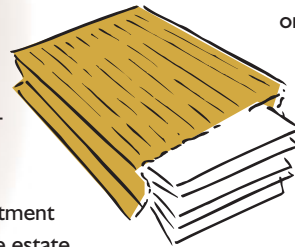




(A) Where the value of the estate **exceeds R125 000**, the following reporting documents will be required:

- Completed **Death Notice** form – J294
- Original or certified copy of the Death Certificate
- Original or certified copy of Marriage Certificate (if applicable)
- All original wills and codicils or documents intended as such (if any)
- **Next-of-Kin Affidavit** – J192 (if the deceased did not leave a valid will)
- Completed **Inventory form - J243**
- **Nominations** by the heirs for the appointment of an executor in the case of an intestate estate or where no executor has been nominated in the will, or the nominated executor has died or declines the appointment.
- Completed **Acceptance of Trust as Executor** forms – J190 in duplicate by the person(s) nominated as executor(s)
- **Undertaking and bond of security** – J262 (unless the nominated executor has been exempted from providing security in the will, or is the parent, spouse or child of the deceased)
- **Affidavit** by the next of kin of a deceased black person, who has died without leaving a valid will, to the effect that the estate has not already been reported to another Master or Service Point (if applicable).



- **Next-of-Kin Affidavit** – J192 (if the deceased did not leave a valid will)
- Completed **Inventory** form – J243
- List of creditors of deceased (if applicable)
- **Nominations** by the heirs for the appointment of a Master's Representative in the case of an intestate estate or where no executor has been nominated in the will, or the nominated executor declines the appointment.
 - **Undertaking and acceptance of Master's directions** form – J155.
 - **Declaration** confirming that the estate has not already been reported to another Master's Office or Service Point of the Master.

PROOF OF THE EXISTENCE OF A CUSTOMARY UNION

When a spouse alleges that he or she is a partner in customary union, proof in the form of a certificate of registration must be lodged [see section 4(5) (b) of the Recognition of Customary Marriages Act 120 of 1998, as amended]. Application for a Registration Certificate can be made to the Department of Home Affairs. The Service Point of the Master can assist with advice in this regard. When a certificate of registration cannot be lodged, the spouse must approach an appropriate court for a remedy [see section 4(7) of the Recognition of Customary Marriages Act 120 of 1998, as amended].

The abovementioned reporting documents must be posted to, or handed in at the Master's Office or service point.

(B) Reporting documents where the value of the estate is **less than R125 000**

- Completed **Death Notice** form – J294
- Original or certified copy of the Death Certificate
- Original or certified copy of Marriage Certificate (if applicable)
- All original wills and codicils or documents intended as such (if any)



MASTER

of the High Court of South Africa

Administration of Deceased Estates

Continued



THE ORIGIN OF A DECEASED ESTATE

A deceased estate comes into existence when a person dies and leaves property or a document which is a will or is intended as a will. Such an estate must then be administered and distributed in terms of the deceased's will or failing a valid will, in terms of the Intestate Succession Act, 81 of 1987. The procedure which must be followed to administer a deceased estate is prescribed by the Administration of Estates Act, 66 of 1965 (as amended).

WHICH DEATHS MUST BE REPORTED TO THE MASTER?

1. The death of a person who dies **within the Republic** and leaves property or any document that is a will or is intended as a will.
2. The death of a person who dies **outside of the Republic**, but who leaves property and/or any document that is a will or is intended as a will, in the Republic.

WHERE MUST THE ESTATE BE REPORTED?

One must distinguish between those instances where the deceased was living within the Republic and those where he or she was not living within the Republic.

- Where the deceased was living in the Republic, the estate must be reported to the Master in whose area of jurisdiction the deceased was living at the time of his/her death.
- Where the deceased was not living in the Republic at the time of his/her death, the estate may be reported to any Master, provided it is reported to only one Master. An affidavit in which it is stated that the letters of executorship have not already been granted by any other Master in the Republic, must accompany the reporting documents.
- From the 5th of December 2002 all Magistrates' Offices are designated service points for the Master and estates can be reported there. However, these Service Points have limited jurisdiction. All estates with wills, as well as estates which

exceeds R50 000 in value, will be transferred to the Provincial Master's Office. Therefore it is advisable to report these estates directly to the Master's Office.

WHEN AND BY WHOM MUST ESTATES BE REPORTED?

The estate of a deceased person must be reported to the Master within 14 days from date of death.

The death is to be reported by any person having control or possession of any property or document that is or intends to be a will, of the deceased. The estate is reported by lodging a completed **Death Notice** with the Master. The Death Notice and other reporting documents may be obtained from any Office of the Master of the High Court or Magistrate's Office.

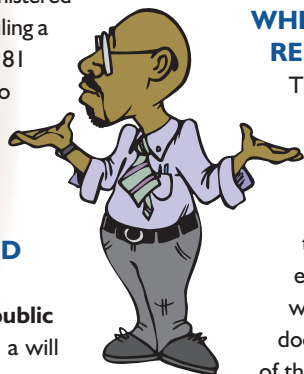
HOW TO REPORT AN ESTATE TO THE MASTER OR TO A SERVICE POINT OF THE MASTER?

The reporting documents will differ slightly depending on the value of the estate and the type of appointment required.

If the value of the estate **exceeds R125 000**, letters of executorship must be issued and the full process prescribed by the Administration of Estates Act must be followed.

However, if the value of the estate is **less than R125 000**, the Master may dispense with letters of executorship, and issue letters of authority in terms of section 18(3) of the Administration of Estates Act, Act 66 of 1965.

The Magistrates' Offices service points will only have jurisdiction if the deceased did not leave a valid will and the gross value of the estate is **less than R50 000,00**. Letters of authority entitles the nominated representative to administer the estate without following the full procedure set out in the Administration of Estates Act.



THE CHIEF MASTER

PRIVATE BAG X 81
PRETORIA, 0001
T: 012 315 1698
F: 012 315 1901

MASTER OF THE HIGH COURT

PRIVATE BAG X 5015
KIMBERLEY, 8300
T: 053 831 1942
F: 053 833 1586

MASTER OF THE HIGH COURT

PRIVATE BAG X 5015
THOHOYANDOU, 0950
T: 015 962 1027
F: 015 962 1033

MASTER OF THE HIGH COURT

PRIVATE BAG X 9018
CAPE TOWN, 8000
T: 021 410 8300
F: 021 461 9316

MASTER OF THE HIGH COURT

PRIVATE BAG X 60
PRETORIA, 0001
T: 012 339 7700
F: 012 326 1977

MASTER OF THE HIGH COURT

PRIVATE BAG X 2
CENTRAL HILL, 6006
T: 041 502 7407
F: 041 582 1497

MASTER OF THE HIGH COURT

PRIVATE BAG X 20584
BLOEMFONTEIN, 9300
T: 051 448 2128
F: 051 447 6575

MASTER OF THE HIGH COURT

PRIVATE BAG X 5
JOHANNESBURG, 2000
T: 011 333 2370
F: 011 333 2382

MASTER OF THE HIGH COURT

PRIVATE BAG X 42
MMABATHO, 2735
T: 018 387 5030
F: 018 384 2815

MASTER OF THE HIGH COURT

PRIVATE BAG X 1010
GRAHAMSTOWN, 6140
T: 046 603 4000
F: 046 622 8560

MASTER OF THE HIGH COURT

PRIVATE BAG X 54325
KING WILLIAM'S TOWN, 5600
T: 043 642 3568/9
F: 043 642 4522

MASTER OF THE HIGH COURT

PRIVATE BAG X 54325
DURBAN, 4000
T: 031 306 0123
F: 031 306 0126

MASTER OF THE HIGH COURT

PRIVATE BAG X 9670
POLOKWANE, 0700
T: 015 291 4300
F: 015 291 4320

