

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	wn	er																Indi	Individual Company/Close Corporation/Trust/Fu									nd				
1.1	Name of	M	I	Υ	Ε	R	I		F	0	В	I	R	Ε		K	Ε	D	Υ																	
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																					0	1	3	3	8	6	3	0							
1.3	Registration nu	Registration number of Company/Close Corporation/Trust/Fund																																		
1.4	Address of owner																																			
	Unit no.							Complex (if applicable)																												
	Street no.	2	8					Street/ Name of		•		I	٧	0	R	Υ		S	Т	R	Ε	Е	Т													
	Suburb/ District		Е	R	М	ı	s																											T	T	一
	City/Town	J	_	Н	_	-		_			U	R	G	Н																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy																															ı	Υ	×	N	一
	Is a photocopy														//Clo	se C	orpo	ratio	n/Tru	st/Fı	und a	attach	ned?										Y	$\stackrel{\mathbf{w}}{=}$	L	*
1.7																Y	퓜		*																	
1.8	If "YES", provide the VAT registration number															l	\equiv	\exists	$\stackrel{\cdots}{=}$																	
1.9	Is the supply a	taxa	ble	supp	ly for	·VA	Γpur	pos	es?																								Υ	*	N	一
1.10	Name of natu	ıral	ng [1																									<u>**</u>		퓜
	person repres	entin																																\exists	\equiv	=
1 11	Identity number	er of	the	natu	al ne	reor	refe	red	to in	1 10	ahov	/ <u>P</u>																						\exists	\dashv	_
1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods																																				
	Description			1				S	Т	C	_	Ь	Λ	Б																						
	Quantity/	F	E		R	0			+	S	С	K	Α	Р													<u> </u>							\dashv	\dashv	믐
	Volume/Mass Make and	1	4	2	0	K	G	S	\vdash																									井	\dashv	=
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	VIN number/ SAP number+																																	$\underline{\hspace{1cm}}$		_
Se	ection 3 - Pa	ayn	ıer	t																																
3.1	3.1 Selling price of goods/balance of cash value of repossessed goods																R				1	1	4	0	1		0	0								
3.2	.2 Payment reference number (e.g. cheque or receipt number)															С	Н	Ε	Q		1	0	7	4	9	4										
3.3 Date of payment/trade-in/repossession															2	0	1	4	0	8	0	5														
3.4	.4 If traded-in, invoice number for new goods purchased														Р	N	1	1	0	0	8	6														
Se	ection 4 - N	ote	s																																	

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 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 goods or person duly authorised to represent the owner selling the goods.

2 0 1 4 0 8 0 5

Date (CCYYMMDD)