

## 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	Ov	vne	er																	Ind	ividu	al [	Company/Close Corporation/Trust							st/Fu	ınd			
1.1	Name of owner selling	Р		1	[	C	Н	0		F	F	0																										
	the goods																																					
1.2	2 Identity number of owner (if individual)																	4	0	2	8	0	3	3	G	J	0	0	1									
1.3	1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	Address of owner																																					
	Unit no.	Complex (if applicable)																																				
	Street no.		1	3				Ī	s	treet	/	,		В	U	S	Т	0	N		S	Т	R	Е	Е	Т												一
	Suburb/ District	K	F	<del>ا</del> ا	J (	G	Е	_	_		D	R	0	Р		W	Е	S	Т	T	Ì																	=
	City/Town	J	-					N	_		S			-	G	-	-		Ť	T												Pos	al C	ode	1	4	0	1
1.5	Is a photocop		-						_																						J				Υ	*	N	一
1.6	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?																								Υ		N	*										
	Is the owner registered for VAT?																									Υ	$\equiv$	N	*									
	If "YES", provide the VAT registration number																												$\stackrel{\mathbf{w}}{=}$									
	Is the supply a				•						?																								Υ	*	N	
1 10	) Name of natu	ıral			_	П			Τ											Τ			Т														.,	=
	person repres		ng		$\frac{\perp}{1}$	1			<u>L</u>							<u> </u>				<u> </u>			<u> </u>	<u> </u>			<u> </u>									$\exists$		=
1.11 Identity number of the natural person refered to in 1.10 above																									=													
	Section 2 - Description of Goods																																					
	Description																																					
	Quantity/	F	_	_		_	0		_	_		S	С	K	A					<u> </u>			<u> </u>															=
	Volume/Mass Make and	3		3 6	6 (	0	K	G	<u>                                     </u>	S	_					<u> </u>			<u> </u>	<u>_</u>	+		$\vdash$	<u> </u>												=		=
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	number+ Engine		<u>_</u>	+	$\perp$	<u> </u>		<u> </u>	<u> </u>	<u> </u>						<u> </u>			<u> </u>	<u></u>	<u> </u>	<u> </u>	$\vdash$	<u> </u>												_		_
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	reading+				_	1		<u> </u>	L														<u> </u>															_
	VIN number/ SAP number+																																					
Section 3 - Payment																																						
3.1	Selling price of	f goo	ds	/bala	nce	of	cas	h val	ue	e of r	ерс	sses	sed	goo	ds												R				1	0	9	2	0		0	0
3.2	Payment refer	ence	n (	umbe	r (e.	g. (	che	que (	or	rece	ipt	numl	ber)													С	Н	Е	Q		1	0	7	6	5	8		
3.3	Date of payme	ent/tra	ade	e-in/r	epos	sse	ssic	on																							2	0	1	4	0	9	0	1
3.4	If traded-in, in	voice	n (	umbe	r for	ne	w c	goods	s p	ourch	ası	ed														Р	N	1	1	0	2	6	8					
	ection 4 - N							41.			-						4					,																

- 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.

0 1 4 0 9 0 Date (CCYYMMDD)