

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	Section 1 - Details of Owner Individual Company/Close Corporation/Trust/Fund																																					
	Name of owner selling	Р	F	X T	R		C	;	K	F		R	J		С	Н	1																					
	the goods																																					
1.2 Identity number of owner (if individual)																0	1	5	6	0	1	7	0															
1.3	.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	4 Address of owner																																					
	Unit no.								Comple (if appli)																											
	Street no.	0		1					Street/ Name o	of farn	n	F	3	I	F	L	Е		F	₹ /	Α	Ν	G	Ε		R	0	Α	D									
	Suburb/ District	S	() U	Т	H	H G	_	A T	_	_																											
	City/Town	J	(ЭΗ	Α	ı	N N	I	ES	В		U	R	G																		Pos	tal C	ode	1	4	0	1
1.5 Is a photocopy of the identity document of owner attached? (If individual)														_				Υ	*	N																		
1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?											*																											
1.7 Is the owner registered for VAT?							N	*																														
1.8	If "YES", provid	de th	e \	VAT re	egistr	atic	n nu	mk	oer																													
1.9	.9 Is the supply a taxable supply for VAT purposes?																																					
1.10	Name of natu	ral						Τ			Τ							Τ																				
	person repres the owner	entir	ng			<u> </u>	Ť	Ť			Ť							Ť	T	$\overline{\dagger}$																		
1.11	Identity number	er of	th	∟ e natu	ral p	erso	on ref	er	ed to in	1.10) a	bove																										
Se	Section 2 - Description of Goods																																					
	Description	F		E R	_			_	S	S	T	CI	2	Δ	P			Т	T	T	T																	
2.2	Quantity/	6		3 0	+		_	÷	S		T	<u> </u>	`	_	•			+	<u> </u>										<u> </u>			<u> </u>						
2.3	Volume/Mass Make and			<u> </u>		<u> </u>		<u>'</u>		$\frac{1}{1}$	T							$^+$	$\frac{\perp}{\perp}$	$\frac{\perp}{\perp}$									\perp									
	model+ Registration		<u></u>			<u> </u>		<u> </u>	+	+	T							$\frac{\perp}{\perp}$	<u> </u>	<u> </u>																		
	number+ Chassis					<u> </u>		<u> </u>		+	T							+	<u> </u>	+																		
	number+ Engine				<u> </u>	$\frac{\perp}{\Box}$	$\frac{\perp}{\perp}$	<u> </u>	<u> </u>	1	$\frac{\perp}{\top}$							\pm	$\frac{\perp}{\top}$	$\frac{\perp}{\top}$								<u> </u>		<u> </u>								
	number+ Odometer		<u> </u>			<u> </u>		<u> </u>	<u> </u>	<u> </u>	$\frac{\perp}{\top}$							+	<u> </u>													<u> </u>						
	reading+ VIN number/					<u> </u>		<u> </u>			$\frac{\perp}{\top}$							$\frac{\perp}{\perp}$	<u> </u>	$\frac{\perp}{\perp}$																		
	SAP number+ Section 3 - Payment																																					
							1.		,																										_			
	Selling price of	_										_	000	IS												_	R	_	<u></u>	1.5	2	2	3	6	5		0	0
	Payment refer							10	r receip	t nun	nb	er)														Ε	F	Т		W		3	9	4				
	Date of payme																									_			_	_	2	0	1	4	0	6	2	5
3.4	If traded-in, inv	oice/	nı	umber	for n	ew	good	s	purcha	sed																Р	N	1	0	9	8	8	6					
Se	Section 4 - Notes																																					

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in 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 person duly	authorised to represent the	he owner selling the goods.

0 1 4 0 6 2 Date (CCYYMMDD)

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