

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 (Indi	ividu	dual Company/Close Corporation/Trust/Fund												
1.1	Name of owner selling	Н	Į	JM	Р	ŀ	1 F	2	Ε	Υ		С	Н	I		T	Α	В	U	F	0	R															
	the goods																																				
1.2	2 Identity number of owner (if individual)																					0	1	3	2	1	8	4	4								
1.3	Registration n	umbe	er c	of Con	npan	y/C	lose	Сс	rpo	ratio	n/Tru	st/F	und																								
1.4	Address of ow	ner																																			
	Unit no.	Unit no.							Complex (if applicable)																												
	Street no.	1	2	2 0				5	Stre	et/	farm		Р	L	Α	N		R	0	Α	D																
	Suburb/ District	S	F	A	R	T		_	N																												=
	City/Town	J	:	ЭΗ	-	-		V	Ε	S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)															*	N	一																		
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ	\equiv	N	*																		
1.7	s the owner registered for VAT?															Υ	一	N	*																		
1.8	If "YES", provide the VAT registration number																			\equiv																	
1.9	Is the supply a	taxa	able	e supp	ly fo	r V	АТ р	urp	ose	es?																								Υ	*	N	
1.10	Name of natu	ral				Τ																													T		一
	person repres	entir	ng		Ì	T	Ť	1																											Ħ		=
1.11	1.11 Identity number of the natural person refered to in 1.10 above																																				
Se	ection 2 - D	esc	ri	ptior	ı of	G	ood	s																													
2.1	Description	F	E	R	R	C	οl	J	S		S	С	R	Α	Р																						
	Quantity/	8		0		-		\dashv	S																										Ħ		一
	Volume/Mass Make and					Ť			Ť																										\exists		=
	model+ Registration			+		<u> </u>	$\frac{\perp}{\parallel}$	1																											\exists		=
2.5	number+ Chassis					T																													\exists		\equiv
2.6	number+ Engine					$\frac{\perp}{\Gamma}$	+	+																											\exists		=
2.7	number+ Odometer					<u> </u>	$\frac{\perp}{\perp}$																												\exists		=
	reading+ VIN number/			+	<u> </u>	<u> </u>	<u> </u>	<u> </u>		<u> </u>										<u> </u>															\exists		\dashv
Se	SAP number+	avn	10	nt																																	
	Selling price o				ce o	f ca	eh v	alu	ല	ren	0888	haz	aoo	de												R				2	0	1	0	Λ		0	^
	Payment refer	_											550												С		E	Q		1	8	7	7	1	2	0	0
	-						-	. 01		. O. pt																•••	_	×		2	0	1	4	0	9	0	9
	Date of payment/trade-in/repossession If traded-in, invoice number for new goods purchased															Р	N	1	1	0	3	4	0	F													
Section 4 - Notes																																					
36	etion 4 - N	ore	3																																		

- 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
- 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.

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