

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 C)wn																	Ind	ividu	al [Company/Close Corporation/Trust/Fund										
1.1	Name of owner selling	J	0	Н	Α	N	N	Α		M	Α	R	I	Α																						
	the goods																																			
1.2	2 Identity number of owner (if individual)																	6	4	1	2	2	2	0	1	9	0	8	7							
1.3	Registration n	umbe	er of	Com	npany	//Clo	se C	orpo	oratio	n/Tru	st/F	und																								
1.4	Address of ow	/ner																																		
	Unit no.								mplex applic																											
	Street no.	1	S	T				Street/ Name of				Α	٧	Ε	N	U	Ε		N	0	R	M	Α	N		Н	0	U	S	Ε						
	Suburb/ District	E	D	Е	N	V	_	L	_																									T		一
	City/Town	J	0	-	Α		-	-		В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocop	y of th	he ic	entit	y doc	cume	ent of	ow	ner a	tach	ed?	(If inc	divid	ual)															J				Υ	×	N	一
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	一		*							
1.8	If "YES", provide the VAT registration number																一		ヿ																	
1.9	Is the supply a	a taxa	able	supp	ly for	r VA	Γpur	pos	es?																								Υ	*	N	\equiv
1.10) Name of natu	ıral	ral																																	\exists
	person repres the owner	sentir	ng																															Ħ		一
1.11 Identity number of the natural person refered to in 1.10 above																	\exists		ヿ																	
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	S		S	С	R	Α	Р																						
	Quantity/	2	4				S																											\exists		一
2.3	Volume/Mass Make and	Ē	r.		· · ·																													\exists		一
2.4	model+ Registration																																	\exists		\exists
2.5	number+ Chassis																																	\exists		〓
2.6	number+ Engine																																	\exists		\dashv
2.7	number+ Odometer																																	\exists		=
2.8	reading+ VIN number/																									<u> </u>	<u> </u>							\dashv		\dashv
	SAP number+	avn	nen	f																																
	Selling price of				ce of	cas	h valı	ue c	of rep	osses	ssed	000	ds												R						8	3	7		0	0
	Payment refer	Ü							·			J.J.												С	Α	S	Н		6	4	8	<u> </u>	•	•	<u> </u>	
	Date of payme				-				i		,													_	- •				2	0	1	4	0	7	3	0
								s pui	rchas	ed														Р	N	1	1	0	0	3	6					
3.4 If traded-in, invoice number for new goods purchased Section 4 - Notes																																				
	"Notional input			ne na	aranr	anh	(h) of	f the	defi	nition	of "	innu	t tay	" in s	enctio	on 1	of th	۵ ۷/ Δ	T Ac	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.

Date (CCYYMMDD)