

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	Owr	1e	r																Indi	vidua	al [Company/Close Corporation/Trust/Fund											
	Name of owner selling	С	l	L	F		F		С	L	Α	R	K	Ε																							
	the goods																																				
1.2	2 Identity number of owner (if individual)																	6	0	1	2	1	0	5	1	0	3	0	8	8							
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	ner																																			
	Unit no.								Complex (if applicable			le)																									
	Street no.	5	4	4				5	Street/ Name o	et/			S	Α	N	D	Ε	R	W	0	0	D		S	Т	R	Ε	Е	Т								
	Suburb/ District	В	E	E D	F	() F	_	D		V	I	Е	W																							
	City/Town	J) H		-			Е	S	В		-	_																	Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of th	ne	identi	ty do	cur	ment (of	own	er a	tache	ed?	(If in	divid	ual)															J				Υ	*	N	一
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																		Υ		N	×															
1.7	Is the owner registered for VAT?																									Υ	\equiv	N	*								
1.8	3 If "YES", provide the VAT registration number																				$\stackrel{\cdots}{=}$																
1.9	Is the supply a	taxa	abl	e sup	oly fo	r V	ΆΤ ρι	urp	ose	es?																								Υ	*	N	一
1.10	Name of natu	ral				Т		Т											Π																$\stackrel{\mathbf{w}}{=}$		=
	person repres	entir	ng			T		$\frac{\perp}{1}$																											\exists		=
1 11		er of	th	L_ e nati	ıral n	ers	on re	fer	ed i	to in	1 10	aho	ve																						\equiv		=
1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods															l.																						
	Description																																				
	Quantity/					÷	_	\dashv			<u> </u>			A	 					<u> </u>															\exists		=
	Volume/Mass Make and	4		7 4	0		(C	7	S											<u> </u>															\dashv		\dashv
	model+ Registration					T		<u> </u>												<u> </u>															井		_
	number+ Chassis			$\frac{\perp}{}$		<u> </u>	<u> </u>	<u> </u>																											\exists		4
	number+ Engine			+	<u> </u>	<u> </u>	<u> </u>	<u> </u>												<u> </u>															ᆜ		_
	number+ Odometer			+		H	+	<u> </u>																											<u> </u>		_
	reading+ VIN number/			<u> </u>		Ļ	<u> </u>	<u> </u>																											=		_
	SAP number+			<u> </u>																																	_
Section 3 - Payment																																					
3.1	Selling price of	f goo	ds	/balaı	ice o	f ca	ash va	alu	e of	rep	osses	sed	goo	ds												R				1	6	8	2	7		0	0
3.2	Payment refer	ence	nι	umbei	(e.g	.ch	neque	e o	r red	ceipt	num	ber)													С	Н	Е	Q		1	0	7	1	4	9		
3.3	Date of payme	nt/tra	ade	e-in/re	poss	ess	sion																							2	0	1	4	0	6	1	2
3.4	If traded-in, inv	voice	nι	umbei	for n	iew	/ good	ds	pur	chas	ed														Р	N	1	0	9	7	7	7					
	ection 4 - N	Section 4 - Notes																																			

- 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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