

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	Own	ie	r																Ind	ividu	al [Com	pany	/Clos	se C	orpor	ation	ı/Tru	st/Fu	ınd	
1.1	Name of owner selling	F	C	R	В	I	E	3		N	0	В	L	Е		L	0	N	G	W	Е																
	the goods																																				
1.2	2 Identity number of owner (if individual)																1	9	8	4	1	1	1	1	1	7	8	3	0								
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	address of owner																																			
	Unit no.						Complex (if applicable)																														
	Street no.	2	4	ı 🗆				;	Stree	et/	farm		Α	D	Α	M		S	Т	R	Е	Е	Т						\Box								
	Suburb/ District	W		Т	F		I E		L	D																											一
	City/Town	J	-		A	-				S	В	U	R	G	Н																Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	y of tl	he	identi	ty do	cur	ment	of	own	er at	tach	ed?	(If in	divid	ual)															ı				Υ	×	N	
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Y N 🗱																					
1.7	Is the owner registered for VAT?																									Υ		ı,	*								
1.8	If "YES", provi	ide th	ne \	/AT r	egistr	atio	on nı	ım	ber																									l			
1.9	Is the supply a	a taxa	able	sup	oly fo	r V	⁄ΑT p	urp	ose	s?																								Υ	*	N	\equiv
1.10) Name of natu	ral				Τ																													$\stackrel{\mathbf{M}}{=}$		
	person repres	sentir	ng			T																													\exists	\equiv	=
1 11	.11 Identity number of the natural person refered to in 1.10 above																												\equiv								
Section 2 - Description of Goods																																					
	Description	F		_	_				S		S	С	D	Α	D																						
	Quantity/		_					_			3	C	K	A	 																						=
	Volume/Mass Make and	1	2	2 0	0		K (3	S																										\dashv	_	=
	model+ Registration			+		<u></u>	$\frac{\perp}{\Box}$	<u> </u>																											\exists		\dashv
	number+ Chassis	L	<u> </u>			<u> </u>																											_		=		=
	number+ Engine	L		<u> </u>	<u> </u>	<u>_</u>	<u> </u>																												=	=	=
	number+ Odometer		<u> </u>			<u>_</u>		_																													_
	reading+ VIN number/		<u>_</u>			<u></u>																															=
	SAP number+																																				
Section 3 - Payment																																					
3.1	Selling price of	of goo	od s/	'balar	ice of	ca	ash v	alu	ie of	rep	osses	ssec	goo	ds												R					3	0	0	0		0	0
3.2	Payment refer	ence	nu	ımbeı	(e.g.	ch	neque	е о	r rec	eipt	num	ber)													С	Н	Е	Q		1	0	7	1	9	5		
3.3	Date of payme	ent/tra	ade	e-in/re	poss	ess	sion																							2	0	1	4	0	6	3	0
3.4	If traded-in, in	voice	nu	ımbeı	for n	ew	v goo	ds	puro	has	ed														Р	N	1	0	9	9	4	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.

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