

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	Owi	nei	r															Indi	ividua	al [Company/Close Corporation/Trust/Fund											
	Name of	S	A	N	I U	E	ΞĪ	L		F	R	U		Α	Υ	Ε	Α	Н																		
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																	6	9	0	6	0	5	6	6	0	9	1	8	5						
1.3	Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	4 Address of owner																																			
	Unit no.						Com		able)																								\Box			
	Street no. 0 2			2					Street/ Name of fa					Ε	В	Ε	N	Z	Α																	_
	Suburb/ District				Ť	T		İ	vaiii	2 01	Iaiiii																							一	一	一
	City/Town	J	C	H	IA	1	1	N	Е	S	В	U	R	G	Н															Pos	tal C	ode	1	4	0	1
1.5	s a photocopy of the identity document of owner attached? (If individual)															Υ	×	N	ヿ																	
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Υ	Ħ	N	×							
1.7	Is the owner registered for VAT?																										Υ	一		×						
1.8	If "YES", provi	de th	ıe∖	/AT r	egisti	ratio	วท ทเ	uml	oer																									T		一
1.9	Is the supply a	taxa	able	sup	ply fo	r V	АТ р	ourp	ose	s?																							Υ	*	N	一
1.10	Name of natural					Τ		Т																										$\ddot{\exists}$		Ħ
	person repres					$\frac{\perp}{\parallel}$	$^{+}$	1																										\exists		=
1.11	1.11 Identity number of the natural person refered to in 1.10 above																								\exists	\exists	퓜									
Se	ection 2 - D	esc	rii	otio	n of	G	ood	s																												
	Description	F			_				S		S	С	R	Δ	Р																					
2.2	Quantity/	7				÷		\rightarrow	S				11	_	_																			井	\exists	퓜
	Volume/Mass Make and			. 0			<u> </u>	<u> </u>	<u> </u>																									井	\dashv	믐
	model+ Registration				+		$\frac{\perp}{\Box}$	1																										\dashv	\dashv	_
	number+ Chassis		<u> </u>		<u> </u>	+	$\frac{\perp}{\perp}$	<u> </u>												<u> </u>														井	\dashv	႕
	number+ Engine		<u> </u>		+	<u> </u>	\pm	_												<u> </u>														井	\dashv	=
	number+ Odometer				<u> </u>	<u> </u>	$\frac{\perp}{\perp}$	<u> </u>																										井	$\overline{}$	႕
	reading+ VIN number/				+	<u> </u>	$\frac{\perp}{}$																											ᆜ	\dashv	닉
	SAP number+					<u> </u>	<u> </u>																											_		
3.1 Selling price of goods/balance of cash value of repossessed goods R 2 4 0 2 4 0																																				
3.1	Selling price o	f goo	od s/	'balaı	nce o	f ca	ısh v	alu	e of	repo	sses	sed	good	ds										_	R		_		2	4	0	2	4		0	0
	Payment refer						-	e o	rec	eipt	numl	oer)												С	Н	Ε	Q		1	0	7	4	2	0	_	
3.3	Date of payme	ent/tra	ade	e-in/re	poss	sess	sion																			_			2	0	1	4	0	7	1	3
3.4	If traded-in, inv	voice	าบ	ımbeı	for r	new	goo	ds	purc	has	ed													Р	N	1	0	9	9	9	4					
	ction 4 - N				oros	ron	h (h)	\ of	the	d a fi s	ition	of "	nnı	t tav	" in a	o oti	on 1	of th	o \/^	ΤΛ-																

- 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.

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

0 1 4 0 7 1 Date (CCYYMMDD)