

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															Indi	Individual				Company/Close Corporation/Trust/Fund																
1.1	Name of owner selling	S	Α	М	U	Е	L		F	R	U		Α	Υ	Ε	Α	Н																			
	the goods																																			
1.2	2 Identity number of owner (if individual)																	6	9	0	6	0	5	6	6	0	9	1	8	5						
1.3	Registration n	umbe	er of	Com	npany	//Clc	se C	orpo	oratio	n/Tru	ıst/Fı	und																								
1.4	.4 Address of owner																																			
	Unit no.	no. Complex (if applicable)																																		
	Street no.	2						Street/ Name of				S	Е	В	Е	N	Z	Α	\Box																	
	Suburb/ District							INAI		laiiii																									Ħ	一
	City/Town	J	0	Н	Α	N	N	Е	S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocop	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 attache															ned?										Υ	\equiv	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	a taxa	able	supp	ly for	VA	T pur	pos	es?																								Υ	*	N	
1.10	Name of natural																																	$\ddot{\exists}$		
	person repres the owner	sentir	ng																																\equiv	\equiv
1.11	.11 Identity number of the natural person refered to in 1.10 above																																			
Se	ection 2 - D	esc	rip	tion	of	Go	ods																													
	Description	F	Ε					S		S	С	R	Α	Р																						
	Quantity/	7	4	4		K			+				-	-																						
2.3	Volume/Mass Make and	Ė	•	_																														\exists		=
2.4	model+ Registration					<u> </u>																								<u> </u>					=	=
2.5	number+ Chassis																																			=
2.6	number+ Engine																																	\exists		_
	number+ Odometer																																		=	=
	reading+ VIN number/																																		\exists	
	SAP number+	avn	200	•																																
	Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods																R				2	3	8	0	8		0	0								
	Payment refer	-										,,,,,	-											С		E	0		1	0	7	7	4	8	<u> </u>	
	Date of payme						•				,														••	_	Q		2	0	1	4	0	9	1	5
								ועק	rchas	ed														Р	N	1	1	0	3	8	8					
3.4 If traded-in, invoice number for new goods purchased Section 4 - Notes																																				
	"Notional input			ne na	aranr	anh	(h) o	fthe	defir	nition	of "i	innu	t tax	" in s	ectio	on 1	of th	ρ \/A	T Ac	t																

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 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.

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Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

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