

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 C)wn	er																Ind	Individual				Company/Close Corporation/Trust/Fund									
1.1	Name of	В	0	N	Α		S	С	R	Α	Р																									
	owner selling the goods																																			\exists
1.2	Identity number	er of o	own	er (if	indiv	idual	1)																							0	1	7	8	9	4	7
1.3	Registration n	umbe	er of	Com	ipany	//Clo	se C	orp	oratio	n/Tru	st/F	und																								司
1.4	Address of ow	ner																																		
	Unit no.	nit no. Complex (if applicable)																																		
	Street no.	1	9	5]	Street/ Name of		,		В	ВА	R	В	A	R	Α		R	0	Α	D													一
	Suburb/ District	E	L	Α	N	D	_	F		N	Т	Е	ı	N																						一
	City/Town	J	0		Α	-		-		-	_	_	G	_																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)																Υ	*	N	一															
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ		N	×																	
1.7	Is the owner registered for VAT?																									Υ			*							
1.8	8 If "YES", provide the VAT registration number																			ヿ																
1.9	Is the supply a	a taxa	able	supp	ly for	r VA	Γpur	pos	es?																								Υ	×	N	\equiv
1.10) Name of natu																																			\exists
	person repres the owner	sentir	ng																																	一
1.11	.11 Identity number of the natural person refered to in 1.10 above																										一									
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	S		S	С	R	Α	Р																						
	Quantity/ Volume/Mass	5	7	 		K			+-																											司
2.3	Make and																																			一
2.4	model+ Registration																																			\dashv
2.5	number+ Chassis																																			\exists
2.6	number+ Engine								+																											一
2.7	number+ Odometer									<u> </u>								<u> </u>																		\dashv
2.8	reading+ VIN number/																																			ㅓ
	SAP number+	avn	ner	nt																																
	Selling price o				ce of	casl	h valı	ue c	of rep	osses	ssed	goo	ds												R				2	7	9	4	2		0	0
3.2	Payment refer	ence	nur	mber	(e.g.	che	que c	or re	eceipt	num	ber)													С	Н	E	Q	1	0	7	6	1	3	-		
3.3	Date of payme	ent/tra	ade-	in/re	oosse	essic	n		•		,														-				2	0	1	4	0	8	2	2
3.4	If traded-in, in	voice	nur	mber	for n	ew g	oods	s pu	rchas	ed														Р	N	1	1	0	1	9	8					一
Se	ection 4 - N	ote	s_																																	
41	"Notional input	tav" i	moo	ne n	oraar	anh	(h) of	fthe	o dofi	ition	of "	innu	t tav	" in a	cocti	on 1	of th	o \/A	ТΔс	vt.																

- 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.

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