

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	ividua	al		(Company/Close Corporation/Trust/Fun								nd	
1.1	Name of	M	U	D	Α		J	Ε	Р	Н	Т	Ε	R		F	0	N																			
	owner selling the goods																																			
1.2	Identity number	er of o	owne	er (if	indiv	idua	1)																		Р	Т	Α	С	M	R	6	0	0	4	1	2
1.3	Registration n	umbe	er of	Com	npany	//Clo	se C	orpo	oratio	n/Tru	ıst/F	und																								
1.4	4 Address of owner																																			
	Unit no.								nplex																											
	Street no.	3	1	7			1	Stre	eet/			С	0	M	М	ī	S	S	ī	0	N	Е	R		S	Т	R	Е	Е	Т						Ħ
	Suburb/	В	0		S	В		Nar R	ne of	farm																								\exists		Ħ
	District City/Town	J	0	-	Α		N			В	U	R	G	Н																Post	al C	ode	1	4	0	1
15	-				1		1			1																							_ <u>-</u> Y	*	N	ä
	Is a photocopy of the identity document of owner attached? (If individual) Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attache															hed?										Y	•	N	*							
	Is the owner registered for VAT?																									Υ	=	N	*							
	If "YES", provi	_				ation	num	hor																									•			-
	Is the supply a				-																												Y	•	NI	\dashv
) Name of natu				, T	I	·																										'	*	N	+
1.10	person represe		ng																															\exists		닉
	the owner		L_			L_	L		1.10	_																									믐	
	.11 Identity number of the natural person refered to in 1.10 above																																			
Section 2 - Description of Goods																																				
	Description Quantity/	F	E	_	R		U	S		S	С	R	Α	Р																				=		=
	Volume/Mass Make and	9	6	0	K	G	S	<u> </u>																										=		_
	model+																																	_		_
	Registration number+	L																																=		_
	Chassis number+																																			
	Engine number+																																			
	Odometer reading+																																			
	VIN number/ SAP number+																																			
Section 3 - Payment																																				
3.1	Selling price o	f goo	ds/b	alan	ce of	cas	h val	ue c	f rep	osses	ssed	good	ds												R					3	0	2	4		0	0
3.2	Payment refer	ence	nun	nber	(e.g.	che	que c	or re	ceipt	num	ber)													С	Н	Ε	Q		1	0	7	7	4	9		
3.3	Date of payme	ent/tra	ade-	in/re	posse	essic	n																						2	0	1	4	0	9	1	5
3.4	If traded-in, in	voice	nun	nber	for n	ew g	oods	s pu	rchas	ed														P	N	1	1	0	3	8	9					
Se	ection 4 - N	ote	s						dofir							,	6.11																			

- 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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