

# DECEASED ESTATES GUIDE



LIBERTY

LIFE INVESTMENTS HEALTH CORPORATE PROPERTIES ADVICE



## Deceased Estates (Estate Late)

The purpose of this document is to provide you and your clients with guidance on how to establish an estate for a deceased member.

If you require any additional support, please contact your accredited Liberty financial adviser, Customer Service Consultant or our contact centre on 011 408 2999.

### 1. Important information regarding a deceased estate

The Master of the High Court's office supervises the administration of deceased estates. The purpose is to ensure an orderly winding up of the financial affairs of the deceased, and the protection of the financial interests of the heirs.

### 2. The origin of a deceased estate

A deceased estate comes into existence when a person dies leaving property or a will or a document which purports to be a will. The estate must be administered and distributed in terms of the deceased's will. If the deceased member did not have a valid will, the estate will be administered and distributed 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).

### 3. To which Master must the deceased estate be reported?

Firstly, one must distinguish between those instances where the deceased was resident within the Republic and those where he or she was not resident within the Republic.

- Where the deceased was **resident in the Republic**, the estate must be reported to the Master in whose area of jurisdiction the deceased was resident at the time of his/her death. There are Master's offices in Pretoria, Cape Town, Pietermaritzburg, Grahamstown, Bisho, Umtata, Bloemfontein, Kimberley, Mmabatho/Mafikeng, Johannesburg, Polokwane, Durban, Port Elizabeth, Thohoyandou and Nelspruit.
- Where the deceased was **not resident 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 to the effect that the letters of executorship have not already been granted by any other Master in the Republic must accompany the reporting documents.

- From 5 December 2002 all Magistrate offices are designated service points for the Master and estates can be reported there. However, these Magistrate offices have limited jurisdiction, and it is advisable to report these estates directly to the Master's office.

#### 4. 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 being or purporting 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.

#### 5. How to report an estate to the Master or to a service point of the Master

Depending on the value of the estate and the type of appointment required, the reporting documents will differ slightly.

- If the value of the estate **exceeds R250 000**, letters of executorship must be issued and the full process prescribed by the Administration of Estates Act must be followed.
- If the value of the estate is **less than R250 000**, the Master may dispense with letters of executorship, and issue letters of authority in terms of section 18(3) of Administration of Estates Act, 66 of 1965.

From 5th December 2002 all Magistrates offices are service points for the Master. These service points will only have jurisdiction in the following instances, namely:

- The deceased did not leave a valid will (died intestate) and;
- The value of the estate (or the best estimate value thereof) is not more than R100 000; and
- The estate is not insolvent (liabilities exceed the assets), and
- All the beneficiaries are majors or any one or more of the beneficiaries is a minor and is assisted by his or her legal guardian and the cash assets in the estate are worth R20 000 or less.

#### 6. Reporting documents where the value of the estate exceeds R250 000

The following documents are required by the Master's office if the value of the estate is greater than R250 000:

- Completed Death Notice Form - 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 purporting to be such (if any)
- Completed Next-of-Kin Affidavit – form J192 (if the deceased did not leave a valid will)
- A Declaration of Marriage by the Surviving Spouse indicating how the deceased was married (if married)
- Completed Inventory Form – form J243, showing all the assets of the deceased

- 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 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 furnishing security in the will, or is the parent, spouse or child of the deceased)
- Certified copy of the ID of the person to be appointed as Executor.
- Note the "Letter of Executorship" must be obtained from the Office of the Master.

## 7. Reporting documents where the value of the estate is less than R250 000

The following documents are required by the Master's office if the value of the estate is less than R250 000:

- Completed Death Notice Form – form J294
- Original or certified copy of the Death Certificate
- Original or certified copy of Marriage Certificate/s (if applicable)
- All original wills and codicils or documents purporting to be such (if any)
- Completed Next-of-Kin Affidavit - form J192 (if the deceased did not leave a valid will)
- Completed Inventory form - J243 showing all the assets of the deceased
- A Declaration of Marriage by the Surviving Spouse indicating how the deceased was married
- 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.
- Declaration confirming that the estate has not already been reported to another Master's office or Service Point of the Master.
- Acceptance of Master's Directions – form J15, completed and signed by the person as nominated above.
- Certified copy of the ID of the person to be appointed as Master's representative.
- Note the "Letter of Appointment as Master's Representative" must be obtained from the Office of the Master.

Letters of authority entitle the nominated representative to administer the estate without following the full procedure set out in the Administration of Estates Act.

The above-mentioned reporting documents must be posted to, or handed in at the Master's Office. Faxed documents will not be accepted.

## 8. Contact information for the Master's offices

As at the date of this document, the known contact information for the following Master of the High Court offices is:

Contact information	Bloemfontein	Bisho	Durban
<b>Telephone number</b>	051 411 5500	040 639 2087 040 639 2079	031 306 0123
<b>Fax number</b>	051 448 6182 051 447 6575 051 448 8507 (Insolvency)	040 639 2100 040 635 1757	031 306 0126
<b>Email</b>	MasterBloemfontein@justice.gov.za	MasterBisho@justice.gov.za	MasterDurban@justice.gov.za
<b>Postal address</b>	Private Bag X20584 Bloemfontein 9300	Private Bag X0002 Bisho 5605	Private Bag X54325 Durban 4000
<b>Physical address</b>	Southern Life Building Cnr Charlotte Maxeke (Maitland) and Aliwal Streets Bloemfontein 9301	1 <sup>st</sup> Floor SITA Building Cnr Phalo & Rharhabe Avenues Bisho	2 <sup>nd</sup> Floor 2 Devonshire Place Durban 4001 Docex Address: Master of the Kwazulu- Natal High Court DOCEX 218 Durban
<b>Office hours for the public</b>	07h45 until 13h00 and 13h45 – 16h15		07h45 – 13h00
<b>Notes</b>	No visits or telephone enquiries will be handled after 13h00. Members of the public from other towns must please make arrangements prior to their visit with the Masters Office, should they need to be assisted in the afternoon.		

Contact information	Cape Town	Cape Town	Grahamstown
<b>Telephone number</b>	021 832 3000	021 410 8300	046 603 4000
<b>Fax number</b>	086 507 0631 086 454 2155	021 465 2574	046 622 9990 Guardians Fund Enquiries: 046 603 4004
<b>Email</b>	MasterCapeTown@justice.gov.za	MasterCapeTown@justice.gov.za	MasterGrahamstown@justice.gov.za
<b>Postal address</b>	Private Bag X9018 Cape Town 8000	Private Bag X9018 Cape Town 8000	Private Bag X1010 Grahamstown 6140
<b>Physical address</b>	Dullah Omar Building 45 Castle Street Cape Town 8001	High Court Iustitia Building Parade Street Cape Town 8001	5 Bathurst Street Grahamstown 6139 Docex Address: Master of the High Court Docex 7 Grahamstown 6140
<b>Office hours for the public</b>	08h00 – 13h00		07h45 to 12h00
<b>Notes</b>			Afternoon visits confined to urgent matters only, to allow staff sufficient time to process workflow efficiently.

Contact information	Johannesburg	Kimberley	Mafikeng (Mmabatho)
<b>Telephone number</b>	011 429 8000 011 429 8001 011 429 8002 011 429 8003	053 831 1942	018 381 8585 018 381 4122 018 381 0005
<b>Fax number</b>	011 492 3531 011 429 8035	General: 053 833 1586 Guardian's Fund: 053 832 9559	018 381 3617
<b>Email</b>	MasterJohannesburg@justice.gov.za	MasterKimberly@justice.gov.za	MasterMafikeng@justice.gov.za
<b>Postal address</b>	Private Bag X5 Marshalltown 2107	Private Bag X5015 Kimberley 8300	Private Bag X42, Mmabatho 2735
<b>Physical address</b>	Hollard Building 66 Marshall Street cnr Sauer & Marshall Streets Johannesburg 2001	Civic Centre Sol Plaatjie Drive Kimberley 8300	Justice Chambers 44 Shippard Street Mahikeng 2745
<b>Office hours for the public</b>		07h45 – 13h00 and 13h45 – 16h00	07h45 – 13h00 and 14h00 – 16h15
<b>Notes</b>	Master: Mr L Pule		Note that only members of public travelling from far and remote areas are assisted after 14h00

Contact information	Mthatha (Umtata)	Nelspruit	Pietermaritzburg
<b>Telephone number</b>	047 531 2120 047 532 3432 047 532 3564	013 752 2755	General: 033 264 7000 Deceased Estates: 033 264 7000
<b>Fax number</b>	047 531 0980	086 507 1716 086 515 1279 086 680 5795	General: 033 264 7106 Guardian's Fund: 033 264 7057
<b>Email</b>	MasterUmtata@justice.gov.za	MasterNelspruit@justice.gov.za	MasterPietermaritzbu@justice.gov.za
<b>Postal address</b>	Private Bag X6057 Mthatha 5099	Private Bag X 11260 Nelspruit 1200	Private Bag X9010 Pietermaritzburg 3200
<b>Physical address</b>	Holy Cross Building 7 Craister Street Mthatha 5100	3 Marloth and Russell Street Nelspruit 1201	Colonial Building 241 Church Street Pietermaritzburg 3201
<b>Office hours for the public</b>	07h45 – 13h00 and 13h45 – 16h00	08h00 – 14h00	07h45 – 16h00

Contact information	Polokwane	Port Elizabeth	Pretoria
<b>Telephone number</b>	015 291 4300	041 403 5100	012 339 7700 012 339 7808
<b>Fax number</b>	015 291 4320	041 487 1148	012 326 1977
<b>Email</b>	MasterPolokwane@justice.gov.za	MasterPortElizabeth@justice.gov.za	MasterPretoria@justice.gov.za
<b>Postal address</b>	Private Bag X9670 Polokwane 0700	Private Bag X2, Port Elizabeth, 6000	Private Bag X60, Pretoria, 0001
<b>Physical address</b>	Office 105 1 <sup>st</sup> Floor Library Garden Cnr Grobler and Hans van Rensburg Polokwane 0699	523 Govan Mbeki Avenue Cnr Crawford and Govan Mbeki Avenue North End Port Elizabeth 6001	SALU Building 316 Thabo Sehume Street Pretoria 0002
<b>Office hours for the public</b>	08h00 – 15h00	07h45 – 13h00 and 13h45 – 15h00	07h45 – 13h00



Contact information	Thohoyandou	National Office Chief Master	National Office Chief Director
<b>Telephone number</b>	015 962 1032	012 406 4804 012 406 4796	012 406 4807
<b>Fax number</b>	015 962 1033	012 406 4811 086 544 4893	086 629 2434 086 629 2336
<b>Email</b>	MasterThohoyandou@justice.gov.za		
<b>Postal address</b>	Private Bag X5015 Thohoyandou Venda 0950	Private Bag X81 Pretoria 0001	Private Bag X81 Pretoria 0001
<b>Physical address</b>	Venda Government Building Complex Thohoyandou Venda 0950	22 <sup>nd</sup> Floor SALU Building 316 Thabo Sehume Street PRETORIA 0002	22 <sup>nd</sup> Floor SALU Building 316 Thabo Sehume Street PRETORIA 0002
<b>Office hours for the public</b>	07h45 – 13h00 and 14h00 16h15		

**Liberty Corporate**  
**15 January 2016**