

## 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.

Section 1 - Details of Owner Individual Company/Close Corporation/Trust/Fund																																				
	Name of	M	Α	T	Н	U	R	I	N		М	Α	R	Α	В	Α	S	Т	Α	D		K	0	U	Ε	G	Α									
	owner selling the goods																																			
1.2	Identity number	er of o	own	er (if	indiv	idua	l)															Р	Т	Α	С	M	R	0	0	1	1	9	0	5	1	2
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	4 Address of owner																																			
	Unit no.						]		mple:																											
	Street no.	2	5	6				Str	eet/ me of			J	U	L	Ε	S		S	Т	R	Ε	Ε	Т													_
	Suburb/ District							Iva	1110 01																									Ī		一
	City/Town	J	O	Н	Α	N	N	E	S	В	U	R	G																	Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of the	he id	dentit	y dod	cume	ent of	ow	ner a	ttache	ed?	(If inc	livid	ıal)																			Υ	*	N	ヿ
1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?										N	*																									
1.7	Is the owner re	egiste	erec	for \	/AT?																												Υ	一		×
1.8	If "YES", provi	de th	ie V	AT re	gistr	atior	num	ıbe	r																											一
1.9	.9 Is the supply a taxable supply for VAT purposes?																																			
1.10	Name of natural person representing the owner																																			一
																																	一	$\exists$	一	
1.11	Identity numb	er of	the	natu	ral pe	ersor	n refe	rec	to in	1.10	abo	/e																								Ħ
Se	Section 2 - Description of Goods																																			
	Description	F		_		0		S		S	С	R	Α	Р																						
	Quantity/	1		_	<del>†                                      </del>	K			_		_		-	-																				$\exists$		Ħ
2.3	Volume/Mass Make and		<u>'</u>																															$\exists$	=	=
2.4	model+ Registration																																	$\equiv$	=	=
2.5	number+ Chassis																																	$\exists$	$\exists$	퓜
2.6	number+ Engine							<u> </u>																										$\dashv$	$\dashv$	닉
	number+ Odometer								+																									$\equiv$	=	_
	reading+ VIN number/																																	$\exists$	$\dashv$	⊣
	SAP number+	avn	101																																	
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<ul><li>3.1 Selling price of goods/balance of cash value of repossessed goods</li><li>3.2 Payment reference number (e.g. cheque or receipt number)</li></ul>								С		Е	Q	<u> </u>	1	0	7	1	9 5	8	0	0																
	Date of payme							,, i'	cocipi	uiiii	001)														••	_	w w		2	0	1	4	0	6	2	5
	If traded-in, in				-			ים :	ırchər	ed.														Р	N	1	0	9	8	9	2	-	-	<b>J</b>		
				inel	101 11	G VV C	Joous	, pt	iiuiidS	eu														<u></u>	IN		J	9	J	3						
	Section 4 - Notes  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	he owner selling the goods.

0 1 4 0 6 2 Date (CCYYMMDD)