

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	Section 1 - Details of Owner Individual Company/Close Corporation/Trust/Fund																																						
1.1	Name of owner selling	Н	Į	JN	1	Р	H	1 F	₹	Е	Υ			С	Н	I		Т	Α	В	3	U	F	0	R														
	the goods																																						
1.2	.2 Identity number of owner (if individual)											8	4	4																									
1.3	Registration number of Company/Close Corporation/Trust/Fund																																						
1.4	4 Address of owner																																						
	Unit no.										nple pplid	x cable	e)																										
	Street no.	Name of farm																																					
	Suburb/ District	S	F	ρ Δ		R	T	- 1	1	N																													
	City/Town	J	() F	1	Α	N	1	N	Ε	S	E	3	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	5 Is a photocopy of the identity document of owner attached? (If individual)									×	N																												
1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?											N	*																											
1.7	.7 Is the owner registered for VAT?											N	*																										
1.8	If "YES", prov	ide th	e '	VAT ı	eg	jistra	atio	ก ทเ	ım	ber																													\Box
1.9 Is the supply a taxable supply for VAT purposes?																																							
1.10) Name of natu				T			Τ					Τ								Τ																		一
	person repres the owner	sentir	ng		Ť			Ť	T			T	Ť					T			Ť	T																	一
1.11	.11 Identity number of the natural person refered to in 1.10 above																																						
Se	Section 2 - Description of Goods																																						
2.1	Description	F	E	E F	2	R	C) l	J	S		S	;	С	R	Α	Р																						
	Quantity/	2		4 6	\pm	0		_	_	S			T					T				T																	一
2.3	Volume/Mass Make and									Ť		T	Ť								T																		一
2.4	model+ Registration				T			$\frac{1}{1}$				T	Ť					T			T	\exists																	\equiv
2.5	number+ Chassis				1								$\frac{\perp}{1}$								<u> </u>	\exists																	\equiv
2.6	number+ Engine				$\frac{\perp}{\perp}$			$\frac{\perp}{\perp}$				T	Ť					$^{+}$			$\frac{\perp}{\parallel}$	\exists				$\frac{\bot}{\Box}$													\equiv
2.7	number+ Odometer				<u> </u>							 	$\frac{\perp}{1}$								<u> </u>				<u> </u>														\equiv
	reading+ VIN number/				<u> </u>			<u> </u>				$^{\perp}$	\pm								<u> </u>	$\frac{1}{1}$				<u> </u>							<u> </u>						一
	SAP number+ Section 3 - Payment																																						
3.1. Selling price of goods/halance of cash value of repossessed goods																																							
	3.2 Payment reference number (e.g. cheque or receipt number)												С		E	Q		1	_	7	5	6	9	U															
	Date of payme					-			. 0	1 10	Jeip	· iiui	1110	ΟI <i>)</i>															<u> </u>	Q		2	0	1	-	0	8	1	4
	If traded-in, in								de	nur	cha	has															Р	N	1	1	0	0	1	5	_			<u> </u>	
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	Section 4 - Notes 1. "Noticed input toy" mappe paragraph (b) of the deficition of "input toy" is costion 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 auth	orised to represent the o	wner selling the goods.

Date (CCYYMMDD)