(Delete paragraph 6 if not applicable)*

6. Such sums as 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 Guarantor's liability contained in paragraph 3 above shall not apply to such sums.

IT IS FURTHER DECLARED THAT THIS PARAGRAPH SHALL HAVE EFFECT ONLY IF THE TOTAL AMOUNT OF THE EARLIER GUARANTEE(S) DOES NOT EXCEED THE AMOUNT OF THIS GUARANTEE.

	Dated	Given by (name of Guarantor)	In the amount of (£)
1			
2			
3			
4			
<b>Total amount of earlier guarantee(s)</b>			

*(Paragraph 7 to be completed if this guarantee is a supplementary guarantee only)*

7. This guarantee supplements our guarantee dated

<i>Day</i>	<i>Month</i>	<i>Year</i>

It shall remain in force

\* until further notice

\* until the last day of

<i>Month</i>	<i>Year</i>

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

*\* Delete as appropriate*

Dated this			
	<i>Day</i>	<i>Month</i>	
For	<i>Name of Guarantor</i>		
Signature			
Description of signatory			

**DATA PROTECTION ACT 2002**

Customs & Excise collects information in order to administer the taxes for which it is responsible (such as VAT, customs duties, excise duties, APD), and for detecting and preventing crime.

Where the law permits it 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 and other Government departments and agencies.

<i>Official Use Only</i>	
DAN: _____	Checked: _____ <i>(initial &amp; date)</i>