

## 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															lividual Company/Close Corporation/Trust/Fund									ınd															
1.1	Name of owner selling	M	E	3 l	J	Ν	I		N	<b>/</b>	3	Α	Ν	U	С	Н	0		R	(	0	G	Е	R															
	the goods																																						
1.2	2 Identity number of owner (if individual)																					0	1	1	6	5	2	5	2										
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																						
1.4	Address of owner																																						
	Unit no.								Complex (if applicable		ble)																												
	Street no.	2	(	0	Ī			Ī	Stı	eet/		arm		K	Н	U	M	Α	L	(	0		S	Т	R	Ε	Ε	Т											
	Suburb/ District	T	1	۱ k	(	0	Z	Α												T	Ť																		$\equiv$
	City/Town	J	-					N	E	= ;	3	В	U	R	G	Н	T	T		T	T	T											Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	y of th	he								att	ache	ed?	(If ind	divid	ual)																1				Υ	×	N	一
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 registered for VAT?																									Υ		N	*										
1.8	If "YES", provi	de th	ıe '	VAT	reg	istra	ation	n nun	nbe	r																													Ħ
1.9	Is the supply a	a taxa	abl	e sup	ply	/ for	VA	T pu	rpo	sesí																										Υ	*	N	
1.10	) Name of natu	ral			T			Τ	Τ	Τ	Т									Τ	Т	T																	$\equiv$
	person repres	sentir	ng							$\frac{1}{1}$	1									<u> </u>																			=
1 11	.11 Identity number of the natural person refered to in 1.10 above																													$\equiv$									
Section 2 - Description of Goods																																							
	Description	F		_		R	0	_			T	S	С	R	Λ	D	Π			T																			
	Quantity/		_	_				+	-		$\frac{1}{1}$	3		K	_					<u> </u> 																			=
	Volume/Mass Make and	3	<b>:</b>	7   4	2	0	n	J		) 	$\frac{\perp}{1}$						<u> </u>	<u> </u>	+	<u> </u>	$\frac{\perp}{\perp}$																		=
	model+ Registration			+	$\frac{\perp}{\top}$			<u> </u>		+	$\frac{\perp}{1}$									<u> </u>																			=
	number+ Chassis			<u> </u>				<u>                                     </u>		$\frac{\perp}{1}$	<u> </u>								<u> </u>	<u> </u>	<u> </u>																		=
	number+ Engine		<u>_</u>	+	$\frac{\perp}{\top}$			<u> </u>	<u> </u>	$\pm$	+						<u> </u>		<u> </u>	<u>_</u>	<u> </u>																		=
	number+ Odometer			+	<u> </u>			<u> </u>		+	+									<u> </u>	<u> </u>																		=
	reading+ VIN number/		<u></u>		<u> </u>			<u> </u>		+	4						<u> </u>			<u> </u>	<u> </u>																		=
	SAP number+																																						=
Section 3 - Payment																																							
3.1	Selling price of	f goo	ods	/bala	nce	e of	cas	sh val	ue	of re	ро	sses	sed	goo	ds													R				1	2	4	4	0		0	0
3.2	Payment refer	ence	nı	umbe	r (e	e.g.	che	eque	or r	ecei	pt r	numl	oer)														Ε	F	Т		W	В	7	3					
3.3	Date of payme	ent/tra	ad	e-in/r	ерс	osse	essi	on																								2	0	1	4	0	8	0	8
3.4	If traded-in, in	voice	nı	umbe	r fo	or ne	ew (	good	s pu	ırch	ase	ed															Р	N	1	1	0	0	8	3					
	ection 4 - N												6.11																										

- 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.

0 1 4 0 8 0 Date (CCYYMMDD)