

Administration of Estates: Regulations

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GN R473 in GG 3425 of 24 March 1972
[with effect from 1 April 1972]

as amended by

GN R817 in GG 5542 of 13 May 1977
GN R1209 in GG 7068 of 13 June 1980
GN R2542 in GG 7925 of 20 November 1981
GN R2482 in GG 9986 of 1 November 1985
[with effect from 4 November 1985]
(as corrected by GN R655 in GG 10185 of 11 April 1986)
GN R2738 in GG 11063 of 11 December 1987
[with effect from 1 February 1988]
GN R610 in GG 11792 of 31 March 1989
GN R1208 in GG 11920 of 9 June 1989
GN R1921 in GG 12695 of 17 August 1990
GN R1602 in GG 13389 of 1 July 1991 ¹
GN R1627 in GG 13397 of 12 July 1991
GN R1539 in GG 15061 of 13 August 1993
GN R64 in GG 15427 of 14 January 1994 ²
GN R1341 in GG 17371 of 12 August 1996
GN R365 in GG 17826 of 7 March 1997 ³
GN R1002 in GG 22734 of 12 October 2001 ⁴
GN R1057 in GG 32690 of 5 November 2009
GN R954 in GG 34762 of 18 November 2011 ⁵
GN 1161 in GG 41224 of 3 November 2017
[with effect from 1 January 2018] ⁶
GN 459 in GG 41593 of 26 April 2018 ⁷

The Acting State President has been pleased to make the following regulations in terms of [section 103](#) of the Administration of Estates Act, 1965 ([Act 66 of 1965](#)), with effect from 1 April 1972:

JUTA'S LEX INDEX⁸

- [1](#) Definitions
- [2](#) Notice of death
- [3](#) Inventory
- [4](#) Affidavit in terms of section 25 of the Act
- [5](#) Liquidation and distribution account
- [6](#) Extension of period for lodgment of account
- [7](#) Accounts by tutors and curators
- [8](#) Tariff of remuneration of executors, interim curators, tutors and curators
- [9](#) Tariff of remuneration and allowances payable to appraisers
- [10](#)
- [11](#)
- [12](#)
- [13](#) Statements of certain unclaimed moneys
- [14](#)
- [15](#)
- [16](#) Master's fees
- [17](#) Repeal of regulations

[SCHEDULE 1](#)

[FORM A](#)

DEATH NOTICE

[FORM B](#)

INVENTORY

[FORM C](#)

STATEMENT OF UNCLAIMED MONEYS

[FORM D](#)

STATEMENT OF UNCLAIMED MONEYS PAID INTO THE GUARDIAN'S FUND / SOUTH AFRICAN DEVELOPMENT TRUST FUND

[FORM E](#)

AFFIDAVIT

[SCHEDULE 2](#)

TARIFF OF MASTER'S FEES

¹ The provisions of regulation 2(a) of these Regulations shall apply only to the estate of a person who dies on or after the date of publication of these Regulations in the *Gazette*.

² The provisions of these Regulations shall apply only to appraisements made on or after the date of publication of these Regulations in the *Gazette*.

³ The provisions of these Regulations shall apply only to appraisements made on or after the date of publication of these Regulations in the *Gazette*.

⁴ The provisions of these Regulations shall apply only to appraisements made on or after the date of publication of these Regulations in the *Gazette*.

⁵ These regulations apply only to appraisements made on or after the date of commencement of these Regulations.

⁶ The provision of these regulations come into operation on 1 January 2018 and shall apply only to the estate of persons who die on or after 1 January 2018 and to estates under curatorship or administration where the date of the final appointment of a *curator bonis* or administrator is on or after 1 January 2018.

⁷ All claims for appraisements commenced but not completed before the date of entry into force of these Regulations shall be finalised as if these Regulations have not entered into force.

⁸ The Juta's Lex Index in dark blue text has been inserted by the Juta Law Editors for ease of electronic use and did not appear in a *Government Gazette*.

1 Definitions

In these Regulations, unless the context otherwise indicates-

'Act' means the Administration of Estates Act, 1965 ([Act 66 of 1965](#));

'identity number' means the identity number assigned to a person in terms of section 6 of the Population Registration Act, 1950 (Act 30 of 1950), or section 3 of the Identity Documents in South-West Africa Act, 1970 (Act 37 of 1970); and a word or expression to which a meaning has been assigned in the Act bears that meaning.

2 Notice of death

The notice of death referred to in section 7 of the Act shall be substantially in the form set out in Form A in Schedule 1.

3 Inventory

Form B in Schedule 1 shall, by deleting therefrom matter which is not applicable in the relevant circumstances, be applied to make an inventory in pursuance of sections 9, 27 or 78 of the Act.

4 Affidavit in terms of section 25 of the Act

The affidavit required by section 25 of the Act shall be made by the person referred to in section 21 of the Act in whose favour letters of executorship have been granted and shall specify-

- (a) that it is an affidavit in terms of section 25 of the Act;
- (b) the full name of the deceased;
- (c) the full name and address of the deponent;
- (d) the place and country or territory wherein the deceased was ordinarily resident at the time of his death;
- (e) the place, country or territory and date of death of the deceased, and whether the death has been registered by the authorities of the country or territory concerned;
- (f) whether letters of executorship have been granted and, if so, in whose favour and where such letters have been granted;
- (g) whether the deceased died intestate or left a will and, in the latter event, whether such will has been accepted as a valid will;
- (h) that the deceased was not the owner of any property in the Republic other than movable property;
[Para. (h) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]
- (i) particulars of such movable property;
[Para. (i) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]
- (j) whether any usufructuary, fiduciary or fideicommissary or other like interest in property within the Republic in favour of the deceased has ceased upon his death and, if that be the case, particulars thereof;
- (k) the full name and address of any beneficiary in the estate of the deceased, resident in the Republic;
- (l) the full name and address of any person in the Republic having any claim against the estate of the deceased and details of such claim, or that, to the knowledge of the deponent, no person in the Republic has any claim against the estate of the deceased;
- (m) that to the knowledge of the deponent no person in the Republic can be prejudiced by the transmission of property in the estate of the deceased to the person in whose favour letters of executorship have been granted or to his duly authorised agent; and
- (n) the full name and address of any duly authorised agent in the Republic acting on behalf of the person in whose favour letters of executorship have been granted.

5 Liquidation and distribution account

(1) The account referred to in section 35(1) of the Act shall-

- (a) contain a heading which shall-
 - (i) describe it as a liquidation and distribution account;
 - (ii) reflect the ordinal number of such account;
 - (iii) specify whether it is a final or supplementary or an amended final or supplementary liquidation and distribution account, as the case may be;

- (iv) state the full name and surname and date of death of the deceased, and, if an identity number was assigned to the deceased, such identity number also;
- (v) state the marital status of the deceased at the date of his death;
- (vi) if the deceased was a married person at the date of his/her death, state whether the marriage was in or out of community of property, and, if the marriage was in community of property, state the full name (including a maiden name, if applicable) of the person to whom he/she was so married, and, if an identity number has been assigned to that person, state such identity number also, and, if the marriage was out of community of property, state whether the marriage was subject to the accrual system in terms of [section 2](#) of the Matrimonial Property Act, 1984 ([Act 88 of 1984](#));

[Subpara. (vi) substituted by GN R2738 of 11 December 1987 (wef 1 February 1988).]

- (vii) specify, if adiation has taken place, that it is the massed estate of the deceased and the person who has so adiated; and
- (viii) state the Master's reference number;
- (b) contain a money column;
- (c) specify under a subheading 'Liquidation account'-
 - (i) the immovable property (other than property subject to a fideicommissum) forming part of the estate as described in the title deed thereof and reflect the number and date of the title deed and, in the case of an amended description of such property, also specify such amended description;
 - (ii) an accurate and concise description of the movable property (not subject to a fideicommissum) forming part of the estate;
 - (iii) in parentheses next to the money column of the account a consecutive number in respect of each item under this subheading, such number to correspond, where applicable, to the serial number of the voucher, receipt or acquittance referred to in subregulation (3), relating to such item;
 - (iv) in the money column of the account, the value of each asset or a number of assets grouped together or the gross proceeds of each asset or a number of assets grouped together and sold by the executor;
 - (v) the manner in which the executor intends dealing with or divesting the estate of any asset or group of assets, other than cash found in the estate or cash proceeds from assets realised,

and then the money column shall be totalled and thereafter the account shall, under this subheading, further specify-

- (vi) in the money column, the administration charges incurred in connection with the liquidation and distribution of the estate;
- (vii) the name of each creditor, together with the amount of his claim which shall be reflected in the money column of the account;
- (viii) in the money column, any estate duty payable by the estate,

and the amounts reflected in the money column in respect of subparagraphs (vi) to (viii), inclusive, shall be totalled and any balance for distribution to be carried forward to the distribution account shall be reflected in such column;

- (d) specify under a subheading 'Recapitulation statement' a cash statement reflecting-
 - (i) the total of the items comprising cash or property reduced to cash;
 - (ii) the total debts and charges appearing under the subheading 'Liquidation Account' and any legacy payable in cash; and
 - (iii) the cash deficiency, if any, and how such deficiency will be settled;
- (e) specify under a subheading 'Distribution account'-
 - (i) the balance for distribution and particulars of any rights conferred under the provisions of section 37 of the Act;
 - (ii) the full names of the heirs and whether an heir is a major or a minor, and in the case of-
 - (a) a minor, also the date of birth, and if an identity number has been assigned to such minor, also such identity number;
 - (b) a woman, also her marital status and, if married in community of property, the full name of her husband and, if married out of community of property, whether the marital power has been excluded;
 - (iii) briefly details of the property included in every award and the reason for every award and if the award to any beneficiary or administrator is subject to any condition in the will, stating that it is made subject to and in terms of such condition without specifying or summarising the terms of the condition,

and where any redistribution agreement was entered into by the heirs and distribution has to be made by the executor pursuant to such agreement, the redistribution agreement shall accompany the account;

- (f) specify under a subheading 'Income and expenditure account'-
 - (i) any income collected which has accrued subsequent to the death of the deceased to the date of the account;
 - (ii) any expenses paid from such income;
 - (iii) in parenthesis next to the money column of the account, a consecutive number in respect of each entry;
 - (iv) the balance available for distribution and to whom it was awarded,

and if no income was collected, that fact shall be stated;

- (g) specify under a subheading 'Fiduciary Assets Account'-
 - (i) *mutatis mutandis* in the manner set out in subparagraph (c) of this regulation, the fiduciary assets held by the deceased as a fiduciary pursuant to any will or other instrument;
 - (ii) the origin of the fiduciary interest in such assets including the Master's reference number of the estate, will or instrument in terms of which such interest was created;
 - (iii) any debts, charges and administration expenses which are chargeable against such fiduciary assets;
 - (iv) in so far as the provisions of subparagraphs (e) and (f) of this regulation may be applied to the fiduciary assets account, the information required by those provisions;
- (h) where applicable, specify under a subheading 'Estate duty'-
 - (i) the calculations to establish whether estate duty is payable and the amount of estate duty payable, if any;

and

- (ii) the apportionment thereof in respect of the persons liable for such duty in terms of the Estate Duty Act, 1955 ([Act 45 of 1955](#));
- (i) conclude with a certificate signed and dated by the executor in which he-
 - (i) declares that the account is to the best of his knowledge and belief a true and proper account of the liquidation and distribution of the estate;
 - (ii) declares, if it is a final account, that to the best of his knowledge and belief all the assets and income collected subsequent to the death of the deceased to the date of the account have been disclosed therein; and
 - (iii) sets forth, if the account is not a final account, full particulars of all the debts due to the estate and still outstanding and all assets, stating the approximate value of each asset, still unrealised with an explanation why such debts and assets have not been collected or realised.

(2) Where the estate has been liquidated and distributed or the assets in the estate have been realised and the proceeds distributed under the provisions of section 34 of the Act, the account shall, subject to the provisions of section 34(7) and 34(7A) of the Act, consist of-

[Subreg. (2) amended by GN R2482 of 1 November 1985 (wef 4 November 1985).]

- (i) a liquidation account framed in accordance with the provisions of [section 92](#) of the Insolvency Act, 1936 ([Act 24 of 1936](#));
- (ii) a trading account containing the particulars referred to in section 93 of the Insolvency Act, 1936, if any business is carried on on behalf of the estate;
- (iii) a distribution account in the form referred to in section 94 of the Insolvency Act, 1936;
- (iv) a certificate by the executor that the requisite majority in number and value of the creditors did not instruct him to surrender the estate under the Insolvency Act, 1936;
- (v) a liquidation and distribution account in respect of protected assets which are not subject to the rights of creditors *mutatis mutandis* in the form prescribed by subregulation (1)(c), (e), (f) and (g) in so far as the said subregulation can be applied;
- (vi) a certificate containing the particulars referred to in subregulation (1)(i).

(3) Every voucher, receipt or acquittance in support of any asset or number of assets grouped together or of each claim or charge against the estate shall be numbered with a number corresponding to the number of the item to which it relates.

(4) The account referred to in section 35(2) of the Act shall, in so far as it is appropriate, contain the particulars referred to in subregulation (1) and (2).

(5) If the Master is satisfied that the non-compliance with any of the requirements mentioned in subregulation (1) is not material, he can waive compliance therewith.

[Subreg. (5) added by GN R2482 of 1 November 1985 (wef 4 November 1985).]

6 Extension of period for lodgment of account

Any executor who for good reason is unable to lodge the account referred to in section 35(1) of the Act within the period referred to in that section shall make application, in writing, to the Master for a further period within which to lodge such account and shall specify in such application-

- (a) why the account cannot be rendered within the period mentioned in that section;
- (b) the steps taken by him to expedite the submission of the account and what progress has been made;
- (c) what progress has been made in the liquidation or realisation of the estate;
- (d) what moneys he has in hand or have been deposited in an account or savings account opened in the name of the estate and why an interim account referred to in section 35(2) of the Act should not be submitted to the Master;
- (e) if a written report has not been made to the Master in terms of section 34(1) of the Act, whether the estate is solvent.

[[Reg. 6](#) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]

7 Accounts by tutors and curators

The account referred to in section 83(1) and (2) of the Act shall-

(1) contain a heading which shall-

- (a) describe it as a tutor's or curator's account, as the case may be;
- (b) reflect the ordinal number of such account and, when it is a final account, state such fact;
- (c) specify the full name of the minor or other person concerned and, in the case of a minor, also the date of birth;
- (d) specify the period in respect of which the account is rendered and state whether it is an account in terms of section 83(1) or (2) of the Act; and
- (e) reflect the Master's reference number;

(2) contain a money column;

(3) specify under a subheading 'Income and expenditure account'-

- (a) any credit balance of income or a deficiency brought forward from a previous account lodged with the Master in respect of the administration of the property concerned;
- (b) all income actually collected reflecting the source from which it is derived;
- (c) any money transferred from the 'Capital Account' referred to in subregulation (4) to meet debts and charges;
- (d) all debts and maintenance charges paid by the tutor or curator during the period in respect of which the account is rendered, specifying the nature thereof and the name of the payee;
- (e) all administration expenses, separately reflected, the name of the payee and the nature of the charge;
- (f) the debit or credit balance, as the case may be, which shall, in the case of a debit balance, contain a statement whether this has been paid out of the 'Capital Account' referred to in subregulation (4) or is being carried forward to the next account;
- (g) whether any credit balance has to be carried forward to the 'Capital Account', so referred to, or will be required for immediate use; and

(h) in parentheses next to each item a consecutive number;

(4) specify under a subheading 'Capital Account'-

- (a) an accurate description of all property under the control of the tutor or curator at the end of the period in respect of which the account is rendered;
- (b) the rate of interest on all investments bearing a predetermined rate of interest;
- (c) any credit balance shown under the subheading 'Income and Expenditure Account' and brought forward as provided in subregulation (3)(g);
- (d) a description of any property leased, with a reference to the lease, the full name of the lessee, the period of the lease and the annual rental thereof;
- (e) the amount of any capital asset or part thereof realised, with a description of such asset, and the amount of any money transferred to the 'Income and Expenditure Account' as provided in subregulation (3)(c), with reasons for such transfer;
- (f) all capital debts owing by the person for the administration of whose property the tutor or curator has been appointed; and
- (g) in a footnote under this subheading any income due but not collected, the reason why such income has not been collected and the steps taken by the tutor or curator to collect such income;

(5) under a subheading 'Cash reconciliation statement' reconcile the cash reflected under the subheadings 'Income and expenditure account' and 'Capital account' with the banking account as at the end of the period in respect of which the account is rendered, and every voucher, receipt or acquittance supporting such account shall bear a number corresponding to the number of the item in the account in support of which it is lodged;

(6) conclude with a certificate by the tutor or curator in which he declares that-

- (a) the account is to the best of his knowledge and belief a true and proper account of his administration of the relative property of the minor or other person during the specified period in respect of which the account is rendered; and
- (b) to the best of his knowledge and belief the account reflects all property of and all debts owing by the person for the administration of whose property he has been appointed and all income collected and debts, expenses and charges paid by him during the period covered by the account and that he is not aware of any disputed right to assets or liabilities.

7A

If the Master is satisfied that the non-compliance with any of the requirements mentioned in [regulation 7](#) is not material, he can waive compliance therewith.

[[Reg. 7A](#) inserted by GN R2482 of 1 November 1985 (wef 4 November 1985).]

8 Tariff of remuneration of executors, interim curators, tutors and curators

(1) The executor's remuneration referred to in section 51(1)(b) of the Act shall be assessed according to the following tariff:

- (a) On the gross value of assets in an estate: 3.5 per cent;
- (b) on income accrued and collected after the death of the deceased: 6 per cent;

Provided that the remuneration in respect of any deceased estate shall not be less than R350.

[Subreg. (1) substituted by GN R2542 of 20 November 1981 and by GN R1602 of 1 July 1991.]

(2) An interim curator appointed under section 12 of the Act shall be entitled to a remuneration of one-eighth per cent on the gross value of the estate under his custody on the date upon which letters of executorship are granted or signed and sealed or upon which any person is directed to liquidate and distribute the estate.

(3) The remuneration of tutors and curators referred to in section 84(1)(b) of the Act shall be assessed according to the following tariff:

- (a) On income collected during the existence of the tutorship or curatorship: 6 per cent;
- (b) on the value of capital assets on distribution, delivery or payment thereof on termination of the tutorship or curatorship: 2 per cent.

[Subreg. (3) substituted by GN R1602 of 1 July 1991.]

9 Tariff of remuneration and allowances payable to appraisers

(1) Every appraiser is entitled to remuneration according to the following tariff in respect of every separate or continuous appraisal made by him or her for the purposes of the Act:

- (a) Valuations of R10 000 or less: R385.
- (b) Valuations exceeding R10 000 up to and including R20 000: R440.
- (c) Valuations exceeding R20 000 up to and including R300 000: R440 for the first R20 000 and R6.10 per R1 000 or part thereof thereafter.
- (d) Valuations exceeding R300 000 up to and including R800 000: R2 145 for the first R300 000 and R4.10 per R1 000 or part thereof thereafter.
- (e) Valuations exceeding R800 000: R4 200 for the first R800 000 and R3.00 per R1 000 or part thereof thereafter.

[Subreg. (1) substituted by GN R1208 of 9 June 1989, by GN R64 of 14 January 1994, by GN R365 of 7 March 1997, by GN R1002 of 12 October 2001, by GN R954 of 18 November 2011 and by GN 459 of 26 April 2018.]

(2) The tariff fee must be increased by 20 per cent subject to a maximum of R100 for every separate or continuous appraisal when an appraiser values any property and the Master or the Commissioner for the South African Revenue Service desires particulars of the property including the completion of any prescribed form.

[Subreg. (2) substituted by GN R1208 of 9 June 1989, by GN R954 of 18 November 2011 and by GN 459 of 26 April 2018.]

(3) 'Continuous appraisal' shall mean an appraisal of two or more properties situated in the same locality or region where the facts and features considered in valuing one of them are of substantial assistance in valuing the other or others.

[[Reg. 9](#) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]

(1) In addition to the remuneration set out in [regulation 9](#) the following transport allowance may be claimed in all cases in which the appraisal is made at a place more than two kilometres from the place of business of the appraiser:

- (a) When own conveyance is used, the tariffs as provided for in the Transport Handbook on Tariffs for the use of a vehicle with an engine capacity of between 1 551–1 750 cc issued by the Department of Transport, as amended from time to time, per kilometre.

[Para. (a) substituted by GN R817 of 13 May 1977, by GN R1209 of 13 June 1980, by GN R2482 of 1 November 1985 (wef 4 November 1985), by GN R1208 of 9 June 1989, by GN R1627 of 12 July 1991, GN R1341 of 12 August 1996, by GN R1002 of 12 October 2001 and amended by GN R954 of 18 November 2011 and by GN 459 of 26 April 2018.]

- (b) When public transport is used, the actual cost.
- (c) When conveyance is hired, the actual cost.

(2) Where, in the course of one journey, appraisements are made on the instructions of two or more persons, the transport allowance claimed in respect of that journey shall be recovered pro rata from the persons concerned.

(3) No transport allowance shall be claimed when the person desiring the appraisal provides suitable and safe transport: Provided that, where transport which is uninsured in respect of third party risk, other than compulsory third party risk, is offered, the appraiser need not accept such conveyance but shall be free to proceed as if no transport facilities have been offered.

11

In addition to the remuneration and transport allowance set out in [regulations 9](#) and [10](#), the following allowances may be claimed:

- (a) For time spent in travelling to and from the place of appraisal: R70 per completed hour, but not exceeding R687.00 per day.
- (b) For necessary detention while the appraiser is not engaged in the appraisal: R70 per completed hour, but not exceeding R687.00 per day.

[[Reg. 11](#) substituted by GN R817 of 13 May 1977, by GN R1209 of 13 June 1980, by GN R2482 of 1 November 1985 (wef 4 November 1985), by GN R1208 of 9 June 1989, by GN R64 of 14 January 1994, by GN R365 of 7 March 1997, by GN R1002 of 12 October 2001, by GN R954 of 18 November 2011 and by GN 459 of 26 April 2018.]

12

When an appraiser lays an account before the Master for taxation in respect of any appraisal which he did for the purposes of the Act-

- (a) a copy of the appraisal to which the account refers shall be attached thereto; and
- (b) full particulars of the distance actually and necessarily travelled shall be given if a transport allowance is claimed; and
- (c) it be stated that the journey was undertaken for the purpose of the appraisal; and
- (d) the time occupied in travelling and the time of detention, if any, be stated if a subsistence allowance is claimed.

[[Reg. 12](#) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]

13 Statements of certain unclaimed moneys

The statements referred to in section 93(1) of the Act shall be prepared in the form set out in Form C in Schedule 1.

14

The statement and affidavit referred to in section 93(3) of the Act shall be prepared in the form set out in Forms D and E, respectively, in Schedule 1.

15

The surnames and first names of the rightful owners, in that order, alphabetically arranged, and their last known addresses shall, as far as practicable, be furnished in the statements referred to in [regulations 13](#) and [14](#).

16 Master's fees

The matters in respect of which Master's fees shall be payable, the tariff of such fees and the manner in which such fees shall be payable shall be as specified in Schedule 2 to these regulations.

17 Repeal of regulations

(1) Subject to the provisions of subregulation (2), the regulations published under Government Notice R1534, dated 29 September 1967, are hereby repealed.

(2) The estate of any person who died before the commencement of these Regulations shall be liquidated and distributed and any matter relating to the liquidation and distribution of such estate shall be dealt with as if these regulations had not been made.

**SCHEDULE 1
FORM A
DEATH NOTICE**

[Form A substituted by GN R2738 of 11 December 1987 (wef 1 February 1988).]
(In terms of section 7 of the Administration of Estates Act, 1965)

1	Surname of deceased
2	First names
3	Identity number
4	Race

5	Nationality	6	Occupation
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7	Ordinary place(s) of residence during the 12 months prior to death
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8	Date of birth	9	Place of birth
10	Date of death	11	Place of death.....

12	Has the deceased left a will?
13	Marital status at time of death
14	If married, place where married
15	Full names of surviving spouse and his/her occupation
16	State whether marriage was in or out of community of property
17	(a) Name(s) of predeceased spouse(s) and/or divorced spouse(s) (state opposite name of each whether predeceased or divorced)
	(b) Date of death of predeceased spouse(s)
18	Master's office(s) where predeceased's estate(s) is/are registered and number(s) of estate(s), if available
19	Full names of children of deceased (state whether major or minor or predeceased and in the latter event, whether they left issue and, if that be the case, the full names of such issue)
20	Names of parents of deceased (state whether parents alive or deceased)
	Father
	Mother
21	Name and address of person signing the death notice
*22	(a) Was the signatory present at the deceased's death?
	(b) If the answer to the previous question is no, did the signatory identify the deceased after his death?
*If the answer to both questions is no, a death certificate must be submitted herewith.	

Dated at, the day of	
..... 19	
*Capacity	

*State whether signatory is surviving spouse, nearest blood relative or connection residing in the district in which death has taken place; or is caused by such spouse, blood relative or connection to give this notice; or is required by the Master to submit the death notice.

**FORM B
INVENTORY**

In terms of section *9(1)(a)/9(2)(a)/9(2)(b)/27/78 of the Administration of Estates Act, 1965.
Attention is directed to the provisions of section 102(1)(b) of the Act which provides that any person who wilfully makes any false inventory under the Act shall be guilty of an offence and liable on conviction to a fine not exceeding R1 000 or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.
*Full name of deceased
Full name of surviving spouse (in a case where spouses were married in community of property)
Address of surviving spouse
Massed estate of
OR
Full name(s) of minor(s) under tutorship or person in respect of whose property letters of curatorship have been granted
Full address
I, (full names)
of (full address)
in my capacity as hereby declare that to the best of my knowledge and belief the within-mentioned particulars are a true and correct inventory-
*(a) of all property known to me to have belonged, at the time of death, to the *above-named deceased/joint estate of the above-named deceased and surviving spouse/above-named massed estate;
*(b) of all property known to me to have been in the possession of the above-named deceased upon the premises at
at the time of *his/her death;
*(c) showing the value of all property in the above-named estate;
*(d) of all the property taken care of or administered by me.

 Signature
Place Date

Names and addresses of persons having an interest in the estate as heirs in whose presence this inventory was made (to be furnished in the case of any inventory under section 9 of the Act)
*Delete which is not applicable.

1 Immovable property.	
Description of property according to title deed (also state number and date thereof)	Value

	R	c
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**FORM C
STATEMENT OF UNCLAIMED MONEYS**

[Form C substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]

In terms of section 93(1) of the Administration of Estates Act, 1965, notice is hereby given that the undermentioned amounts which were held by or by any agent on his behalf, on 31 December 19, have remained unclaimed for a period of five years or more by the rightful owners. Should these amounts not be claimed within three months of the date of publication hereof, they will be deposited in the* Guardian's Fund of the Master of the Supreme Court of/ the South African Development Trust Fund to the credit of the rightful owners, after deduction of the costs of publication.

*Delete which is not applicable.

Name and last known address of rightful owner	Amount R
.....
.....
.....

Date
Signature
Capacity

**FORM D
STATEMENT OF UNCLAIMED MONEYS PAID INTO THE* GUARDIAN'S FUND / SOUTH AFRICAN DEVELOPMENT TRUST FUND**

[Form D substituted by GN R2482 of 1 November 1985 (wef 4 November 1985).]

*The Master of the Supreme Court	The Director-General: Department of Education and Development Aid, P.O. Box 384, PRETORIA, 0001
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In terms of section 93(3) of the Administration of Estates Act, 1965, I, of, hereby furnish the undermentioned particulars of amounts which are not my property or subject to any valid lien, which were held by* me/an agent on my behalf on 31 December 19, and have not been claimed within three months of the date of publication of the statement referred to in section 93(1) of the said Act. These amounts, from which the cost of the said publication has been deducted, are hereby deposited in* your Guardian's Fund/the South African Development Trust Fund to the credit of the rightful owners.

Name and last known address of rightful owner	Amount R
.....
.....
.....

Date
Signature
Capacity
*Delete which is not applicable.

**FORM E
AFFIDAVIT**

I,, of....., declare under oath that the attached statement of unclaimed moneys, dated..... 19....., and signed by me, contains to the best of my knowledge and belief a true and complete exposition of the amounts which are to be deposited in the *Guardian's Fund of the Master of the Supreme Court at/ the South African Bantu Trust Fund in terms of section 93(3) of the Administration of Estates Act, 1965.
*Delete which is not applicable.

 Signature
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The deponent has acknowledged that he knows and understands the contents of this affidavit. Signed and sworn to before me at, this..... day of..... 19

 Commissioner of Oaths
 Area
 Office held if appointment held <i>ex officio</i>

**SCHEDULE 2
TARIFF OF MASTER'S FEES**

[Schedule 2 amended by GN R2482 of 1 November 1985 (wef 4 November 1985) (as corrected by GN R655 of 11 April 1986), by GN R610 of 31 March 1989, by GN R1921 of 17 August 1990, by GN R1539 of 13 August 1993, by GN R1057 of 5 November 2009 and by GN 1161 of 3 November 2017 (wef 1 January 2018)⁹.]

⁹ The provision of these regulations come into operation on 1 January 2018 and shall apply only to the estate of persons who die on or after 1 January 2018 and to estates under curatorship or administration where the date of the final appointment of a *curator bonis* or administrator is on or after 1 January 2018.

1

(1) On all estates of deceased persons or estates under curatorship or administration in terms of the Mental Health Care Act, 2002 ([Act 17 of 2002](#)), (except estates under the custody of an interim curator pending the appointment of an executor) the gross value of which according to the executor's or curator's account-

(a) is R250 000 or more but less than R400 000:	R600
(b) is R400 000 or more for each complete further R100 000 with which the gross value exceeds R400 000, a further:	R200
subject to a maximum fee of:	R7 000

Where the deceased was one of two spouses married in community of property the said fees shall be assessed upon the gross assets of the joint estate.

[Subreg. (1) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985) (as corrected by GN R655 of 11 April 1986) and by GN 1161 of 3 November 2017 (wef 1 January 2018)¹⁰.]

(2) The fees referred to in subparagraph (1) shall be assessed by the Master and shall be payable in the manner as determined administratively by the Director-General: Justice and Constitutional Development. Proof of such payment shall be submitted by the executor or curator to the Master.

[Subreg. (2) substituted by GN R1057 of 5 November 2009.]

¹⁰ The provision of these regulations come into operation on 1 January 2018 and shall apply only to the estate of persons who die on or after 1 January 2018 and to estates under curatorship or administration where the date of the final appointment of a *curator bonis* or administrator is on or after 1 January 2018.

2

(1)(a) For a copy of any document preserved in the office of a Master, R25.00 per document pack shall be paid.

(b) For a certified copy of any document preserved in the office of a Master, R50.00 per document pack of certified copies shall be paid.

(c) For an electronic copy of any document preserved in the office of a Master, when it is made in such office, and if it is available, no fee is payable.

[Subreg. (1) substituted by GN R2482 of 1 November 1985 (wef 4 November 1985), by GN R610 of 31 March 1989, by GN R1921 of 17 August 1990 and by GN 1161 of 3 November 2017 (wef 1 January 2018)¹¹.]

(2) The fees referred to in subparagraph (1) shall be payable in the manner as determined administratively by the Director-General: Justice and Constitutional Development and proof of such payment shall be submitted to the Master together with the written request for the rendering by the Master of the service in question.

[Subreg. (2) substituted by GN R1539 of 13 August 1993 and by GN R1057 of 5 November 2009.]

(3) For purposes of subparagraph (1), 'document pack' means any document, irrespective of the number of pages, which constitutes a complete document which can be read on its own.

[Subreg. (3) inserted by GN 1161 of 3 November 2017 (wef 1 January 2018)¹².]

¹¹ The provision of these regulations come into operation on 1 January 2018 and shall apply only to the estate of persons who die on or after 1 January 2018 and to estates under curatorship or administration where the date of the final appointment of a *curator bonis* or administrator is on or after 1 January 2018.

¹² The provision of these regulations come into operation on 1 January 2018 and shall apply only to the estate of persons who die on or after 1 January 2018 and to estates under curatorship or administration where the date of the final appointment of a *curator bonis* or administrator is on or after 1 January 2018.

3

Upon all unclaimed moneys being paid into the hands of a Master in pursuance of section 93 of the Act or for account of absent or unknown creditors of any estate or for account of absent or unknown creditors or contributories of any company a commission upon the amount paid in of five per cent shall be payable in cash and be deducted from the unclaimed moneys so paid into the hands of the Master.
