

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.

Section 1 - Details of Owner Individual Company/Close Corporation/Trust/Fund																																			
1.1	Name of	S	Α	M	U	Е	L		F	R	U		Α	Υ	Ε	Α	Н																		
	owner selling the goods																																		
1.2	Identity numbe	r of o	own	er (if	indivi	idual)																6	9	0	6	0	5	6	6	0	9	1	8	5
1.3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	1.4 Address of owner																																		
	Unit no.								mplex applic																										
	Street no.	0	2					Stre				S	Е	В	Ε	N	Z	Α																	
	Suburb/ District																																		
	City/Town	J	0	Н	Α	N	N	Е	S	В	U	R	G	Н															Post	tal C	ode	1	4	0	1
1.5 Is a photocopy of the identity document of owner attached? (If individual)											Υ	×	N	一																					
1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund atta								attacl	hed?										Υ		N	*													
1.7	Is the owner re	giste	ered	for \	AT?																											Υ	一	N	*
1.8	If "YES", provid	de th	e V	AT re	gistra	ation	num	ber																									一	T	一
1.9 Is the supply a taxable supply for VAT purposes?												一																							
1.10	Name of natural																																$\stackrel{\cdot \cdot \cdot \cdot}{\dashv}$		一
	person repres the owner	entin	ıg																														寸	\exists	一
1.11	Identity number	er of	the	natu	al pe	ersor	refe	red	to in	1.10	abov	re																					\equiv		一
Se	Section 2 - Description of Goods																																		
	Description	F	E					S		S	C	R	Δ	Р																					
	Quantity/	5	8	+	0	K		S	+					•																			\exists	=	퓜
2.3	Volume/Mass Make and			_					<u>' </u>																								\exists	\exists	=
	model+ Registration																																井	\dashv	+
	number+ Chassis								<u> </u>																								井	\dashv	러
	number+ Engine								<u> </u>																								러	\dashv	러
	number+ Odometer																																井	\dashv	=
	reading+ VIN number/																																井	\dashv	닉
	SAP number+			_																															
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 1 9 2 7 2 0 0																																			
		_										good	ıs										_	R	_	_		1	9	2	7	2		0	0
	Payment refer				-			or re	eceipt	numi	ber)												С	Н	Ε	Q		1	0	7	4	1	8	4	_
	Date of payme																						_	h 1		_	_	2	0	1	4	0	7	1	3
	If traded-in, inv			nber	for ne	ew g	oods	pui	rchas	ed													Р	N	1	0	9	9	9	3					
Section 4 - Notes 1.1 "Notional input tay" manns paragraph (h) of the definition of "input tay" is section 1 of the VAT Act																																			

- 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 p	person duly authorised to	represent the owner	r selling the goods.

0 1 4 0 7 1 Date (CCYYMMDD)