

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															Ind	ividu	al [Company/Close Corporation/Trust/Fund																			
1.1	Name of owner selling	N		A	(С	Н	U		Т	Α	N	۱ G	I																								
	the goods																																					
1.2	Identity number	er of o	ow	ner (fino	divid	dual)																		4	0	2	4	2	d	b	6	b	0	0	0	1
1.3	Registration n	umbe	er c	of Co	mpa	an y	/Clo	se C	orp	oratio	n/Tru	ıst/	Fund																									
1.4	Address of ow	ner																																				
	Unit no.								Complex (if application)																										
	Street no.		2	2				I		reet/ ime of	farm		J	L	J L	. E	S	3		S	Т	R	Е	Ε	Т													
	Suburb/ District	J	E	E F		Р	Ε	S	٦		_		1																									
	City/Town	J	() F	1 /	A	N	N	E	E S	В	ι	JR	C	H	1																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)															×	N																				
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															ched?																						
1.7	Is the owner registered for VAT?																									Υ		N	*									
1.8	If "YES", provide the VAT registration number																																					
1.9	Is the supply a	a taxa	able	e sup	ply	for	VA٦	pur	po	ses?																									Υ	×	N	
1.10	Name of natu																																					
	person repres the owner	senun	ıg																																			
1.11	11 Identity number of the natural person refered to in 1.10 above																																					
Section 2 - Description of Goods																																						
2.1	Description	F	Е	E F	R	R	0	U	S	3	S	C	R	Α	F																							
	Quantity/ Volume/Mass	3	ć	9 2	2	0	K	G	S	3																												
2.3	Make and model+																																					
2.4	Registration number+				T														T																			
2.5	Chassis number+				T														T																			
2.6	Engine number+																																					
2.7	Odometer reading+				T														T																			
2.8	VIN number/ SAP number+																	İ																				ī
Section 3 - Payment																																						
3.1	Selling price o	f goo	ds	/bala	nce	of	cash	ı valı	ue	of rep	osse	sse	ed god	ods													R				1	5	5	2	2		0	0
3.2	Payment refer	ence	ะทเ	ımbe	r (e	.g. (chec	que c	or r	eceipt	num	be	r)													С	Н	Е	Q		1	0	7	6	3	2		司
3.3	Date of payme	ent/tra	ade	e-in/r	epo	sse	ssio	n																							2	0	1	4	0	8	2	6
3.4	If traded-in, in	voice	nι	ımbe	r fo	r ne	w g	oods	рι	urchas	ed															Р	N	1	1	0	2	3	6					
Se	ection 4 - N	ote	s																																			

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 1 of the VAT Act
- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

2010.2.7

- 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.

2 0 1 4 0 8 2 6

Date (CCYYMMDD)