

## 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 (	Owi	nei	r																Indi	vidua	al [	Company/Close Corporation/Trust/Fund											
1.1	Name of	K	ŀ	H A	Υ	-	١.	L	Ε	Т	Н	U		M	Α	K	Н	Α	N	D	Α																
	owner selling the goods																																				
1.2	Identity number	r of	ow	ner (if	indi	vidu	ıal)																		7	8	0	2	2	2	5	5	6	0	0	8	7
1.3	Registration no	umbe	er d	of Con	npar	ıy/C	lose	e Co	rpo	ratio	n/Tru	st/Fı	und																						Ī		
1.4	Address of owner																																				
	Unit no.						Complex (if applicab			ble)																											
	Street no. 5 2			2 1	1			5	Street/ Name of			•		0	M	M	ı	S	S	ı	0	N	Е	R		S	Т	R	Е	Е	Т						百
	Suburb/ District			K	s	E	3			G																									Ħ		=
	City/Town	J		ЭΗ				N	Ε	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of th	he	identit	y do	cur	nent	t of	own	er at	tache	ed? (	(If ind	dividu	ıal)															1				Υ	*	N	=
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attact															ned?										Υ	=	N	*								
1.7	Is the owner registered for VAT?																										Υ	一	N	*							
1.8	If "YES", provi	de th	ıe \	/AT re	egist	ratio	on n	uml	oer																										一		一
1.9	Is the supply a	taxa	able	e supp	oly fo	or V	AT p	ourp	ose	s?																								Υ	*	N	$\exists$
1.10	Name of natu	ral				Τ	Т																												$\ddot{\exists}$		f
	person representing the owner																																		一		=
1.11	Identity numb	ral p	ers	on r	efer	ed t	o in	1.10	abov	/e																						$\exists$		=			
Section 2 - Description of Goods																																					
	Description	F			R	_	_		S		S	С	R	Α	Р																						
2.2	Quantity/	1			i -	÷		_	S				11		•																				井		퓜
	Volume/Mass Make and			+	0	I			_																										井		믐
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	number+ Chassis		<u>                                      </u>			<u> </u>	$\frac{\perp}{1}$																												$\dashv$		$\dashv$
	number+ Engine			+	<u> </u>	$\frac{\perp}{\top}$	$\pm$		_																										井		=
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	reading+ VIN number/		<u>                                      </u>	$\frac{\perp}{\perp}$		<u> </u>	$\frac{\perp}{\Box}$																												井		႕
	SAP number+	27/10		- t																																	
Section 3 - Payment  3.1 Selling price of goods/balance of cash value of repossessed goods  R 5 5 6 8															^																						
	1 Selling price of goods/balance of cash value of repossessed goods															[	С		F	Q		1	<b>5</b>	5 7	4	9	2	0	0								
	Payment reference number (e.g. cheque or receipt number)     Date of payment/trade in/represension															Į	•	••	_	<u> </u>		2	0	1	4	0	8	0	5								
	Date of payment/trade-in/repossession  If traded-in, invoice number for new goods purchased														[	Р	N	1	1	0	0	8	4	-	•												
Section 4 - Notes																																					
	"Notional input				orog	ron	h /h	\ a.f	th o	dofi	ition	of "		4 4	' in c	o oti e	n 1	of th	~ \ / A	Τ Λ ο																	

- 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 | 5 Date (CCYYMMDD)