

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.

Section 1 - Details of Owner Individual Company/Close Corporation/Trust/Fund																																		
1.1	Name of	G	W		K	N	0	W	L	Ε	S																							
	owner selling the goods																																	
1.2	Identity number of owner (if individual) 5 7 0 8 1 7 5 0 3 1 0												0	8	0																			
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																	
1.4	.4 Address of owner																																	
	Unit no.	Unit no. Complex (if applicable)																																
	Street no. 4 0 Street/ Name of farm											ī	Α							一														
	Suburb/ District	S	Т	R	Е	Е	T	Ivai	В		K	S	В	U	R	G																		一
	City/Town	J	0	-	Α			Е				R	G															Pos	al C	ode	1	4	0	1
1.5	Is a photocopy												N	一																				
1.6														*																				
1.7											*																							
1.8	.8 If "YES", provide the VAT registration number																																	
1.9	1.9 Is the supply a taxable supply for VAT purposes?																																	
1.10) Name of natu	ral																																=
	person repres	entir	ng																															=
1.11	I Identity numb	er of	the	∟ natui	al pe	rson	refe	red	to in	1.10	abov	ve																						퓜
Se	Section 2 - Description of Goods																																	
	Description	F	E				U	S	Π	S	С	R	Α	Р																				
2.2	Quantity/	8	2				S		1			1		•																				\exists
2.3	Volume/Mass Make and				I				+																									\dashv
	model+ Registration								1																									\dashv
2.5	number+ Chassis																																	+
	number+ Engine								<u> </u>																									\dashv
	number+ Odometer		<u> </u>						 																									믐
	reading+ VIN number/								<u> </u>																									닉
	SAP number+			1																														\exists
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R																																		
3.1 Selling price of goods/balance of cash value of repossessed goods R										0	0																							
									6	2	7																							
								_	la													D	N.I	4	•	C	2	0		4	U	O	2	7
	If traded-in, inv			nper	ior ne	ew g	oods	pui	rcnas	ea												Р	N	1	0	9	9	1	9					
	ection 4 - N			no no	roar	anh	(b) of	fthe	dofin	ition	of "	innu	tav	" in c	ootio	n 1	of the	۰ ۱/۸	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 pe	erson duly authorised to repr	esent the owner selling the goods.

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