

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	Section 1 - Details of Owner Individual																				·			Ind	ividu	al [Com	pany	//Clo	se C	orpoi	ratior	n/Tru	st/Fu	nd	
	Name of owner selling	P	I	ET	Е	F	2		T	4	R	В	0	Т	I			N	Υ	U	G	Α	В															
	the goods																																					
1.2	Identity number	er of o	ow	ner (if	indiv	⁄idu	al)																									1	5	9	2	8	3	2
1.3 Registration number of Company/Close Corporation/Trust/Fund																																						
1.4 Address of owner																																						
	Unit no.								Comp if app																													
	Street no.	7	Ī	1 4		T		S	Street	,			М	Α	D	C)	N	D	0		S	Т	R	Е	Е	Т											\equiv
	Suburb/	Т	1	١K	0	7	 7	_	lame	of	farm				\perp	T		\pm																				一
	District City/Town	J		O H	-	-	- ^		E	S	В	U	R	G	H	+	+	$\frac{1}{1}$						<u> </u>							1	Pos	tal C	ode	1	4	0	1
1.5	-							_																											_ • Y	*	N	$\dot{=}$
	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	*																			
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	Is the owner registered for VAT? If "YES", provide the VAT registration number																'			<u>•</u>																		
	Is the supply a				_					>																												닉
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1.10	Name of natu person repres		ng	L	<u> </u>	<u></u>	<u> </u>	1							<u> </u>	+	<u> </u>	<u> </u>			<u> </u>																	_
	the owner																																					
	I Identity number of the natural person refered to in 1.10 above																													_								
Section 2 - Description of Goods																																						
	Description	F	I	ER	R	() U		S		S	С	R	Α	Р																							
	Quantity/ Volume/Mass	1	(8 8	0	ŀ	(G	i	S																													
	Make and model+																																					
	Registration number+																																					
	Chassis number+																																					
2.6	Engine number+							T																														
2.7	Odometer reading+			Ť				Ť								Ť																						\equiv
2.8	VIN number/							Ť								Ť																						一
	SAP number+ Section 3 - Payment																																					
	Selling price of goods/balance of cash value of repossessed goods																R					7	2	0	2		0	0										
3.2	Payment refer	ence	nı	umber	(e.a.	ch	eaue	or	rece	pt	numl	ber)														С		F	Q		1	0	7	4	3	4		
	Date of payme						•					,																_			2	0	1	4	0	7	2	3
	If traded-in, inv				-			S	nurch	ası	ed															Р	N	1	1	0	0	1	1	_ <u> </u>			_	
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	ection 4 - N						4.	į												Ţ,																		

- 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 7 2 Date (CCYYMMDD)