



**Declaration in respect of the acquisition of moveable  
second-hand or repossessed goods**

**To be used for registrable and non-registrable goods where the purchase price is R1000 or more**

A vendor claiming input tax on moveable second-hand or repossessed goods must ensure that all the information required in terms of section 20 (8) of the VAT Act, is furnished by the owner selling the goods, and must be attached to this declaration.

This document must be retained by the vendor claiming notional input tax as well as the relevant attachments.

**Section 1 - Individual      Company / Close Corporation / Trust      (mark with an "X")**

Name of owner selling the goods

Identity number of owner (if individual)

Registration number of Company / Close Corporation / Trust

Address of owner

Is a photocopy of identity document of owner attached? (If individual)

\* see note

Is a photocopy of the letterhead or other official document of the Company / Close Corporation / Trust attached?

\* see note

Is the owner registered for VAT?

If "YES", provide the VAT registration number

Is the supply a taxable supply for VAT purposes?

\*\* see note

Name of natural person representing the owner

Identity number of the natural person in 1.10 above

**Note:**

**\* If the answer to 1.5 or 1.6 is "NO", notional input tax cannot be claimed.**

**\*\* If the answer to 1.9 is "YES" notional input tax cannot be claimed. A valid tax invoice is required from the supplier.**

**Section 2 - Description of goods**

Description

Quantity / Volume / Mass

Make and model+

Registration number+

Chassis number+

Engine number+

Odometer reading+

VIN number / SAP number+

**Section 3 - Payment**

Selling price of goods / balance of cash value of repossessed goods

R

Payment reference number (e.g. Cheque or Receipt number)

Date of payment / trade-in / repossession

If traded-in, invoice number for new goods purchased

**Note: Unless a vendor has a specific directive from SARS, notional input tax is limited to the lessor 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 have trade-in / sold the above-mentioned goods or the goods were repossessed and the details furnished herein are true and correct.

Signature of owner or person representing the owner

Date