

## 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 **Finančna uprava Republike Slovenije, Generalni finančni urad, Šmartinska cesta 55, 1000 Ljubljana**

**up to a maximum amount of .....**

a) for Union transit procedure/common transit procedure:

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, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, 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 (3)

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\* (4), the Principality of Andorra and the Republic of San Marino (5),

\* 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.

b) for other customs procedures and operations, except Union transit procedure/common transit procedure:

in favour of the Republic of Slovenia (6)

any amount for which the person providing this guarantee (7):  
.....

may be or become liable to the above mentioned countries for debt in the form of duty and other charges (8) together with interest and costs of the procedure which may be or have been incurred with respect to the goods covered by the customs procedures and operations listed below.

This undertaking is valid for the following customs procedures and operations in relation to which customs debt and other charges have been incurred, will be incurred or may be incurred (9):

	temporary storage;
	Union transit procedure/common transit procedure;
	customs warehousing procedure;
	temporary admission procedure with total relief from import duty;
	inward processing procedure;
	end-use procedure;
	release for free circulation, which includes: <ul style="list-style-type: none"> <li>- release for free circulation under normal customs declaration without deferred payment;</li> <li>- release for free circulation under normal customs declaration with deferred payment;</li> <li>- 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;</li> <li>- 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;</li> <li>- temporary admission procedure with partial relief from import duty;</li> <li>- end-use procedure;</li> </ul>
	if another — indicate the other kind of operation.

This undertaking also covers the cases marked below <sup>(10)</sup>:

	This undertaking shall cover, up to the amount referred to in the undertaking, customs debts and other charges arising from customs procedures and operations, in which the guarantee is submitted for third person, who is the debtor or may become the debtor.
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	This undertaking shall cover, up to the amount referred to in the undertaking, customs debts and other charges arising from special procedures commenced before the expiry of the period of validity of the prior security instrument No. ...., date ....., when they have not terminated according to the European Union customs legislation and customs debts and other charges may still occur.
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	This undertaking shall cover, up to the amount referred to in the undertaking, customs debts and other charges arising from customs procedures commencing during the period of validity of the prior security instrument No. ...., date ....., which occur or may occur after the date of acceptance of the supplementary declaration, after verification of the declaration, due to the measure of temporary introduction of duties and in other cases
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when, according to the customs legislation, the customs duties which may occur are secured even after the release of goods for free circulation.

Upon request of the person providing this undertaking - the customs debtor, this undertaking, to the amount specified in this undertaking, may be used for approval of a deferred payment, instalment payments and other payment facilities provided for by applicable law and subject to the provision of security.

- 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 abovementioned 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 and temporary storage, 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.

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

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) <sup>(12)</sup>

*II. Approval by the office of guarantee*

Office of guarantee .....

Guarantor's undertaking accepted on.....

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(Stamp and Signature)

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- (1) Surname and forename or name of firm - guarantor.
  - (2) Full address of guarantor.
  - (3) If the guarantee is used for the placing of goods under the Union/common transit procedure, all member countries of European Union must be stated.
  - (4) Countries, that are not members of European Union, are stated only if the guarantee is used for the placing of goods under the Union/common transit procedure. Delete the name/names of the State/States on whose territory the guarantee may not be used.
  - (5) The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations. Delete the name/names on whose territory the guarantee may not be used.
  - (6) If the guarantee is used for the placing of goods under other customs operations, only those member countries on whose territory the guarantee may be used are stated. If, for example, the guarantee may be used only in Slovenia, only the Republic of Slovenia is stated.
  - (7) Tax or other identification number, surname and forename, or name of firm and full address of the person providing the guarantee.
  - (8) Applicable with respect to the other charges due in connection with the import or export of the goods.
  - (9) Mark the procedures. Procedures other than common transit apply solely in the European Union.
  - (10) Mark the validity of the provision if needed.
  - (11) 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 point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.
  - (12) The person signing the document must enter the following by hand before his or her signature: 'Guarantee for the amount of ...' (the amount being written out in letters). If the document is signed electronically, the text is typed.