

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.

Sec	tion 1 - D	etai	ils	of (Own	er							ection 1 - Details of Owner Ind														Company/Close Corporation/Trust/Fund										
	lame of wner selling	Ε	L	V	I	S		,	YC	T	•	ΑI	Н		N	Υ	Α	В	0																		
	ne goods																																				
1.2 ld	.2 Identity number of owner (if individual)														P	Т	Α	С	M	R	0	0	0	8	3	0	5	1	2								
1.3 R	1.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4 A	1.4 Address of owner																																				
U	Init no.						Complex (if applicable)																														
St	treet no.						Street/ Name of farm			1	1	U	G	U	S	Т	Α		Α	٧	Е	N	U	Е													
	Suburb/ District	R	Е	G	Е	N	ΙT	$\overline{}$	F	_	$\overline{}$	R	(
	ity/Town	J	С	H	Α	N	1 N	Ī	ES	E	3	U	2	G	Н																Post	al C	ode	1	4	0	1
1.5 Is	Is a photocopy of the identity document of owner attached? (If individual)															×	N																				
1.6 Is	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? Y																N	×																			
1.7 Is																Υ		N	×																		
1.8 If	If "YES", provide the VAT registration number																																				
1.9 Is	s the supply a	taxa	ble	supp	oly fo	r VA	AT pu	rpo	oses?																									Υ	×	N	
	Name of natu							Τ		Τ	Τ																										
	person repres the owner		ıg					Ī		Ť	Ť																										
1.11 l	1.11 Identity number of the natural person refered to in 1.10 above																																				
Section 2 - Description of Goods																																					
2.1 D e	escription	F	Е	R	R	С	U	;	S	S	;	СІ	₹	Α	Р																						
	uantity/ olume/Mass	2	6	0	0	K	G		S		Ť																										
2.3 Ma	ake and odel+						Ì	Ť		Ť	Ť		Ì																								
2.4 Re	egistration umber+						Ī	Ì		Ì	Ť	İ	Ī	İ																							
2.5 Cł							Ť	Ì		İ	Ť	Ť	Ī																								
2.6 Er							Ì	Ť		Ť	Ť	Ì	Ť	j																							
2.7 O	dometer ading+							Ì		Ì	Ť		Ī	İ																							
2.8 VI	IN number/ AP number+							Ť		İ	Ť			i																							
	tion 3 - Pa	ayn	ıer	nt							İ																										
3.1 S	Selling price of goods/balance of cash value of repossessed goods																	R					8	1	9	0		0	0								
3.2 P	ayment refere	ence	nui	mber	(e.g.	che	eque	or	receip	t nur	mb	er)													С	Н	Е	Q		1	0	7	6	4	9		
3.3 D	ate of payme	nt/tra	ade	-in/re	poss	essi	ion																							2	0	1	4	0	8	2	9
3.4 If	traded-in, inv	oice/	nui	mber	for n	ew	good	s p	ourcha	sed															Р	N	1	1	0	2	5	3					
3.4 If traded-in, invoice number for new goods purchased P N 1 1 0 2 5 3 Section 4 - Notes																																					

- 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

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.

2 0 1 4 0 8 2 9

Page: 01/01