

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	er																Indi	vidua	al	Company/Close Corporation/Trust/Fund											
	Name of	S	Α	M	U	Е	L		F	R	U		Α	Υ	Ε	Α	Н																			
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																	6	9	0	6	0	5	6	6	0	9	1	8	5						
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	Address of owner																																			
	Unit no.								mple: applic		ble)																									
	Street no.	0	2					Street/ Name of				S	Е	В	Е	N	Z	Α																	司	百
	Suburb/ District							INA	THE OI	Tallii																								一	一	一
	City/Town	J	О	H	Α	N	N	E	S	В	U	R	G																	Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	he id	dentit	y dod	ume	ent of	ow	ner a	ttach	ed? ((If inc	livid	ual)	l					ı													Υ	*	N	=
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach															ned?										Υ		N	*							
1.7	Is the owner registered for VAT?																										Υ	一		×						
1.8	If "YES", provi	de th	e V	AT re	gistr	ation	num	nbe	r																								ı			一
1.9	Is the supply a	taxa	able	supp	ıly foı	· VA	T pur	pos	ses?																								Υ	*	N	\exists
1.10	Name of natural person representing the owner																																	$\ddot{\exists}$		Ħ
			ng																															\equiv		=
1.11	1.11 Identity number of the natural person refered to in 1.10 above																									\exists	〓									
Se	ection 2 - D	esc	rip	tior	of	Go	ods																Į.													
	Description	F		_	_	0		S		S	С	R	Δ	Р																						
2.2	Quantity/	6		_	0	K						1	_	_																				\exists	\exists	퓜
2.3	Volume/Mass Make and		3			 			<u>, </u>																									\dashv	\dashv	닉
	model+ Registration																																	\exists	\dashv	=
2.5	number+ Chassis																																	\dashv	\dashv	러
	number+ Engine							<u></u>																										\dashv	\dashv	\dashv
	number+ Odometer					<u> </u>																			_									\exists	\dashv	+
	reading+ VIN number/																																	井	\dashv	႕
	SAP number+			.1																																
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 2 3 4 6 0																																				
		_										good	ıs										١	_	R	17			2	3	4	6	0		0	0
	Payment refer							or re	eceipt	num	ber)												Į	Е	С	п	Q		1	0	7	1	5	6	_	_
	Date of payme																						١	<u> </u>	NI I	4	•	•	2	0	1	4	0	6	2	5
	If traded-in, invoice number for new goods purchased														Į	Р	N	1	0	9	8	9	0													
	ection 4 - N				oroar	onh	(b) a:	f th	o d of	aition	of "	innu	tav	" in c	o oti	on 1	of th	۰ ۱/۸	TΛο	+																

- 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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