

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															Indi	vidua	al [Company/Close Corporation/Trust/Fund																		
1.1	Name of	F	О	R	В	Е	S		N	0	В	L	Ε		L	0	N	G	W	Ε																
	owner selling the goods																																			
1.2	Identity numb	er of	own	er (if	indiv	idua	l)																		1	9	8	4	1	1	1	1	7	8	3	0
1.3	Registration n	umbe	er o	Com	npany	//Clc	se C	orpo	oratio	n/Tru	st/F	und																								\exists
1.4	Address of ov	/ner																																		
	Unit no.	no. Complex (if applicable)																																		
	Street no.	2	4					Street/ Name of				Α	D	Α	M		S	Т	R	Ε	Е	Т				=									\equiv	司
	Suburb/ District	W	ı	Т	F	ı	E	L	D																									T		一
	City/Town	J	_		Α	N	-	Е	S	В	U	R	G	Н																Pos	al Co	ode	1	4	0	1
1.5	Is a photocop	y of th	he i	dentit	y dod	cume	ent of	owi	ner at	tache	ed?	(If ind	dividu	ıal)		'	'				'	'			'				,				Υ	×	N	司
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?																				Υ	=	N	*												
1.7	Is the owner registered for VAT?																								Υ	一	N	×								
1.8	3 If "YES", provide the VAT registration number																			一																
1.9	Is the supply a	a taxa	able	supp	ly for	r VA	T pur	pos	es?																								Υ	*	N	一
1.10) Name of natu																																	司		一
	person repre- the owner	sentir	ng																															T		一
1.11	I.11 Identity number of the natural person refered to in 1.10 above																									一										
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	S		S	С	R	Α	Р																						
	Quantity/ Volume/Mass	1	7			K		S	+																									Ħ		司
2.3	Make and	Ė																																寸		一
2.4	model+ Registration																																	\exists		\dashv
2.5	number+ Chassis																																	\exists		\exists
2.6	number+ Engine																																	\exists		一
2.7	number+ Odometer																																	\exists		=
2.8	reading+ VIN number/																																	\exists		\dashv
	SAP number+	avn	ner	nt																																
	Selling price of				ce of	cas	h valı	ле о	of repo	osses	sed	goo	ds												R					5	6	0	7		0	0
3.2	Payment refe	ence	nui	nber	(e.g.	che	que c	or re	ceipt	num	ber)													С	Н	Е	Q		1	0	7	4	8	6		
	Date of payme								•		•																	I	2	0	1	4	0	7	3	1
3.4	If traded-in, in	voice	nui	mber	for n	ew g	oods	pur	rchas	ed														Р	N	1	1	0	0	7	3					一
Se	ection 4 - N	lote	s																																	
1 1	"Notional input	tav"	mor	ne n	araar	anh	(h) of	f th o	dofir	ition	of "	innu	t tav	" in c	cocti	on 1	of th	o V/A	ТАс	÷																

- 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.

Date (CCYYMMDD)