



GUARANTOR'S UNDERTAKING – COMPREHENSIVE GUARANTEE

I. Undertaking by the guarantor

1. The undersigned ⁽¹⁾

Resident at ⁽²⁾

hereby jointly and severally guarantees, at the office of guarantee of

up to a maximum amount of

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden), and the Republic of Iceland, the Republic of North Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Turkey, Ukraine, the United Kingdom of Great Britain and Northern Ireland ⁽³⁾ ⁽⁴⁾, the Principality of Andorra and the Republic of San Marino ⁽⁵⁾,

any amount for which the person providing this guarantee ⁽⁶⁾:

may be or become liable to the above mentioned countries for debt in the form of duty and other charges ⁽⁷⁾ which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

The maximum amount of the guarantee is composed of an amount of:

(a) being 100/50/30 % ⁽⁸⁾ of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a, and

(b) being 100/30 % ⁽⁹⁾ of the part of the reference amount corresponding to an amount of customs debts and other charges which have been incurred, equivalent to the sum of the amounts listed in point 1b,

1a. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which may be incurred are following for each of the purposes listed below ⁽¹⁰⁾:

- (a) temporary storage – ...,
- (b) Union transit procedure/common transit procedure – ...,
- (c) customs warehousing procedure – ...,
- (d) temporary admission procedure with total relief from import duty – ...,
- (e) inward processing procedure – ...,
- (f) end-use procedure – ...,
- (g) if another – indicate the other kind of operation –

1b. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which have been incurred are following for each of the purposes listed below ⁽¹¹⁾:

- (a) release for free circulation under normal customs declaration without deferred payment – ...,
- (b) release for free circulation under normal customs declaration with deferred payment – ...,
- (c) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code – ...,
- (d) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code – ...,
- (e) temporary admission procedure with partial relief from import duty – ...,
- (f) end-use procedure – ... ⁽¹²⁾,
- (g) if another – indicate the other kind of operation –

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested up to the limit of the above mentioned maximum amount, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

This amount may not be reduced by any sums already paid under the terms of this undertaking unless the

undersigned is called upon to pay a debt incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt arising during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service ⁽¹³⁾ in each of the other countries referred to in point 1 as:

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at

on

.....

(Signature) ⁽¹⁴⁾

II. Approval by the office of guarantee

Office of guarantee

Guarantor's undertaking accepted on.....

.....

(Stamp and Signature)

(¹) Surname and forename or name of the firm.

(²) Full address.

(³) Delete the name/names of the country/countries on whose territory the guarantee may not be used.

(⁴) Pursuant to the *Protocol on Ireland/Northern Ireland of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community*, Northern Ireland is to be considered as part of the European Union for the purposes of this guarantee. Therefore, a guarantor established in the customs territory of the European Union shall indicate an address for service or appoint an agent in Northern Ireland if the guarantee may be used therein. However, if a guarantee, in the context of common transit, is made valid in the European Union and in the United Kingdom, a single address for service or an appointed agent in the United Kingdom may cover all parts of the United Kingdom, including Northern Ireland.

- (⁵) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.
- (⁶) Surname and forename or name of the firm, and full address of the person providing the guarantee.
- (⁷) Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/ common transit procedure or may be used in more than one Member State or one Contracting Party.
- (⁸) Delete what does not apply.
- (⁹) Delete what does not apply.
- (¹⁰) Procedures other than common transit apply solely in the European Union.
- (¹¹) Procedures other than common transit apply solely in the European Union.
- (¹²) For amounts declared in a customs declaration for the end-use procedure.
- (¹³) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
- (¹⁴) The person signing the document must enter the following, by hand, before his or her signature: 'Guarantee for the amount of