

## 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 C	Own	er																Indi	vidu	al [	Company/Close Corporation/Trust/Fund											
1.1	Name of owner selling	M	A	T	0	M	Е		Е	٧	Α	N	S		M	Α	Т	L	Α	K	G	Α	N	Ε												
	the goods																																			
1.2	2 Identity number of owner (if individual)															8	3	0	1	1	7	5	5	6	4	0	0	8	1							
1.3	Registration nu	umbe	er o	f Con	npany	//Clo	se C	orp	ooratio	n/Tru	ıst/F	und																								
1.4	Address of owner																																			
	Unit no.								omplex applic																										$\Box$	
	Street no.		2	2			1	Street/ Name o			•	M	Α	Р	L	Е		Α	٧	Ε	N	U	Ε													
	Suburb/ District	Р	L	. A	N	Т	_	1		0	N		В	0	K	S	В	U	R	G	Н													Ī		一
	City/Town	J	C	Н	-	-	-	_	E S	-	_	R		Н																Pos	tal 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 attack															ned?										Υ	ī	N	×							
1.7	7 Is the owner registered for VAT?																									Υ	一		×							
1.8	.8 If "YES", provide the VAT registration number																				一															
1.9	Is the supply a	taxa	ble	supp	ly for	r VA	T pu	ро	ses?																			l	I				Υ	*	N	一
1.10	Name of natural person representi the owner																																			一
			ıg																															一	$\exists$	一
1.11 Identity number of the natural person refered to in 1.10 above																										Ħ										
Section 2 - Description of Goods																																				
	Description	F	E		_		_		3	S	С	R	Δ	Р																						
	Quantity/	1	4				_																											$\exists$		Ħ
2.3	Volume/Mass Make and																																	$\exists$		=
2.4	model+ Registration																																	$\exists$	=	=
2.5	number+ Chassis																																	$\exists$	$\dashv$	퓜
	number+ Engine						<u> </u>																											$\exists$	$\dashv$	닉
	number+ Odometer																																	$\exists$	$\equiv$	_
	reading+ VIN number/						<u>                                     </u>																											$\exists$	$\dashv$	႕
	SAP number+			-4																																
	Selling price of				co of	.000	h val		of rone	2000	ee od	000	10												D					4	^	4	0		^	0
	Payment refer	-							•			9000	40											С	R	E	Q		1	0	7	5	9	1	0	0
	Date of payme						•	ו וע	eceibi	num	nei)														17		u		2	0	1	4	0	8	1	1
								e ni	urchac	۵d														Р	N	1	1	0	1	1	8	<b>-</b>	<u> </u>	0		
	If traded-in, invoice number for new goods purchased														_	14			U			U														
	*Notional input	Section 4 - Notes  4.1 "Noticed input toy" many paragraph (b) of the definition of "input toy" in section 1 of the VAT Act																																		

- 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 8 1 Date (CCYYMMDD)