

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.

Section 2 - Description F E R R O U S S C R A P	Se	ection 1 - D	eta	il	s of	Ow	/ne	er																Indi	ividua	al [Company/Close Corporation/Trust/Fu								nd			
The poods			M	(O R	F	₹	I	S		0	D	C	Н																								
Registration number of Company/Close Corporation/Trust/Fund Address of owner																																						
1.4 Address of owner Unit no.	1.2	Identity number	er of o	ow	vner (i	find	livio	dual)																					Α	0	1	3	2	0	7	8	5
Unit no. Street no. Street no. Subutify Defined KEMPTONPARK CItyTown JOHANNES BURGH Postal Gode 1 4 0 1 15 Is a photocopy of the identity document of owner attached? (If individual) 16 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? 17 Is the owner registered for VAT? 18 If "YES", provide the VAT registration number 19 Is the supply a taxable supply for VAT purposes? 10 Name of natural person referred to in 1.10 above Section 2 - Description FERROUS SCIONS 21 Description FERROUS SCIONS 22 Quantity 23 Make and Another 24 Registration 15 Sold RAP 25 Chassis 16 Sold SSP number 26 Section 3 - Payment 27 Section 3 - Payment reference number (e.g. cheque or receipt number) 28 Section 3 - Payment reference number (e.g. cheque or receipt number) 29 Payment reference number (e.g. cheque or receipt number)	1.3	1.3 Registration number of Company/Close Corporation/Trust/Fund																																				
Street no. Suburify District KEMPTONPARK Suburify District KEMPTONPARK Suburify District Street no. Suburify District KEMPTONPARK Suburify District District Suburify District District Suburify District District	1.4 Address of owner																																					
Street no. Suburbi District City/Town JOHANNESBURGH Sa photocopy of the identity document of owner attached? (If individual) 1.5 Is a photocopy of the identity document of owner attached? (If individual) 1.6 Is a photocopy of the identity document of owner attached? (If individual) 1.7 Is the owner registered for VAT? Y N X 1.8 If YES*, provide the VAT registration number 1.9 Is the supply a laxable supply for VAT purposes? Y N N 1.11 Identity number of the natural person referred to in 1.10 above Section 2 - Description of Goods Section 2 - Description of Goods Y N N Section 3 - Payment Section 3 - Payment reference number (e.g. cheque or receipt number) Section 3 - Payment reference number (e.g. cheque or receipt number) E F T W B S 1 S		Unit no.							1																													
Suburbly District City/Town JOHANNESBURSH Sis a photocopy of the Identity document of owner attached? (If Individual) 15 Is a photocopy of the Identity document of owner attached? (If Individual) 16 Is a photocopy of the Identity document of the Company/Close Corporation/Trust/Fund attached? 17 Is the owner registered for VAT? 18 If "YES", provide the VAT registration number 19 Is the supply a taxable supply for VAT purposes? 10 Name of natural person referred to in 1.10 above Section 2 - Description of Goods 2.1 Description Section 2 - Description of Goods 2.2 Quantity/ Volume/Mass 2.3 Make and model+ Volume/Mass 2.3 Make and model+ Registration number 2.4 Registration number+ 2.5 Chasis number+ 2.6 Engine number+ 3.7 Selfing price of goods/balance of cash value of repossessed goods 3.8 Selfing price of goods/balance of cash value of repossessed goods 3.9 Registration price of goods/balance of cash value of repossessed goods 3.1 Selfing price of goods/balance of cash value of receipt number) Section 3 - Payment reference number (e.g. cheque or receipt number) EFT WB 6 1 5		Street no.	3	1	3]	Street/					0	М	M	I	S	S	I	0	N	Е	R		S	Т	R	Е	Е	Т						
City/Town O H A N N E S B U R G H			K	Ī	EN	1 F	>	т				_		R	K																							
1.5 Is a photocopy of the identity document of owner attached? (If individual) 1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? 1.7 Is the owner registered for VAT? 1.8 If "YES", provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? 1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description Section 2 - Description of Goods 2.1 Description 2.2 Quantity Volume/Mass 1.5 2 0 K G S 1.0 K G S 1.10 Name of natural person refered to in 1.10 above Section 2 - Description of Goods 2.2 Quantity Volume/Mass 1.5 2 0 K G S 1.0 S C R A P 2.2 Quantity Volume/Mass 1.5 2 0 K G S 1.0 S C R A P 2.1 Registration number 2.2 Chassis number 2.2 Chassis number 2.3 Chassis number 2.4 Registration number 2.5 Chassis number 3.7 Number 3.8 S R O O O 3.8 Payment reference number (e.g. cheque or receipt number) 3.1 Seling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number)			=						_	_			_		-	Н]	Pos	tal C	ode	1	4	0	1
1.6 Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached? Y N 1.7 Is the owner registered for VAT? 1.8 If YYES*, provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? Y N 1.10 Name of natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description 2.2 Quantity/Volume/Mass 2.3 Make and model* 2.4 Registration number* 2.5 Chassis number* 2.7 Odometer reading* 2.8 UN number/ 3.8 Chansis number* 2.9 Chassis number* 2.1 Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R	1.5	Is a photocopy	a photocopy of the identity document of owner attached? (If individual)																	N																		
1.7 Is the owner registered for VAT? 1.8 If "YES", provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? 1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description FERROUSSCRAP 2.2 Quantity Volume/Mass 2.3 Make and model+ 2.4 Registration number- 3.5 Chassis number- 4.6 Engine number- 5.2 Chassis number- 5.2 Engine number- 8.2 Payment reference number (e.g. cheque or receipt number) Section 3 - Payment 1.5 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) EFT WB 6 1 5																	Υ		N	*																		
1.8 If "YES", provide the VAT registration number 1.9 Is the supply a taxable supply for VAT purposes? 1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description																			·																Υ		N	=
1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description 2.2 Quantity/ Volume/Mass 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ 2.9 VIN number/ 2.9 VIN number/ 2.9 VIN number/ 3.1 Selling price of goods/balance of cash value of repossessed goods 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) E F T W B 6 1 5																				•••																		
1.10 Name of natural person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description F E R R O U S S C R A P 2.2 Quantity/ Volume/Mass 1 5 2 0 K G S 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) E F T W B 6 1 5						•																													Y	•	N	_
person representing the owner 1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods 2.1 Description FERROUSSCRAP 2.2 Quantity/ Volume/Mass 1 5 2 0 KGS 3.1 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ 3.8 Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) EFTWB615	1 10	Name of natu	ral			Т	\neg			·																									·	•		
Section 2 - Description of Goods 2.1 Description FERROUSSCRAP 2.2 Quantity/ Volume/Mass 2.3 Make and model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number ereading+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ 3.1 Selling price of goods/balance of cash value of repossessed goods R 3 8 5 8 0 . 0 0 3.2 Payment reference number (e.g. cheque or receipt number) EFT W B 6 1 5	1.10	person repres		ng	, <u> </u>	+	<u> </u>				+								<u> </u>																			
Section 2 - Description F E R R O U S S C R A P				. 41-		1			6-		al 4 = 1 =	1 10	_																									
2.1 Description																		Į													_							
2.2 Quantity/ Volume/Mass 2.3 Make and																																						
Volume/Mass		•		÷		\pm	_				_	S	C	R	Α	Р																						_
model+ 2.4 Registration number+ 2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) EFTWB6115		Volume/Mass	1	;	5 2	()	K	G	5	S																											
2.5 Chassis number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods 3.2 Payment reference number (e.g. cheque or receipt number) E F T W B 6 1 5		model+		L			_																															
number+ 2.6 Engine number+ 2.7 Odometer reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R		number+																																				
2.7 Odometer reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R		number+																																				
reading+ 2.8 VIN number/ SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R		number+																																				
SAP number+ Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R																																						
3.1 Selling price of goods/balance of cash value of repossessed goods R																																						
3.2 Payment reference number (e.g. cheque or receipt number) EFT WB615																																						
	3.1	Selling price of goods/balance of cash value of repossessed goods																R				3	8	5	8	0		0	0									
3.3 Date of payment/trade-in/repossession 2 0 1 4 0 7 2 4	3.2	Payment reference number (e.g. cheque or receipt number)																Е	F	Т		W	В	6	1	5												
	3.3	Date of payme	ent/tra	ad	e-in/re	pos	sse	ssio	n																						2	0	1	4	0	7	2	4
3.4 If traded-in, invoice number for new goods purchased PN 1 1 0 0 1 7	3.4																Р	N	1	1	0	0	1	7														
Section 4 - Notes	Se	ection 4 - N	ote	S																																		

- 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.