

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	of (Owr	ıer																Ind	ividu	al [(Company/Close Corporation/Trust/Fund									
1.1	Name of	M	Е	3 U	N	I		I	ИΒ	Α	N	U	С	Н	0		R	0	G	Ε	R															
	owner selling the goods																																			
1.2	Identity number of owner (if individual)																						0	1	1	6	5	2	5	2						
1.3	Registration n	umbe	er c	f Con	npan	y/Cl	ose C	or	poratio	n/Tru	ıst/F	und																								
1.4	Address of owner																																			
	Unit no.						omple:																										П			
	Street no.)	T	Ī		St	reet/ ame of			K	Н	U	М	Α	L	0		S	Т	R	Е	Ε	Т										T	一
	Suburb/ District	Т	Δ	K	0	Z	Α	IN	arrie or	Tarm																								Ħ	T	一
	City/Town	J	:-	H	-	-	-	Ti	ES	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	photocopy of the identity document of owner attached? (If individual)															Υ	*	N	一																
1.6	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?																										Υ	\equiv		*						
1.8	If "YES", provi	de th	ıe ∖	/AT re	egistr	atio	n nun	nbe	er																								l		\exists	$\stackrel{\cdots}{=}$
1.9	.8 If "YES", provide the VAT registration number .9 Is the supply a taxable supply for VAT purposes?																Υ	*	N	\exists																
1.10) Name of natural		al				Т	Τ																										$\stackrel{\mathbf{w}}{=}$		=
	person representing the owner						$\frac{\bot}{\Box}$	T																										\exists	\equiv	=
1 11	Identity numb	er of	the	 natu	ral p	erso	n refe	ere	d to in	1 10	abo	ve																							\exists	一
	1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods																																			
	Description	F			_	_	_		S	S	С	D	Α	Р																						
2.2	Quantity/	2				-	_	_	s S	<u> </u>		I	_	Г																				\dashv	\dashv	+
	Volume/Mass Make and		4	- 0	U	I	J		<u> </u>																									井	井	=
	model+ Registration					<u> </u>	+	<u> </u>																										_	_	_
	number+ Chassis		<u> </u> 			<u> </u>	+	<u> </u> 											<u> </u>															\dashv	\dashv	႕
	number+ Engine				<u> </u>	<u> </u>	\pm	<u> </u>																										러	\dashv	닉
	number+ Odometer			1		<u> </u>	$\frac{\perp}{\perp}$	<u> </u> 																										\exists	井	=
	reading+ VIN number/					<u> </u>	<u> </u>	 																										\exists	\exists	닉
	SAP number+																																			
Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 2 4 8 8 4 6																																				
	٥.	•							•			•	ds											_	R				2	4	8	8	4		0	0
	Payment refer							or	receipt	num	ber)													Ε	F	Т		W		5	4	2		_	_	_
	Date of payme				-																			_		_	_	_	2	0	1	4	0	7	1	1
	If traded-in, in			mber	for n	iew (good	s p	urchas	ed														Р	N	1	0	9	9	8	1					
	ction 4 - N				orogi	ronh	(b) a	f +L	a a dafi	oition	of "	innu	t tav	" in	ooti	on 1	of th	۰ ۱/۸	Τ Δ.	ı.t																

- 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.

0 1 4 0 7 1