

Declaration for the supply of second-hand goods

To be used for registrable and non-registrable goods.

A vendor deducting notional input tax on moveable second-hand goods must ensure that all the information required in terms of section 20(8) of the Value-Added Tax Act, No. 89 of 1991 (VAT Act), is furnished by the owner supplying the goods, and must be attached to this declaration.

This declaration as well as the relevant attachments must be retained by the vendor deducting notional input tax.

Section 1 - Details of Owner

Individual ☐

Company/Close Corporation/Trust/Fund ☐

1.1 Full name(s) of owner supplying the goods

1.2 Identity number of owner (if individual)

1.3 Registration number of Company / Close Corporation/ Trust / Fund
1.4 Address of owner

Unit no. Complex (if applicable)

Street no. Street Name/ Name of farm

Suburb/ District

City/Town Postal Code

1.5 Is a photocopy of the identity document of owner attached? (if individual) Y ☐ N ☐

1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? Y ☐ N ☐

1.7 Is the owner registered for VAT? Y ☐ N ☐

1.8 If "Yes", provide the VAT registration number

1.9 Is the supply a taxable supply for VAT purposes? Y ☐ N ☐

1.10 Name of natural person representing the owner

1.11 Identity number of the natural person referred to in 1.10 above
Section 2 - Description of Goods

2.1 Description

2.2 Quantity/Volume/Mass

2.3 Make and Model

2.4 Registration Number

2.5 Chassis number

2.6 Engine number

2.7 Odometer reading

2.8 VIN number/SAP number
Section 3 - Payment

3.1 Selling price of Goods

3.2 Payment reference number (e.g. cheque or receipt number)

3.3 Date of payment / trade-in

3.4 If trade-in, invoice number for new goods purchased

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Section 4 - Notes

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 1(1) of the VAT Act
- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted
- 4.3 If the answer of 1.9 is "YES" notional input tax cannot be deducted. A valid tax invoice is required from the supplier
- 4.4 Notional input tax is limited to the lesser of the amount paid for the supply, or the open market value of the supply. In addition, if the payment of the selling price is not made in full, notional input tax is limited to the extent of the payment made.

Declaration

I hereby declare that the details furnished herein for the supply of the goods by way of trade-in / sale is true and accurate.

Signature
of
Seller

Date (CCYY-MM-DD)

Signature of owner supplying the goods or person duly authorised to represent the owner supplying the goods