



**Isle of Man**  
Government

*Reillys Ellan Vannin*

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

Please complete this form using capital letters and send it to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. Please read the relevant Public Notices before completing this form. These are available online at [www.gov.im/customs](http://www.gov.im/customs) or from the Advice Centre on 648114. If you need further help or have any other queries, please call the Advice Centre.

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

Name of Guarantor:

Address of Guarantor:

Postcode

Tel:

Fax:

Guarantor's reference

Guarantor's stamp

**To: The Collector, Isle of Man Customs & Excise Division, PO Box 6, 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") agreed 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

<i>(Amount in words)</i>	pounds
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<i>(Amount in figures)</i> £
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- (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

Day	Month	Year
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*(Delete paragraph 6 if not applicable)*

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 as are or were deferred during the continuance of the guarantee(s) scheduled below in the total amount of

£
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("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.

**Schedule of earlier guarantees**

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

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

This guarantee supplements our guarantee dated

Day	Month	Year
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It shall remain in force

- until further notice
- until the last day of

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

*\*Delete as appropriate*

Dated this

Day	Month	Year
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For

*(Name of Guarantor)*

Signature

Description of signatory

Privacy Notice

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>

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**FOR OFFICIAL USE ONLY**

DAN

Checked  
*(initial & date)*