

## 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 - C	eta	ils	of C	wn	er																Ind	Individual				Company/Close Corporation/Trust/Fund										
1.1	Name of owner selling	J	Е	Α	N		N	G	A	В	Р	0		Р	I	Е	R	R	Е																		
	the goods																																				
1.2	2 Identity number of owner (if individual)																	В	R	Α	0	0	7	2	6	6	9	8									
1.3	Registration r	umbe	er o	f Com	pany	//Clo	se C	orp	oratio	n/Tru	st/F	und																									
1.4	Address of ov	vner																																			
	Unit no.	Unit no.							Complex (if applicab		ble)																										
	Street no.	2	0					Street/ Name of				J	Ε	Р	Р	Е		S	Т	R	Е	Е	Т														
	Suburb/ District	N	Е	W	Т	0	W	_	_																												
	City/Town	J	С	Н	Α	N	N	Е	S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1	
1.5	Is a photocop	photocopy of the identity document of owner attached? (If individual)																Υ	×	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 registered for VAT?																								Υ	司	N	*									
1.8	If "YES", provide the VAT registration number																			一																	
1.9	Is the supply	a taxa	able	supp	ly for	r VA	Γpur	pos	es?																								Υ	×	N		
1.10	) Name of natu		al																															T			
	person repre the owner	sentir	ng																																	$\equiv$	
1.11	.11 Identity number of the natural person refered to in 1.10 above																																				
Section 2 - Description of Goods																																					
2.1	Description	F	Е	R	R	0	U	S		S	С	R	Α	Р																							
	Quantity/	3		_		K			+-																											一	
2.3	Volume/Mass Make and			<del>                                     </del>																														$\exists$		$\equiv$	
2.4	model+ Registration																																			=	
2.5	number+ Chassis																																				
2.6	number+ Engine			+																														$\exists$		$\equiv$	
2.7	number+ Odometer									<u> </u>																				<u> </u>						=	
2.8	reading+ VIN number/								+																											$\exists$	
	SAP number+ ection 3 - P		nei	nt																																	
	Selling price of				ce of	casi	h valı	ue d	of rep	osses	ssed	000	ds												R				1	4	5	5	8		0	0	
	Payment refe								·			Ü												С		Е	O		1	0	7	6	3	3	-		
	Date of paym								i.		,													_			_		2	0	1	4	0	8	2	6	
								s pu	rchas	ed														Р	N	1	1	0	2	3	7		<u> </u>				
3.4 If traded-in, invoice number for new goods purchased  P N 1 1 0 2 3 7  Section 4 - Notes																																					
	"Notional input			ne n	raar	anh	(h) o	fthe	o dofir	nition	of "	innu	t tav	" in c	coctic	on 1	of th	o \/A	ТΔо	ŧ																	

- 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.