

## 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	s of	Ow	/n	er																Ind	ividu	al		(	Com	pany	/Clos	se Co	orpor	ation	ı/Tru	st/Fu	nd	
1.1	Name of owner selling	M	I	Вί	1	V	I		N	ИВ	Α	N	U	С	Н	0		R	0	G	Ε	R															
	the goods																																				
1.2	Identity number	erof	OW	vner (i	ind	livio	dual	)																						0	1	1	6	5	2	5	2
1.3	Registration n	umbe	er	of Co	npa	ın y	/Clo	se C	or	poratio	n/Tru	st/F	und																						$\Box$		
1.4	Address of ow	ner																										•									
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	Is the owner registered for VAT?															⊣		=																			
	Is the owner registered for VAT?  If "YES", provide the VAT registration number															'	ᆜ	N [	*																		
	Is the supply a				•																																닉
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	the owner																																$\sqsubseteq$	_	_		
1.11	11 Identity number of the natural person refered to in 1.10 above																												_								
Section 2 - Description of Goods																																					
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	Quantity/ Volume/Mass	4	4	4 4	(	0	K	G	5	3																											
	Make and model+																																				
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	SAP number+ Section 3 - Payment																																				
	.1 Selling price of goods/balance of cash value of repossessed goods																	R				1	4	2	0	8		0	0								
	Payment refer	_											_												Ε	F	Т		W		1	1	1	4	$\stackrel{\cdot}{=}$		=
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	Date of payment/trade-in/repossession     If traded-in, invoice number for new goods purchased															Р	N	1	1	0	2	5	7	•			<u>-</u>										
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
- 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 8 2 Date (CCYYMMDD)