

## 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																					Indi	vidu	al [		(	Company/Close Corporation/Trust/Fund									
1.1	Name of owner selling	Н	U	M	Р	Н	R	Е	Y		С	Н	I		Т	Α	В	U	F	0	R															
	the goods																																			
1.2	Identity number	er of o	own	er (if	indiv	idual	l)																						0	1	3	2	1	8	4	4
1.3	Registration n	umbe	er of	Com	pany	//Clo	se C	orp	oratio	n/Tru	st/F	und																								
1.4	1.4 Address of owner																																			
	Unit no.	no. Complex (if applicable)																																		
	Street no.	1	2	0			]	Street/ Name of				Р	L	Α	N		R	0	Α	D								П								=
	Suburb/ District	S	Р	Α	R	Т	Α	N	_	laiiii																								T		
	City/Town	J	О	-	Α	_	-	_		В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of the	ne ic	lentit	y doc	ume	ent of	ow	ner a	tach	ed?	(If ind	dividu	ual)															J				Υ	×	N	Π
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	一		*							
1.8	If "YES", provi	de th	e V	AT re	gistra	ation	num	ber	r																								ı	$\equiv$		Ħ
1.9	Is the supply a	taxa	able	supp	ly for	· VA	Γpur	pos	es?																								Υ	×	N	
1.10	Name of natu	ral																																		$\dashv$
	person repres	entir	ng																															$\exists$	$\exists$	$\dashv$
1.11	1.11 Identity number of the natural person refered to in 1.10 above																								〓											
	Section 2 - Description of Goods																																			
	Description	F	E				U	S		S	С	P	Α	Р																						
	Quantity/	3	3			K			+-	<u> </u>		IX	_	-																				$\dashv$	=	믐
	Volume/Mass Make and	<u> </u>	<u> </u>	0	_ U	<u> </u>	G	3																										$\dashv$	$\dashv$	$\dashv$
	model+ Registration		<u> </u>																															$\dashv$	$\equiv$	$\dashv$
	number+ Chassis		<u> </u>			<u> </u>																												$\dashv$	$\dashv$	믐
	number+ Engine								+																									러	=	닉
	number+ Odometer																																	$\dashv$	$\dashv$	+
	reading+ VIN number/		<u> </u>																															ᆜ	=	믬
	SAP number+																																			
Section 3 - Payment  3.1 Selling price of goods/balance of cash value of repossessed goods  R 2 6 6 9 5																																				
		_							-			goo	as												R	_			2	6	6	9	5		0	0
	Payment refer							or re	eceipt	num	ber)													С	Н	Е	Q		1	0	7	5	2	4		
	Date of payme																										_		2	0	1	4	0	8	0	8
	If traded-in, in			nber	for n	ew g	oods	pu	rchas	ed														Р	N	1	1	0	1	1	2					
	ection 4 - N					an h	(b) a	f the	o dofi	ition	of "	innu	t tov	" in a	o oti o	an 1	of th	۰ ۱/۸	т Л о																	

- 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.

0 1 4 0 8 0 Date (CCYYMMDD)