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									
1,1	Name of	С	L	ı	F	F		С	L	Α	R	K	Е																						Ī	$\exists$
	owner selling the goods																																		Ì	
1,2	Identity number	er of o	own	er (if	indivi	dual	)																	6	0	1	2	1	0	5	1	0	3	0	8	8
1.3 Registration number of Company/Close Corporation/Trust/Fund																											Ì	司								
1.4	Address of owner															_																				
	Unit no.			Т					nplex																											
	Street no.	(if applicable) Street/ Name of farm												D		S	Т	Ε	Е	Т							T		三							
	Suburb/	В	E	D	F	О		_	ne oi	V	Т	Е	w																					一		Ħ
	District City/Town	J	_	-	Α	N	N		S	В	U	R	G	Н					Т										]	Post	al C	ode	1	4	0	1
1.5	Is a photocopy	photocopy of the identity document of owner attached? (If individual)															Ħ																			
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																								Υ	$\ddot{=}$	ļ	×								
1.7	Is the owner registered for VAT?																									Υ	Ħ		*							
		If "YES", provide the VAT registration number															H		Ħ																	
1.9	Is the supply a	a taxa	ble	supp	ly for	VAT	Γpur	pose	es?																								Υ	×	N	=
1.10	Name of natu	ıral																																		$\dashv$
	person repres		ng																																_	룩
1 11		er of	the	natiu	al ne	rson	refe	redi	to in	1 10 :	ahov	/e																				_		$\dashv$	_	=
1.11 Identity number of the natural person refered to in 1.10 above  Section 2 - Description of Goods																																				
	Description		Ė					6		6	_	R	Λ	D								_			_			_				_				
	Quantity/	F	E	R	R	0	U	S		S	C	K	А	Р	_							_		_								_		$\dashv$	_	ᅥ
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	SAP number+																																			_
Section 3 - Payment																																				
3.1	3.1 Selling price of goods/balance of cash value of repossessed goods																R				1	1	0	1	6		0	0								
32	2 Payment reference number (e.g. cheque or receipt number)															С	Н	Е	Q		1	0	7	1		4	_	_								
33	Date of payme	ent/tra	ade-	in/re	oosse	essic	n																						2	0	1	4	0	6	3	0
3.4	If traded-in, in	voice	nun	nber	for ne	ew g	oods	pur	chas	ed														Р	N	1	0	9	9	4	2					
Se	ection 4 - N	lote	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
- 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.

2 0 1 4 0 6 3 0

Date (CCYYMMDD)