

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 (Owi	ne	r																			Ind	ividu	al [Com	pany	/Clo	se C	orpoi	ratior	n/Tru	ıst/Fu	ınd [
	Name of owner selling	Α	E	3 E	L			Н	A	\ \ \	3	Н	I		M	T	ı	1	Ε	M	В	U	ı																	
	the goods																																							
1.2	Identity number	er of o	wc	ner (if	indiv	vidi	ual)																					7	5	0	2	2	5	6	1	1	6	0	8	6
1.3	3 Registration number of Company/Close Corporation/Trust/Fund																																							
1.4	Address of ow	dress of owner																																						
	Unit no.									mpl appl		ble)																												
	Street no.		(0 6	7	Ì			Str	eet/ me (В	Ε	N	I	3	U		S	Т	F	2	Е	Ε	Т													
	Suburb/ District	D	1	A V	Е	Ī	Y	Т	C		_						T	Ī				İ		Ť																
	City/Town	J		ΣН		-	_	N	_		_	В	U	R	G	H	1					T		Ť										Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)															Υ	*	N																					
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		N	*															
1.8	If "YES", provide the VAT registration number																																							
1.9	Is the supply a	taxa	abl	e supp	oly fo	r∖	/AT	pur	pos	ses?																											Υ	*	N	
1.10	Name of natu	ıral				Т	Т			Т	Т					Τ	Т	Т				Т	Τ	Τ																
	person repres	entir	ng	,		T					<u> </u>						$\frac{\perp}{1}$	$\frac{\perp}{1}$				$\frac{1}{1}$	1	$\frac{\perp}{1}$														\Box		
1 11		er of	th	e natu	ral n	ers	son	refe	rec	to i	n 1	10 :	aho	/e																<u> </u>										
1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods																																								
	Description																																							
	Quantity/				+	÷	_		_	_	$\frac{\perp}{\top}$	<u>3</u>		K	A			$\frac{\perp}{1}$			<u> </u>	<u> </u>	<u> </u>	\pm																
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	reading+ VIN number/					<u> </u>	<u> </u>			+	<u> </u>					<u> </u>	<u> </u>	1				<u> </u>	<u> </u>	<u> </u>														Щ		
	SAP number+									<u></u>																														
Section 3 - Payment																																								
3.1	Selling price of	f goo	ds	/balar	ice o	f c	ash	valu	ıe	of re	pos	sses	sed	goo	ds														R				1	7	5	5	6		0	0
3.2	Payment refer	ence	nι	umber	(e.g	. cl	heq	ue c	r r	ecei	ot n	umb	er)															С	Н	Е	Q		1	0	7	7	4	7		
3.3	Date of payme	nt/tra	ade	e-in/re	poss	ses	sior	1																									2	0	1	4	0	9	1	5
3.4	If traded-in, inv	oice	nι	umber	for r	nev	v gc	ods	рι	ırcha	se	d																Р	N	1	1	0	3	8	6					
	ection 4 - N																																							

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

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- 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.

VAT264

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

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