

## 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 C	wn	er																Indi	vidu	al	Company/Close Corporation/Trust/Fund											
1.1	Name of	J	Е	A	N		N	G	A	В	0		Р	I	Е	R	R	Ε																		
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																			В	R	Α	0	0	7	2	6	6	9	8						
1.3	Registration n	umbe	er o	f Com	pany	//Clo	se C	orp	oratio	n/Tru	st/Fi	und																								
1.4	Address of ow	address of owner															_																			
	Unit no.								mple) applic																											
	Street no. 2		0					Street/ Name of				J	Е	Р	Р	Е		S	Т	R	Е	Е	Т													百
	Suburb/ District	N	Е	w	Т	0	_	_		Iaiiii																										一
	City/Town	J	-	H	_	_	-	_		В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of the	he i	dentit	y dod	ume	ent of	ov	vner a	tach	ed?	(If inc	livid	ıal)															1				Y	×	N	=
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															ned?										Υ		N	*							
1.7	Is the owner registered for VAT?																									Υ			*							
1.8	If "YES", provi	de th	ie V	AT re	gistra	ation	num	be	r																											一
1.9	Is the supply a	a taxa	able	supp	ly foi	· VA	Γpur	pos	ses?																								Υ	*	N	$\exists$
1.10	Name of natural person representing the owner		al																																l	Ħ
																																			T	
1.11 Identity number of the natural person refered to in 1.10 above																									〓											
Section 2 - Description of Goods																																				
	Description	F		_		0		S		S	С	R	Δ	Р																						
2.2	Quantity/	1		_	0	K						1	_	_																						퓜
	Volume/Mass Make and		<u>'</u>						<u>,                                     </u>																											퓜
	model+ Registration		<u> </u>																																	_
	number+ Chassis																																			=
	number+ Engine			1																																=
	number+ Odometer					<u> </u>																														+
	reading+ VIN number/																																			닉
-	SAP number+			-1																																
Section 3 - Payment  3.1 Selling price of goods/balance of cash value of repossessed goods  R 1 0 7 8 3															•																					
	٥.	•							·			good	ıs											^	R	_			1	0	7	8	3		0	0
	Payment refer							)r n	eceipt	num	uer)													С	п	Ε	Q		1	0	7	4	5	6	2	_
	Date of payme									اد ـ														D	NI	4	4	0	2	0	1	4	0	7	3	0
	If traded-in, in			mber	tor n	ew g	oods	рι	ırchas	ed														Р	N	1	1	0	0	3	9					
	ection 4 - N				roar	anh	(h) o	f th	o dofi	ition	of "	innu	tav	"in c	o oti	on 1	of the	۰ ۱/۸	TΛο	+																

- 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.

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