

## 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 (	)wn	er																Ind	ividu	al [		(	Com	pany	/Clos	se Co	orpor	ation	/Tru	st/Fu	nd [	
1.1	Name of	F	О	R	В	Е	S		N	0	В	L	Ε		L	0	N	G	W	Ε																
	owner selling the goods																																			
1.2	.2 Identity number of owner (if individual)																1	9	8	4	1	1	1	1	1	7	8	3	0							
1.3	Registration n	umbe	er o	f Con	npany	//Clc	se C	orpo	oratio	n/Tru	st/Fi	und																								
1.4	4 Address of owner																																			
	Unit no.							Complex (if applica																												
	Street no.		4	$\overline{\Box}$				Stree	eet/			Α	D	Α	M	寸	S	Т	R	Е	Е	Т														一
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1.5	Is a photocop				1	1	1																						J				Y	*	N	Ħ
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach															hed?										Υ	<u>**</u>	l I	*							
	Is the owner registered for VAT?																									Υ	$\dashv$	ı.	*							
	If "YES", prov	-					ากมฑ	ber																									l	$\dashv$		<b></b>
	Is the supply a				_																												Υ	*		$\dashv$
1 10	) Name of natu	ıral							Т																										·'`	ᅱ
	person represer the owner		ng						1																									$\dashv$	_	$\dashv$
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	Section 2 - Description of Goods  1 Description FERROUS SCRAP																																			
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Section 3 - Payment																																				
3.1	Selling price of	of goo	ds/l	balan	ce of	cas	h val	ue c	of repo	osses	sed	good	ds												R					6	4	9	9		0	0
3.2	Payment refer	ence	nui	mber	(e.g.	che	que d	or re	ceipt	numl	ber)													С	Н	Ε	Q		1	0	7	1	6	8		
3.3	Date of payme	ent/tra	ade	-in/re	posse	essio	on																						2	0	1	4	0	6	2	7
3.4	If traded-in, in	voice	nui	mber	for n	ew g	oods	pu	rchas	ed														Р	N	1	0	9	9	1	0					
Se	ection 4 - N	lote	s				41.		dofin																											

- 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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