

## 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	F	I	RE	D		Е	R		I (	C	K		Р	Α	Р	) <u>A</u>	\		Т	Α	K	Α															
	the goods																																					
1.2	Identity number of owner (if individual)												0	1	4	1	6	6	3	7																		
1.3	3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	4 Address of owner																																					
	Unit no.									omp		able)																										
	Street no.	0	Ī	5	T	Ť			St	reet/	′			I	S	Α	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	1 1	D	0		R	0	Α	D													
	Suburb/	Ī	1	SA	N	Ť	ח	0	INE	ame	OT	farm						$^{\perp}$																				
	District City/Town	J		O H		-	N		-	E :	S	В	U	R	G	H	+	$\frac{\perp}{\perp}$							<u> </u>						]	Pos	tal C	ode	1	4	0	1
1.5	-								I																										_ <u>-</u> Y	*	N	i
<ul> <li>1.5 Is a photocopy of the identity document of owner attached? (If individual)</li> <li>Y N</li> <li>N</li> <li>Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?</li> </ul>													*																									
	1.7 Is the owner registered for VAT?								N	*																												
		•					ion	num	ho																													•
1.8 If "YES", provide the VAT registration number  1.9 Is the supply a taxable supply for VAT purposes?									N.																													
				- G G F F	T	Т			_							1	_	_																	Y	*	N	
1.10	Name of natu person repres		ng		<u> </u>	<u> </u>	_			$\frac{\perp}{}$						<u> </u>	+	+																				
	the owner																																					
1.11 Identity number of the natural person refered to in 1.10 above																																						
Se	Section 2 - Description of Goods																																					
	Description	F		ER	R	.   (	0	U	5	3		S	С	R	Α	P	<u> </u>																					
	Quantity/ Volume/Mass	6	1	8 0	K	(	G	S																														
	Make and model+																																					
	Registration number+																																					
	Chassis number+																																					
2.6	Engine number+		Π			T																																
2.7	Odometer reading+		Ī			Ť				Ì								Ì																				
2.8	VIN number/ SAP number+		Ī			Ť				Ť							T	İ																				
	Section 3 - Payment																																					
3.1	Selling price o	f goo	ods	s/balar	nce o	f c	ash	valu	ıe	of re	эрс	sses	sed	goo	ds												R					1	5	9	8		0	0
3.2	Payment refer	ence	n	umbei	· (e.g	. с	heq	ue c	r r	rece	ipt	numl	oer)													С	Н	E	Q		1	0	7	5	5	4	3	
3.3	Date of payme	ent/tra	ad	e-in/re	poss	ses	sio	n																							2	0	1	4	0	8	1	2
	If traded-in, inv								рі	urch	ası	ed														Р	N	1	1	0	1	3	8					
	ection 4 - N																														_							
	1. "National input tay" means paragraph (h) of the definition of "input tay" in cention 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 g	oods or person duly	authorised to repres	sent the owner selling the good