

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	s of	Ov	vn	er																Indi	vidua	al [Company/Close Corporation/Trust/Fund											
	Name of owner selling	M	(O F	R	R	I	S		0	D	0	Н																								
	the goods																																				
1.2	Identity number	er of	ow	vner (i	fino	divi	dual)																					Α	0	1	3	2	0	7	8	5
1.3	Registration n	umbe	er	of Co	mpa	an y.	/Clo	se C	orp	oratio	n/Tru	st/F	und																						\Box		
1.4	Address of ow	ner																																			
	Unit no.								Complex (if applicable																											\Box	
	Street no.	Street no. 3		3	Ť			أ	Street/				С	0	М	М	I	S	S	ı	0	N	Е	R		S	Т	R	Е	Е	Т					一	=
	Suburb/	K	_	EN		P	Т		Na N	me of	P	Α																							一	=	一
	District City/Town	J		0 F				_		E S			_	_	Н													<u> </u>		1	Pos	tal C	ode	1	4	0	1
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	Is a photocopy of the identity document of owner attached? (If individual) Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															, [•	L	•																		
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	Is the owner registered for VAT? If "YES", provide the VAT registration number															r [ᆜ	N	*																		
	Is the supply a				·																																_
		tural		ie sup	ріу	y loi vAi į			poses?																									Υ	*	N	ᆜ
1.10	Name of natu person repres			L	<u> </u>																														_	_	_
the owner																																					
1.11	11 Identity number of the natural person refered to in 1.10 above																																				
Section 2 - Description of Goods																																					
2.1	Description	F	I	E F	R	R	0	U	S	3	S	С	R	Α	Р																						
	Quantity/ Volume/Mass	3		7 8	(0	K	G	S	3																											
	Make and model+																																				
2.4	Registration number+		Ī																																ī		一
2.5	Chassis number+		Ī	Ť																															T		一
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	SAP number+	avn	ne	nt																																	
	Section 3 - Payment 1 Selling price of goods/balance of cash value of repossessed goods																R				4	2	Λ	0	6		0	^									
	Payment refer	_											9001											[С		F	Q		1	0	7	9 5	2	8	0	0
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	3 Date of payment/trade-in/repossession														ſ	Г	h I	4	A	•	2	0		4	U	0	<u>U</u>	0									
	3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 1 5																																				
	ction 4 - N "Notional input			oono r	vara	ara	nh	(b) o	f th	o dofi	ition	of "	innu	t tov	" in a	o oti	an 1	of th	۰ ۱/۸	т Л о																	

- 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.

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