

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	s of	Ow	/n	er																Ind	ividu	al [(Com	pany	/Clos	se C	orpoi	ation	n/Tru	st/Fu	nd	
1.1	Name of owner selling	M	I	B U	1	N	I		N	ИВ	Α	N	I U	C	H	0		R	(O G	Ε	R															
	the goods																																				
1.2	Identity number of owner (if individual)																						0	1	1	6	5	2	5	2							
1.3	Registration n	umbe	er	of Cor	npa	n y	/Clo	se C	or	poratio	n/Tru	ıst/	Fund																								
1.4	.4 Address of owner																																				
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	Street no.			0	Ť	T	=]	St	reet/			K	Н	l U	M	Α	L	(O	S	Т	R	Е	Е	Т										ī	一
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1.5	Is a photocopy											_																		J				Y	*	N	Ħ
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																	Υ		L	*																
	Is the owner registered for VAT?															Υ	_		*																		
	If "YES", provi	_					tion	num	he	ar.																								•	_	··· [-
	Is the supply a				•																													Y	•		닉
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1.10	person represe		ng		<u> </u>	<u> </u>									$\frac{\perp}{\perp}$	<u> </u>	<u> </u>	+	<u> </u>	+															井	\dashv	_
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	Section 2 - Description of Goods																																				
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	Registration number+																																		$\underline{\underline{}}$		
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	Engine number+																																				
	Odometer reading+																																				
	VIN number/ SAP number+																																				
Se	ection 3 - P	ayn	ne	ent																																	
3.1	1 Selling price of goods/balance of cash value of repossessed goods																	R				2	5	5	0	0		0	0								
3.2	Payment refer	ence	n	umbei	e.	g. (chec	que c	or i	receipt	num	ber)												Ε	F	Т		W	В	6	2	0		T	\exists	一
3.3	Date of payme	ent/tra	ad	e-in/re	pos	sse	ssio	n																						2	0	1	4	0	7	2	9
3.4	4 If traded-in, invoice number for new goods purchased															Р	N	1	1	0	0	3	0				寸	一									
Se	ection 4 - N	ote	s																																		
11'	'Notional input	tav"	m	aane r	ara	ara	nh ('h) o	fth	na dafi	nition	of	"innu	t ta	y" in	sect	ion 1	of th	ne '	VAT A	nt .																

- 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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