

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	Own	er																Indi	vidua	al [Company/Close Corporation/Trust/Fund											
1.1	Name of	С	L	1	F	F		С	L	Α	R	K	Е																							
	owner selling the goods																																			
1.2	2 Identity number of owner (if individual)																	6	0	1	2	1	0	5	1	0	3	0	8	8						
1.3	Registration n	umbe	er o	f Con	npany	y/Clc	se C	orp	oratio	n/Tru	st/F	und																								\exists
1.4	4 Address of owner																																			
	Unit no.	no. Complex (if applicable)																																		
	Street no.	4				1	Street/ Name of far			arm		Α	N	D	Ε	R	W	0	0	D		S	Т	R	Ε	Ε	Т									
	Suburb/ District	В	Е	D	F	0	_	D		V	ī	Е	W																							一
	City/Town	J	С		Α	-	-	Е	S	В	U	R	_	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	photocopy of the identity document of owner attached? (If individual)															Υ	×	N	司																
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		N	×							
1.8	8 If "YES", provide the VAT registration number																			一																
1.9	Is the supply a	taxa	able	supp	ly fo	r VA	T pur	pos	es?																								Υ	×	N	ī
1.10	Name of natural																																			一
	person repres the owner	entir	ng						Ť																											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	4	4			K		S	+-																											司
2.3	Make and	Ė	_	Ť																																一
2.4	model+ Registration			+																																一
2.5	number+ Chassis			 																																\exists
2.6	number+ Engine			$^+$					$^+$																											一
2.7	number+ Odometer																																			=
2.8	reading+ VIN number/			+					+																											\dashv
	SAP number+	ayn	ner	nt																																
	Selling price o				ce of	cas	h valı	ue d	of rep	osses	sed	goo	ds												R				1	4	2	7	2		0	0
	Payment refer	_							-															С		Е	Q		1	0	7	6	8	1		
3.3	Date of payme	nt/tra	ade	-in/re	poss	essic	on																						2	0	1	4	0	9	0	4
3.4	If traded-in, inv	voice	nui	mber	for n	ew g	oods	pu	rchas	ed														Р	N	1	1	0	2	9	8					\exists
3.4 If traded-in, invoice number for new goods purchased Section 4 - Notes																																				
	"Notional input			ne n	araar	anh	(h) of	f the	o dofi	aition	of "	innu	t tav	" in c	octic	on 1	of th	o \/A	ТΔс	+																

- 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.

Date (CCYYMMDD)