

## 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															Ind	ividu	al [		Company/Close Corporation/Trust/Fund																	
1.1	Name of	Ε	L	V	I	S		Υ	0	Т	Α	Н		N	Υ	Α	В	0																		
	owner selling the goods																																			
1.2	2 Identity number of owner (if individual)															P	Т	Α	С	M	R	0	0	0	8	3	0	5	1	2						
1.3	Registration n	umbe	er o	f Com	pan	y/Clc	se C	orp	oratio	n/Tru	ıst/F	und																								
1.4	Address of ow	ner																																		
	Unit no.	Jnit no.							mplex applic																											
	Street no.							Street/ Name of		farm		Α	U	G	U	S	T	Α		Α	٧	Ε	N	U	Ε											
	Suburb/ District	R	Е	G	Е	N	_		Р	Α	R	K																								
	City/Town	J	С	Н	Α	N	N	Е	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	y of th	he i	dentit	y do	cume	ent of	ow	ner a	tach	ed?	(If inc	dividu	ıal)										•	•		•		,			,	Υ	*	N	
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Υ	司	N	*							
1.7	Is the owner registered for VAT?																									Υ	ī	N	*							
1.8	8 If "YES", provide the VAT registration number																$\equiv$		一																	
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	T pur	pos	es?																								Υ	*	N	一
1.10	) Name of natu																																	一		一
	person repres the owner	sentir	ng																															寸		司
1.11	.11 Identity number of the natural person refered to in 1.10 above																										Ħ		一							
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	S		S	С	R	Α	Р																				T		
	Quantity/ Volume/Mass	2			1	K	<del></del>	S																										T		一
2.3	Make and model+																																	寸		一
2.4	Registration																																	〒		一
2.5	number+ Chassis																																	$\exists$		=
2.6	number+ Engine																																	寸		=
2.7	number+ Odometer																																	$\exists$		=
2.8	reading+ VIN number/			<u> </u>		<u> </u>				<u> </u>																								$\exists$		$\exists$
SAP number+  Section 3 - Payment																																				
	Selling price of				ce of	cas	h val	ue c	of rep	osses	ssed	goo	ds												R					6	3	0	0		0	0
3.2	Payment refer	ence	nui	mber	(e.g.	che	que c	or re	ceipt	num	ber)													С	Н	E	Q		1	0	7	5	7	4		
3.3	Date of payme	ent/tra	ade	-in/re <sub>l</sub>	ooss	essio	on																		1		4		2	0	1	4	0	8	1	5
3.4	If traded-in, in	voice	nui	mber	for n	ew g	goods	, pu	rchas	ed														Р	N	1	1	0	1	6	6			一		$\exists$
Se	ection 4 - N	lote	s																																	
1 1	"Notional input	tov"	maa	no n	oro ar	anh	(h) o	f the	dofi	ition	of "	innu	t tav	" in c	o oti c	on 1	of th	۰ ۱/۸	Τ Λ ο	+																

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

2010.2.7

- 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.

0 1 4 0 8 1