

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																	Indi	Individual				Company/Close Corporation/Trust/Fund									
1.1	Name of	S	Α	M	U	Е	L		F	R	U		Α	Υ	Ε	Α	Н																			
	owner selling the goods																																			
1.2	2 Identity number of owner (if individual)																	6	9	0	6	0	5	6	6	0	9	1	8	5						
1.3	Registration n	umbe	er of	Con	npany	//Clo	ose C	orp	oratio	n/Tru	ıst/F	und																								\exists
1.4	.4 Address of owner																																			
	Unit no.		Complex (if applicable)																																	
	Street no.	0	2				- 1	Street/ Name of f				S	Ε	В	Е	N	Z	Α																		司
	Suburb/ District						<u> </u>	Ivai		laiiii																										司
	City/Town	J	0	Н	Α	N	N	Е	S	В	U	R	G	Н																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	一																
1.6	Is a photocopy	y of th	he le	tterh	ead o	or of	ther o	ffici	ial do	cume	nt of	the	Com	pany	/Clos	se C	orpo	ratio	n/Tru	ıst/Fı	und a	ittacl	ned?										Υ	\exists	N	*
1.7	7 Is the owner registered for VAT?																									Υ	一	ı.	*							
1.8	8 If "YES", provide the VAT registration number																\equiv		Ħ																	
1.9	Is the supply a	a taxa	able	supp	ly for	r VA	T pur	pos	es?																								Υ	*	N	\equiv
1.10	Name of natural																																	$\stackrel{\cdots}{\exists}$		=
	person repres the owner	sentir	ng																																	=
1.11	1.11 Identity number of the natural person refered to in 1.10 above																											=								
Se	Section 2 - Description of Goods																																			
	Description	F	E							S	С	R	Α	Р																						
	Quantity/	6	3	1		K	_		+-				-	-																				\exists		=
2.3	Volume/Mass Make and			_																														\exists	\equiv	\dashv
2.4	model+ Registration						1																							<u> </u>				_		=
2.5	number+ Chassis						<u> </u>																											러	\exists	\dashv
	number+ Engine		<u> </u>				<u> </u>		 								<u> </u>													<u> </u>				\dashv	_	\dashv
	number+ Odometer						<u> </u>																											\exists	$\overline{}$	+
	reading+ VIN number/																																	믬	=	믐
	SAP number+	01/10	•	4																																
	Selling price of				oo of	.000	h vali	110.0	of rop	2000	ee od	good	10												В				2	0	2	2	4		0	^
	Payment refer	Ü										9001												С	R	Е			1	0	7	5	6	1	0	0
	Date of payme				-		•	, ,	sceipt	···u···	DGI)													C	••	_	Q		2	0	1	4	0	8	1	3
	. ,							יות	rchas	ed														Р	N	1	1	0	0	1	4	6		-		
	3.4 If traded-in, invoice number for new goods purchased Section 4 - Notes													17			J	J		→	J															
	"Notional input			ne n	araar	anh	(h) o	f the	a defin	nition	of "	innu	t tay	" in s	ectio	on 1	of th	e VA	TAC	ıt.																

- 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.

0 1 4 0 8 1 Date (CCYYMMDD)