

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	er																Ind	ividu	al [Company/Close Corporation/Trust/Fund											
1.1	Name of owner selling	K	Н	I A	Υ	Α	L	E	T	Н	U		M	Α	K	Н	Α	N	D	Α																
	the goods																																			
1.2	Identity number of owner (if individual)																	7	8	0	2	2	2	5	5	6	0	0	8	7						
1.3	Registration n	umbe	er o	f Con	npan	y/Clo	se C	orp	oratio	n/Tru	ıst/F	und																								
1.4	Address of ow	Address of owner																																		
	Unit no.	t no. Complex (if applicable)																																		
	Street no.	5	2	1				Sti	reet/ me of			С	0	M	M	I	S	S	I	0	N	Ε	R		S	Т	R	Е	Ε	Т						
	Suburb/ District	В	С	K	S	В	_	_	_																											司
	City/Town	J	· -		Α		N			В	U	R	G	Н																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	of tl	he i	dentit	y do	cume	ent of	ov	vner a	ttach	ed?	(If in	divid	ıal)															J				Υ	*	N	一
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Υ	T	N	*							
1.7	Is the owner registered for VAT?																									Υ	一	N	*							
1.8	B If "YES", provide the VAT registration number																		一																	
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	T pur	pos	ses?																								Υ	×	N	一
1.10) Name of natural																																			
	person repres the owner	sentir	ng																																	一
1.11	.11 Identity number of the natural person refered to in 1.10 above																																			
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	S	3	S	С	R	Α	Р																						
	Quantity/	1	4	_		K	+		_																											
2.3	Volume/Mass Make and							Ī																										\exists		\equiv
2.4	model+ Registration																																			_
2.5	number+ Chassis			 																																
2.6	number+ Engine																																	\exists		\equiv
2.7	number+ Odometer																																			
2.8	reading+ VIN number/																																			\exists
	SAP number+	avn	nei	nt																																
	Selling price o				ce of	cas	h val	ue	of rep	osses	ssed	goo	ds												R					4	6	7	2		0	0
3.2	Payment refer	ence	nu	mber	(e.g.	che	que o	or r	eceipt	num	ber)													Е	F	Т		W	В	8	3				_	Ť
	Date of payme						-		•		,													_	-		<u> </u>		2	0	1		0	8	1	1
3.4	If traded-in, in	voice	nu	mber	for n	ew g	goods	sρι	ırchas	ed														Р	N	1	1	0	1	1	7					
Se	ection 4 - N	ote	s																																	
1 1	"Notional input	tov"	maa	200.0	orogr	onh	(b) o	f th	a dafi	aition	of "	innu	t tav	" in c	ootie	on 1	of th	۰ ۱/۸	Τ Λ ο	.+																

- 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.

Date (CCYYMMDD)

2010.2.7 **VAT264**