

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 C	Own	e	r			·									·					Ind	ividu	al	Company/Close Corporation/Trust/Fund											
	Name of owner selling	D		С	ı	F	R F	₹	I	L	0																											
	the goods																																					
1.2	Identity number	er of o	ow	ner (if	indiv	idu	al)																			4	9	0	3	1	9	5	1	3	6	0	8	1
1.3	1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	Address of owner																																					
	Unit no.							Complex (if applicable)		e)																												
	Street no.	2	(6					Street/ Name o		f farm		L	-	I	L	Υ		S	T	R	Ε	Е	Т														
	Suburb/ District	G	E	E R	M		1 5	_	T	_	_	_		T																								
	City/Town	J	(ЭΗ	Α	1	1 1	٧	Е	S	В	l	JF	2	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	he	identit	y doc	cun	nent	of	ow	ner a	attacl	ned	? (If	ndi	vidu	al)	•	,	'			•	•	'											Υ	*	N	\equiv
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ		N	*																			
1.7	Is the owner registered for VAT?																N	×																				
1.8	If "YES", provide the VAT registration number															\Box		一																				
1.9	Is the supply a	taxa	abl	e supp	ly for	٢V	АТ р	urp	os	es?																									Υ	×	N	一
1.10	Name of natu	ral						Τ		Τ		Τ		Τ																								f
	person repres	entir	ng			<u> </u>	$\frac{\perp}{\parallel}$				 	<u> </u>																										=
1.11	1.11 Identity number of the natural person refered to in 1.10 above																											_										
Section 2 - Description of Goods																																						
	Description	F			R		_		s	T	S		F	,	Λ	D					Π																	
2.2	Quantity/	9	_		K		\dashv	_		<u> </u>	U	<u> </u>	/ I	\	~	_				<u> </u>	<u> </u>																	퓜
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	number+ Chassis			<u> </u>						1	<u> </u>	<u> </u>		<u> </u>									<u> </u>	<u> </u>														믁
	number+ Engine					<u></u>	\pm	_		$\frac{\bot}{\Box}$	+	$\frac{\perp}{\top}$	+	$\frac{\perp}{\top}$	$\frac{1}{1}$						<u> </u>															\Box		=
	number+ Odometer									<u> </u>	+	<u> </u>																										_
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	SAP number+										<u> </u>	<u> </u>																										
	ection 3 - P																																					
	Selling price of	•											•	ods	3											_	R					3	1	1	4		0	0
	Payment refer							9 0	r re	ceip	t nun	nbe	r)													С	Н	Е	Q		1	0	7	5	0	2		ᆜ
	Date of payme																										_	_			2	0	1	4	0	8	0	5
3.4	If traded-in, inv	oice/	nι	umber	for n	ew	goo	ds	pui	rcha	sed															Р	N	1	1	0	0	9	1					
	Ction 4 - N																																					

- 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.

VAT264

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

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