

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															Indi	Individual				Company/Close Corporation/Trust/Fund																
1.1	Name of owner selling	S	Α	M	U	Е	L		F	R	U		Α	Υ	Ε	Α	Н																			
	the goods																																			
1.2	2 Identity number of owner (if individual)																	6	9	0	9	0	5	6	6	0	9	1	8	5						
1.3	Registration n	umbe	er of	Com	ipany	//Clc	se C	orpo	ratio	n/Tru	ıst/Fı	und																								
1.4	4 Address of owner																																			
	Unit no.	no. Complex (if applicable)																																		
	Street no.	2]	Street/ Name of				S	Е	В	Е	N	Z	Α																		
	Suburb/ District							Ivaii	01	laiiii																										一
	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 photocop	Is a photocopy of the identity document of owner attached? (If individual)																	J				Υ	*	N	一										
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attach															ned?										Υ	\equiv	N	*							
1.7	7 Is the owner registered for VAT?																										Υ	\equiv		×						
1.8	If "YES", prov	ide th	e VA	T re	gistra	ation	num	ber																												一
1.9	Is the supply a	a taxa	able :	supp	ly for	· VA	T pur	pose	es?																								Υ	*	N	
1.10	Name of natural																																			
	person repres the owner	sentir	ng																																	\equiv
1.11	.11 Identity number of the natural person refered to in 1.10 above																																			
Se	Section 2 - Description of Goods																																			
	Description	F	Е					S		S	С	R	Α	Р																						
	Quantity/	7	1			K		S						-																					=	
2.3	Volume/Mass Make and	Ė	<u> </u>																																	\equiv
2.4	model+ Registration					<u> </u>																								<u> </u>						=
2.5	number+ Chassis																																			
	number+ Engine																																		\exists	=
	number+ Odometer																																		=	=
	reading+ VIN number/																																		\dashv	
	SAP number+	avn	200	•																																
	Selling price of				ce of	cas	h valı	ie o	rend	nsses	ssed	aoo	ds												R				2	2	1	3	Λ		0	0
	Payment refer	-										550												С		E	0		1	0	7	4	0	5	0	<u> </u>
	Date of payme							,, ,,,,	осірі		DCI)													0		_	Q		2	0	1	4	0	7	0	9
								pun	chas	ed														Р	N	1	0	9	9	7	5	-				
3.4 If traded-in, invoice number for new goods purchased Section 4 - Notes																																				
	"Notional input			20.00	oro ar	onh	(b) of	tho	dofir	ition	of "	innu	t tav	" in c	coctic	on 1	of th	o V/A	ТΔс	.+																

- 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.