

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 C	Own	er																Indi	vidua	dual Company/Close Corporation/Trust/Fund												
	Name of	Н	U	M	Р	Н	R	Е	EY		С	Н	I		Т	Α	В	U	F	0	R															
	owner selling the goods								T																											
1.2	Identity number of owner (if individual)																						0	1	3	2	1	8	4	4						
1.3	Registration n	umbe	er o	f Con	npany	//Clc	se C	orp	oratio	n/Tru	st/F	und																								
1.4	Address of owner																																			
	Unit no.							mple applic																												
	Street no.	1	2	2 0	T			St	reet/ me of			Р	L	Α	N	Ī	R	0	Α	D															一	百
	Suburb/ District	S	Р	Α	R	Т	_	N	_	Tallii																									T	一
	City/Town	J		H		:	-	-		В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	he i	dentit	y dod	cume	ent of	ov	vnera	ttach	ed?	(If inc	dividu	ıal)																			Υ	*	N	ヿ
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	一	ı.	×								
1.8	If "YES", provi	de th	ie V	AT re	gistr	atior	num	ıbe	r																											一
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	T pur	ро	ses?																								Υ	×	N	一
1.10	Name of natural																																			一
	person representing the owner								Ì																											一
1.11	.11 Identity number of the natural person refered to in 1.10 above																											一								
Se	ection 2 - D	esc	rip	tior	of	Go	ods																													
2.1	Description	F	Е	R	R	О	U	5	3	S	С	R	Α	Р																						
	Quantity/ Volume/Mass	7	7	_	0	K			_																										T	ī
2.3	Make and model+			Ť																														\equiv	\exists	\equiv
2.4	Registration								Ť																										\equiv	一
2.5	number+ Chassis																																			一
2.6	number+ Engine								$^{+}$																											=
2.7	number+ Odometer			+					+																											一
2.8	reading+ VIN number/			<u> </u>																															=	一
SAP number+ Section 3 - Payment																																				
	Selling price o				ce of	cas	h val	ue	of rep	osses	ssed	good	ds												R				2	4	4	4	4		0	0
3.2	Payment refer	ence	nu	mber	(e.g.	che	que o	or r	eceipt	num	ber)													С		Е	Q		1	0	7	4	5	8		
3.3	Date of payme	ent/tra	ade	-in/re	poss	essio	on																						2	0	1	4	0	7	3	0
3.4	If traded-in, in	voice	nu	mber	for n	ew g	oods	s pı	ırchas	ed														Р	N	1	1	0	0	4	1				=	ヿ
Se	ection 4 - N	ote	s																																	
11'	"Notional input	tovell .			oroar	anh	(h) o	f th	o dofi	nition	of "	innu	t tay	" in c	o oti	on 1	of th	۰ ۱/۸	ТΛο	4																

- 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.

0 1 4 0 7 3 Date (CCYYMMDD)