

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	Individual				Company/Close Corporation/Trust/Fund									
1.1	Name of owner selling	Ε	L	. V	I	S		'	YC	T		Α	Н		N	Υ	Α	В	0)																	
	the goods																																				
1.2	2 Identity number of owner (if individual)															Р	T	Α	С	M	R	0	0	0	8	3	0	5	1	2							
1.3	Registration n	umbe	er o	f Con	npan	y/CI	ose C	or	porati	on/Tr	้นร	st/Fun	ıd																								
1.4	Address of owner																																				
	Unit no.							Complex (if applicable) Street/ Name of farm		e)																											
	Street no. Suburb/ District									f farr	n	1	A	U	G	U	S	Т	Α		Α	٧	Ε	N	U	Ε											
			Е	G	Е	N	Т		P	_	$\overline{}$	R	K																								
	City/Town	J	C	Н	Α	N	1 N	T	ES	В	3	U	R	G	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)															×	N	ī																		
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																			N	*																
1.7	Is the owner registered for VAT?																									Υ		N	*								
1.8	If "YES", provi	If "YES", provide the VAT registration number																													三						
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	AT pu	rpc	ses?																									Υ	×	N	一
1.10) Name of natu	ral									T																										一
	person repres the owner	sentir	ıg			T	Ť	İ			Ť																										ī
1.11	.11 Identity number of the natural person refered to in 1.10 above																												一								
Section 2 - Description of Goods																																					
2.1	Description	F	Е	R	R	С	U	,	S	S	; T	С	R	Α	Р																						
	Quantity/ Volume/Mass	4	7	_		K	_	_	S		Ť																										一
2.3	Make and				Ť			Ī		T	Ť																										ヿ
2.4	model+ Registration						+	l			Ť																										=
2.5	number+ Chassis						$^{+}$				T																										〓
2.6	number+ Engine						$^{+}$	T			Ť																										一
2.7	number+ Odometer						$^{+}$				T									$^{+}$																	=
2.8	reading+ VIN number/						+	<u> </u>			<u>+</u>																										Ħ
SAP number+ Section 3 - Payment																																					
	Selling price o				ice of	f cas	sh val	ue	of re	osse	ess	sed g	000	ls												R				1	4	8	0	5		0	0
3.2	Payment refer	ence	nu	mber	(e.g.	che	eaue (or	receip	t nur	nb	er)													С		Е	Q		1	0	7	5	2	3		
	Date of payme				_																				_					2	0	1	4	0	8	0	8
	If traded-in, in				-			s p	urcha	sed															Р	N	1	1	0	1	1	1					
	ection 4 - N						- "																							_							

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" 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 0 Date (CCYYMMDD)