

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															ndivi	idual Company/Close Corporation/Trust/Fund																							
1.1	Name of owner selling	Н	Į	JM	P)	Н	R	Е	Y	•		С	Н	I		Т	Α	В	U	F	0	F	?															
	the goods																																						
1.2	2 Identity number of owner (if individual)																					0	1	3	2	1	8	4	4										
1.3	Registration number of Company/Close Corporation/Trust/Fund																																						
1.4	4 Address of owner																																						
	Unit no.	Unit no.							Complex (if applicable)																		Τ												
	Street no.	1	2	2 0		T			Stı	eet/ me o				Р	L	Α	N		R	0	Α	D)																
	Suburb/ District	S	F	PA	R	2	Т	Α	N	_	, rui	Ť												İ				Ť											
	City/Town	J	:-	ΣН	-		N	N	E	E S	S E	3	U	R	G	Н					T		İ	Ť	Ť	Ť		Ì	T				Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy																*	N																					
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 re	s the owner registered for VAT?																N	×																				
1.8	If "YES", provide the VAT registration number																																						
1.9	Is the supply a	a taxa	able	e sup	oly fo	or۱	/AT	pur	po:	ses?																										Υ	×	N	
1.10) Name of natu					Τ				Τ												Τ					T		Т										
	person repres the owner	sentir	ng			Ť	Ì			Ì	T	İ									T	T		Ť		Ť	T	Ì	T										
1.11	11 Identity number of the natural person refered to in 1.10 above																	Ī	Ì																				
Section 2 - Description of Goods																																							
2.1	Description	F	E	≣ R	R		0	U	S	3	- 5	3	С	R	Α	Р						Τ				T	Τ		Т										
	Quantity/ Volume/Mass	5		5 8	_	÷	=	G	S	5	İ	Ì																İ	T										
2.3	Make and model+		T		T	Ť				Ť	Ť	Ť									T	T	T	Ť	T	Ť	Ť	Ť	Ť										
2.4	Registration number+				Ť	Ť				Ť	T	Ť										Ť		T		Ť		Ť	T										
2.5	Chassis number+				İ	T				Ť	T	T										Ť				Ť		Ť	T										
2.6	Engine				Ť	Ť				Ť	Ť	T									$\frac{1}{1}$	Ť		$\overline{}$	$\frac{}{}$	Ť	$^+$	Ť											
2.7	number+ Odometer				T	Ť				$^{+}$	$\frac{1}{1}$	T										t				$^+$	+	Ť	$\overline{}$										
2.8	reading+ VIN number/				+	$\frac{+}{1}$				+		$\frac{1}{1}$										+				$^{+}$		$\frac{1}{1}$	\pm										
SAP number+ Section 3 - Payment																																							
	Selling price o				ice d	of c	ash	valu	ıe	of re	poss	ses	sed	good	ds												F	2				2	6	5	2	0		0	0
3.2	Payment refer	ence	ะทเ	umber	(e.g	J. C	heq	ue o	r r	eceir	ot nu	mb	er)														E F		T		W		5	9	5		•		
3.3	Date of payme	ent/tra	ade	e-in/re	pos	ses	sio	n																								2	0	1	4	0	7	2	4
3.4	If traded-in, inv	voice	ะทเ	umber	for	nev	w go	oods	pι	ırcha	sed															F) I	1	1	1	0	0	1	5					
	ection 4 - N																																						

- 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

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.

2 0 1 4 0 7 2 4

Date (CCYYMMDD)