

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	Owr	ıeı	r																Ind	ividu	al [(Com	pany	/Clos	se Co	orpor	ation	ı/Tru	st/Fu	nd	
1.1	Name of owner selling	M	l	J D	Α		,	J	Ε	Р	Н	T	Е	R		F	0	N																			
	the goods																																				
1.2	2 Identity number of owner (if individual)																	Р	Т	Α	С	M	R	6	0	0	4	1	2								
1.3	1.3 Registration number of Company/Close Corporation/Trust/Fund																																				
1.4	Address of ow	ner																																			
	Unit no.						Complex (if application																														
	Street no.		1	1 7		Τ		;	Stre	et/	farm		С	0	M	M	ı	S	S	I	0	N	Е	R		S	Т	R	Ε	Ε	Т						
	Suburb/ District	В	C	K	S	E	 3 I	_	R																												一
	City/Town	J	-		IA	_					В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	of th	he i	denti	ty do	cur	nent	of	owr	er a	tach	ed?	(If in	divid	ual)										ı					J				Υ	×	N	\equiv
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															hed?										Υ		N	*								
1.7	Is the owner registered for VAT?																									Υ			*								
1.8	If "YES", provi	de th	ie V	'AT n	egistr	atio	on ni	um	ber																									l			$\ddot{=}$
1.9	Is the supply a	a taxa	able	sup	ply fo	r V.	AT p	ourp	oose	s?																								Υ	*	N	
1.10	Name of natu	ral			Т	Τ	Т	Т																													=
	person repres the owner		ng			<u> </u>		1																													=
1 11	.11 Identity number of the natural person refered to in 1.10 above																												=								
Section 2 - Description of Goods																																					
	Description	F	E	_	_				S		S	С	D	Α	D																						
	Quantity/		2	_	_	-	\pm	_	S		3	C	N	A																							=
	Volume/Mass Make and	1	<u> </u>	. U	U		\ \	J	3																												\dashv
	model+ Registration			+	<u> </u>	<u> </u>																															_
	number+ Chassis			+	<u> </u>	<u> </u>																															=
	number+ Engine			\pm	+	<u></u>	$\frac{\perp}{\perp}$						<u> </u>																								\dashv
	number+ Odometer			$\frac{\perp}{\perp}$	$\frac{\perp}{\perp}$	<u> </u> 	$\frac{\perp}{}$								<u> </u>								<u> </u>														닉
	reading+ VIN number/			+	<u> </u>	<u> </u>	<u> </u>																														닉
	SAP number+			<u> </u>																																	
Section 3 - Payment																																					
	Selling price of	_											_	ds											_	R					3	7	8	0	•	0	0
3.2	Payment refer	ence	nu	mbe	(e.g.	ch	equ	e o	r re	eipt	num	ber)												С	Н	Е	Q		1	0	7	7	4	4		ᆜ
3.3	Date of payme	ent/tra	ade	-in/re	poss	ess	sion																							2	0	1	4	0	9	1	5
3.4	If traded-in, in	voice	nu	mbe	for n	ew	god	ods	pur	chas	ed														Р	N	1	1	0	3	8	3					_
	ection 4 - N																																				

- 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 9 1 Date (CCYYMMDD)