

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	etai	ils (of C	Own	er																Indi	Individual			Company/Close Corporation/Trust/Fund										
1.1	Name of owner selling	S	Α	М	U	Е	L		F	R	U		Α	Υ	Е	Α	Н																			
	the goods																																			
1.2	1.2 Identity number of owner (if individual)															6	9	0	6	0	5	6	6	0	9	1	8	5								
1.3	Registration nu	umbe	er of	Com	npany	//Clo	ose C	Cor	poration	on/Tru	ust/F	und																								
1.4	4 Address of owner																																			
	Unit no.								omple f appli)							H 6 9 0 6 0 5 0 2 A P																		
	Street no.	0	5					Street/ Name o		f farm	1	S	Е	В	Ε	N	Z	Α																		
	Suburb/ District																																			
	City/Town	J	0	Н	Α	N	N	I	ES	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)															N																				
1.6	6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															N	*																			
1.7	Is the owner registered for VAT?															N	×																			
1.8	If "YES", provid	de th	e VA	T re	gistra	atior	num	nbe	er																											
1.9	Is the supply a	taxa	ble	supp	ly for	VA	T pur	rpo	ses?																								Υ	×	N	
1.10	Name of natu																																			
	person representir the owner		ıg					Ī																												
1.11 Identity number of the natural person refered to in 1.10 above																																				
Se	ection 2 - D	esc	ript	ion	of	Go	ods	;																												
2.1	Description	F	Е	R	R	0	U	5	S	S	С	R	Α	Р																						
	Quantity/ Volume/Mass	5	7	0	0	K	G	,	S																											
2.3	Make and model+							Ī																												
2.4	Registration number+							Ì																												
2.5	Chassis number+									İ																										
2.6	Engine number+							T		T																										
2.7	Odometer reading+							Ī																												
2.8	VIN number/ SAP number+							T																												
	ection 3 - Pa	aym	nen	t																																
3.1 Selling price of goods/balance of cash value of repossessed goods																	R				1	8	2	4	0		0	0								
3.2	3.2 Payment reference number (e.g. cheque or receipt number)																С	Н	Е	Q		1	0	7	4	9	1									
3.3	Date of payme	ent/tra	ade-i	n/re _l	posse	essi	on																						2	0	1	4	0	8	0	4
	Date of payment/trade-in/repossession If traded-in, invoice number for new goods purchased																									_										
3.4	If traded-in, inv	voice	num	ber	for n	ew (goods	s p	urcha	sed														Р	Ν	1	1	0	0	8	1					

- 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.

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

2 0 1 4 0 8 0 4

Date (CCYYMMDD)