**"SPECIMEN ONLY"**

Date : *dd/mm/yy*

Comptroller of Income Tax

55 Newton Road

Singapore 307987

Dear Sir

GUARANTEE FOR $ \_\_\_\_\_\_\_\_\_\_\_\_\_

 *(full name of taxpayer)*  TAX REFERENCE NO

In consideration of your agreement not to issue advance assessment for the Year of Assessment 20\_\_ against *(full name of taxpayer)*  (Current Passport No \_\_\_\_\_\_\_\_\_\_\_\_ ) of *(address)*  we the guarantor, *(name of company & ROC number)*  of *(address)*  hereby guarantee payment to you upon demand of the amount of $ \_\_\_\_\_\_\_\_\_\_\_\_ (Singapore dollars \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ) being the income tax liability of the said *(full name of taxpayer)* for the Year of Assessment 20\_\_ upon his default in payment.

This guarantee is valid until 31st December 20\_\_.

Yours faithfully

 *Signature*

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*(Full name and designation of authorised officer)*

Note:

1. The Letter of Guarantee should bear the guarantor's official letterhead.
2. A letter of guarantee issued by a representative office is not acceptable.
3. The full name of the taxpayer, tax reference number, the guarantee amount and the Year of Assessment, expiring date etc should be correctly stated. Where there are error(s), the letter of guarantee will not be accepted and an advance assessment will be issued instead.