

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 (Own	er															Ind	ividu	al	(Company/Close Corporation/T							st/Fu	nd		
1.1	Name of	Α	L	F	R	Ε	D		С	Н	Ε		F	R	U																				
	owner selling the goods																																		
1.2	Identity number	er of o	own	er (if	indiv	idua	1)																						1	3	5	6	9	5	7
1.3	Registration n	umbe	er o	f Con	npany	//Clo	se C	orp	oratio	n/Tru	st/Fı	ınd																					Ī		
1.4	.4 Address of owner															_																			
								mple:																									П		
	Street no.	5	2	5]	Str	eet/			L	0	U	I	S	В	0	Т	Н	Α													T	一
	Suburb/			Ť				INA	me of	larm																							寸	Ħ	一
	District City/Town	J	C	H	Α	N	N	E	S	В	U	R	G]	Post	al C	ode	1	4	0	1
1.5	Is a photocopy													ual)														J				Υ	×	N	〓
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attack															hed?										Y		L	*						
	Is the owner registered for VAT?																										Y	〓		*					
	If "YES", provi	-					num	bei	r																							ا	=	$-\frac{1}{1}$	<u>**</u>
	Is the supply a				-																											Υ	*	N	一
1 10	Name of natu	ral																														•		., I	ㅓ
	person represent the owner		enting		 																												\dashv	\dashv	=
1 11	Identity numb	er of	the	natu	ral ne	ersor	refe	red	l to in	1 10	ahov	'A																					\dashv	\dashv	=
	ection 2 - D										abo.																								
	Description				_			6	.	<u> </u>	<u> </u>	D	^	D																					
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	reading+ VIN number/				<u> </u>				<u> </u>																								ᆜ	ᆜ	ᆗ
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Section 3 - Payment																																			
3.1	Selling price of	f goo	ds/l	oalan	ice of	cas	h valı	ue (of rep	osses	sed	good	ls											R				1	7	2	7			0	0
3.2	Payment refer	ence	nuı	mber	(e.g.	che	que c	or re	eceipt	num	ber)												С	Н	Ε	Q		1	0	7	1	6	1		
3.3	Date of payme	nt/tra	ade	in/re	posse	essic	n																					2	0	1	4	0	6	2	6
3.4	If traded-in, inv	oice/	nui	mber	for n	ew g	oods	pu	rchas	ed													Р	N	1	0	9	8	9	8					
Se	ection 4 - N	ote	s						o dofi																										

- 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.

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