

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 (Own	er	,								·								Inc	lividu	al [Com	pany	/Clos	se C	orpoi	ation	ı/Tru	st/Fu	nd	
	Name of owner selling	S	Δ	M	U	E	L			F	R	U		Α	Υ	E	1	Α	Н																$\underline{\underline{}}$		
	the goods																																				
1.2	2 Identity number of owner (if individual)																6	9	0	6	0	5	6	6	0	9	1	8	5								
1.3 Registration number of Company/Close Corporation/Trust/Fund																																					
1.4	Address of ow	ner																																			
	Unit no.	Complex (if applicable)																																			
	Street no.	2						S	Street/ Name				S	Е	В	E		N	Z	Α																	
	Suburb/ District							Ť	Tanic	-								j																			
	City/Town	J	C	Н	Α	I	1 N	i	E	S	В	U	R	G	H	i	Ť	T				T	T								Pos	al C	ode	1	4	0	1
1.5	Is a photocopy	Is a 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?																Υ		N	*																	
1.7	Is the owner registered for VAT?																									Υ	一	N	*								
1.8	3 If "YES", provide the VAT registration number																					Ħ															
1.9	Is the supply a	taxa	able	supp	ly for	r V	AT pu	rp	oses	?																								Υ	×	N	一
1 10	Name of natu	ıral				Т		Т							Т	Т	Τ	Т				Τ													$\stackrel{\mathbf{M}}{=}$		=
	person repres		ng					<u> </u>							$\frac{\bot}{\Box}$	<u> </u>	$\frac{\bot}{1}$	$\frac{1}{1}$																	\exists		_
1 11		 natu	ral ne	erso	n ref	er	ed to	in	1 10	aho	Ve																								_		
	1.11 Identity number of the natural person refered to in 1.10 above Section 2 - Description of Goods																																				
	Description																																				
	Quantity/						_	÷	_		3		K	_		<u> </u>	<u> </u> 	$\frac{1}{1}$	_			+													\exists		=
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	SAP number+							1																													_
Section 3 - Payment																																					
3.1	Selling price o	f goo	ds/	balan	ce of	ca	sh va	lu	e of r	ерс	osses	sed	goo	ds												R				1	7	9	5	2		0	0
3.2	Payment refer	ence	nu	mber	(e.g.	ch	eque	or	rece	ipt	numl	oer)													С	Н	Ε	Q		1	0	0	4	1	7		
3.3	Date of payme	nt/tra	ade	-in/re	posse	ess	ion																							2	0	1	4	0	7	0	6
3.4	If traded-in, inv	oice	nu	mber	for n	ew	good	S	purch	as	ed														Р	N	1	0	9	9	7	2					
	ection 4 - N																																				

- 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.

VAT264

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)