

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 C)wn	er																Ind	ividua	al [Company/Close Corporation/Trust/Fund											
1.1	Name of	S		L	Е	S	N	F	A																											
	owner selling the goods																																			
1.2	Identity number	er of o	own	er (if	indiv	idua	l)																	6	0	0	2	2	4	5	0	1	0	0	8	7
1.3	3 Registration number of Company/Close Corporation/Trust/Fund																												\exists							
1.4	Address of owner																																			
	Unit no.							omple appli		ble)																										
Street no. 0 1								Street/ Name of far				Α	Р	Ε	X		S	Т	R	Ε	Ε	Т														_
	Suburb/ District	Α	Р	Е	X			146																												一
	City/Town	J	_	_	Α	N	N	I	E S	В	U	R	G	Н																Pos	tal C	ode	1	4	0	1
1.5	Is a photocopy of the identity document of owner attached? (If individual)																					,			,	Υ	×	N	\equiv							
1.6	Is a photocopy of the letterhead or other official document of the Company/Close Corporation/Trust/Fund attack															attac	hed?										Υ		N	*						
1.7	Is the owner registered for VAT?																										Υ		N	*						
1.8	If "YES", provi	de th	e V	AT re	gistra	ation	num	ıbe	er																											一
1.9	Is the supply a	taxa	able	supp	ly for	· VA	T pur	ро	ses?																								Υ	*	N	一
1.10	Name of natural person representing the owner																																			ī
			ng																																	一
1.11	.11 Identity number of the natural person refered to in 1.10 above																												一							
Se	ection 2 - D	esc	rip	tion	of	Go	ods																													
2.1	Description	F	Е	R	R	0	U	5	3	S	С	R	Α	Р																						
	Quantity/ Volume/Mass	4	6	 	0	K			_																											ī
2.3	Make and	Ė																																		一
2.4	model+ Registration																																			一
2.5	number+ Chassis								\pm																											〓
2.6	number+ Engine								+																											=
2.7	number+ Odometer					<u> </u>																														=
2.8	reading+ VIN number/								+																											퓜
-	SAP number+	avn	ner	nt																																
	Section 3 - Payment 1 Selling price of goods/balance of cash value of repossessed goods																	R				1	5	7	3	8		0	0							
	Payment refer	_										_												С		Е	Q		1	0	7	1	7	1		=
	Date of payme										,												l	_		_	_		2	0	1	4	0	6	2	7
								s pi	urcha	sed														Р	N	1	0	9	9	1	2					뤼
3.4 If traded-in, invoice number for new goods purchased P N 1 0 9 9 1 2 Section 4 - Notes																																				
	"Notional input					la	/le\ =	C 41.	- 4 - 5		- 6 "	·	4 40.		41	- 1	- £ 4la	- \/^	т ۸ -																	

- 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.

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Signature of owner selling the goods or person duly authorised to represent the owner selling the goods.

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