

## 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	Owi	ne	er																Ind	ividu	vidual Company/Close Corporation/Trust/Fund												
1.1	Name of owner selling	L	I	N	l U	J :	S		F	0	N		N	G	U	Т	I																				
	the goods																																				
1.2	! Identity number of owner (if individual)																							7	7	1	3	2	7								
1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	Address of owner																																				
	Unit no.								Complex (if applicable																												
	Street no.	7	6	0	1	Ī		:	Stre	et/	farm		0	Α	K	M	Α	N		R	0	Α	D														一
	Suburb/ District	Н	Υ	Α	T	Ť,	s	V	l l	L	L	Е						T		Ť																	一
	City/Town	J	C		ΙA		N			S	В		R	G	Н			$\frac{1}{1}$	T											]	Post	al C	ode	1	4	0	1
1.5	Is a photocop																													J				Υ	*	N	一
1.6	Is a photocopy of the identity document of owner attached? (If individual)  Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																Υ		N	*																	
1.7	Is the owner registered for VAT?																									Υ			*								
1.8	If "YES", prov	ide th	e V	AT r	egist	rati	ion r	num	ber																												$\ddot{=}$
	Is the supply a				•					s?																								Υ	*	   N	$\Box$
1 10	) Name of natu	ral				Т	Т											Т	Τ	T															•	.,	=
	person repres		ng			<u> </u>	$\frac{\perp}{\Box}$												<u> </u>	+															$\Box$		=
1 11	1.11 Identity number of the natural person refered to in 1.10 above																																				
									·cu	.0 111	1.10	abo.																									
	Description	tion 2 - Description of Goods scription   FERROUS   SCRAP																																			
	Quantity/	F	E	+	-	÷	_	U	S		S	С	K	A					<u> </u>	<u> </u>															$\square$		=
	Volume/Mass Make and	6	3	0	0	<u>     </u>	K	G	S									$\perp$	<u></u>	+															=	=	=
	model+ Registration				<u> </u>	+	$\frac{\perp}{\Box}$											<u> </u>		<u> </u>															=	=	_
	number+ Chassis					<u> </u>	4											<u> </u>		$\frac{\bot}{}$															=	=	_
	number+ Engine			<u> </u>	<u> </u>	<u>_</u>	4											<u> </u>	<u></u>	<u> </u>															=		_
	number+ Odometer						1											<u> </u>		<u> </u>																	
	reading+						<u> </u>													<u> </u>																	
	VIN number/ SAP number+																																				_
Section 3 - Payment																																					
3.1	Selling price of	of goo	ds/	balaı	nce o	of c	ash	valu	ie o	rep	osses	sed	goo	ds												R				1	9	6	6	0		0	0
3.2	Payment refer	rence	nu	mbe	r (e.g	. C	hequ	ue o	r re	ceipt	numl	ber)													С	Н	Е	Q		1	0	7	6	5	1		
3.3	Date of payme	ent/tra	ade	-in/re	poss	ses	sion	1																						2	0	1	4	0	8	2	9
3.4	If traded-in, in	voice	nu	mbe	r for r	nev	w go	ods	pur	chas	ed														Р	N	1	1	0	2	5	8					
	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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