

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 (Owi	ne	er																Ind	dividual Company/Close Corporation/Trust/Fund								nd					
1.1	Name of owner selling	F	() R	В	3	Е	S		N	0	E	3 L	Е		L	0	N	G	W	Е																
	the goods																																				
1.2	Identity number	er of	ow	ner (if	indi	vid	ual))																	1	9	8	4	1	1	1	1	1	7	8	3	0
1.3	Registration n	umbe	er	of Con	npan	ıy/(Clos	se C	orp	oratio	n/Tru	ıst/	Fund																								
1.4	Address of ow	/ner																																			
	Unit no.	no. Complex (if applicable)																																			
	Street no.	2	1	4					Street/ Name of		farm		Α	D	Α	M		S	Т	R	Ε	Е	Т	\Box													
	Suburb/ District	W	Τ	ΙT	F	T	ī	Е	L																												
	City/Town	J	(ОН	Α		N	N	Е	S	В	ι	J R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocop	y of the	he	identit	y do	cu	mer	nt of	ow	ner a	ttach	ed′	(If ir	divic	lual)															J				Υ	*	N	司
1.6	Is a photocop	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															一	N	×																		
1.7	Is the owner registered for VAT?															N	×																				
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	\equiv
1.10) Name of natu					Τ																													\exists		一
	person repres the owner	sentir	ng	'		T																													Ħ		一
1.11	I.11 Identity number of the natural person refered to in 1.10 above															I													一								
Section 2 - Description of Goods																																					
2.1	Description	F	Π	ER	R		0	U	S	3	S	C	R	Α	Р																						
	Quantity/	8	+		K	÷	_	S																													=
2.3	Volume/Mass Make and		T			T							+	 																					\exists	\exists	Ħ
2.4	model+ Registration		<u> </u>			$\frac{\perp}{\parallel}$	$\overline{}$						+	$\frac{1}{1}$																					\exists		=
2.5	number+ Chassis		<u> </u>			<u> </u>								 																					\exists	=	=
2.6	number+ Engine		<u></u>			<u>+</u>							+	 																					\exists	\exists	\dashv
	number+ Odometer		<u></u>	+	<u> </u>	<u> </u>	$\frac{1}{1}$				<u> </u>		$\frac{\perp}{\perp}$	 	<u> </u>				<u> </u>							<u> </u>	<u> </u>				<u> </u>				\exists	\exists	+
	reading+ VIN number/		<u> </u>			<u> </u>					<u> </u>	<u> </u>		<u> </u>	<u> </u>		<u> </u>		<u> </u>	<u> </u>															\exists	\dashv	+
	SAP number+	21/10	26	nt																																	
Section 3 - Payment														R					2	7	2	0		Δ	^												
	.1 Selling price of goods/balance of cash value of repossessed goods.2 Payment reference number (e.g. cheque or receipt number)																С	Н	Е	Q		1	0	7	4	8	8	0	0								
	-								,, 16	occipi	nuill	26	,													- 11		w w		2	0	1		0	7	0	9
	Date of payment/trade-in/repossession If traded-in invoice number for new goods purchased.															P	N	1	0	۵			_	_ -			-										
3.4 If traded-in, invoice number for new goods purchased PN 1 0 9 9 7 9																																					
	ection 4 - N "Notional input			eans p	arag	rar	oh (h) of	th	e defi	nition	of	"inpi	ıt ta	k" in	secti	on 1	of th	ne V <i>A</i>	λΤ Αc	:t																

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.

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

2 0 1 4 0 7 0 9

Date (CCYYMMDD)