Declaration in respect of the supply of moveable second-hand goods or repossessed goods

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.

S	ection 1 - D	eta	ils	of C)wn	er																Indi	vidu	al [(Company/Close Corporation/Trust/Fund									
	Name of	Α	N	Т	Н	0	N	Υ		Е	F	F	I	0	N	G		Ε	W	Α																$\overline{}$
	owner selling the goods																																			ī
1,2	Identity number	er of o	owne	er (if	indivi	dual)																	6	4	0	6	0	9	5	2	9	0	0	8	9
1.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	/ner																																		
	Unit no.	Complex (if applicable)																																		
	Street no.	1											Е	Е	Т													一								
	Suburb/ District	Υ	Е	0	٧	ı	L	L	E	lallii																								Ħ		Ħ
	City/Town	J	0	Н	Α	N	N	Е	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy of the identity document of owner attached? (If individual)																					,				Υ	×	N	司							
1.6	Is a photocopy	y of th	ne le	tterh	ead o	or oth	ner d	offici	al do	ume	nt of	the	Com	pany	//Clos	se Co	orpoi	ratio	n/Tru	ıst/Fu	ınd a	ttad	ned?										Υ	ī	N	×
1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? Y 1.7 Is the owner registered for VAT? Y														ī	N	×																				
1,8	8 If "YES", provide the VAT registration number																									f		一								
1.9 Is the supply a taxable supply for VAT purposes?																							Υ	×	N	一										
	Name of natu	ral							Τ																											一
	person repres the owner	sentir	ng							П																										=
1.11	1 Identity numb	er of	the	∟ natui	al pe	rson	refe	red	to in	1.10	abov	/e																						一		Ħ
Section 2 - Description of Goods																																				
	Description	F	E	R	R	0	U	S		S	_	R	Λ	Р																						
22	Quantity/	7	H	4	0	K	=	=	+	<u> </u>		IX	_	<u> </u>								_												\equiv	_	=
	Volume/Mass Make and	<u></u>			0	ı	<u> </u>	_ J	<u>' </u>																									\equiv	_	=
	model+ Registration	Н		<u> </u>					1	Н												_												\equiv	_	=
	number+ Chassis	H				_			\perp										_		_	_			_	_								=	_	\dashv
	number+ Engine	H				_			+												_	_				_								=	_	\dashv
	number+ Odometer			_		_			+	Ш				_							_	_			_	_								=	_	\dashv
	reading+ VIN number/	H				_		_	+	Ш											_	_				_					_			=	_	\dashv
	SAP number+													_				_																		
Section 3 - Payment																																				
3.1 Selling price of goods/balance of cash value of repossessed goods															_	R			1	7	3	0	3	8		0	0									
32 Payment reference number (e.g. cheque or receipt number)															Ε	F	Τ		W	_		0	7				4									
	3 Date of payment/trade-in/repossession															_			_	_	2	0	1	4	0	6	3	0								
3.4	4.4 If traded-in, invoice number for new goods purchased														Р	N	1	0	9	9	3	1			Ш		_									
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

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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.

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

2 0 1 4 0 6 3 0 Date (CCYYMMDD)

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