

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	etai	ils	of C	Own	er																Ind	vidua	al [Company/Close Corporation/Trust/Fund											
	Name of	S	I	М	0	N		Α	L	F	R	Ε	D		M	I	Υ	Α																		
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																		7	5	1	1	2	7	5	5	0	0	8	9						
1.3	Registration n	umbe	er o	f Con	npany	//Clo	se C	orpo	oratio	n/Tru	ıst/Fı	und																								
1.4	Address of ow	Address of owner																																		
	Unit no.					Complex (if applicable)																														
	Street no.			3]	Street/ Name of				D	Е	N	٧	Е	R		Н	0	S	Т	Е	L											ī	百
	Suburb/ District	М	Α	I	N		R	0	т —	D		D	Е	N	٧	Е	R																	一	T	一
	City/Town	J	_		Α	N	-		-	В	U																			Post	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	ne i	dentit	y doc	ume	ent of	owi	ner at	tach	ed? ((If inc	lividu	ıal)						ı													Υ	*	N	=
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																								Υ	\equiv	N	*								
1.7	Is the owner registered for VAT?																									Υ	一		*							
1.8	B If "YES", provide the VAT registration number																				\exists	ヿ														
1.9	Is the supply a	taxa	able	supp	ly for	· VA	Γpur	pos	es?																			l					Υ	*	N	\exists
1.10	Name of natural person representing the owner		al																															$\ddot{\exists}$		Ħ
			ng																															\equiv	\equiv	T
1.11 Identity number of the natural person refered to in 1.10 above																									〓											
Se	ection 2 - D	esc	ric	otion	of	God	ods																													
	Description	F	E	_	_	0		S		S	С	R	Α	Р																						
2.2	Quantity/	3	6		0	K			+			11		•																				\exists	\exists	퓜
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	model+ Registration			+					<u> </u>																									\exists	_	=
2.5	number+ Chassis																																	\exists	\exists	⊣
	number+ Engine			+					 																									\dashv	\dashv	=
	number+ Odometer			+					<u> </u>																									\exists	_	+
	reading+ VIN number/			+																														井	\exists	႕
	SAP number+																																			
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 2 2 6 4 4															_	_																				
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	Payment refer							л ге	ceipī	num	uer)													Е	F	Т		W		4	4	1	_	6	2	7
	Date of payme							_		l													ı	D	N.I	4	•	0	2	0	1	4	0	O	2	7
	If traded-in, inv			mper	ior n	ew g	oods	pui	cnas	ea														Р	N	1	0	9	9	1	3					
	ection 4 - N				araar	an b	(b) o	th a	dofi	ition	of "i	innu	tav'	'in c	ootio	n 1	of the	٠ ١/٨	Τ Λ ο	+																

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 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.

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