

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	s of (Owi	ne	r																Indi	ndividual Company/Close Corporation/Trust								st/Fu	nd				
	Name of owner selling	С	I	LI	F		F		С	L	Α	R	K	Е																							
	the goods																																				
1.2	2 Identity number of owner (if individual)																6	0	1	2	1	0	5	1	0	3	0	8	8								
1.3	Registration n	umbe	er (of Cor	npan	ıy/C	Clos	e C	orp	oratio	n/Tru	ıst/	und																								
1.4	Address of ow	ner																																			
	Unit no.						Complex (if applicable)		ı																												
	Street no. 5			4					Street/ Name of				S	Α	N	D	Ε	R	W	0	0	D		S	Т	R	Е	Е	Т								
	Suburb/ District	В	E	ΕD	F		0	R	D	_	V	ı	Е	W	1																						
	City/Town	J	(ЭΗ	Α		N	N	Е	S	В	ι	l R	G	i																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of t	he	identi	y do	cu	men	nt of	ow	ner a	ttach	ed?	(If in	divid	lual)	'										'				,				Υ	×	N	
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ	一	N	×																		
1.7	Is the owner registered for VAT?															N	×																				
1.8	3 If "YES", provide the VAT registration number																		ヿ																		
1.9	Is the supply a	a taxa	abl	e sup	oly fo	or V	/AT	pur	pos	es?																								Υ	*	N	
1.10	Name of natura					T																													\exists		一
	person repres the owner	sentir	ng			T	T						Ť																						Ħ		一
1.11	.11 Identity number of the natural person refered to in 1.10 above																																				
Section 2 - Description of Goods																																					
	Description	F		E R	_			U	S		S	С	R	Α	Р																						
	Quantity/	3	_	7 8	+	÷	$\overline{}$	G	S	_					<u> </u>																				\exists		〓
2.3	Volume/Mass Make and		Γ.			Ť				\perp			$^+$																						\exists	\exists	一
2.4	model+ Registration		<u> </u>			$\frac{\perp}{1}$	$\frac{1}{1}$						$\frac{\bot}{\Box}$																						\exists		\exists
2.5	number+ Chassis		<u> </u>			<u> </u>	1						+																						\exists	=	=
2.6	number+ Engine					$\frac{\perp}{\top}$	\pm						$^+$		<u> </u>																				\exists	\dashv	\dashv
	number+ Odometer					<u> </u>	$\frac{1}{1}$			<u> </u>	<u> </u>		$\frac{\bot}{\Box}$	<u> </u>	<u> </u>	<u> </u>			<u> </u>																\exists	\exists	=
	reading+ VIN number/		<u> </u>			<u> </u>	+						+		<u> </u>			<u> </u>	<u> </u>																\exists	\dashv	퓜
	SAP number+ ection 3 - P	0)//0	20	n f																																	
	Selling price of				000	of c	ach	valı	10.0	of ron	0000	222	d aoo	de												R				4	2	0	-	2		Δ	^
	Payment refer	-											_	us											С	Н	Е	Q		1	0	7	5 1	2	9	0	0
	Date of payme								1110	ceipi	num	Dei	,											l	C		_	Q		2	0	1	4	0	6	1	8
					-				n	robos	od													1	P	N	1	Λ	۵				-		J		
3.4 If traded-in, invoice number for new goods purchased PN 109822																																					
	ction 4 - N 'Notional input			eans n	arad	ırar	oh (h	h) of	the	defi	nition	of	"innı	ıt tax	«" in	sectio	on 1	of th	ie VA	T Ac	:t																

- 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.

VAT264

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

2 0 1 4 0 6 1 8 Date (CCYYMMDD)