

## 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																						Indi	ividua	al	Company/Close Corporation/Trust/Fund											
	Name of	S	Α	M	U	Е	L		F	R	U		Α	Υ	Е	Α	Н																			
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																	6	9	0	6	0	5	6	6	0	9	1	8	5						
1.3	Registration n	umbe	er of	f Con	npan	y/Clo	se C	orp	oratio	n/Tru	ıst/F	und																								
1.4	Address of owner																																			
	Unit no.							Complex (if applic																												
	Street no.							St	reet/ ame of			S	Ε	В	Ε	N	Z	Α																		
	Suburb/ District																																			
	City/Town	J	О	H	Α	N	N	E	E S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy of the identity document of owner attached? (If individual)																					Υ	×	N	$\equiv$											
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach															hed?										Υ		N	*							
1.7	Is the owner registered for VAT?																										Υ		N	*						
1.8	If "YES", provi	de th	e V	AT re	egistr	atior	nun	nbe	er																											一
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	T pu	ро	ses?																								Υ	×	N	一
1.10	Name of natural																																			一
	person repres																																	Ħ	T	一
1.11	.11 Identity number of the natural person refered to in 1.10 above																											T								
Se	ection 2 - D	esc	rip	tio	ı of	Go	ods																													
2.1	Description	F	Е	R	R	0	U	5	3	S	С	R	Α	Р																						
	Quantity/	5		+		K	+	_	_																											一
2.3	Volume/Mass Make and																																		$\exists$	_
2.4	model+ Registration			+																																_
2.5	number+ Chassis			<u> </u>																															$\exists$	=
	number+ Engine			+	<u> </u>	<u> </u>		<u> </u>	+																									$\equiv$	_	=
	number+ Odometer			<u> </u>	<u> </u>		<u> </u>		+																									$\Box$	_	_
	reading+ VIN number/			<u> </u>																															$\equiv$	믬
	SAP number+			1																																
Section 3 - Payment  3.1 Selling price of goods/balance of cash value of repossessed goods  R 2 0 0 6 0 0																																				
	٥.	Ū											as										1	_	R			<u> </u>	2	0	0	6	0		0	0
	Payment refer				_		•	or r	eceipt	num	ນer)													С	П	Ε	Q		1	0	0	4	1	3		
	Date of payme				-				,														ı	Г	N.I	4	^	•	2	0	1	4	0	7	0	6
	If traded-in, invoice number for new goods purchased															Р	N	1	0	9	9	6	6													
	ction 4 - N			no n	orogr	onh	(h) o	f th	o dof	aition	of "	innu	t tav	" in a	o o o ti	on 1	of th	ιο \/Λ	Τ Δ.	\t																

- 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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