

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 (Own	er																Ind	ividu	al			Company/Close Corporation/Trust/Fund									
	Name of owner selling	P	E	ΕT	Е	R		-	ΤA	R	Е	3 0	Т	I		N	Υ	U	J G	Α	В															
	the goods																																			
1.2	2 Identity number of owner (if individual)																						1	5	9	2	8	3	2							
1.3	3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	4 Address of owner																																			
	Unit no.					Complex (if applicable)																														
	Street no.	7	•	1 4			Ī	St	treet/ ame of			M	Α	D	0	N	D	O)	S	Т	R	Е	Е	Т											
	Suburb/ District	Т	<u> </u>	K	0	Z	_	ING	arrie oi	Tam	Π							T																一		\equiv
	City/Town	J	-		Α	:	-	Ti	E S	В	Į	JR	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy	of the	he	identit	y do	cum	ent of	_		ittach	ed?	(If in	divid	ual)															J				Υ	×	N	一
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attache															hed?										Υ	Ħ	N	*							
1.7	Is the owner registered for VAT?																									Υ	一		*							
1.8	If "YES", provi	de th	ıe ∖	/AT re	gistr	atio	nun	nbe	er																									=		
1.9	Is the supply a	a taxa	able	e supp	ly fo	r VA	T pu	рс	ses?																								Υ	*	N	\equiv
1.10) Name of natu	ral						Γ		Τ	Т							Т																$\stackrel{\mathbf{w}}{=}$		\equiv
	person repres	sentir	ng					<u> </u>			<u> </u>																							\dashv		
1 11	Identity numb	 natu	ral ne	erso	n refe	ere	ed to in	1 10	ah	ove																						\dashv				
Section 2 - Description of Goods																																				
	Description	F		R		0			S	S	C	, D	Α	Р																						
	Quantity/	6		_	0	K	+		S	3		, <u>K</u>	_	F																				\dashv	\exists	
	Volume/Mass Make and	0	_ = =	<u> </u>	U	N	G		<u> </u>	<u> </u>									<u> </u>															井	\dashv	=
	model+ Registration			+							<u> </u>							<u> </u>																井	_	_
	number+ Chassis			<u> </u>						<u> </u>									<u> </u>															井		=
	number+ Engine			+			<u> </u>	<u> </u>		<u> </u>	<u> </u>							<u> </u>	<u> </u>															ᆜ	_	_
	number+ Odometer			+																														ᆜ		=
	reading+ VIN number/			+							<u></u>							<u>_</u>																ᆜ	_	_
	SAP number+																																			
Section 3 - Payment																																				
	Selling price o	-										-	ds											_	R	L			2	2	0	8	0	_	0	0
	Payment refer							or	receipt	num	be	r)												Е	F	Т		W		9	4	5		_	_	
	Date of payme																							_		_			2	0	1	4	0	8	1	9
3.4	4 If traded-in, invoice number for new goods purchased														Р	N	1	1	0	1	8	2														
Se	ection 4 - N	ote	s																																	

- 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

2010.2.7

- 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.

VAT264

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

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