

## 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 (	Own	er																Indi	vidu	al [		Company/Close Corporation/Trust/Fund										
	Name of	M	Е	U	N	I		N	ΛA	В	U	N	Α	С	Н	0		R	0	G	Е	R														
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																						0	1	1	6	5	2	5	2						
1.3	Registration n	Registration number of Company/Close Corporation/Trust/Fund															Ī																			
1.4	Address of owner															_																				
	Unit no.						mple) applic																													
	Street no.			)				Str	eet/ me of			K	Н	U	M	Α	L	0		S	Т	R	Е	Е	Т									Ī	ī	百
	Suburb/ District	Т	Α	K	0	Z	_	INA	THE OF	lami																								一	T	一
	City/Town	J		H		:	-	E	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)																J				Υ	*	N	Ħ											
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															ned?										Y	$\stackrel{\cdots}{=}$	N	*							
	Is the owner registered for VAT?																										Υ	一		*						
1.8	If "YES", provi	de th	e V	'AT re	gistr	ation	num	ıbe	r																								l	=	$\exists$	$\stackrel{\cdots}{\exists}$
1.9	.8 If "YES", provide the VAT registration number  .9 Is the supply a taxable supply for VAT purposes?															Υ	*	N	$\exists$																	
1.10	Name of natural person representing the owner		-al																															<u>**</u>		ㅓ
																																	$\dashv$	$\equiv$	=	
1 11	Identity numb	er of	the	∟ natu	ral pe	ersor	ı refe	rec	d to in	1 10	abov	/e																						$\exists$	$\exists$	一
	ection 2 - D																																			
	Description	F	E	_		0		S		S	С	R	Λ	P																						
2.2	Quantity/	2	4	_	0	K				<b>3</b>		K	^	_																				$\dashv$	$\dashv$	+
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	reading+ VIN number/			<u> </u>																														ᆜ	$\exists$	닉
	SAP number+																																			
Section 3 - Payment  3.1 Selling price of goods/balance of cash value of repossessed goods  R 5 6 5 2 0																																				
	0.								·			good	is											_	R			167		5	6	5	2		0	0
	Payment refer							or n	eceipt	num	ber)													Е	F	Т		W		9	1	5			_	
	Date of payme																							_		-	-	_	2	0	1	4	0	8	1	6
	If traded-in, inv			mber	for n	ew g	oods	рι	ırchas	ed														Р	N	1	1	0	1	6	4					
	ction 4 - N					onh	(b) a	E 41m	Ei.	141	of "	nnu	tov	" in a	o oti	on 1	of th	۰ ۱/۸	т Л о	4																

- 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.