Declaration in respect of the supply of moveable second-hand goods or repossessed goods

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	ividu	al [Company/Close Corporation/Trust/Fund									
	Name of owner selling the goods	М	Α	Т	Н	U	R	ı	N		М	Α	R	Α	В	Α	S	Т	Α	D		Κ	0	U	Е	G	Α									
1.2	Identity number	er of o	own	er (if	indiv	idual	1)															Р	Т	Α	С	М	R	0	0	1	1	9	0	5	1	2
1.3 Registration number of Company/Close Corporation/Trust/Fund																												司								
1.4	4. Address of owner															_																				
	Unit no.	nit no. Complex (if applicable)																																		
	Street no.	tno. 2 5 6 Street J U L E S S T R E													Е	Е	Т											一		一						
	Suburb/							Nar	ne of	īam																								一	\exists	=
	District City/Town	J	0	Н	Α	N	N	F	S	В	U	R	G	Н]	Post	al C	ode	1	4	0	1
15	•	_	_	_	_		_	_]			00	Υ Υ	×	N	÷
	5 Is a photocopy of the identity document of owner attached? (If individual) 6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach															ned?										Y	=	N	*							
	s is a prococopy or the letternead or other official document or the Company/Close Corporation/Trust/Fund attac 7. Is the owner registered for VAT?																									Y	H	ļ	*							
	If "YES", provi	•					num	hor																									_	님	''	=
	Is the supply a				•																												Y	*	N	=
	Name of natu		_		, -		,,		1			_																					·	_	IN	-
person repr			ng					_	<u> </u>				_			_																		=	_	닉
	the owner																																	\dashv	_	4
1.11 Identity number of the natural person refered to in 1.10 above														Ш		_																				
Section 2 - Description of Goods																																				
	Description	F	Е	R	R	0	U	S	_	S	С	R	Α	Р																				Щ		ᆜ
	Quantity/ Volume/Mass	1	9	4	0	K	G	S																											_	_
	Make and model+																																			
	Registration number+																																			
	Chassis number+																																			
	Engine number+																																			
	Odometer reading+																																			
2,8	VIN number/ SAP number+																																			\neg
_	ection 3 - P	ayn	1en	t																																
3.1 Selling price of goods/balance of cash value of repossessed goods																R					4	9	4	7		0	0									
32	Payment refer	ence	nun	nber	(e.g.	chec	que c	or re	ceipt	numl	oer)													С	Н	Е	Q		1	0	7	1	7	7		=
33	Date of payme	ent/tra	ade-	in/re _l	posse	essic	m																						2	0	1	4	0	6	3	0
3.4	If traded-in, in	voice	nun	nber	for ne	ew g	oods	pui	rchas	ed														Р	N	1	0	9	9	2	6			Ħ		Ħ
Se	ection 4 - N	ote	s																																	Ī

- 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

2010.2.7

- 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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