

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 (٥w	ne	r																Indi	vidu	al [(Company/Close Corporation/Trust/Fund									
1.1	Name of	M	Е	3 U	N	ı	I		N	ΙВ	U	N	Α	С	Н	0		R	0	G	Ε	R															
	owner selling the goods																																				
1.2	Identity number	er of o	owi	ner (if	indi	vidi	ual)																							0	1	1	6	5	2	5	2
1.3	Registration n	umbe	er c	of Cor	npar	ıy/C	Clos	e C	orp	oratio	n/Tru	ıst/F	und																						Ī		
1.4	Address of owner																																				
	Unit no.						Complex (if applica Street/ Name of			able)																											
	Street no. 2 0												Н	U	M	Α	L	0		S	Т	R	Е	Е	Т											百	
	Suburb/ District	Т	Δ	K	C)	Z	Α	Iva	THE O	Talli																								一		一
	City/Town	J	:-	H			N	N	Е	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy of the identity document of owner attached? (If individual)																					J				Υ	*	N	=								
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attact															ned?										Υ	\equiv	N	*								
1.7	Is the owner registered for VAT?																										Υ	一	N	×							
1.8	If "YES", provi	de th	ıe∖	/AT re	egist	rati	ion i	num	bei																									ı			ä
1.9	Is the supply a	taxa	able	sup	oly fo	or \	/AT	pur	pos	es?																								Υ	*	N	一
1.10) Name of natural		al			Т					Τ																										\dashv
	person representing the owner				Ť	Ť					$\frac{1}{1}$																								\exists		=
1.11	Identity numb	∟_ natu	ıral p	pers	son	refe	red	to in	1.10	abo	ve																								=		
1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods																																					
	Description	F	E	_	_		0	U	S		S	С	P	Α	Р																						
2.2	Quantity/	4		_	+	÷	_	G	S	+	0		1	_																					\equiv		=
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	SAP number+					_																															
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 1 5 7 4 4 1																																					
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	Payment refer								r re	eceip	num	ber)													Ε	F	Т		W		1	2	9	9		4	_
	Date of payme																								_	h 1	4	4	•	2	0	1	4	0	9	1	2
	If traded-in, in			ımber	for	nev	v gc	oods	pu	rchas	ed														Р	N	1	1	0	3	6	8					
	ection 4 - N						- la / l	h \ - 6	á la	- J - E		- 6 "	·	4 400			an 1	-6 410	- \/^	ΤΛ-																	

- 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 9 1 Date (CCYYMMDD)