

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																						Indi	ividu	al [Company/Close Corporation/Trust/Fund										
1.1	Name of owner selling	J	Е	A	N		N	G	Α	В	0		Р	Ι	Ε	R	R	Е																		
	the goods																																			
1.2	2 Identity number of owner (if individual)																	В	R	Α	0	0	7	2	6	6	9	8								
1.3	Registration n	umbe	er o	f Con	npany	//Clo	se C	orpo	oratio	n/Tru	ıst/Fı	und																								
1.4	Address of ow	/ner																																		
	Unit no.					Complex (if applicable)																														
	Street no.		C)			1	Street/ Name of		farm		J	Ε	Р	Р	Ε		S	Т	R	Ε	Ε	Т													
	Suburb/ District	N	Е	W	Т	0	W	_	_																											
	City/Town	J	C	Н	Α	N	N	Е	S	В	U	R	G	Н																Post	al C	ode	1	4	0	1
1.5	Is a photocopy	s a photocopy of the identity document of owner attached? (If individual)															Υ	×	N	\exists																
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attached															ached?																				
1.7	Is the owner registered for VAT?																Y									N	×									
1.8	If "YES", provi	ide th	e V	/AT re	gistra	ation	num	ber																												司
1.9	Is the supply a	a taxa	able	supp	ly for	r VA	Γpur	pos	es?																								Υ	×	N	\equiv
1.10	Name of natu																																	\equiv		一
	person repres the owner	sentir	ng																															ī		\equiv
1.11	.11 Identity number of the natural person refered to in 1.10 above																																			
Section 2 - Description of Goods																																				
2.1	Description	F	Е	R	R	0	U	S		S	С	R	Α	Р																						
	Quantity/ Volume/Mass	2	5	4	0	K	G	S																												
2.3	Make and model+																																	\equiv		司
2.4	Registration number+																																	Ī		ī
2.5	Chassis number+																																			司
2.6	Engine number+																																	\equiv		司
2.7	Odometer reading+																																	\equiv		=
2.8	VIN number/ SAP number+																																	Ī		ī
Section 3 - Payment																																				
3.1	Selling price of	of goo	ds/	balan	ce of	cas	h val	ue c	f rep	osses	ssed	good	ds												R				1	1	1	8	6		0	0
3.2	Payment refer	ence	nu	mber	(e.g.	che	que c	or re	ceipt	num	ber)													С	Н	Е	Q		1	0	7	6	5	3		一
3.3	Date of payme	ent/tra	ade	-in/re	posse	essic	n																						2	0	1	4	0	8	2	9
3.4	If traded-in, in	voice	nu	mber	for n	ew g	oods	s pui	rchas	ed														Р	N	1	1	0	2	6	1					\exists
Section 4 - Notes																																				

- 4.1 "Notional input tax" means paragraph (b) of the definition of "input tax" in section 1 of the VAT Act
- 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.

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