

## 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. Name of products   F   O   R   B   E   S   N   O   B   L   E   L   O   N   G   W   E	Se															Ind	ividua	al	Company/Close Corporation/Trust/Fund																		
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Street no.   Suburb   District		Unit no.																																			
Subtorfo' District City/Town  JOHANNESBURGH  Postal Code 1401  15 Is a photocopy of the identity document of owner attached? (If individual)  7 X N  16 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?  7 N  8 N  17 Is the owner registered for VAT?  9 N  18 If "YES", provide the VAT registration number  19 Is the supply a taxable supply for VAT purpose?  9 Y  10 Name of natural person referred to in 1.10 above  110 Name of natural person referred to in 1.10 above  111 Identity number of the natural person referred to in 1.10 above  112 Country/ VolumeMass  113 Make and 0  114 Registration 115 Re R R O U S S C R A P  116 Registration 117 Registration of Coods  118 Registration 119 Registration of Coods  110 Name of official document of the natural person referred to in 1.10 above  110 Name of official document of the natural person referred to in 1.10 above  111 Identity number of the natural person referred to in 1.10 above  112 Country/ VolumeMass 118 Registration 119 Registration of Coods  110 Name of the natural person referred to in 1.10 above  110 Name of the natural person referred to in 1.10 above  110 Name of the natural person referred to in 1.10 above  111 Identity number of the natural person referred to in 1.10 above  110 Name of the natural person referred to in 1.10 above  111 Name of the natural person referred to in 1.10 above  112 Description of Coods  110 Name of the natural person referred to in 1.10 above  111 Name of the natural person referred to in 1.10 above  112 Description of Coods  110 Name of the natural person referred to in 1.10 above  111 Name of the natural person referred to in 1.10 above  112 Description of Coods  113 Name of the natural person referred to in 1.10 above  115 Name of the natural person referred to in 1.10 above  116 Name of natural person referred to in 1.10 above  117 Description of Coods  118 Name of Na		Street no.	2	4					Stre				Α	D	Α	M		S	Т	R	Е	Ε	Т														司
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- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

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- 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.