

## 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.

Section 1 - Details of Owner													Ind	ividu	al	Company/Close Corporation/Trust/Fund																					
	Name of owner selling	J		M	0	S	S																														
	the goods																																				
1.2	2 Identity number of owner (if individual) 6 2 0												0	5	2	6	0	2	4	2	0	8	5														
1.3	Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	ress of owner																																			
	Unit no.						7		omp		: able)																										
	Street no.				Ī		Ī	S	treet	/			Е	D	Е	N	٧	Α	L	Е		Н	0	S	Р	I	Т	Α	L								一
	Suburb/			+			_	IN	ame	OT	farm																										=
	District City/Town	J	C	Н	Δ	N	I N	T	F	S	В	U	R	G	Н				$\frac{L}{T}$											]	Pos	tal C	ode	1	4	0	1
15	-															_ • Y	*	N	$\dot{=}$																		
	Is a photocopy of the identity document of owner attached? (If individual)  Y  Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?  Y													•	N	•																					
														*																							
		owner registered for VAT?						Υ		N	*																										
	If "YES", provide the VAT registration number  Is the supply a taxable supply for VAT purposes?												_																								
1.9	is the supply a	а таха	ріе	supp	ily foi	r VÆ	i pui	rpo	oses	· 																								Υ	*	N	_
1.10	Name of natu person repres		ng																																		
	the owner																																				
1.11	1.11 Identity number of the natural person refered to in 1.10 above																																				
Se	ection 2 - D	esc	rip	tior	ı of	Go	ods	;																													
2.1	Description	F	Е	R	R	C	U		S		S	С	R	Α	Р																						
	Quantity/ Volume/Mass	1	6	0	K	G	S																														
2.3	Make and model+							T	T									T	T																		一
2.4	Registration							T	$\exists$										T																		一
2.5	number+ Chassis			+				T																													퓜
	number+ Engine						<del> </del>	T	$\pm$										$\vdash$																		=
	number+ Odometer						<u> </u>	T	$\frac{1}{1}$																												=
	reading+ VIN number/						<u> </u>	<u> </u>	$\frac{\perp}{1}$																												=
	SAP number+			<u> </u>				_						<u></u>				<u> </u>	<u> </u>			<u></u>															
Section 3 - Payment  3.1 Selling price of goods/balance of cash value of repossessed goods  R 3 7 6 0																																					
3.1	Selling price o	of goo	ds/l	balan	ce of	cas	sh val	lue	e of i	ер	osses	ssed	goo	ds											_	R						3	7	6		0	0
3.2	Payment refer	ence	nuı	mber	(e.g.	che	eque	or	rece	eipt	num	ber)													С	Α	S	Н		1	3	6	9				
3.3	Date of payme	ent/tra	ade-	-in/re	posse	essi	on																							2	0	1	4	0	8	1	3
3.4	If traded-in, in	voice	nui	mber	for n	ew	goods	s p	urcl	nas	ed														P	N	1	1	0	0	1	4	2				
Section 4 - Notes																																					

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted
- 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