

VALUE-ADDED TAX

Declaration in respect of the supply of moveable second-hand goods or repossessed goods

Print Form VAT264

To be used for registrable and non-registrable goods.

A vendor deducting notional input tax on moveable second-hand goods or repossessed 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 selling 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.

Se	ection 1 - D	eta	ils	s of	Οv	vn	er																Ind	ndividual Company/Close Corporation/Trust/Fu									nd				
1.1	Name of owner selling	K	I	НА		Y	Α	L	I	ΕТ	Н	Į	J	M	Α	K	Н	Α	N	D	Α																
	the goods																																				
1.2	2 Identity number of owner (if individual)															7	8	0	2	2	2	5	5	6	0	0	8	7									
1.3	Registration n	umbe	er	of Cor	npa	an y	/Clo	se C	or	poratio	on/Tr	ust	'Fund																								
1.4	Address of owner																																				
	Unit no.							Complex (if applicable))																											
	Street no. 5			2 1					Street/ Name o				С	0	M	M		S	S	T	0	N	Е	R		S	Т	R	Е	Ε	Т						
	Suburb/ District	В	(o k		s	В		_	R G	_	T																									
	City/Town	J	(O F	1	4	N	N		E S	В	l	JR	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	y of tl	he	identi	ty d	loc	ume	nt of	fον	wnera	ittach	ed	? (If ir	divid	lual)						'		'											Υ	×	N	
1.6	Is a photocopy	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ	一	N	*																	
1.7	Is the owner registered for VAT?															N	×																				
1.8	B If "YES", provide the VAT registration number																		=																		
1.9	Is the supply a	a taxa	ab	le sup	ply	for	VAT	Γpur	ро	ses?																								Υ	*	N	\equiv
1.10) Name of natu				Τ							Τ																							T		Ħ
	person repres the owner	sentir	ng									T																							\exists		一
1.11 Identity number of the natural person refered to in 1.10 above																						一															
Section 2 - Description of Goods																																					
	Description	F		ER	_		0	U		S	S	(R	Α	Р																						
	Quantity/	1	_	2 4	+	_	K		_	S					<u> </u>																				\exists		Ħ
2.3	Volume/Mass Make and	Ė	T.		T							<u> </u>																							\exists	\exists	Ħ
2.4	model+ Registration				Ť					\pm		T																							\exists		=
2.5	number+ Chassis											T																							\exists	\exists	퓜
2.6	number+ Engine		<u> </u>						<u> </u>	+		<u> </u>																							\exists	\exists	\dashv
	number+ Odometer		<u> </u>		$\frac{\perp}{1}$	<u> </u>		<u> </u>		\pm	<u> </u>	<u> </u>		<u> </u>	<u> </u>								<u> </u>				<u> </u>				<u> </u>				\exists	\exists	+
	reading+ VIN number/		<u> </u> 					<u> </u>		+	<u> </u>	<u> </u>			<u> </u>											<u> </u>	<u> </u>								\exists	\dashv	+
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	 Selling price of goods/balance of cash value of repossessed goods Payment reference number (e.g. cheque or receipt number) 																Ε	F	Т		W	В	9	5	5	0	•	0	0								
	-					-)	ieceip	iluli	ibe	')												_	•	'		V V	2	0	1		0	8	1	9
	Date of payment/trade-in/repossession If traded in invoice number for new goods purchased.															P	N	1	1	Λ				-		0											
	3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 1 8 1																																				
	ection 4 - N "Notional input			eans r	ara	ara	anh i	(h) o	f th	ne defi	nitior	ı of	"inpi	ıt ta	«" in	sectio	on 1	of th	e VA	T Ac	et .																

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 4.3 If the answer to 1.9 is "YES" notional input tax cannot be deducted. A valid tax invoice is required from the supplier
- 4.4 Unless SARS has issued a VAT ruling or a Binding General Ruling to the contrary, notional input tax is limited to the lesser of the amount paid for the supply, or the open market value of that 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 I traded-in/sold the above-mentioned goods or the goods were repossessed and the details furnished herein are true and correct.

VAT264

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

Date (CCYYMMDD)