

## 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															Ind	ividu	al [	Company/Close Corporation/Trust/Fund																		
1.1	Name of	Р		Т	С	Н	0	F	F	0																										
	owner selling the goods																																			
1.2	ldentity number of owner (if individual)																		4	0	2	8	0	3	3	G	J	0	0	1						
1.3	Registration n	umbe	er o	f Con	npany	y/Clc	ose C	orp	oratio	n/Tru	st/F	und																								
1.4	Address of ow	ner																																		
	Unit no.								Complex (if applicable																											
	Street no.	5	3	3			Ī	Street/ Name of				В	U	S	Т	0	N		S	Т	R	Ε	Ε	Т												
	Suburb/ District	K	R	U	G	Е	_	_			0	Р		W	Е	S	Т																			司
	City/Town	J	-		Α		N	-		-	_	_	G																	Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	photocopy of the identity document of owner attached? (If individual)																Υ	×	N	$\equiv$															
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach															hed?										Υ		N	*							
1.7	Is the owner registered for VAT?																									Υ		N	*							
1.8	B If "YES", provide the VAT registration number																												一							
1.9	Is the supply a	a taxa	able	supp	ly fo	r VA	T pur	po:	ses?																				l				Υ	×	N	
1.10	Name of natu																																			一
	person repres the owner	sentir	ng																																	一
1.11	.11 Identity number of the natural person refered to in 1.10 above																											一								
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	5	3	S	С	R	Α	Р																						
	Quantity/	7	4	_		K	+		_																											一
2.3	Volume/Mass Make and																																			$\equiv$
2.4	model+ Registration																																			=
2.5	number+ Chassis																																			=
2.6	number+ Engine							<u> </u>																												$\dashv$
2.7	number+ Odometer																																			=
2.8	reading+ VIN number/					<u> </u>				<u> </u>																				<u> </u>						퓜
	SAP number+	avn	nei	nt																																
	Selling price o				ce of	cas	h val	ue	of rep	osses	ssed	goog	ds												R				2	5	1	6	0		0	0
	Payment refer	_							-			_												С		Е	Q		1	0	0	4	1	6		
	Date of payme						-		·		•																		2	0	1	4	0	7	0	6
								s pu	urchas	ed														Р	N	1	0	9	9	7	0	<u> </u>				
3.4 If traded-in, invoice number for new goods purchased  P N 1 0 9 9 7 0  Section 4 - Notes																																				
	"Notional input			ane n	araar	anh	(h) o	f th	o dofi	ition	of "	innu	t tav	" in c	octic	on 1	of th	۰ ۱/۸	т Ло	+																

- 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.

Page: 01/01