

## **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.

Section	1 - D	etai	ls o	O	wn	er																Indi	Individual			Company/Close Corporation/Trust/Fund										
1.1 Name of owner selling		K	0	N	Т	Α	I		С	0	L	L	I	N	S																					
the good	- 1																																			
1.2 Identity	numbe	r of c	wner	(if ir	ndivi	dual	I)															M	T	Α	С	M	R	0	0	0	6	2	0	4	1	2
1.3 Registra	ation nu	ımbe	r of C	omp	any	/Clo	se C	orpo	oratio	n/Tru	st/Fu	und																								
1.4 Address	s of ow	ner																																		
Unit no.									mple: applic	∢ able)																										
Street no	Street no.						1	Street/ Name of farm		farm		Υ	Ε	0	٧	I	L	L	Ε																	
Suburb/ District																																				
City/Tov	wn	J	0	Н	Α	N	N	Е	S	В	U	R	G	Н																Post	tal C	ode	1	4	0	1
1.5 Is a pho	.5 Is a photocopy of the identity document of owner attached? (If individual)															×	N																			
1.6 Is a pho	otocopy	of th	e lette	erhe	ad c	or otl	her o	ffici	al do	cume	nt of	the	Com	pany	//Clo	se C	orpoi	ation	ı/Tru	st/Fu	ınd a	attach	hed?										Υ		N	*
1.7 Is the ov	wner re	giste	red fo	r V	AT?																												Υ		N	×
1.8 If "YES"	", provid	de the	e VAT	reg	istra	tion	num	ber																												
1.9 Is the su	upply a	taxa	ble su	pply	/ for	VA	T pur	pos	es?																								Υ	×	N	
1.10 Name of natural person representing the owner			_ [																																	
		9 =																																		
1.11 Identity	y numbe	er of	the na	tura	al pe	rsor	refe	red	to in	1.10	abov	/e	•			•																				
Section	2 - D	esci	ripti	on	of (	Go	ods																													
2.1 Descripti	tion	F	Е	R	R	0	U	S		S	С	R	Α	Р																						
2.2 Quantity/ Volume/l		2	3	0	0	K	G	S																												
2.3 Make an model+				Ī																																
2.4 Registrat									Ì																											
2.5 Chassis number+	; [																																			
2.6 Engine number+				Ī	Ī				T																											
2.7 Odomete reading+	er								T																											
2.8 VIN num SAP nun	nber/																																			
Section		aym	ent																																	
.1 Selling price of goods/balance of cash value of repossessed goods																	R					5	4	0	5		0	0								
3.2 Paymen	Payment reference number (e.g. cheque or receipt number)																С	Н	Е	Q		1	0	7	4	9	8									
	nt refere	Date of payment/trade-in/repossession																																		
3.3 Date of					·	ssic	n																						2	0	1	4	0	8	0	5
3.3 Date of	payme	nt/tra	de-in/	rep	osse			s pui	rchas	ed														Р	N	1	1	0	0	8	8	4	0	8	0	5

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 1 of the VAT Act
- 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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