

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 (Dwi	1ei	r																Ind	ividua	al [Company/Close Corporation/Trust/Fund											
1.1	Name of	Α	Е	ВЕ	L		I	Н	Α	S	Н	I		M	Т	Н	Ε	M	В	U																	
	owner selling the goods																																				
1.2	Identity number of owner (if individual)																7	5	0	2	2	5	6	1	1	5	0	8	6								
1.3	Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	4 Address of owner																																				
	Unit no.						Complex (if application)																														
	Street no.	5	() 6	6 7			9	Stre	et/	farm		В	Е	N	G	U		S	Т	R	Е	Е	Т												司	=
	Suburb/ District	D	A	V	E	Υ	_ / -		0		laiiii																								一	一	一
	City/Town	J	-	ЭΗ	-	-		N	Е	S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of the	he	identit	y do	cun	nent	of	own	er a	tache	ed?	(If inc	dividu	ıal)																			Υ	*	N	=
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?																								Υ	一		*									
1.8	3 If "YES", provide the VAT registration number															ı			一																		
1.9	9 Is the supply a taxable supply for VAT purposes?																Υ	*	N	\exists																	
1.10	Name of natural					Τ																													$\ddot{\exists}$		ᅱ
	person repres	resenting				T	$^{+}$																												\equiv		=
1.11 Identity number of the natural person refered to in 1.10 above																								\exists	〓												
Se	ection 2 - D	esc	ri	otior	ı of	G	ood	ds																													
	Description	F		_					S		S	С	R	Α	Р																						
2.2	Quantity/	2			1	-			S				1	_	_																				\exists	\exists	퓜
2.3	Volume/Mass Make and						<u> </u>																												\dashv	\dashv	\dashv
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	number+ Chassis				<u> </u>	<u> </u>	+																												\dashv	\dashv	러
	number+ Engine				$\frac{\bot}{\Box}$	<u>_</u>	\pm	<u> </u>																											\dashv	\dashv	\dashv
	number+ Odometer				+	T	\pm												<u> </u>				<u> </u>												井	\dashv	믐
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-	SAP number+			-1																																	
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 6 6 0 0 0														•																							
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	Payment refer							e o	rec	eipt	num	uer)													С	Н	Ε	Q		1	0	7	6	6	5	_	
	Date of payme				•			الم -		- la	!													ı	D	N.I	4	4	_	2	0	1	4	0	9	0	2
	If traded-in, in			mber	for r	iew	goo	ods	pur	cnas	ea														Р	N	1	1	0	2	7	8					
	ection 4 - N				orog	ron	h (h)	\ of	th a	dofir	ition	of "	innu	t tav	"in c	o oti	on 1	of th	۰ ۱/۸	TΛο	ı.																

- 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 0 Date (CCYYMMDD)