

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															Ind	Individual				Company/Close Corporation/Trust/Fund																
1.1	Name of	Р		Т	С	H	1 0		FF	C)																									
	owner selling the goods																																			
1.2	2 Identity number of owner (if individual)																	4	0	2	8	0	3	3	G	J	0	0	1							
1.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	ner																																		
	Unit no.							Complex (if applicable)																												
	Street no.		3	3					Street/ Name of t		farm		В	U	S	Т	0	N	S	T	R	Е	Е	Т												
	Suburb/ District	K	F	R U	G	E	R	$\overline{}$	SE	_	\neg	0	Р		W	Ε	S	Т																		
	City/Town	J	C	Н	Α	N	I N		ES	E	3	U	R	G	Н															Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	s a photocopy of the identity document of owner attached? (If individual)																Υ	×	N																
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attache															ched?																				
1.7	Is the owner registered for VAT?																									Υ		N	×							
1.8	If "YES", provide the VAT registration number																																			
1.9	Is the supply a	a taxa	able	sup	oly fo	r VA	AT pu	rp	oses?																								Υ	×	N	
1.10	Name of natu							T																												
person repre the owner		senur	ıg																																	
1.11	11 Identity number of the natural person refered to in 1.10 above																																			
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	C	U		S	S	3	С	R	Α	Р																					
	Quantity/ Volume/Mass	3	3	3 2	0	K	G		S																											
2.3	Make and model+							Ī			Ī																									
2.4	Registration number+							Ī			Ì																									
2.5	Chassis number+																																			
2.6	Engine number+							Ī			Ī																									
2.7	Odometer reading+							Ī			Ì																									
2.8	VIN number/ SAP number+							Ī			Ť																									
	ection 3 - P	ayn	1e	nt																																
3.1	Selling price o	f goo	ds/	'balar	ice of	ca	sh va	lue	e of re	ooss	es	sed (good	ls											R				4	6	6	8	5		0	0
3.2	Payment refer	ence	ทบ	ımber	(e.g.	ch	eque	or	receip	t nu	mb	er)												С	Н	Е	Q		1	0	7	6	6	4		
3.3	Date of payme	ent/tra	ade	e-in/re	poss	ess	ion																						2	0	1	4	0	9	0	1
3.4	If traded-in, in	voice	ทบ	ımber	for n	ew	good	s p	ourcha	sed														P	N	1	1	0	2	7	7					
Se	ection 4 - N	ote	s																																	

- 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.

2 0 1 4 0 9 0 1 Date (CCYYMMDD)