

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	of	Owi	ıeı	r																	Ind	lividu	ıal			Com	pany	//Clo	se C	orpo	ation	ı/Tru	st/Fu	ınd	
	Name of	N		E		(С		I		Н	Е	N	R	I	C	;	Н	Е																			
	owner selling the goods																																					
1.2	.2 Identity number of owner (if individual)															1	2	4																				
1.3 Registration number of Company/Close Corporation/Trust/Fund																\equiv																						
1.4	.4 Address of owner																																					
	Unit no.							Complex (if applicab			ıble)																											
	Street no.	1	(3		Τ		S	Street/ Name of		,		I	S	Α	N	ΙI	D	0		R	0	Α	D				T	Ī		T							
	Suburb/ District		5	S A	N	Г	0	_	anne	01					T	T		Ť																				
	City/Town	J	(N N		Е	S	В	U	R	G	ŀ	1	Ť														Ī	Pos	tal C	ode	1	4	0	1
1.5	Is a photocop	y of th	he	ident	ty do	cun	nent c	of o	wne	er at	tache	ed?	(If in	divid	lual)								1								_				Υ	*	N	
1.6	Is a photocopy of the identity document of owner attached? (If individual) Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ		N	*																			
1.7	Is the owner r	Is the owner registered for VAT?																									Υ		N	*								
1.8	If "YES", prov	ide th	ıe∖	/AT r	egistı	atio	on nui	nb	er																													
1.9	Is the supply a	a taxa	able	e sup	ply fo	r V	AT pu	rpo	oses	?																									Υ	×	N	
1.10) Name of natu	ural						Τ							Τ	Т									Π		Π											
	person repres the owner	sentir	ng					Ť							$\frac{\perp}{\parallel}$	$^{+}$	+																					
1.11	11 Identity number of the natural person refered to in 1.10 above																																					
Section 2 - Description of Goods																																						
2.1	Description	F	E	E R	R) U	1 :	S		S	С	R	Α	IP																							
	Quantity/	1	_	2 0	_		(G	÷	S			_			Ť	$^{+}$																						
2.3	Volume/Mass Make and	Ė				<u> </u>	<u> </u>	T							T	÷	$\frac{\perp}{1}$	\pm																				
2.4	model+ Registration		<u> </u>					$\frac{\perp}{\Gamma}$							$\frac{\perp}{1}$	$^{+}$																<u> </u>						
2.5	number+ Chassis							<u> </u>							$\frac{\bot}{\Box}$	$\frac{\perp}{1}$																						
	number+ Engine		<u> </u>			<u> </u>	+	<u>+</u>	1						$\frac{\perp}{\Gamma}$	\pm	<u> </u>															<u> </u>				\blacksquare		
	number+ Odometer		<u> </u>			<u> </u>		$\frac{\perp}{\Gamma}$							<u> </u>	$\frac{\perp}{\Box}$	<u> </u>								<u> </u>		<u> </u>					<u> </u>				\blacksquare		
	reading+ VIN number/						1	$\frac{\perp}{\top}$							$^{\perp}$	$\frac{\perp}{\perp}$	+												<u> </u>									
	SAP number+	01/10	20	n f				_							_	<u> </u>																						
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 3.8 4 0 0														0																								
	Payment refer	Ü								·			goo	us												Ε	R	T		W	В	1	8	1	9	-	0	0
	Date of payme							٥.	.00	J. P.		30.,														_	•	•		• •	2	0	1		0	8	2	9
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	ection 4 - N				.5. 1		3 J J G	- 1																		_	4											
	"Notional input				orog	ron	h (h) (√f +	ho c	lofin	ition	of "	innu	t ta	e" in	000	ion	1.0	f the	. \/A	Τ Λ ο	+																

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

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