

## 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	ction 1 - D	eta	ils	of (	Own	er															Indi	vidua	al [	Company/Close Corporation/Trust/Fund											
(	Name of owner selling	Ε	L	_ V	I	S		1	0	Т	Α	Н		Ν	Υ	Α	В	0																	
	the goods																																		
1.2	.2 Identity number of owner (if individual)														Р	Т	Α	С	M	R	0	0	0	8	3	0	5	1	2						
1.3 Registration number of Company/Close Corporation/Trust/Fund																																			
1.4	Address of ow	ner																																	
	Unit no.							Complex (if application																											
Street no.									Street/ Name of fa		arm		U	G	U	S	T	Α	Α	٧	Ε	N	U	Е											
	Suburb/ District	R	E	E G	Е	N	_		Р	Α	R	K																							
	City/Town	J	(	ЭΗ	Α	N	N	E	E S	В	U	R	G	Н															Post	tal C	ode	1	4	0	1
1.5	Is a photocopy	of th	he	identi	y dod	cum	ent of	OV	vner a	ttach	ed?	(If inc	dividu	al)														•				Υ	×	N	$\overline{}$
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attack															attacl	ned?										Υ		N	*					
1.7	Is the owner registered for VAT?																										Υ		N	×					
1.8	If "YES", provi	de th	ıe ∖	/AT re	egistr	atio	num	be	r																										
1.9	Is the supply a taxable supply for VAT purposes?																						Υ	×	N	$\overline{}$									
1.10	Name of natu																																		
	person repres the owner	sentir	ng																														ī		$\overline{}$
1.11	.11 Identity number of the natural person refered to in 1.10 above																																		
Section 2 - Description of Goods																																			
2.1	Description	F	E	E R	R	0	U	5	3	S	С	R	Α	Р																					
	Quantity/ Volume/Mass	1	8	3 6	0	K	G	5	3																										
2.3	Make and model+																																		
2.4	Registration number+																																ī		$\overline{}$
2.5	Chassis number+																																Ī		
2.6	Engine number+																																		
2.7	Odometer reading+																																T		=
2.8	VIN number/ SAP number+																																T		一
	ction 3 - P	ayn	ne	nt																															
3.1	Selling price o	f goo	od s	/balar	ice of	cas	h val	ue	of rep	osses	ssed	goo	ds											R					5	8	5	9		0	0
3.2	Payment refer	ence	ะทเ	ımber	(e.g.	che	que o	or r	eceipt	num	ber)												С	Н	Е	Q		1	0	7	6	8	4		一
3.3	Date of payme	ent/tra	ade	e-in/re	poss	essi	on																					2	0	1	4	0	9	0	4
3.4	If traded-in, inv	voice	nı.	ımber	for n	ew (	goods	s pı	urchas	ed													Р	N	1	1	0	3	0	4					一
Se	Section 4 - Notes																																		

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 1 of the VAT Act
- 4.2 If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be deducted

2010.2.7

- 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.

2 0 1 4 0 9 0 4

Date (CCYYMMDD)