

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 C	wn	er																	Ind	ividu	al [Company/Close Corporation/Trust/Fund									
1.1	Name of owner selling	В	S	3	N	С	0		ВЕ	S		E																									
	the goods																																				
1.2	ldentity number of owner (if individual)																8	2	0	6	1	7	5	0	9	4	0	8	2								
1.3	Registration n	umbe	er c	of Com	pany	//Clo	ose C	or	rporatio	on/Tr	us	t/Fun	ıd																								
1.4	Address of ow	ner																																			
	Unit no.					Complex (if applicable)			;)																												
	Street no.	5	3	8 8				S	treet/ lame o			,	J	U	L	Е	S		S	Т	R	Е	Е	Т													\exists
	Suburb/ District	G	E	R	М	I	S	_	T O	_	_	Ī																									一
	City/Town	J	-		-	-	N	-	E S	В	3	U	R	G	Н			T	T	T											Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of the	he	identit	y dod	cum	ent o	f o	wner a	ittach	1ec	d? (If	ind	ividı	ual)								1							J				Υ	×	N	ī
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	Is the owner registered for VAT?															一	N	×																			
1.8	8 If "YES", provide the VAT registration number																		=																		
1.9	Is the supply a	a taxa	able	supp	ly foi	r VA	T pu	rpo	oses?																					l				Υ	*	N	\equiv
1.10	Name of natural person represen the owner										Τ																								\exists		一
			ng					Ī			T																								\exists		一
1.11	.11 Identity number of the natural person refered to in 1.10 above																											一									
Section 2 - Description of Goods																																					
2.1	Description	F	Е	R	R	0	U		S	S		С	R	Α	Р																						
	Quantity/ Volume/Mass	1			K		_	Ī			Ì																								Ħ		冒
2.3	Make and							T		T	T	Ť							T																Ħ		一
2.4	model+ Registration							T			T	\dagger							T																Ħ		一
2.5	number+ Chassis							l			T																								\equiv		=
2.6	number+ Engine							T			Ť																								\exists		一
2.7	number+ Odometer							T			$\frac{\perp}{1}$																								\equiv		=
2.8	reading+ VIN number/							T			$\frac{\perp}{1}$																								\exists		=
	SAP number+ ction 3 - P	avn	ne	nt							_																										
	Selling price of				ce of	cas	sh val	ue	e of rep	osse	ess	ed g	ood	s												R						3	7	6		0	0
3.2	Payment refer	ence	: ทบ	ımber	(e.g.	che	que (or	receip	tnun	nbe	er)													С	Α	S	Н		1	0	2			-		
	Date of payme				_				·																					2	0	1		0	8	2	2
3.4	4 If traded-in, invoice number for new goods purchased															Р	N	1	1	0	2	1	6					\exists									
Se	ection 4 - N	ote	S																																		
	'Notional input			ans pa	aragr	aph	(h) o	f t	he defi	nitio	n c	of "in	put	tax	" in s	sectio	on 1	of th	ne VA	AT A	et																

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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