

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	ndividual Company						/Clos	se Co	orpoi	ation	/Tru	st/Fu	ınd [
1.1	Name of	L	I	N	U	S		F	0	N		N	G	U	Т	T																			
	owner selling the goods																																		
1.2	2 Identity number of owner (if individual)																								7	7	1	3	2	7					
1.3	Registration n	umbe	er of	Con	npany	y/Clo	se C	orpo	oratio	n/Tru	ıst/Fı	und																					\equiv		
1.4	Address of owner																																		
	Unit no.							Complex (if applicable)																											
	Street no.		6	0	1		ĺ	Street/				0	Α	K	M	Α	N	R	0	Α	D														一
	Suburb/	Н	Υ	Α	Т	s	_	inar I	me of	Tarm	Ε																								=
	District City/Town	J	0		A		N	E	S	В		R	G	Н															Post	al C	ode	1	4	0	1
1.5	Is a photocopy				1	1			-	1																		J				Y	*	N	
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Υ	$\stackrel{\mathbf{w}}{=}$		*						
	Is the owner registered for VAT?																									Υ			*						
	If "YES", provi	-					num	ber																								l			<u>~</u>
	Is the supply a				-																											Υ	*	 N	=
1 10) Name of natu	ıral																															•	.,	퓜
	person repres		ng																														\Box		=
1 1 1	1.11 Identity number of the natural person refered to in 1.10 above																								=										
	ection 2 - D				-			ieu	10 111	1.10	abo	,,,																							
									T		_	_	Α.	_																					
	Description Quantity/	F	E		R			S	+-	S	С	K	Α	Р																			=		믁
	Volume/Mass Make and	8	2	0	0	K	G	S																									=	=	=
	model+ Registration			<u> </u>																													=	=	ᆜ
	number+ Chassis			<u> </u>																													=	=	=
	number+ Engine			<u> </u>					<u> </u>																								=		_
	number+ Odometer																																		_
	reading+																																		_
	VIN number/ SAP number+																																		_
Section 3 - Payment																																			
3.1	Selling price of	f goo	ds/b	alan	ce of	cas	h valı	ue c	of rep	osses	ssed	goo	ds											R				2	9	2	4	8		0	0
3.2	Payment refer	ence	nur	nber	(e.g.	che	que c	or re	ceipt	num	ber)												С	Н	Ε	Q		1	0	7	4	8	3		
3.3	Date of payme	ent/tra	ade-	in/re	poss	essic	on																					2	0	1	4	0	7	3	1
3.4	If traded-in, in	voice	nur	nber	for n	ew g	oods	pu	rchas	ed													Р	N	1	1	0	0	7	0					
Se	ection 4 - N	lote	s				4.			ition																									

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

2010.2.7

- 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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