

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															Individual				Company/Close Corporation/Trust/Fund																		
1.1	Name of owner selling	С	L	. 1	F	F		(CL	Α	I	R		E																							
	the goods																																				
1.2	Identity number	er of o	ıwc	ner (if	indiv	idua	al)																		6	0	1	2	1	0	5	1	0	3	0	8	8
1.3	Registration n	umbe	er o	of Cor	npan	y/Cl	ose C	or	poratio	on/Tri	ust	/Fund																									
1.4	Address of ow	ner																																			
	Unit no.							Complex (if applicable)																													
	Street no.		4	ŀ				Street/ Name of		f farm	farm			۱ <i>۲</i>	N I	D	Е	R	W	0	0	D		S	Т	R	Е	Е	Т								
	Suburb/ District	В	Е	D	F	0	R	[D	٧		I E	V	٧																							
	City/Town	J	C	Н	Α	N	I N		E S	В	I	U F	2	G																	Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	s a photocopy of the identity document of owner attached? (If individual)															Υ	×	N																		
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Υ		N	×								
1.7	Is the owner registered for VAT?																									Υ		N	×								
1.8	If "YES", provide the VAT registration number																																				
1.9	Is the supply a	a taxa	able	sup	oly fo	r VA	T pur	ро	ses?																									Υ	×	N	
1.10	Name of natu																																				
	person repres the owner	senur	ıy																																		
1.11	11 Identity number of the natural person refered to in 1.10 above																																				
Section 2 - Description of Goods																																					
2.1	Description	F	Е	R	R	0	U	,	S	S	(CF	2 /	4 I	Р																						
	Quantity/ Volume/Mass	4	2	2 0	K	G	S																														
2.3	Make and model+																																				
	Registration number+																																				
	Chassis number+																																				
2.6	Engine number+																																				
2.7	Odometer reading+																																				
2.8	VIN number/ SAP number+																																				
Section 3 - Payment																																					
3.1	Selling price o	f goo	ds/	'balar	ice of	cas	sh val	ue	of rep	osse	SS	ed go	ods													R				2	5	1	0	6		0	0
3.2	Payment refer	ence	nu	ımber	(e.g.	che	eque o	or i	receip	t num	ıbε	er)													С	Н	Е	Q		1	0	7	1	4	9		
3.3	Date of payme	ent/tra	ade	e-in/re	poss	essi	on																							2	0	1	4	0	6	2	3
3.4	If traded-in, in	voice	nu	ımber	for n	ew	goods	s p	urchas	sed															P	N	1	0	9	8	6	9					
Se	ection 4 - N	ote	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

2010.2.7

- 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.

VAT264

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

2 0 1 4 0 6 2 3

Date (CCYYMMDD)