

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	dividual Company/Close Corporation							ratior	n/Trust/Fund					
1.1	Name of	Н	О	N	0	R	Е		N	G	0	M	Е		Α	Р	Α	N	D	Ε																
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																							1	7	4	5	8	3	8						
1.3	Registration n	umbe	er o	f Con	npany	/Clo	se C	orpo	oratio	n/Tru	st/Fı	und																						Ī		
1.4	Address of ow	ddress of owner																																		
	Unit no.								Complex (if applicabl																											
	Street no.		5	7	П	$\overline{\Box}$]	Street/ Name of		,		С	0	M	M	ı	S	S	I	0	N	Е	R	$\overline{}$	S	Т	R	Е	Е	Т				Ī	ī	百
	Suburb/ District	Р	R	1	М	R	_	S	_	laiiii																								一	一	一
	City/Town	J			Α	_	-	_		В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	he i	dentit	y doc	ume	ent of	ow	ner at	tache	ed? ((If inc	lividu	ıal)						ı									1				Y	×	N	=
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																								Υ	=	N	*								
1.7	Is the owner registered for VAT?																										Υ	一		*						
1.8	If "YES", provi	de th	ie V	AT re	gistra	ation	num	ber																										_		=
1.9	Is the supply a	a taxa	able	supp	ly for	· VA	Γpur	pos	es?																								Υ	*	N	一
1.10	Name of natural person representing the owner		al						Τ																									$\stackrel{\mathbf{w}}{=}$		퓜
			ng																															\exists	\exists	퓜
1.11 Identity number of the natural person refered to in 1.10 above																													\equiv	\exists	=					
	Section 2 - Description of Goods														Į.																					
	Description	F		_	_	0		S		S	С	R	٨	Р																						
2.2	Quantity/	1			0	K			+	<u> </u>		IX	_	_																				\dashv	\equiv	=
	Volume/Mass Make and		3	0	0	I N	G	3	<u> </u>																									\dashv	\dashv	-
	model+ Registration								<u> </u>																									井	\dashv	+
	number+ Chassis								+																									井	\exists	닉
	number+ Engine		<u> </u>						 																									井	\dashv	=
	number+ Odometer								<u> </u>																									\dashv	$\overline{}$	_
	reading+ VIN number/								<u> </u>																									ᆜ	ᆜ	昗
	SAP number+																																	_		
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 6 2 7 2 0																																				
		_							•			good	is										ſ		R	_				6	2	7	2		0	0
	Payment refer							or re	ceipt	num	ber)												Į	С	Н	Ε	Q		1	0	7	6	5	7		
	Date of payme																						١	_					2	0	1	4	0	8	2	9
	If traded-in, in			nber	for n	ew g	oods	pu	rchas	ed													Į	Р	N	1	1	0	2	6	7					
	ction 4 - N				oroar	onh	(b) a	f th c	dofi	ition	of "i	innu	tav	" in c	ootic	on 1	of th	۰ ۱/۸	ТΛο	+																

- 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 2 Date (CCYYMMDD)