

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.

Section 1 - Details of Owner Individual																Cor	npan	y/Clo	ose C	orpo	oratio	n/Tr	ust/F	und																
	Name of owner selling	Н	Į	UN	I	D	Н	R	ı	Ε	Υ		С	Н	I			Т	Α	В	I	U	F	0	R															
	the goods																																							
1.2	Identity number	er of o	ow	ner (if	ind	livio	dual)																									0	1	3	2	1	8	4	4
1.3	Registration n	umbe	er (of Cor	npa	ın y/	/Clo	se C	or	pora	atio	n/Tru	st/F	und																										
1.4	Address of ow	Address of owner																																						
	Unit no.								Comple (if appli												T																			
	Street no.		1	2 0	T			I	St	ree	/			Р	L		4	N		R		O	Α	D						İ			Ì					Ì		
	Suburb/	S		_	F	2	Т	_	_	ame N	OT	farm			T	Ť					T																			
	District City/Town	J	_	O H				_	_		S	В	U	R		<u>+</u>	H			$^{+}$	$\frac{\perp}{\parallel}$				Т	$\frac{\bot}{\Box}$	$^{+}$	$^{+}$	+	T	$^{+}$		$^{+}$	Pos	tal (Code	1	4	0	1
1.5	-																Y	*	N																					
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? Y] N	*																						
	Is the owner registered for VAT?																									Υ] N	*											
	If "YES", provide the VAT registration number															· T	Н] 																						
	Is the supply a										?																										Y	44	 N	
	Name of natu				<u>.</u>	_			· _	_				Т	1	_	1			Т	Т	<u> </u>				Т	Т	T		Т	_		T	_	1	T		×	N	
1.10	person repres		ng		<u> </u>	<u> </u>				$\frac{\perp}{1}$				<u> </u>	<u> </u>	$\frac{\perp}{\perp}$	<u> </u>			<u> </u>	$\frac{\perp}{\top}$	<u> </u>				<u> </u>	+	+	<u> </u>	$\frac{\bot}{\Box}$	$\frac{\perp}{\perp}$		$\frac{\perp}{\perp}$	<u> </u>	<u> </u>	+	<u> </u>	<u> </u>		\Box
	the owner			L.	<u> </u>																									<u> </u>	$\frac{\perp}{}$		<u> </u>	<u> </u>	<u> </u>	+	<u> </u>			
	11 Identity number of the natural person refered to in 1.10 above																			<u> </u>	<u> </u>			<u> </u>			<u> </u>		<u> </u>											
Section 2 - Description of Goods																																								
	Description	F		ER	+	_	0	U	(3		S	С	R	Α	\	P									<u> </u>	<u> </u>			<u> </u>	<u> </u>		<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>		
	Quantity/ Volume/Mass	9	(6 0	ŀ	(G	S		_						1					L	_					L			Ļ	Ļ		L	L				L		
	Make and model+																																							
	Registration number+																																							
	Chassis number+																																							
	Engine number+																																							
	Odometer reading+																																							
2.8	VIN number/ SAP number+									T						T																								
Section 3 - Payment																																								
3.1	Selling price o	f goo	ds	s/balar	nce	of (cash	ı valı	ue	of ı	ерс	sses	sec	l god	ds														R					3	2	1	6	Ι.	0	0
3.2	Payment refer	ence	nı	umbei	e.	g. (chec	que c	or i	rece	eipt	numl	ber)															C	Н	E	C	2	1	_	7	+	_	2	T	
3.3	Date of payme	nt/tra	ad	e-in/re	pos	sse	ssio	n																									2	0	1	4	0	7	1	1
3.4	If traded-in, inv	voice	nı	umbei	for	ne	w g	oods	р	urcl	าas	ed																P	N	1	0	9	9	8	8	T	T	İ		
Se	ection 4 - N	ote	S.																																					
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- 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 1 Date (CCYYMMDD)