

[Parent Company Name]
[Parent Company Address]
[City, State, Zip Code]
[Date]

[Tax Authority Name]
[Department]
[Address]
[City, State, Zip Code]

RE: Irrevocable Guarantee for Tax Liabilities of [Subsidiary Name]

To Whom It May Concern,

We, [Parent Company Name], a company organized and existing under the laws of [Country/State], and the ultimate parent company of [Subsidiary Name] (the "Subsidiary"), hereby issue this irrevocable and unconditional guarantee regarding the tax liabilities of the Subsidiary.

In consideration of the Tax Authority permitting the Subsidiary to [state purpose, e.g., register for VAT / defer payment / maintain specific tax status], [Parent Company Name] hereby undertakes the following:

- 1. Guarantee of Payment:** We guarantee the full and punctual payment of all current and future tax liabilities, including interest, penalties, and legal costs, owed by the Subsidiary to [Tax Authority Name] for the period of [Start Date] to [End Date/Indefinite].
- 2. Primary Obligation:** This guarantee is an obligation of principal and not merely as a surety. The Tax Authority shall not be required to exhaust its remedies against the Subsidiary before proceeding against [Parent Company Name].
- 3. Duration:** This guarantee shall remain in full force and effect until all guaranteed obligations have been discharged in full or until [Termination Date], whichever occurs first.
- 4. Governing Law:** This guarantee shall be governed by and construed in accordance with the laws of [Jurisdiction].

We confirm that we have the corporate power and authority to execute this guarantee and that this document constitutes a legal, valid, and binding obligation of [Parent Company Name].

Sincerely,

[Signature]
[Name of Authorized Signatory]
[Title/Position]
[Parent Company Name]

[Corporate Seal, if applicable]