

## 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																Ind	ividu	al	Company/Close Corporation/Trust/Fund											
1.1	Name of	M	0	R	R	1	S		0	D	0	Н																								
	owner selling the goods																																			$\exists$
1.2	Identity number	er of	own	er (if	indiv	idual	1)																					Α	0	1	3	2	0	7	8	5
1.3	Registration n	umbe	er of	Com	pany	//Clo	se C	orpo	oratio	n/Tru	st/F	und																								
1.4	Address of ow	ner																					•	•												
	Unit no.						1	Complex (if applicable)																												
	Street no.	3	3				1	Street/ Name of				С	0	М	M	ı	S	S	ī	0	N	Е	R		S	Т	R	Е	Е	Т						司
	Suburb/ District	K	Е	М	Р	Т	0	N	_	P	Α	R	K																							一
	City/Town	J	0	_	Α	_	N	_		В		R	_	Н																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)																Υ	*	N	一															
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Y		N	*							
1.7	Is the owner registered for VAT?																									Υ			*							
1.8	If "YES", provi	de th	e V	AT re	gistra	ation	num	ber																									ı			一
1.9	Is the supply a	a taxa	able	supp	ly foi	· VA	Γpur	pose	es?																								Υ	×	N	$\equiv$
1.10	) Name of natu	ral																																		=
	person repres	sentir	ng																																	Ħ
1.11	1.11 Identity number of the natural person refered to in 1.10 above																									=										
Section 2 - Description of Goods																																				
	Description	F	E	_			U	S		S	С	R	Α	Р																						
	Quantity/	6	7	_		K		S	+					-																						=
2.3	Volume/Mass Make and		<u> </u>						$\perp$																											一
2.4	model+ Registration			<u> </u>																																=
2.5	number+ Chassis			<u> </u>																																퓜
	number+ Engine			<u> </u>																																+
	number+ Odometer																																			+
	reading+ VIN number/			<u>                                     </u>																																爿
	SAP number+	0)//0	201	4																																
	Selling price of				ne of	cael	h valı	10.0	f rend	0000	ee od	000	de												R				2	2	0	7	6		0	^
	Payment refer	_										900												С		Е	Q		1	0	7	<b>7 5</b>	2	0	0	0
	Date of payme							,, ,,	остр		00.,													J	•••	_	Q		2	0	1	4	0	8	0	8
				-				pur	chas	ed														Р	N	1	1	0	1	0	8	T	-	<u> </u>		
3.4 If traded-in, invoice number for new goods purchased  P N 1 1 0 1 0 8  Section 4 - Notes																																				
	"Notional input			ne n	raar	anh	(h) of	tho	dofin	ition	of "	innu	t tav	" in c	coctic	on 1	of the	o \/A	Τ Λ α	+																

- 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.

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