

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.

S	Section 1 - Details of Owner Individual Company/Close Corporation/Trust/Fund																																		
1.1	Name of	D	Е	N	I	S		N	G	U																									
	owner selling the goods																																		
1.2	Identity number of owner (if individual)								2	9	6	0	5																						
1.3	3 Registration number of Company/Close Corporation/Trust/Fund																																		
1.4	.4 Address of owner																																		
	Unit no.						Complex (if applicable)																												
	Street no.	2	6]	Stre				2	N	D	Α	V	Е	N	U	Ε													T	T	Ħ
	Suburb/ District	K	Е	w				Ivai	THE OF	Tallii																							司	一	一
	City/Town	J	0			N	N	Е	S	В	U	R	G	Н															Post	al C	ode	1	4	0	1
1.5	5 Is a photocopy of the identity document of owner attached? (If individual)									×	N	\equiv																							
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1.8 If "YES", provide the VAT registration number										Ħ																									
1.9	9 Is the supply a taxable supply for VAT purposes?																																		
1.10) Name of natu	ıral																															$\stackrel{\cdots}{\exists}$		퓜
	person represer the owner		ng																														\exists		=
1.11	1.11 Identity number of the natural person refered to in 1.10 above																				\exists	=													
Se	Section 2 - Description of Goods																																		
	Description	F	Ē	_	R		U	S		S	С	R	Α	Р																					
	Quantity/	7	2	1				S	+					•																			\exists		\exists
2.3	Volume/Mass Make and								\perp																								\exists	\exists	\dashv
2.4	model+ Registration		<u> </u>																			<u> </u>											井	\dashv	\dashv
2.5	number+ Chassis		<u> </u>			<u> </u>			<u> </u>													<u> </u>											\dashv	\dashv	+
2.6	number+ Engine								+																								러	\dashv	႕
2.7	number+ Odometer								<u> </u>													<u> </u>											井	\dashv	믐
2.8	reading+ VIN number/																																井	\dashv	닉
	SAP number+																																		
	Section 3 - Payment 3.1 Selling price of goods/balance of cash value of repossessed goods R 2 3 2 9 6 . 0 0																																		
3.1 Selling price of goods/balance of cash value of repossessed goods R								•	0	0																									
	3.3 Date of payment/trade-in/repossession											Г	•		VV	2	0	1	4	0	9	0	5												
								nu	chac	od													Р	N	1	1	0	3	0	9	-	J	9		
	If traded-in, in			nber	וטו חו	ew g	oous	pur	unas	eu														IN		-	U	3	U	J					
Section 4 - Notes																																			

- "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 g	oods or person duly	authorised to repres	sent the owner selling the good