

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	etai	ils	of (Own	er																Ind	ividu	al [Company/Close Corporation/Trust/Fund											
1.1	Name of owner selling	J	C	H	Α	N	N	A	\	M	Α	R	I	Α		M	Α	G	D	Α	L	Ε	N	Α												
	the goods																																			
1.2	2 Identity number of owner (if individual)																6	4	1	2	2	2	0	1	9	0	0	8	7							
1.3	3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	Address of owner																																			
Unit no.								Complex (if applic																												
	Street no.	1	S	T			1		eet/ me of	farm		Α	٧	Ε	N	U	Ε		N	0	R	M	Α	N		Н	0	U	S	Ε						
	Suburb/ District	Ε	D	E	N	V	_	L	. E																									П		\neg
	City/Town	J	С	H	Α	N	N	E	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of th	ne i	dentit	y dod	cum	ent of	ov	vner a	tach	ed? ((If inc	lividı	ıal)									•				•	•	,				Υ	×	N	\equiv
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attack															hed?										Υ	一	N	*							
1.7	7 Is the owner registered for VAT?																										Υ	一	N	*						
1.8	1.8 If "YES", provide the VAT registration number																		T	一																
1.9	Is the supply a	taxa	ble	supp	ly fo	r VA	T pur	po	ses?																								Υ	*	N	一
1.10	Name of natural person representing the owner																																	T		ī
			ıg				T																											一	\exists	一
1.11 Identity number of the natural person refered to in 1.10 above																									\equiv	一										
Section 2 - Description of Goods																																				
	Description	F	E	_			_			S	С	R	Δ	Р																						
2.2	Quantity/	8		K	† 	S	+				_			_																				\equiv	=	=
2.3	Volume/Mass Make and					_ _	$\frac{\bot}{\Box}$																											\exists	\dashv	\dashv
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	number+ Engine						+		+																									\exists	=	_
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	reading+ VIN number/						<u> </u>																											\exists	=	昗
	SAP number+																																	_		
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 2 0 6 0																																				
		_							-			good	is												R				_		2	0	6		0	0
	Payment refer						•	or r	eceipt	num	ber)													С	Α	S	Н		7	3	0					_
	Date of payme				-																			_		_	_	_	2	0	1	4	0	8	0	4
3.4	If traded-in, inv	oice/	nu	mber	for n	ew (goods	pι	ırchas	ed														Р	N	1	1	0	0	7	4					
Section 4 - Notes 4.1 "Notional input tov" management (b) of the definition of "input tov" is partial 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.

VAT264

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

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