

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.

1.3 Registration number of Company/Close Corporation/TrustFund	Section 1 - Details of Owner Individual														al [Company/Close Corporation/Trust/Fund																			
It			Ε	L	_ [Α	S		1	۷ J	U	Н		D	I	U																			
1.3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4 Address of owner Unit no.	1.2	Identity number	erof	owi	ner (if	indiv	/idua	ıl)		·																				8	5	5	1	1	5
Unit no. Street no. Street no. Suburbi District City/Town J O H A N N E S B U R G H Postal Code 1 4 0 1 1 s is a photocopy of the identity document of owner attached? (If individual) 1 s is a photocopy of the identity document of owner attached? 1 s is a photocopy of the identity document of owner attached? 1 is the owner registered for VAT? 1 is the owner registered for VAT? 1 is the owner registered for VAT? 1 is the owner registered for VAT registration number 1 is the supply a taxable supply for VAT purpose? 1 in Name of natural person representing the owner 1 in I dentity number of the natural person referred to in 1:0 above Section 2 - Description of Goods 2 in Description of Goods 2 in Description of Goods 2 in Description of Goods 3 in National Street of the Cartesian number of the natural person representing the owner of the natural person representing the owner of the natural person referred to in 1:0 above Section 2 - Description of Goods 2 in Description of Goods 3 in National Street of the Cartesian number of the natural person referred to in 1:0 above Section 3 - Description of Goods 2 in Description of Goods 3 in National Street of the Cartesian number of the natural person referred to in 1:0 above Section 3 - Description of Goods 2 in National Street of the Cartesian number of the natural person referred to in 1:0 above Section 3 - Description of Goods 2 in National Street of the Cartesian number of the natural person referred to in 1:0 above Section 3 - Description of Goods 2 in National Street of the Cartesian number of the natural person referred to in 1:0 above Section 3 - Description of Goods C H E Q 1 1 0 7 6 4 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.3	Registration number of Company/Close Corporation/Trust/Fund															T	ī																	
Street no. Street no. Street no. Suburto' District CRy/Town J O H A N N E S B U R G H Is a photocopy of the Identity document of owner attached? (if Individual) Is a photocopy of the Identity document of owner attached? (if Individual) Is a photocopy of the Identity document of owner attached? (if Individual) Is the owner registered for VAT? Is the owner registered for VAT? Is the owner registered for VAT? Y N Street no. If I S the owner registered for VAT? Y N Street no. If YES*, provide the VAT registration number Is the supply a taxable supply for VAT purposes? Y N N In O U S S C R A P Is the owner of the natural person referred to in 1 10 above Section 2 - Description of Goods If E R R O U S S C R A P Is the owner of the natural person referred to in 1 10 above Section 2 - Description of Goods Section 3 - Description of Goods Section 3 - Description of Goods Section 3 - Payment Section 3 - Payment Section 3 - Payment reference number (e.g. cheque or receipt number) Section 1 - Disputch of the number of repossessed goods R T 6 4 8 0 . 0 0 C H E Q 1 0 7 6 4 8 Jale of payment/Itade-in/repossession	1.4	Address of owner																																	
Street no. 1 1		Unit no.																																	
Suburb District INDUSTRIA INDUSTRIA Postal Code I 4 0 1 Samp of registered for VAT? Is the owner registered for VAT? Is the owner registered for VAT? Is the supply a taxable supply for VAT purposes? VEX. N Section 2 - Description of Goods Section 2 - Description of Goods Section 3 - Samp of registered for VAT? Section 3 - Rayment Industry owners of the natural person referred to in 1:10 above Section 3 - Description of Goods Section 3 - Payment Section 3 - Payment Section 3 - Payment Section 3 - Payment reference number (e.g. cheque or receipt number) Selling price of goods/balance of cash value of repossessed goods R 7 6 4 8 0 . 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Street no.	et no. 111 Street/ KFIVIN STRE														Ε	Е	Т												=				
City/Town			uburb/																													\exists	一		
1.5 Is a photocopy of the identity document of owner attached? (If individual) 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? 1.8 If "YES", provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? 1.10 Name of natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description FERROUUS SCRAPP 2.2 Quantity Volume/filass 2.3 Make and model+ 2.4 Registration number 2.5 Chasis number- 2.5 Chasis number- 2.6 Engine number- 2.7 Odometer reading- 2.8 Engine number- 2.9 VIN unmber 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) 3.3 Date of payment/frade-in/repossession 2.0 1 4 0 8 2 7			J	-		-	-		:		+	U	R	G	Н]	Pos	tal C	ode	1	4	0	1
1.6 is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? Y N N 1.7 is the owner registered for VAT? Y N N 1.8 if "YES", provide the VAT registration number 1.9 is the supply a texable supply for VAT purposes? Y N N N N N N N N N N N N N N N N N N	15								_						l													J							$\ddot{\dashv}$
1.7 Is the owner registered for VAT? 1.8 If YES*, provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? 1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description 2.2 Quantity/ Volume/Mass 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.8 Clinine number+ 2.8 Clinine number+ 2.9 VIN number/ 2.8 VIN number/ 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) 3.3 Date of payment/trade-in/repossession 2.0 1 1 0 7 6 4 8 1			Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																•	l	*														
1.8 If "YES", provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? 1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description FERROUSSCRAP 2.2 Quantity Volume/Mass 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number/ SAP number/ SAP number/ SAP number Section 3 - Payment Section 3 - Payment 1.11 Selling price of goods/balance of cash value of repossessed goods 1.2 Payment reference number (e.g. cheque or receipt number) 2.3 Date of payment/trade-in/repossession 2.1 O 1.1 O 0.0 O																				Υ			=												
1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description FERROUSSCRAP 2.2 Quantity/ Volume/Mass 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 With number/ SAP number+ 3.1 Selling price of goods/blance of cash value of repossessed goods R 7 6 4 8 0 . 0 0 C HEQ 1 0 7 6 4 8 3.3 Date of payment/trade-in/repossession																		•		., l	-														
1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description F E R R O U S S C R A P 2.2 Quantity/ QuinterMass 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VN number/ SAP number+ 3.1 Selling price of goods/balance of cash value of repossessed goods R 7 6 4 8 0 . 0 0 C H E Q 1 0 7 6 4 8 3.3 Date of payment/trade-in/repossession																		•		႕															
person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description FERROUSSCIONSSCIO						<u></u>		· T	T																							'	•		႕
1.11 Identity number of the natural person refered to in 1.10 above	1.10	person repres					$\frac{\bot}{\Box}$																											\dashv	_
Section 2 - Description F E R R O U S S C R A P																							井	昗											
2.1 Description																																			
2.2 Quantity/ Volume/Mass																																			
Volume/Mass		•				-		_	_		S	С	R	Α	Р																				_
2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) 3.3 Date of payment/trade-in/repossession 2 0 1 4 0 8 2 7		Volume/Mass	1	3	3 3	8	0	K	(3 S																								ᆜ	_
2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) 3.3 Date of payment/trade-in/repossession 2 0 1 4 0 8 2 7		model+			<u> </u>		<u> </u>			<u> </u>	<u> </u>																							_	
number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) 3.3 Date of payment/trade-in/repossession 2 0 1 4 0 8 2 7		number+			1					_																									
2.7 Odometer reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) 3.3 Date of payment/trade-in/repossession 2 0 1 4 0 8 2 7		number+					L				L																								
reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) C H E Q 1 0 7 6 4 8 2 0 1 4 0 8 2 7		number+																																	
SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) C H E Q 1 0 7 6 4 8 2 0 1 4 0 8 2 7		reading+																																	
3.1 Selling price of goods/balance of cash value of repossessed goods R																																			
3.2 Payment reference number (e.g. cheque or receipt number) C H E Q 1 0 7 6 4 8 2 0 1 4 0 8 2 7	Section 3 - Payment																																		
3.3 Date of payment/trade-in/repossession 2 0 1 4 0 8 2 7	3.1	Selling price of goods/balance of cash value of repossessed goods																R				7	6	4	8	0		0	0						
	3.2	Payment reference number (e.g. cheque or receipt number)															С	Н	Ε	Q		1	0	7	6	4	8								
3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 2 5 1	3.3	Date of payment/trade-in/repossession																				2	0	1	4	0	8	2	7						
	3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 2 5 1																																		
Section 4 - Notes	Se	ection 4 - N	ote	s																															

- 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 2