

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																Ind	ividu	al [Com	pany	/Clos	se Corporation/Tr				ust/Fund			
1.1	Name of owner selling	Α	L	F	R	Е	D		С	Н	Ε		F	R	U																					
	the goods																																			
1.2	Identity number	er of o	own	er (if	indiv	idua	al)																							1	3	5	6	9	5	7
1.3	Registration n	umbe	er of	Con	npany	//Clo	ose C	orpo	oratio	n/Tru	st/F	und																								
1.4	1.4 Address of owner																																			
	Unit no.	no. Complex (if applicable)																																		
	Street no.	5	2	5				Street/ Name of				L	0	U	ı	S		В	0	Т	Н	Α												T	司	司
	Suburb/ District						_	Ivaii	THE OI	Iaiiii																								一	一	一
	City/Town	J	О	Н	Α	N	N	Е	S	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	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	一		*							
1.8	3 If "YES", provide the VAT registration number																									l	\equiv		$\ddot{=}$							
1.9	Is the supply a	taxa	able	supp	oly for	r VA	T pur	pos	es?																								Υ	×	N	\exists
1.10	Name of natural																																			=
	person repres	entir	ng																															\exists	\exists	\dashv
1.11 Identity number of the natural person refered to in 1.10 above																			〓																	
Section 2 - Description of Goods																																				
	Description	F	E		_			S		S	С	R	Λ	Р																						
	Quantity/	1	9			K	_		+	<u> </u>		1	_																					\dashv	=	=
	Volume/Mass Make and	Ľ	_ _	4		 	T G	3																										\dashv	\dashv	\dashv
	model+ Registration		<u> </u>				<u> </u>																											\dashv	\equiv	=
	number+ Chassis		<u> </u>																															\dashv	\dashv	믬
	number+ Engine				<u> </u>		 																											러	=	⊣
	number+ Odometer						<u> </u>																											\dashv	\dashv	믐
	reading+ VIN number/		<u> </u>		<u> </u>		<u> </u>																											ᆜ	=	믬
	SAP number+																																			
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 6 6 9 3 (
		_							•			good	is												R	_			4	6	6	9	3		0	0
	Payment refer						•	or re	ceipt	num	ber)													С	Н	Ε	Q		1	0	7	1	6	6		_
	Date of payme				•																					_			2	0	1	4	0	6	2	7
	If traded-in, inv			nber	for n	ew (goods	pur	chas	ed														Р	N	1	0	9	9	0	5					
	ection 4 - N			no n	orogr	onh	(b) a:	f th o	dofi	ition	of "	innu	t tav	" in .	o otiv	on 1	of th	۰ ۱/۸	Τ Λ σ	ı.t																

- 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.

0 1 4 0 6 2 Date (CCYYMMDD)