

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	Owr	ıe	r																Ind	ividu	al		Company/Close Corporation/Trust/Fund										
	Name of owner selling	Р		Т	С	ŀ	H (O	F	F	0																										
	the goods																																				
1.2	Identity number	erof	ow	ner (it	indiv	⁄idι	ual)																			4	0	2	8	0	3	3	G	J	0	0	1
1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	1.4 Address of owner																																				
	Unit no.						Complex (if application																														
	Street no.	5	1	3	T	T	一		Street/	et/			В	U	S	Т	0	N		S	Т	R	Е	Ε	Т												一
	Suburb/	K	F	₹ U	G		F F		S S	_	farm R	0	_			Е	S	Т																	\equiv		=
	District City/Town	J		O F		-				-	-		_	G	_			<u> </u>]	Post	al C	ode	1	4	0	1
1.5	-	photocopy of the identity document of owner attached? (If individual)																Υ	*	N	$\ddot{\dashv}$																
	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached?															Y	•	N	*																		
	Is the owner registered for VAT?																					Y	러	N	*												
	Is the owner registered for VAT? If "YES", provide the VAT registration number																'	=	- 1	<u>•</u>																	
	Is the supply a				•																													Y	44		닉
					1	T	· · · · ·			T																								r	*	N	닉
1.10	Name of natu person repres		ng			<u> </u>	+	_		<u> </u>									<u> </u>	<u> </u>															ᆜ		닉
	the owner																																		=		ᆜ
	11 Identity number of the natural person refered to in 1.10 above																																				
Se	ection 2 - D	esc			_		000																														
	Description	F	I	ER	R	(ו∣כ	J	S		S	С	R	Α	Р																				$\underline{}$		
	Quantity/ Volume/Mass	1	4	4 0	0	(0 k	<	G	S																									$\underline{\hspace{1cm}}$		
	Make and model+																																				
	Registration number+																																				
	Chassis number+																																				
	Engine number+																																				
2.7	Odometer reading+						Ī																												Ī		一
2.8	VIN number/ SAP number+		Ī				T	Ì																											Ī		\equiv
	ection 3 - P	ayn	ne	ent																																	
3.1	Selling price o	f goo	ods	s/balaı	ice of	f ca	ash v	alu	e o	f rep	osses	ssed	goo	ds												R				8	2	0	3	6		0	0
3.2	Payment refer	ence	nı	umbei	e.g.	ch	nequ	e o	r re	ceipt	num	ber)													С		Е	Q		1	0	7	4	0	5		Ť
3.3	Date of payme	ent/tra	ad	e-in/re	poss	ess	sion																						l	2	0	1	4	0	7	0	9
3.4	If traded-in, inv	voice	nı	umbei	for n	ew	goo'	ds	pur	chas	ed														Р	N	1	0	9	9	7	6			\equiv		一
	ection 4 - N																																				
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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.

Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

0 1 4 0 7 0 Date (CCYYMMDD)