

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 (Own	ıeı	r																Ind	ividu	al		(Com	pany	/Clos	se Co	orpoi	ation	n/Tru	st/Fu	nd	
	Name of owner selling	F	() R	В	E	=	S		N	0	В	L	Е		L	0	N	G	W	Е																
	the goods																																				
1.2 Identity number of owner (if individual)																1	9	8	4	1	1	1	1	1	7	8	3	0									
1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4 Address of owner																																					
	Unit no.						Complex (if applicable)																														
	Street no.		4	4					Street/ Name of f		farm	farm		D	Α	M		S	Т	R	Ε	Ε	Т														
	Suburb/ District		E	E 0	٧	П	П	L	L	Е																											
	City/Town	J	(ΣН	Α	1	1	N	Е	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of th	he	identi	y do	cun	nen	t of	owne	er a	ttache	ed? ((If in	divid	ual)															J				Υ	*	N	$\overline{\Box}$
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																								Υ	一	N	*									
1.7	Is the owner registered for VAT?															Υ	一		*																		
1.8	If "YES", provid	de th	e ۱	VAT re	egistr	atio	on n	iuml	ber																												f
1.9	Is the supply a	taxa	abl	e supp	oly fo	r V	AT _I	purp	ose	s?																			I					Υ	*	N	
1.10	Name of natu	ral				Τ	Т											Π																			
	person repres the owner	entir	ng				Ť																												\equiv	\exists	=
1.11 Identity number of the natural person refered to in 1.10 above																																					
Section 2 - Description of Goods																																					
	Description	F		E R	_		_		S		S	C	R	Δ	P																						
2.2	Quantity/	2	_	- IN		÷	_	-	S				11		• <u> </u>																				\exists	러	\dashv
	Volume/Mass Make and		<u>`</u>) U	0	r	<u>, </u>	G	3							<u> </u>			<u> </u>																\dashv	\dashv	\dashv
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SAP number+																																					
	ection 3 - Pa																																				
	1 Selling price of goods/balance of cash value of repossessed goods																_	R					7	8	7	5		0	0								
	Payment refere								r rec	eipt	numl	ber)													С	Н	E	Q		1	0	7	5	0	0	_	_
	Date of payme				-																				_		_	_	_	2	0	1	4	0	8	0	5
3.4	If traded-in, inv	oice	ะทเ	umber	for n	iew	god	ods	purc	has	ed														Р	N	1	1	0	0	9	0					
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
- 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 5

Date (CCYYMMDD)