

## 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	s of (	Own	e	r																Ind	ividu	al		(	Com	pany	/Clo	se C	orpoi	ation	ı/Tru	st/Fu	nd	
	Name of owner selling	N	,	JI	N	۷	VE		I		M	I	С	Н	Α	Ε	L		С	Н	Е																
	the goods																																				
1.2	2 Identity number of owner (if individual)															J	Н	В	С	M	R	7	9	4	2	9	0	9	0	8							
1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	1.4 Address of owner																																				
	Unit no.								Complex (if applicab																											$\Box$	
	Street no.	9	1	В			一		Street/ Name of				F	Ε	R	I	Α		Α	N	D		Н	I	G	Н		S	Т	R	Ε	Ε	Т				=
	Suburb/ District	T	l	JR	F	(	_   	_	T	E	I	N																							Ī		一
	City/Town	J		ΣН	-	-			Е	S			R	G	Н				T												Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	ne	identi	y do	cur	nent	of	own	er at	tache	ed?	(If ind	divid	ual)							1								J				Υ	*	N	一
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	$\equiv$		*								
1.8	8 If "YES", provide the VAT registration number																l			$\stackrel{\cdots}{=}$																	
1.9	Is the supply a	taxa	abl	e sup	ly fo	r V.	АТр	urp	ose	s?																								Υ	*	N	一
1.10	Name of natu	ral				Г	$\top$	Т											Т																		퓜
	person repres	entir	ng			Τ	$\pm$	7																											$\exists$	=	=
1 11	Identity numb	er of	∟_ e natu	ral ne	ers	on re	fer	ed t	o in	1 10	abo	/e																						$\exists$	$\exists$	퓜	
1.11 Identity number of the natural person refered to in 1.10 above  Section 2 - Description of Goods																																					
	Description	F		E R	_				S		S	_	R	Λ	D																						
	Quantity/			6 2	-		_	_	S		<u> </u>		1	_	-																				$\equiv$	=	=
	Volume/Mass Make and	4		<b>5   Z</b>	0		1	7	3									<u> </u>	$\perp$																$\dashv$	$\dashv$	$\dashv$
	model+ Registration					<u></u>	$\pm$	<u> </u>										<del>                                     </del>	<u> </u>	<u> </u>							<u> </u>			<u> </u>					井	$\dashv$	$\dashv$
	number+ Chassis						$\frac{\perp}{\perp}$	<u> </u>																											井	$\exists$	=
	number+ Engine				<u> </u>	<u>_</u>	$\pm$	<u> </u>										<u> </u>	$\perp$																러	$\dashv$	=
	number+ Odometer						+	<u> </u>																											_	_	_
	reading+ VIN number/						$\frac{\perp}{\perp}$	<u> </u>																											$\exists$	$\dashv$	=
	SAP number+																																				
Section 3 - Payment																																					
	Selling price o	-								-			goo	ds												R	<u> </u>			1	4	7	8	4		0	0
3.2	Payment refer	ence	nι	umber	(e.g.	ch	eque	0 9	r rec	eipt	num	oer)													С	Н	Е	Q		1	0	7	6	4	2	_	_
3.3	Date of payme	nt/tra	ado	e-in/re	poss	ess	sion																		_		_			2	0	1	4	0	8	2	7
3.4	If traded-in, inv	oice	nι	umber	for n	ew	goo	ds	pur	has	ed														Р	N	1	1	0	2	4	5					
	ection 4 - N																																				

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 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.

0 1 4 0 8 2 Date (CCYYMMDD)