

## 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	s of	0	wn	er																	Ind	ividu	al [	Company/Close Corpora							ratior	n/Tru	st/Fu	ınd	
1.1	Name of owner selling	Р		1	Γ	С	Н	0		F	F	0																										
	the goods																																					
1.2	2 Identity number of owner (if individual)																	4	0	2	8	0	3	3	G	J	0	0	1									
1.3 Registration number of Company/Close Corporation/Trust/Fund																																						
1.4	Address of owner																																					
	Unit no.			T						Complex		ble)																										
	Street no.	5	1	3					S	treet/ lame		,		В	U	S	Т	0	N		S	Т	R	Е	Е	Т												
	Suburb/ District	K	F	<b>٦</b> ا	J	G	Е	R	_			R	0	Р		w	Е	S	Т																			一
	City/Town	J	-					I N	_		S	В		R	G	_			Ť		$\frac{\bot}{\Box}$										]	Pos	tal 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	*										
	Is the owner registered for VAT?																									Υ		N	*									
	If "YES", provide the VAT registration number																																					
	Is the supply a				_						,																								Υ	*	N	$\Box$
1 10	) Name of natu	ıral			Т			Т	Т		$\overline{}$																									•	.,	=
	person repres		ng					$\frac{\perp}{\Box}$	T	$\frac{\perp}{\parallel}$	$\pm$										<u> </u>															$\Box$		=
1.11 Identity number of the natural person refered to in 1.10 above																																						
	Section 2 - Description of Goods																																					
	Description																																					
	Quantity/	F	-			R	0	_	_	S	$\frac{\perp}{\exists}$	S	С	K	A						<u>                                     </u>															$\square$		=
	Volume/Mass Make and	6	<u> </u>	6 (	0	0	K	G	<u> </u> 	S	$\pm$									<u></u>																=		=
	model+ Registration		<u>_</u>		<u> </u>			<u> </u>	L		<u> </u>										<u>                                     </u>															=		=
	number+ Chassis		<u> </u>					<u> </u>	<u> </u>  -		4																									=		=
	number+ Engine		<u>_</u>	<u> </u>	1	_		<u> </u>	<u> </u>	<u> </u>	<u> </u>	_									<u> </u>															=		_
	number+ Odometer		L					<u> </u>	<u> </u>	_	_																											_
	reading+		<u>_</u>		1			<u> </u>	<u> </u>	4	1																											
	VIN number/ SAP number+																																					
Section 3 - Payment																																						
3.1	Selling price of	of goo	ods	/bala	anc	e of	cas	sh val	ue	e of re	ро	sses	sed	goo	ds												R				2	1	4	5	0		0	0
3.2	Payment refer	rence	n	umbe	er (	e.g.	che	eque	or	rece	pt r	numb	oer)													С	Н	Ε	Q		1	0	7	5	1	9		
3.3	Date of payme	ent/tra	ad	e-in/r	ер	osse	ssi	on																							2	0	1	4	0	8	0	8
3.4	If traded-in, in	voice	nı	umbe	er fo	or ne	ew (	good:	s p	ourch	ase	ed														Р	N	1	1	0	1	0	7					
	ection 4 - N							41.												.,																		

- 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.

0 1 4 0 8 0 Date (CCYYMMDD)