

## 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	ıer																	Ind	ividu	dual Company/Close Corporation/Trust/Fund												
	Name of	Н	U	M	Р	Н	R		ΕŊ	<u> </u>		С	Н	I		Т	Α	В	U	F	0	R															
	owner selling the goods																																				
1.2	Identity number	er of o	owr	er (if	indiv	/idua	al)																							0	1	3	2	1	8	4	4
1.3	Registration n	umbe	er o	f Con	npan	y/Cl	ose C	Cor	porat	ion/T	rus	st/Fu	nd																								$\exists$
1.4	Address of owner																																				
	Unit no.							omple f appl																													
	Street no.	1	2	2 0				S	treet/ ame			Ī	Р	L	Α	N		R	0	Α	D					T										=	
	Suburb/ District	S	Р	Α	R	Т	Α	_	N	T	Ť																								T	T	一
	City/Town	J		Н	-	-	-	Ť	E S	3 E	3	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	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 attached?																								Υ		N	*									
1.7	Is the owner registered for VAT?																								Υ	$\equiv$	N	×									
1.8	If "YES", provi	de th	e V	AT re	gistr	atio	n nun	nb	er																												一
1.9	Is the supply a	taxa	ble	supp	ly fo	r VA	T pu	rpo	oses?																					'	'			Υ	×	N	一
1.10	Name of natural							T			T																										一
	person representir the owner						Ì	Ī		Ì	Ì																										一
1.11	1 Identity number of the natural person refered to in 1.10 above																																				
Section 2 - Description of Goods																																					
2.1	Description	F	Е	R	R	0	U	,	S	S	;	С	R	Α	Р																						
	Quantity/ Volume/Mass	9	4	0	K	G	S				Ì																										
2.3	Make and model+						Ì				Ī																										司
2.4	Registration number+					T	Ť	T		Ť	Ť																								T	T	Π
2.5	Chassis number+						T				Ì																										一
2.6	Engine number+					T	Ť	T		Ť	Ť																								一	T	一
2.7	Odometer					T	Ť	T		T	T																								一	$\equiv$	一
2.8	reading+ VIN number/						T	T		Ť	T																								$\equiv$		一
SAP number+ Section 3 - Payment																																					
3.1	Selling price o	f goo	ds/	balan	ce of	f cas	sh va	lue	of re	poss	ess	sed (	good	ls												R				2	0	6	7	2		0	0
3.2	Payment refer	ence	nu	mber	(e.g.	che	eque	or	recei	ot nu	mb	er)													С	Н	Е	Q	<del></del>	1	0	7	6	6	9		ヿ
3.3	Date of payme	ent/tra	ade	-in/re	poss	essi	on																							2	0	1	4	0	9	0	2
3.4	If traded-in, in	voice	nu	mber	for n	iew (	good	s p	urcha	sed															Р	N	1	1	0	2	8	2					
Se	ection 4 - N	ote	s																																		
11'	"Notional input	tou"	~~~		oroar	conh	(h) c	f f	ho do	finitio	n .	of "ir	mul	tav	" in c	o ofi	on 1	of th	~ \/A	т л.	st.																

- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 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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