

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 ()wn	er																Ind	ividu	al	Company/Close Corporation/Trust/Fund											
1.1	Name of	M	0	R	R	1	S		0	D	0	Н																								
	owner selling the goods																																			\exists
1.2	Identity number	er of o	own	er (if	indiv	idua	l)																					Α	0	1	3	2	0	7	8	5
1.3	Registration n	umbe	er of	Con	npany	//Clc	se C	orpo	oratio	n/Tru	st/F	und																								
1.4	Address of ow	ner																					•	•												
	Unit no.								Complex (if applicable)																											
	Street no.	3	3			$\overline{\Box}$	1	Street/ Name of				С	0	М	M	ı	S	S	ī	0	N	Е	R		S	Т	R	Е	Е	Т						司
	Suburb/ District	В	0	K	S	В	U	_	_	Iaiiii																										一
	City/Town	J		-		:	N			В	U	R	G	Н																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																
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attache															hed?										Y		N	*							
1.7	Is the owner registered for VAT?																									Υ			*							
1.8	.8 If "YES", provide the VAT registration number																	ı			一															
1.9	Is the supply a	a taxa	able	supp	ly for	r VA	T pur	pos	es?																								Υ	×	N	\equiv
1.10	Name of natural		al																																	\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	6	8		1																															冒
2.3	Make and																																			一
2.4	model+ Registration																																			一
2.5	number+ Chassis																																			=
2.6	number+ Engine																																			一
2.7	number+ Odometer																																			=
2.8	reading+ VIN number/																																			=
	SAP number+	ayn	ner	nt																																
	Selling price of				ce of	cas	h vali	ue o	of repo	osses	ssed	goo	ds												R				2	1	3	7	4		0	0
3.2	Payment refer	ence	nuı	mber	(e.g.	che	que d	or re	ceipt	num	ber)													С		Е	Q		1	0	7	6	5	4		Ť
3.3	Date of payme	ent/tra	ade-	in/re	posse	essic	on																						2	0	1	4	0	8	2	9
3.4	If traded-in, in	voice	nuı	mber	for n	ew g	oods	pui	rchas	ed														Р	N	1	1	0	2	5	4					ヿ
Se	ection 4 - N	ote	s																																	
1 1	"Notional input	tav"	moo	ne n	araar	anh	(h) o	f the	dofir	ition	of "	innu	t tav	" in c	coctic	on 1	of the	ο \/A	ТΔс	ŧ																

- 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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