

## 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 C	)wr	ıer	•																Ind	ividu	al			Company/Close Corporation/Trust/Fund									
1.1	Name of owner selling	С	L	L	M	A	\ \ \	S	W	Α	N	С	Α	N	Υ	I																					
	the goods																																				
1.2	Identity number	er of	ow	ner (if	indiv	/idu	al)																		6	2	0	9	1	7	5	3	9	4	0	8	0
1.3	Registration n	umbe	er d	of Com	pan	y/C	lose	С	orpo	ratio	n/Tru	ıst/F	und																								
1.4	Address of ow	Address of owner																																			
	Unit no.	no. Complex (if applicable)																																			
	Street no.	3	7	7 2	6			;	Stre	et/	farm		L	I	Т	Н	Ε	M	В	Α		S	Т	R	Ε	Е	Т										
	Suburb/ District	Р	A	A M	0	N	1 4	_																													
	City/Town	J	(	ЭН	Α	ı	1 1	N	Ε	S	В	U	R	G	i																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	of tl	he	identit	y do	cun	nent	of	owr	er a	tach	ed?	(If in	divid	ual)															J				Υ	*	N	$\overline{}$
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																N	*																			
1.7	Is the owner re	s the owner registered for VAT?															N	*																			
1.8	If "YES", provide the VAT registration number																		一																		
1.9	Is the supply a	a taxa	abl	e supp	ly fo	r V	АТ р	ur	oose	es?																								Υ	*	N	
1.10	) Name of natu	ral																																			T
	person represe the owner		ng			T	T																														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			_	J	S		S	С	R	Δ	Р																						
	Quantity/	5	-		K		_	_	_					/ \	<del>'</del>																						$\equiv$
2.3	Volume/Mass Make and																																				=
2.4	model+ Registration					H																															=
2.5	number+ Chassis					<u> </u>							<u> </u>	<u> </u>																							$\equiv$
2.6	number+ Engine					$^{\perp}$	$\frac{\perp}{\perp}$						T		$\frac{\bot}{\Box}$																						=
	number+ Odometer					$\frac{\perp}{\Gamma}$	$\frac{\perp}{1}$				<u> </u>		<u>                                     </u>		<del>                                     </del>			<u> </u>									<u> </u>				<u> </u>						=
	reading+ VIN number/					$\frac{\perp}{\Box}$	<u> </u>																				<u> </u>										=
	SAP number+	0)//0	20	nt.		_																															
	Selling price of				CO 0	fra	eh v	الدر	IA 0	f ron	2000	2000	l aoo	de												R					4	G	2	0		^	
	Payment refer	-											_	us											С	Н	Е	Q		1	0	7	1	3	9	0	0
	-							- 0	1 16	Seibr	Hulli	Dei)													C		_	Q		2	0	1	4	0	6	2	1
	3 Date of payment/trade-in/repossession 4 If traded-in, invoice number for new goods purchased															Р	N	1	0	9	8	5	9	-	<u> </u>	<b>J</b>											
				инрег	101 П	ew	yuu	uS	pur	unas	eu															IN		U	J	O	J	J					
	ection 4 - N "Notional input			eans na	aradi	rant	ı (b)	) of	the	defi	nition	of '	'inpu	t tax	<b>("</b> in	sectio	on 1	of th	e VA	T Ac	t																

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 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.

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