

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															Indi	vidu	al [Company/Close Corporation/Trust/Fund																		
1.1	Name of owner selling	M	Α	T	0	M	ΙE		Е	٧	Α	N	S		M	Α	Т	L	Α	K	G	Α	N	Е												
	the goods																																			
1.2	Identity number of owner (if individual)																8	3	0	1	1	7	5	5	6	4	0	0	8	1						
1.3	Registration n	umbe	er o	f Con	npan	y/Clo	ose C	orp	oratio	n/Tru	st/F	und																								
1.4	Address of ow	ddress of owner																																		
	Unit no.						Complex (if applicable)																													
	Street no.			2				Street/ Name of		farm		M	Α	Р	L	Ε		Α	٧	Ε	N	U	Е													
	Suburb/ District	Р	L	Α	N	Т	Α	1	ı	0	N		В	0	K	S	В	U	R	G	Н															
	City/Town	J	C	Н	Α	N	N	E	E S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	ne i	dentit	y do	cum	ent o	fov	vner at	tach	ed?	(If inc	lividu	ıal)																			Υ	×	N	
1.6	Is a photocopy	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	\equiv	N	×																	
1.8	8 If "YES", provide the VAT registration number																	司																		
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	T pu	po:	ses?																						'		Υ	×	N	一
1.10) Name of natu																																	Ī		一
	person repres the owner	sentir	ng			T	T																											ī		一
1.11	1.11 Identity number of the natural person refered to in 1.10 above																									司										
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	5	3	S	С	R	Α	Р																						
	Quantity/ Volume/Mass	2	4				+																											Ī		司
2.3	Make and			Ť			Ť																											Ħ		一
2.4	model+ Registration																																	\equiv		=
2.5	number+ Chassis																																	\exists		\exists
2.6	number+ Engine			+																														\exists		一
2.7	number+ Odometer					<u> </u>	T																											\exists		=
2.8	reading+ VIN number/					<u> </u>	<u> </u>																											\exists		\dashv
	SAP number+	avn	1ei	nf																																
	Selling price o				ce of	cas	sh val	ue	of rep	osses	ssed	9000	ds												R					1	0	4	9		0	0
	Payment refer	Ū										J ·												С	Н	E	Q		1	0	7	5	3	1	<u> </u>	
	Date of payme								. 1		. ,														••	_			2	0	1	4	0	8	1	1
								ıq a	ırchas	ed														Р	N	1	1	0	1	1	8					\dashv
3.4 If traded-in, invoice number for new goods purchased Section 4 - Notes																																				
	"Notional input			ne n	araar	anh	(h) o	f th	o dofir	ition	of "	innu	tav	" in c	octic	on 1	of the	ο \/Δ	ТΔс	t																

- 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)