

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	eta	ils	of	Ow	ne	er																	Indi	vidu	al [Com	ompany/Close Corporation/Trust/Fun							ınd [
	Name of owner selling	Р		1	. C	,	Н	0	I	FF	0																											
	the goods																																					
1.2	2 Identity number of owner (if individual)																	4	0	2	8	0	3	3	G	J	0	0	1									
1.3	1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	Address of owner																																					
	Unit no.							Complex (if applica			٨							T																				
	Street no.	5	1	3	Ť	Ť			St	reet/			В	U	S	Т	С) N	ī	5	T	. F	₹	Е	Е	Т												一
	Suburb/	K	F	ا ر	ı c	<u> </u>	F	_	_	sme o	_	_	ОР	+	w	+	S	+	\pm				T															
	District City/Town	J	-		ΗA							-	U R	-		-		<u> </u>	$\frac{\perp}{1}$	+			$\frac{1}{1}$]	Pos	tal C	ode	1	4	0	1
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	is a photocopy of the identity document of owner attached? (If individual) is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																		Y	<u></u>	N	*																
	Is the owner registered for VAT?																									Υ	\Box	N	*									
	Is the owner registered for VAT? If "YES", provide the VAT registration number																							I				=		•								
	Is the supply a				_																														Y	•	N	\blacksquare
) Name of natu				T	_		· 	_		T	Т		Τ	1		T		\top			<u> </u>	_												<u>'</u>	*	IN	=
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	the owner			L.	<u> </u>																																	
	Identity numb				-				re	d to ir	1.1() a	bove																									
	ection 2 - D			_	_									T -			1																					
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	Make and model+																		_				_															
	Registration number+																																					
	Chassis number+																																					
	Engine number+																																					
	Odometer reading+																																					
	VIN number/ SAP number+																																					
Section 3 - Payment																																						
3.1	Selling price of	of goo	od s	/bala	nce (of c	cash	ı valı	ue	of rep	osse	ess	ed god	ds													R				3	5	2	3	0		0	0
3.2	Payment refer	ence	n.	ımbe	r (e.g	j. c	chec	que c	r	receip	t nun	nbe	er)													С	Н	Е	Q		1	0	7	5	5	4		
3.3	Date of payme	ent/tra	ade	e-in/re	epos	ses	ssio	n																							2	0	1	4	0	8	1	3
3.4	If traded-in, in	voice	ะทเ	ımbe	r for	ne	w g	oods	р	urcha	sed															Р	N	1	1	0	1	4	1					\equiv
	ection 4 - N																																					

- 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.

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

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