

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	ıe	r																Ind	ividu	al [Com	pany	/Clos	se C	orpoi	ation	n/Tru	st/Fu	ınd	
1.1	Name of owner selling	F	C	R	В	I	ES	3		Ν	0	В	L	Е		L	0	N	G	W	Е																
	the goods																																				
1.2	2 Identity number of owner (if individual)																1	9	8	4	1	1	1	1	1	7	8	3	0								
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	address of owner																																			
	Unit no.				Complex (if applicable																																
	Street no.	2	4			Γ		,	Stree	et/	farm		Α	D	Α	M		S	Т	R	Ε	Е	Т														
	Suburb/ District	W	ı	Т	F		I E		L	D																											一
	City/Town	J	-			-	N N			S	В	U	R	G	Н																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	y of th	he i	denti	y do	cur	nent	of	own	er a	tach	ed?	(If in	divid	ual)															ı				Υ	×	N	
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 attache															hed?	•									Υ	\exists	N	*								
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	sup	oly fo	r V	ΆΤ рι	urp	ose	s?																								Υ	*	N	
1.10) Name of natu	ral				Τ	\top																														\equiv
	person repres	sentir	ng			<u></u>	$\frac{1}{1}$	1																													=
1 11	11 Identity number of the natural person refered to in 1.10 above																												\equiv								
Section 2 - Description of Goods																																					
	Description	F		_	_		οι		S		S	С	D	Α	D																						
	Quantity/		_				_	_	S		3		N	A																							=
	Volume/Mass Make and	1	2	8 2	0		⟨ ⟨	7	3						<u> </u>				<u> </u>																=		=
	model+ Registration					<u></u>	<u> </u>												<u> </u>																\exists		=
	number+ Chassis			<u> </u>		<u> </u>	$\frac{\perp}{\perp}$						<u> </u>										<u> </u>				<u> </u>										=
	number+ Engine			+		<u>_</u>	+	<u> </u>																											=		=
	number+ Odometer			+		<u> </u>	<u> </u>																												<u> </u>		_
	reading+ VIN number/			+		<u> </u>	+																														_
	SAP number+																																				
Section 3 - Payment																																					
3.1	Selling price of	f goo	ods/	balar	ice of	ca	ash va	alu	e of	rep	osses	sse	goo t	ds												R					3	8	3	9		5	0
3.2	Payment refer	ence	nu	mber	(e.g.	ch	neque	0	r rec	eipt	num	ber)												С	Н	Е	Q		1	0	7	7	3	5		
3.3	Date of payme	ent/tra	ade	-in/re	poss	es	sion																							2	0	1	4	0	9	1	2
3.4	If traded-in, in	voice	nu	mber	for n	ew	/ goo	sb	purc	has	ed														Р	N	1	1	0	3	6	4					
	ection 4 - N																																				

- 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.

VAT264

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

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