

## 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	Ow	/n	er																		Inc	lividu	dual Company/Close Corporation/Trust/Fund												
1.1	Name of owner selling	N	[	) E			С	Н	I		Н		E	N	R	I	С		Н	Ε																			
	the goods																																						
1.2	.2 Identity number of owner (if individual)																				I	J	6	3	1	2	4												
1.3	1.3 Registration number of Company/Close Corporation/Trust/Fund																																						
1.4	.4 Address of owner																																						
	Unit no.								Complex (if applicable)																														
	Street no.	1	(	6				Ī	Str	eet/ me of farm		•	Ē	I	S	Α	N		D	0		R	0	Α	D	T												_	
	Suburb/ District	Ī	5	S A	1	V	D		INA		) Taili	Ť	Ť					T																					
	City/Town	J	-					N	E	=   5	B	3	U	R	G	Н			$\overline{}$						$^{\perp}$	$^{\perp}$							Pos	al C	ode	1	4	0	1
1.5	Is a photocop																Υ	×	N																				
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Υ	•••	N	*																				
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attache  Is the owner registered for VAT?																									Υ		N	*										
	If "YES", provide the VAT registration number																																						
	Is the supply a				Ū																															Υ	×	N	
1 10	) Name of natu	ral				$\overline{}$					$\top$	Т					Т	Τ	Т							Т		Т									•	.,	
	person repres		ng	F		$\pm$					$\frac{\perp}{\perp}$	<u> </u>	$\frac{1}{1}$				<u>                                       </u>	<u> </u> 	$\frac{\perp}{\perp}$							<u> </u>													
1.11 Identity number of the natural person refered to in 1.10 above																																							
	Description	escription FERROUS SCRAP																																					
	Quantity/	F	_	_		_	0	U		_	S	<u>                                     </u>	C	K	A	P	<u>                                     </u>	<u> </u> 	$\frac{\perp}{\perp}$																				
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Section 3 - Payment																																							
3.1	Selling price of	of goo	ds	/bala	nce	of	cas	ı val	ue (	of re	posse	ess	sed g	000	ls													R				1	0	5	5	2		0	0
3.2	Payment refer	rence	n (	umbe	r (e.	g. (	che	que d	or re	eceip	t nun	nb	er)														Ε	F	Т		W	В	1	3	1	7			
3.3	Date of payme	ent/tra	ade	e-in/r	epos	sse	ssic	n																								2	0	1	4	0	9	1	5
3.4	If traded-in, in	voice	n (	umbe	r for	ne	ew g	oods	s pu	rcha	sed																Р	N	1	1	0	3	9	3					
	ection 4 - N																				, ,		,																

- 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 9 1 Date (CCYYMMDD)