

## 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 (	Owr	1ei	r																Ind	ividu	al [		(	Com	pany	/Clo	se C	orpoi	ation	ı/Tru	st/Fu	nd	
1.1	Name of owner selling	F	F	R E	D	E	ΞĮ	R	I	С	K		Р	Α	Р	Α		Т	Α	K	Α																
	the goods																																				
1.2	Identity number	er of o	ow	ner (if	indiv	/idu	al)																						0	1	4	1	6	6	3	7	
1.3	Registration n	umbe	er d	of Con	npan	y/C	lose	e Co	orpoi	atio	n/Tru	st/Fı	und																								
1.4	4 Address of owner																																				
	Unit no.	no. Complex (if applicable)																																			
	Street no.							,	Street/ Name of		farm		I	N	D	U	S	Т	R	Υ		R	0	Α	D												
	Suburb/ District	I	5	S A	N		0		14	<u> </u>																											
	City/Town	J	(	ОН	Α	1	N I	N	Е	S	В	U	R	G	Н																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	of the	he	identit	y do	cun	nent	of	own	er at	tache	ed? (	(If inc	divid	ual)															J				Υ	*	N	一
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															一	N	×																			
1.7	Is the owner registered for VAT?															一	N	×																			
1.8	3 If "YES", provide the VAT registration number																		ヿ																		
1.9	Is the supply a	taxa	abl	e supp	ly fo	r V	AT p	ourp	ose	s?																								Υ	*	N	
1.10	Name of natu	ral				Τ	$\top$																														一
	person represe the owner		ng			T	$\overline{}$																												一		=
1.11 Identity number of the natural person refered to in 1.10 above																			=																		
Section 2 - Description of Goods																																					
	Description	F		R			_		S		S	С	R	Δ	Р																						
	Quantity/	2		1 8	+	_	$\dashv$	_	S			_		-	•																				$\exists$		〓
2.3	Volume/Mass Make and		Π	1		<u> </u>																													$\exists$	=	=
	model+ Registration			+	<u> </u>	T	$\frac{\perp}{1}$								<u> </u>				<u> </u>								<u> </u>				<u> </u>				$\exists$	$\exists$	=
	number+ Chassis			+	<u> </u>	T																													$\equiv$		$\dashv$
	number+ Engine		<u></u>	+	<del></del>	T	+																								<u> </u>				$\exists$	_	$\dashv$
	number+ Odometer		<u> </u> 			T	<u> </u>																								<u> </u>				$\exists$	_	=
	reading+ VIN number/			1	<u> </u>	T	<u> </u>																								<u>                                      </u>				$\exists$		=
	SAP number+	01/10																																			
	ection 3 - P					foo	ob v	برامر	ı a af	ron			~~~	da												_				4	4	_	^	4		0	
	<ol> <li>Selling price of goods/balance of cash value of repossessed goods</li> <li>Payment reference number (e.g. cheque or receipt number)</li> </ol>																	R	L			1	4	3	0	1		0	0								
	-							e o	rrec	ењ	numi	oer)													С	Н	Ε	Q		1	0	7	6	5	5	2	_
	3 Date of payment/trade-in/repossession														Г	N.I			^	2	0	1	4	0	8	2	9										
3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 2 6 4																																					
	ction 4 - N 'Notional input			ans n	aranı	ranl	h (h)	) of	the	defir	ition	of "i	innu	t tax	" in «	section	on 1	of th	e V/A	ТАс	ıt.																

- 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.

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Page: 01/01