

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	er																Indi	vidua	al [Company/Close Corporation/Trust/Fund											
1.1	Name of	F	(R	В	Е	S		N	0	В	L	Ε		L	0	N	G	W	Ε																
	owner selling the goods																																			
1.2	Identity number	er of	ow	ner (if	indiv	idua	ıl)																	1	9	8	4	1	1	1	1	1	7	8	3	0
1.3	Registration n	umbe	er c	of Con	npany	//Clo	se C	orp	ooratio	n/Tru	st/F	und																						Ī		
1.4	Address of ow	address of owner																																		
	Unit no.						Complex (if applicable)																													
	Street no.			1	T			Street/ Name of		,		Α	D	Α	M		S	Т	R	Е	Е	Т		T	一			T						Ī	司	百
	Suburb/ District	W		Т	F	ī	E	L	_ D	laiiii																								Ħ		一
	City/Town	J	_		Α	N		I	E S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of tl	he	identit	y dod	cum	ent of	OV	vner at	tach	ed?	(If inc	livid	ıal)						ı									1				Υ	×	N	一
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach-															ned?										Υ	=	N	*							
1.7	Is the owner registered for VAT?																									Υ	一		×							
1.8	If "YES", provi	de th	ıe ∖	/AT re	gistr	atior	nun	ıbe	er																									一		一
1.9	Is the supply a	a taxa	able	e supp	ly fo	r VA	T pui	ро	ses?																								Υ	*	N	\exists
1.10	Name of natural person representing the owner																																	$\ddot{\exists}$		Ħ
																																	一		=	
1.11 Identity number of the natural person refered to in 1.10 above																							\exists	\exists	〓											
Se	ection 2 - D	esc	ri	otior	of	Go	ods																Į.													
	Description	F		R		0		9	3	S	С	R	Α	P																						
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2.3	Volume/Mass Make and			- 0					<u> </u>																									井	\dashv	\dashv
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	number+ Chassis			+		<u> </u>	<u> </u>																											井	\dashv	러
	number+ Engine			$\frac{\perp}{\perp}$			<u> </u>																											井	\dashv	\dashv
	number+ Odometer		<u> </u>	+			<u> </u>																											井	\dashv	믐
	reading+ VIN number/			+																														井	\dashv	닉
-	SAP number+																																			
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 9 2 8 0														•																						
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	Payment refer						•	ר זי	eceipt	num	uer)												Į	С	Н	Ε	Q		1	0	7	4	3	2		_
	Date of payme									اد ـ													Γ	D	N.I	4	4	0	2	0	1	4	0	7	2	4
	If traded-in, in			ımber	tor n	ew (goods	s pi	urchas	ed													l	Р	N	1	1	0	0	2	2					
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- 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.

Date (CCYYMMDD)