

## 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 (	Ow	ne	er																Ind	ividu	al [	Company/Close Corporation/Trust/Fund											
1.1	Name of owner selling	Н	(	O N	C	)	R	Ε		N	G	C	M	Е		Α	Р	Α	N	D	Е																
	the goods																																				
1.2	Identity number	er of	ow	ner (if	indi	vid	ual)	1																							1	7	4	5	8	3	8
1.3	Registration n	umbe	er	of Con	npar	ıy/(	Clos	se C	orp	oratio	n/Tru	ust/	Fund																								
1.4	Address of owner																																				
	Unit no.								Complex (if applicabl Street/ Name of far			)																									
	Street no.	1		5 7									С	0	M	M	I	S	S	I	0	N	Е	R		S	Т	R	Е	Е	Т						
	Suburb/ District	K		E M	Р		Т	0	N		Р	A	R	K																							一
	City/Town	J	-				N	N	Е	S	В	ι		-	-																Pos	tal C	ode	1	4	0	1
1.5	Is a photocop	y of tl	he	identit	y do	cu	mei	nt of	ow	ner a	ttach	eď	? (If in	divid	ual)															J				Υ	×	N	
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															$\equiv$	N	*																			
1.7	Is the owner registered for VAT?															ı.	*																				
1.8	8 If "YES", provide the VAT registration number																		一																		
1.9	Is the supply a	a taxa	abl	e supp	oly fo	or \	/AT	pur	pos	ses?																								Υ	*	N	
1.10	) Name of natu	ıral			Τ	Τ					Π			Π																							퓜
	person repres the owner	sentir	ng			Ť									T																				一		一
1.11 Identity number of the natural person refered to in 1.10 above																																					
Section 2 - Description of Goods																																					
	Description	F		E R			0	U	S	1	S	(	: R	Δ	Р																						
	Quantity/	1	<u> </u>	2 6	+	÷	K	G						/ `	<del>'</del>																				$\exists$		一
2.3	Volume/Mass Make and	Ė	<u> </u>			T																													$\exists$		$\dashv$
2.4	model+ Registration		Τ			$\frac{\perp}{1}$								<u> </u>																	<u> </u>				$\exists$		=
2.5	number+ Chassis		<u> </u>			T																													$\exists$	$\exists$	퓜
2.6	number+ Engine		T	+	<u> </u>	÷	$\frac{1}{1}$						+		$\frac{\bot}{\Box}$																				$\exists$	$\dashv$	$\dashv$
	number+ Odometer		<u></u>	+	<u> </u>	$\frac{\perp}{\top}$					<u> </u>		+	<u> </u>	<del>                                     </del>				<u>                                       </u>				<u> </u>			<u> </u>	<u> </u>				<u> </u>				$\exists$	$\exists$	=
	reading+ VIN number/		<u> </u>			$\frac{\perp}{1}$								<u> </u>				<u> </u>	<u> </u>												<u> </u>				$\exists$	$\dashv$	=
	SAP number+ ection 3 - P	01/10	20	nt		_																															
	Selling price of				re r	of c	ach	valı	IA (	of ren	0000	ee c	ad ago	de												R					2	0	7	4		Δ	
	Payment refer	_								-			_	us											С	Н	Q		1	0	7	7	<b>7</b>	5	•	0	0
	-						-		,, ,,	sceipi	· iuiii	DC	')													•	Q		•	2	0	1		0	9	1	1
	3 Date of payment/trade-in/repossession															P	N	1	1	Λ		_		<u> </u>	<u> </u>	J											
3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 3 5 4																																					
	ection 4 - N "Notional input			eans n	arac	ırar	oh (	h) of	fth	e defi	nition	of	"inpı	ıt ta	<b>("</b> in	sectio	on 1	of th	e VA	TAc	et .																

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

2010.2.7

- 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.

2 0 1 4 0 9 1 1 Date (CCYYMMDD)