

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	Section 1 - Details of Owner														ividu	al		(Company/Close Corporation/Trust/Fund																		
1.1	Name of owner selling	F	F	R E	D	I	E	R	I	С	K		Р	Α	Р	Α		Т	Α	K	Α																
	the goods																																				
1.2	2 Identity number of owner (if individual)																				0	1	4	1	6	6	3	7									
1.3	Registration n	umbe	er o	of Cor	npan	y/C	Close	e Co	orpo	oratio	on/Tru	ıst/Fı	und																								
1.4	Address of ow	ner																																			
Unit no.									Complex (if applicable)																												
	Street no.			5					Street				ī	N	D	U	S	Т	R	Υ		R	0	Α	D												ī
	Suburb/ District	ī	5	SA	N	[D		101	110 01																											
	City/Town	J		ΣН		-		N	Е	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of the	he	identi	y do	cur	men	t of	ow	ner a	ttach	ed?	(If inc	divid	ıal)															J				Υ	*	N	ヿ
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																								Υ	\equiv	N	*									
1.7	Is the owner registered for VAT?																								Υ	一	N	×									
1.8	If "YES", provi	de th	ıe '	VAT r	egisti	atio	on n	ıuml	ber																												一
1.9	Is the supply a taxable supply for VAT purposes?																					Υ	*	N	一												
1.10	Name of natu	ral				Τ					Τ																								\exists		一
	person repres the owner	sentir	ng	F		Ť	Ť			T																									\exists		一
1.11 Identity number of the natural person refered to in 1.10 above																									一												
Section 2 - Description of Goods																																					
2.1	Description	F		E R	R		0	U	S		S	С	R	Α	Р																						
	Quantity/	2		3 6		÷	\pm		S	+-					-																				\exists		一
2.3	Volume/Mass Make and	_				Ť				$^{\perp}$																									\exists		=
2.4	model+ Registration		<u> </u>			T	$\frac{1}{1}$			+																									\exists		=
2.5	number+ Chassis			+		$\frac{\perp}{\Gamma}$	\pm			 																									\exists		퓜
2.6	number+ Engine			+		t	\pm		_	$\frac{\bot}{\Box}$																									\exists		=
	number+ Odometer					<u> </u>	$\frac{1}{1}$			<u> </u>																									\exists		=
	reading+ VIN number/					$^{\perp}$	$\frac{\perp}{1}$			<u> </u>	<u> </u>																								\exists		님
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	Payment refer	_											goo	u5											С	R H	Е	Q	1	0	7	4	1	7	•	0	0
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	.4 If traded-in, invoice number for new goods purchased Section 4 - Notes													IN			U	2	ı	4																	
Se	ection 4 - N	ote	S																																		

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 1 of the VAT Act
- 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.

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