

# Administration of Estates

**JULY 2022**

*Seminar presented by:*

**Jako Liebenberg (CA) SA**

# Jako Liebenberg

- Qualified CA(SA) Registered Public Auditor
- Jako has been in public practice for 20 years
- Jako consults for clients across South Africa on Accounting Standards and Compliance, Broad Based Black Economic Empowerment, Tax and Business Development.
- Jako serves as an Assessor the Free State High Court of Appeals as representative in Public Practice.
- Jako is also a registered SAICA assessor for Trainees.
  
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# OUTLINE / AGENDA

- Introduction
- Legislation
- Practical Estates

# **INTRODUCTION**

# INTRO TO TRUSTS AND ESTATES

**These SLIDES (supplemented by the COURSE MATERIAL) will provide guidance and reference material for your future use**

*Layout & sequence (order) of slides and course material*

*Estate and Trust planning go hand in hand....*

*Adding the service to your business can greatly assist you clients and create another income stream...*

**⇒ Estates**

- Notes, Legislation and Examples

# INTRO TO TRUSTS AND ESTATES

## GOALS

### **Our goals today:**

- Develop your Estate and Trust Practice
- Develop your selling point...
- Understand legislation governing wills and deceased estates;
- Understand the importance of having a will that is legally enforceable;
- Understand the process

# **BIGGER PICTURE..**

The winding up of estates is part of a bigger process in terms of service delivery to clients...

Helping our clients mitigate risks...

# RISK MITIGATION

- Estate Planning
- Entity structuring
- Asset protection through Trusts
- Company shares to Trusts
- Business continuation policy

You know your client – find a solution



**ESTATES**

# INTRO TO ESTATES

- Every person has an estate
- Some estates are bigger than others
- It can be very complicated
- Drafting a will is essential...
- Today we want to look at the basics of administration after we drafted a will

# LEGISLATION

3 Main pieces of legislation:

- The Administration of Estates Act, which regulates the disposal of the deceased's estates in South Africa;
- The Wills Act, which affects all testators with property in South Africa;
- The Intestate Succession Act, which governs the devolution of estates for all deceased persons who have property in the Republic and who die without a will.

# THE WILLS ACT (ACT 7 OF 1953)

- Formalities required in the execution of a will
  - Signed by testator or in his presence
  - 2 competent present witnesses
  - All pages signed by testator and witnesses
  - Making of a mark – commissioner or magistrate to sign
  - Changes on will to be signed
- Competency to draft a will – 16 years of age
- Witnesses cannot benefit
- Witness cannot be executor

# WHAT IS AN ESTATE

- Upon death all assets go into the deceased estate
- The will guides the Executor on how assets should be distributed
- No will = Intestate succession
- Net Estate = Gross Assets less Deductions and Liabilities (Estate duty, Masters fees etc.)

# ESTATE ADMINISTRATION

- Executor is responsible for the administration of the estate
- has a fiduciary responsibility towards the Estate
- Upon death the death certificate and will is lodged with the master of the High Court
- an appointment letter as executor is obtained

# ESTATE

## ADMINISTRATION(CONT.)

- various administrative processes that must be followed
- It is a paper chase...you build a file
- Admin processes include ads in newspapers etc...
- Executor is in control
- L&D account is drawn up and submitted to master
- L&D account then open for comment

# PRACTICAL ISSUES

- As accountant you normally have a good relationship with the family
- You are in the ideal position to be the executor of an estate
- As executor your first responsibility is to ensure the family is looked after
- As assets are frozen upon death there must be contingency plans



# EXECUTORS FEES

- An Executor receives fees for the administration of an estate
- Statutory rate (but can be less if agreed in will)

3,5% of Gross Assets

6% of Income accrued to the Estate after Death.

# ESTATE ASSETS

Assets in a deceased estate can amongst other things include immovable property (eg: house), movable property (eg: car, furniture, etc), cash in the bank, etc.

Life insurance policies are included although they might be paid out directly...

# BASIC CALCULATION

All Property of the deceased person at date of death	RXXX
Property deemed to be property of the deceased estate at date of death	XXX
Gross value of the deceased estate	XXX
Less: allowable deductions	(XXX)
Net value of the deceased estate	XXX
Less abatement amount	(3 500 000)
Dutiable amount	xxx
Estate duty calculated at 20% of the dutiable amount	XXX
Less: applicable tax rebates	(XXX)
Less: amount of estate duty to be recovered from beneficiaries (if applicable)	(XXX)
Estate duty payable by the deceased estate	xxx

**LETS GET PRACTICAL!**

# A PERSON PASSES ON

1. A death notice must be issued
2. It might be small estate
3. All estates must be registered with the master



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**DEATH NOTICE**

(In terms of section 7 of the Administration of Estates Act, 1965)

1. Surname of deceased

2. Full first names

3. ID/Passport number

4. Population group

5. Nationality

6. Occupation

7. Ordinary place(s) of residence during the 12 months prior to death and the Province(s)

8. Date of birth

9. Place of birth

10. Date of death

11. Has the deceased left a will?

12. Marital status at time of death

13. If married, place where married

---

14. Full names of surviving spouse and his/her ID/Passport number

15. State whether marriage was in or out of community of property/whether accrual system is applicable.

(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)

16. Master's office(s) where predeceased's estate(s) is/are registered and number(s) of estate(s), if available

---

17. 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)

18. Names of parents of deceased (state whether parents alive or deceased):

(a) Father

(b) Mother

---

19. Name and address of person signing the death notice

20. \*Capacity

21. (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?

Dated at the day of in the year

Print Name

Signature

# **ESTATES UNDER R250 000**

J155 declaration to Master



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**UNDERTAKING AND ACCEPTANCE OF MASTER'S DIRECTIONS  
BY EXECUTOR/EXECUTRIX  
[SECTION. 18 (3), ACT No. 66 OF 1965**

ESTATE No. \_\_\_\_\_

1. Estate late \_\_\_\_\_  
(Full names and surname)

died on \_\_\_\_\_ Identity number \_\_\_\_\_

2. District where deceased was residing \_\_\_\_\_

3. Full names of applicant \_\_\_\_\_

Identity number \_\_\_\_\_ *A certified copy of the applicant's Identity Document must accompany this form*

4. Relationship to deceased \_\_\_\_\_

5. Residential address \_\_\_\_\_ Postal address \_\_\_\_\_

Telephone number (Home) \_\_\_\_\_ - \_\_\_\_\_ Telephone number (Work) \_\_\_\_\_ - \_\_\_\_\_

6. Name and postal address of agent (if applicable) \_\_\_\_\_

Telephone number \_\_\_\_\_ - \_\_\_\_\_

7. I undertake to administer the estate, to pay the debts from the estate assets and to distribute any balance according to the Master's directions in terms of section 18 (3) of the Estates Act, 1965, and accept that I am bound by any amendment or cancellation of such directions.

8. I undertake that I shall not administer any asset(s) which has/have not been reflected in the section 9 inventory, and as soon as it becomes known to me that the value of the assets exceed R250 000 to report to the Master this fact, and to return the directions.

9. I confirm that to the best of my knowledge the estate is solvent and undertake to immediately advise the Master when it becomes known to me that the estate is insolvent. That to my knowledge the known liability/ies of the estate is/are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. I hereby declare that I am not an unrehabilitated insolvent.

Signed on \_\_\_\_\_  
(Date)

\_\_\_\_\_  
*Signature of applicant*

\_\_\_\_\_  
**PRINT NAME AND SURNAME**



# UPON REGISTRATION

4. Declaration regarding status
5. Next of kin declaration
6. Nomination for appointment of Executor
7. Inventory
8. Undertaking as Executor

**DECLARATION**

I .....  
**Declare as Follows**

Of (Address) .....

1. The deceased (.....)  
Was well known to me since .....

2. Mark one of the applicable box with an X below:-

I know that the deceased was a single person and that the deceased did not enter into any Customary Union.

I know that the deceased was a widow/widower/divorced person and that the deceased did not enter into Customary Union after his/her marriage was dissolved

I know that the deceased was a married person and that the deceased never entered into any Customary Union

I know that the deceased was a married person and that the deceased married ..... (number) wives in terms of Customary Union

I know that the deceased entered into civil marriage and that the deceased also entered into ..... (number) Customary Union/s.

**This is all I want to declare**

SIGNATURE OF DEPONENT .....

Signed and sworn to/affirmed before me at .....

This ..... Day of ..... in the year .....

.....  
Signature of commissioner of oath

Area for which appointed: .....



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**AFFIDAVIT**

**PARTICULARS OF NEXT-OF-KIN**

I, [Redacted]  
of [Redacted]  
[Redacted]

\*do hereby make oath and say/affirm that within is a true and complete statement of the next-of-kin of the deceased, and I make this statement conscientiously, believing the same to be true.

.....  
*Signature* [Redacted] *Print Name and Surname*

Signed and \*sworn to/affirmed before me  
at [Redacted]  
this [Redacted] day of [Redacted] in the year [Redacted]

The deponent has acknowledged that he/she knows and understands the contents of this affidavit and adheres to it.

[Redacted]  
.....  
*\*Magistrate/Justice of the Peace/Commissioner of Oaths*

Area for which appointed [Redacted]

If appointment is held ex officio, state office held [Redacted]

\* Separate affidavits in respect of each predeceased child must be completed.

Names and addresses of the next-of-kin of the late.....  
who died at..... on .....  
(Place) (Date)

N.B.: The date of death is to be inserted opposite the name of any deceased relative. Against those degrees of relationship in which the deceased never had any relative, the word "NONE" is to be inserted.

Relatives to be accounted	Names of relatives and degree of relationship
1. Surviving spouse:	
2. Children and date of their birth. Also state names of *predeceased children and their dates of death:	
Ignore questions 3, 4 and 5 if the deceased left children or descendants. 3. Father of deceased: Mother of deceased:	
Ignore questions 4 and 5 if the parents are both alive. 4 Brothers and sisters of the deceased. State whether full or half blood, and their addresses and dates of birth. State the name of the step-parent of half brothers and half sisters:	
5. Names of brothers and sisters who are dead, date of deaths, and names, addresses and dates of birth of their children, if any	



**NOMINATION TO ACT AS EXECUTOR OR MASTER'S REPRESENTATIVE**

Estate late:

I / We the undersigned hereby nominate/s   
to act as executor or Master's representative of the above estate.

Name	Relationship / Capacity	Signature	Date





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**INVENTORY**

In terms of section \*9 (1) (a)/9 (2) (a)/9 (2) (b)/2778 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 .....

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 name) .....

of (full address) .....

in my capacity as .....

hereby declare that to the best of my knowledge and belief the with-in mentioned is 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.

.....  
*Place*

.....  
*Date*

.....  
*Signature*  
.....  
*Print Name and Surname*

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 an inventory under section 9 of the Act):

.....  
.....  
.....

1. Immovable property

Description of property according to the title deed (also state number and date thereof)	Value	
	R	c
Total .....	R	0.00









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Complete in duplicate

ACCEPTANCE OF TRUST AS EXECUTOR

Estate No. [redacted]

A. I (full names and surname) [redacted]

Residential address..... Business address.....  
 [redacted] [redacted]  
 [redacted] [redacted]

Telephone number(s) ..... Telephone number(s) .....  
 [redacted] [redacted]

Identity No. [redacted] Relationship to deceased..... [redacted]

*(An originally certified copy of the applicant's Identity Document must accompany this form)*

hereby apply for appointment as Executor in the estate of:

Full names and surname..... [redacted]

Date of birth ..... Date of death .....  
 [redacted] [redacted]

Identity No. .... Income tax ref. No.....  
 [redacted] [redacted]

District in which deceased normally resided..... [redacted]

Name of surviving spouse  
 [redacted]

- B. For the purpose of this executorship I declare the following:
- I choose *domicilium citandi et executandi* for the purpose of service of process of court, writs of execution and the receipt of all notices contemplated in the Administration of Estates Act, No. 66 of 1965 (as amended), at (not P.O. Box number):  
 [redacted]
  - I understand the duties and penalties applying to the office of Executor which have been explained to me.
  - I am not an unrehabilitated insolvent. Nor have I at any time committed an act of insolvency. [Note section 8 of the Insolvency Act, No. 24 of 1936 (as amended)].
  - A Bond of Security to the value of R. [redacted] for the full value of the estate is attached.
  - I am exempt from furnishing security.
  - I am permanently residing in the Republic of South Africa, and I undertake to advise the Master of the High Court immediately should my estate or that of a person who has signed as surety for the Bond of Security be sequestrated, or commit an act of insolvency, or should I proceed to reside outside the Republic of South Africa.
  - The name and address of my agent is..... [redacted]  
 [redacted]
  - I fully understand that my appointment of an agent does not release me from my responsibilities as required by law.

C. Signed at [redacted] on [redacted] year [redacted]

[redacted]  
Applicant Name and Surname

.....  
Applicant Signature

# APPOINTMENT AS EXECUTOR

9. Surety

10. Appointment letter



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Administration of Estates Act,  
No.66 of 1965 (as amended)

**UNDERTAKING AND BOND OF SECURITY**  
*by INTERIM CURATOR / EXECUTOR / FOREIGN EXECUTOR / TUTOR / CURATOR*

In the estate of.....

I / We .....  
[Full name(s)]

of.....  
[Full residential and business address(es)]

do hereby undertake and bind myself / ourselves jointly and severally, should I / we be appointed by the Master of the High Court (..... Division) to administer the above estate and/or liquidate and distribute the assets thereof as INTERIM CURATOR(S) and/or EXECUTOR(S) or FOREIGN EXECUTOR(S) or TUTOR(S) or CURATOR(S) properly according to law and to pay to the Master of the High Court ..... Division) on demand an amount up to R ..... (.....rand) as the Master may claim from me/us in respect of any loss or damage as may be suffered by the said estate or by the minor(s) or person under curatorship of by any other person by reason of the fact that I/we failed to perform properly my/our functions in the above capacities or because of any maladministration on my/our part.

A certificate under the hand of the Master or his duly authorized representative to the effect that I/we failed to discharge my/our functions as aforesaid and stating the amount of such loss or damage shall be accepted as *prima facie* proof of such failure and of the extent of such loss or damage.

I / we choose as my/our *domicilium citandi et executandi* and for the purpose of the service of any notices or for the service of any legal process:

.....  
(Not a post box number)

SIGNED at..... on.....  
(place) (date)

AS WITNESSES:

- |         |         |
|---------|---------|
| 1. .... | 1. .... |
| 2. .... | 2. .... |
- Signature(s)  
*(a woman married in community of property or without exclusion of marital power, must be assisted by her husband).*

AS WITNESSES:

1. ....
2. ....

ASSISTED BY:

1. ....  
(HUSBAND)

SURETYSHIP
by INSURANCE COMPANY/BANK/FINANCIAL INSTITUTION

I/We, [redacted]
in my/our capacity as... [redacted]
of the... [redacted]
my/our principal do hereby interpose and bind my/our principal as surety and co-principal debtor in solidum, jointly and severally with
[redacted]
[hereinafter referred to as the Incumbent(s)] unto and in favour of the Master of the High Court
([redacted] Provincial Division) ("the Master")
for the due and proper performance by the incumbent(s) of his/their duties/functions in the aforesaid office(s) and the proper
administration of, and accounting by him/them for all funds and property of the Estate/Company/Trust under his/their administration as
required by law and in default thereof to pay to the Master on demand an amount up to the sum of R. [redacted]
([redacted] rand) as the Master may claim from my/our principal
in respect of such loss or damage as may be suffered by the Estate / Company / Trust or any person by reason of such default.

Provided that:

- 1. My/Our principal's liability hereunder will not exceed the sum of R. [redacted] ([redacted] Rand);
2. (a) in the event of any alleged default on the part of the incumbent(s) in his/their aforesaid office, giving rise to an alleged
claim under this suretyship, my/our principal will be notified by the Master in writing of the alleged default and the amount of the alleged
loss or damage suffered, which notification shall be prima facie of such default and the amount of the alleged loss or damage suffered.
The Master shall provide my/our principal with full details of the alleged default and loss or damage available to the said Master at the time
of making the demand;
(b) (i) the Master shall on request afford my/our principal or any representative appointed by it an opportunity of
investigating the alleged default and loss or damage, and shall disclose and make available all information and documents in his
possession or under his control relative thereto and shall generally co-operate with and assist my/our principal in his investigations
to the extent that it is in his power to do so;
(ii) my/our principal shall notify the Master in writing, of its objection (if any) to the claim or the amount thereof and the grounds therefor
within three months from the date of such notification by the Master or within such further period as the Master may allow in writing
having regard to the reasonable requirements of my/our principal for purposes of investigating the alleged default and the amount of
the loss or damage so claimed;
(c) the Master shall notify my/our principal in writing of his decision on any objection lodged by my/our principal to the claim, the validity or
amounts thereof and in the event of any rejection of any objection, the grounds therefor;
(d) in the event and to the extent that the Master shall reject the objections to the claim or the amount thereof, my/our principal shall be
entitled to institute action within four months of such rejection;
(e) the amount paid by my/our principal to the Master in terms of paragraph 1, shall be kept by the Master in trust pending the expiration of
the period of four months mentioned in paragraph (d) or the final determination of any action instituted by my/our principal, whichever
occurs last.
3. It is a condition of this bond that if the incumbent(s) shall duly and properly perform his/their duties in relation to the Estate/Company/Trust and the
administration of the assets thereof, then the obligation assumed hereunder shall lapse and be of no further force and effect.
4. I/We on behalf of my/our principal renounce the benefits of excussion and division with the meaning and effect whereof I/we declare my/our
principal to be acquainted.

SIGNED at [redacted] on [redacted]
(place) (date)

AS WITNESSES:

- 1. [redacted] for Principal
2. [redacted] for Principal

SURETYSHIP  
by NATURAL PERSONS

I/ we, .....  
1. ....  
of .....  
2. ....  
of.....

[Full names, residential and business addresses]

do hereby interpose and bind myself / ourselves as surety / sureties and co-principal debtor(s) in *solidum*, jointly and severally with.....

[hereinafter referred to as the Incumbent(s)] unto and in favour of the Master of the High Court

(..... Provincial Division) ("the Master") for the due

and proper performance by the Incumbent(s) of his/their duties/functions in the aforesaid office(s) and the proper

administration of, and accounting by him/them for all funds and property of the Estate under his/their administration as

required by law and in default thereof to pay to the Master on demand an amount up to R.....

(.....rand) as the Master may claim from me /

us in respect of such loss or damage as may be suffered by the Estate / Minor(s) / Person under curatorship or any

person by reason of such default.

Provided that:

1. My/Our liability hereunder will not exceed the sum of R ..... (..... rand);  
and
2. in the event of any alleged default on the part of the incumbent(s) in his / their aforesaid office, giving rise to an alleged claim under this suretyship, I / we will be notified by the Master in writing of the alleged default and the amount of the alleged loss or damage suffered, which notification shall be prima facie proof of such default and the amount of the alleged loss or damage suffered. The Master shall provide me/us with full details of the alleged default and loss or damage available to the said Master at the time of making the demand.
3. I / we agree not to charge any fee for this undertaking.
4. I / we renounce the benefits of excussion and division with the meaning and effect whereof I / we declare myself / ourselves to be acquainted.
5. I / we choose as my / our *domicilium citandi et executandi* and for the purpose of the service of any other notices for the service of any legal process, the following address (not a post box number):

.....  
.....

6. It is a condition of this bond that if the Incumbent(s) shall duly and properly perform his / their duties in relation to the Estate and the administration of the assets thereof, then the obligation assumed hereunder shall lapse and be of no further force and effect.

SIGNED at..... on.....  
(place) (date)

AS WITNESSES:

1. .... 1. ....  
2. .... 2. ....  
Signature(s)

I regard the above surety/sureties as satisfactory.

Official stamp

.....  
MAGISTRATE

# UPON APPOINTMENT

11. Appointment letter

12. Notice to creditors – first ad



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**EKSEKUTEURSBRIEF  
LETTERS OF EXECUTORSHIP**  
(Artikel 13 en 14 van die Boedelwet, No 66 van 1965)  
(Section 13 and 14 of the Administration of Estates Act, No 66 of 1965)

Estate No: 10212/2021

HIERBY WORD GESERTIFISEER dat  
THIS IS TO CERTIFY that

**GARETH EMMETT GARBUTT**  
(ID NO: 811214 5064 080)

behoorlik aangestel is as  
has/have been duly appointed

**EKSEKUTEUR/EKSEKUTRISE  
EXECUTOR/EXECUTRIX**


en as sodanig gemagtig is on die Boedel van wyle  
and is/are hereby authorised as such to liquidate and distribute the Estate of the late

**SHARON GARBUTT AND  
SURVIVING SPOUSE ERIC JAMES GARBUTT**

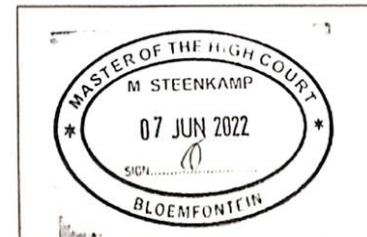
Identiteits No:  
Identity No: 450124 0002 082

wat op  
who died on: 30/10/2020

oorlede is, te beredder en verdeel.

  
**Asst. Meester van die Hooggeregshof**  
**Asst. Master of the High Court**

Aandag word gevestig op die bepalings van artikel 102.  
Attention is directed to the provisions of section 102.







REPUBLIC OF SOUTH AFRICA

FORM J 193

**NOTICE TO CREDITORS IN DECEASED ESTATES**

All persons having claims against the under-mentioned estate must lodge it with the Executor concerned within 30 days (or as indicated) from date of publication hereof.

**\* Mandatory Fields / Verpligte Velds**

\*Notice Language:  English  Afrikaans

\*Province: Free State

Province of the Master's office specified on this form.  
Provinsie van die Meesterskantoor gemeld op hierdie vorm.

A. \*Estate Number: 001552 / 2020  
Boedelnommer:

\*Surname / Van: Malherbe

\*First Names / Voornam: Izak Abraham

\*Date of Birth: 19470930 (ccyy-mm-dd) \*ID Number: 4709305082085  
Geboortedatum: ID Nommer:

\*Last Address / Laaste Adres: 8 Berg street, Ferrelra, Bloemfontein

\*Date of Death: 20200204 (ccyy-mm-dd)  
Datum van Oorlye:

Master's Office / Meesterskantoor: Bloemfontein

**B. Only applicable if deceased was married in community of property/subject to the accrual system:**

First Names of Surviving Spouse / Voornam van Nagelate Eggenoot(note): Zylva

Surname of Surviving Spouse / Familiernaam van Nagelate Eggenoot(note): Malherbe

Date of Birth of Surviving Spouse / Geboortedatum van Nagelate Eggenoot(note): 19600910 (ccyy-mm-dd)

ID Number of Surviving Spouse / ID Nommer van Nagelate Eggenoot(note): 6009100005086

C. \*Name of Executor or Authorised Agent / Naam van Eksekuteur of Gemagtigde Agent: Jako Liebenberg

\*Address of Executor or Authorised Agent / Adres van Eksekuteur of Gemagtigde Agent: Farm Schoongezicht, Geluksdam

D. Period allowed for lodgement of claims, if other than 30 days: Tydperk toegelaat vir lewering van vorderings indien anders as 30 dae:

\*Advertiser Name: Ldsw Inc.

Advertiser Address: 164 Tibble Visser street, Estolre, Bloemfontein, 9301

Advertiser Email: jako@ldsw.co.za

\*Date Submitted: 20201012 \*Advertiser Telephone: 082-924-7144

\*For Publication in the Government Gazette on: 20201016 (CCYY-MM-DD)  
Vir Publikasie in die Staatskoerant op:

**IA MALHERBE**

In the estate late of :  
MR. Izak Abraham Malherbe  
Identity number:  
4709305082085  
Date of birth:  
30/09/1947  
Date deceased:  
04/02/2020  
Of (last address):  
8 Berg Street, Ferreira,  
Bloemfontein 9301  
With full names of surviving  
spouse (Married out of com-  
munity of property):  
Identity number:  
Date of birth:  
Estate number: 1552/2020  
All debtors and creditors  
having claims against the  
above-mentioned estate  
must lodge it with the Exe-  
cutor concerned within  
30(thirty) days from date of  
publication hereof  
30/10/2020  
Name and address of  
Executor  
Jako Liebenberg -  
164 Tibbie Visser straat,  
Bloemfontein  
Email: jako@dsw.co.za  
Tel: 082 924 7144  
Date: 12/10/2020

**Form/Vorm J193****NOTICE TO CREDITORS IN DECEASED ESTATES**

All persons having claims against the under-mentioned estate must lodge it with the Executor concerned within 30 days (or as indicated) from date of publication hereof.

The information is given in the following order: (1) Estate number, (2) surname and christian names, date of birth, identity number, last address; (3) date of death; (4) surviving spouse's names, surname, date of birth and identity number; (5) name and address of executor and authorised agent; (6) period allowed for lodgement of claims if other than 30 days.

**KENNISGEWINGS AAN KREDITEURE IN BESTORWE BOEDELS**

Alle persone wat vordering teen die onderstaande boedels het, moet dit by die betrokke eksekuteur in dien binne 30 dae (of soos aangedui), van die datum van publikasie hiervan.

Die inligting word verstrek in die volgorde: (1) Boedelnommer, (2) familienaam en voorname, geboortedatum, identiteitsnommer, laaste adres; (3) datum oorlede; (4) nagelate eggenoot(note) se name, familienaam, geboortedatum en persoonsnommer; (5) naam en adres van eksekuteur of gemagtigde agent; (6) tydperk toegelaat vir lewering van vorderings indien anders as 30 dae.

67

**NATIONAL / NASIONAAL**

18723/2022 - (2) **GIBBONS MARIA ELSIE**, 1943-02-28, 4302280004082, 21 GROOT STREET, STILFONTEIN, 2550; (3) 2022-04-29, Johannesburg; (4) -; (5) Aletta van Goeverden 7 KIEPERSOL CRESCENT HIGHLANDS ESTATE C/O ATTERBURY & AJAX, BRONBERG, 00811; (6) -.

016579/2022 - (2) **HOGAN GERALD HERCULES**, 1957-07-27, 5707275074081, 510 ONTDEKKERS WEG, FLORIDA HILLS, ROODEPOORT, 1724; (3) 2021-07-18, JOHANNESBURG GAUTENG; (4) - (5) Absa TRUST SYLVIA NOKUTHULA MASIMULA 337 PETROLEUM STREET WALTLOO PRETORIA (6) -.

016882/2022 - (2) **OTTO HILDA ELIZABETH**, 1946-08-04, 4608040121085, 46 MOLLIE ROAD, DELAREY, FLORIDA, 1709; (3) 2021-07-26, JOHANNESBURG; (4) -; (5) Absa TRUST SHERINE JANSEN 337 PETROLEUM STREET WALTLOO PRETORIA; (6) -.

004491/2020 - (2) **NKAMBULE FREDDY JOHNSON**, 1960-01-10, 6001105758082, STAND 1862, CHWENI TRUST, KABOKWENI, 1245; (3) 2020-05-14, NELSPRUIT; (4) ELIZABETH, NKAMBULE, 1961/01/01 6101012101085; (5) Absa TRUST SYLVIA NOKUTHULA MASIMULA 337 PETROLEUM STREET WALTLOO PRETORIA; (6) -.

015455/2022 - (2) **GAUNT ANDREW GERALD**, 1972-01-23 7201235038087, 18 KERIN ANNE, 40 FRANS HALLS STREET, PETERVALE, SANDTON, 2191; (3) 2022-03-25, JOHANNESBURG; (4) -; (5) Absa TRUST SYLVIA NOKUTHULA MASIMULA 337 PETROLEUM STREET WALTLOO PRETORIA; (6) -.

0001760/2022 - (2) **WAINWRIGHT JOHN ERIC**, 1933-04-18, 3304185055186, COTTAGE 4, LILY KIRCHMANN COMPLEX, 72 JARVIS ROAD, BEREA, EAST LONDON 5241; (3) 2022-03-23, GRAHAMSTOWN; (4) - (5) MARIA MAGDALENA JORDAAN 15 SCHULTZ ROAD, NAHOON, EAST LONDON 5247; (6) 30 DAYS.

008568/2022 - (2) **DELPORT SUSANNA MARIA JOSIENA**, 1934-08-11, 3408110038082, 1 MICHWOOD ROAD, UMTENTWENI; (3) 2021-01-14, DURBAN; (4) -; (5) HEDNRIK JOHANNES STEPHANUS BEKKER AS NOMINEE OF VERITAS BOE SA (PTY) LTD 70 VAN RYNEVELD AVENUE, PIERRE VAN RYNEVELD, CENTURION, 0157 (6) -.

018818/2022 - (2) **CROUKAMP MAGRIETHA PHILLIPPA**, 1948-11-23, 4811230049088, 693 BERGLAAN, FLORAUNA, PRETORIA, 0182; (3) 2022-04-25, JOHANNESBURG; (4) JACOBUS HENDRIK, CROUKAMP, 1941/08/24 4108245050080; (5) MARGIT CRONJE Ehlers Fakude Inc. Sunwoodpark 3A, Ground floor, Queens Crescent 379, Lynnwood, Pretoria; (6) -.

18723/2022 - (2) **GIBBONS MARIA ELSIE**, 1943-02-28, 4302280004082, 21 GROOT STREET, STILFONTEIN, 2550; (3) 2022-05-05, Johannesburg; (4) -; (5) Aletta van Goeverden 7 KIEPERSOL CRESCENT HIGHLANDS ESTATE C/O ATTERBURY & AJAX, BRONBERG, 00811; (6) -.

006816/2022 - (2) **Venter susanna Catharina Petronella**, 1931-04-27, 3104270030080, 225 Denyssen Avenue, Mountain View; (3) 2021-07-18, Pretoria; (4) -; (5) Abraham Izak Emmanuel Moolmant t/a Awie Moolman Attorneys 17 Louisa Street, Raslouw, Centurion; (6) -.

# Once appointed

- The winding up process starts
- Calculate cash requirements
- Speak to beneficiaries on asset distribution or sale if necessary
- Register estate for income tax
- Start drawing up an L&D account as you go

# SHARE VALUATION

- SARS has a share valuation unit
- All non-listed shares must be valued
- Checklist (SARS)

Thus the ownership of shares is an important consideration....

# TRANSFER OF PROPERTY

Property may be sold before estate is wound up.

Conditions apply...

[Section 42(2) of the Administration of Estates Act No. 66 of 1965 (as amend)]

**NB.** This list of requirements, which must be fully complied with, must accompany each application. If the property was sold prior to date of death, only paragraphs 1 to 6 and 12 needs to be complied with.

**ESTATE LATE:**  **NO:**

- REQUIREMENTS:**
1. Short description of property.
  2. Certificate by conveyancer explaining all discrepancies in the description of the properties in Liquidation Account, Deed of Sale and/or Power of Attorney.
  3. Confirm that the purchaser is not one of the persons mentioned in Section 49(1).
  4. Power of Attorney to pass transfer/Certificate by conveyancer in terms of Section 11(4) of the Sectional titles Act, No. 66 of 1971.
  5. Is there any prohibition of the sale, e.g. in a Will, Title Deed of Act?
  6. Confirmation that the sale is in all respects legal and binding.
  7. If the estate is insolvent:
    - Copy of notice to creditors in terms of Sec. 34(2).
    - Were any objections lodged in terms of Sec. 34(3)?
  8. Written consent by major heirs and/or Tutors of minors to the manner and conditions of sale.
  9. If Section 47(2) or (b) is applicable:
    - Valuation by appraiser
    - Reasons why specific manner and conditions of sale is preferred.
  10. Comments by Executor on objections to sale.
  11. Auctioneer's conditions of sale duly completed or a certified copy thereof.
  12. Deed of Sale or certified copy thereof.
  13. Assurance by Auctioneer that sale was well advertised and attended, and that the purchase price is in accordance with present day prices.

**FOR OFFICE USE ONLY**

Checked: Yes  / No

Were objections received: Yes  / No

.....

**ESTATE CONTROLLER**

**DATE:** .....

.....

**SIGNATURE OF EXECUTOR/AUTHORISED AGENT**

.....

**PRINT NAME AND SURNAME**

.....

**DATE**

.....

**SIGNATURE OF EXECUTOR/AUTHORISED AGENT**

.....

**PRINT NAME AND SURNAME**

.....

**DATE**

# TOWARD COMPLETION STAGE

Hand file in for review with L&D Account

Submit estate duty return

Master gives memorandum to clarify issues

Then get permission to advertise



**FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT OF ESTATE LATE IZAK ABRAHAM MALHERBE –  
IDENTITY NUMBER 4709305082085, WHO WAS MARRIED AND RESIDENT AT 8 BERG STREET,  
FERREIRA,BLOEMFONTEIN, 9301.**

**DATE OF DEATH: 04 FEBRUARY 2020**

**MASTER OF HIGH COURT: 001552/2020**

<b>ASSETS</b>		
<b>IMMOVABLE PROPERTY</b>		
<b>PROPERTY SOUTH AFRICA</b>		
PLOT 8 HOPE ORCHARDS, KLEINPLASE DISTRICT BLOEMFONTEIN, FREE STATE 51849 HEC, T4598/1990	1	1 680 000,00
PLOT 9 HOPE ORCHARDS, KLEINPLASE DISTRICT BLOEMFONTEIN,FREE STATE 42827 HECTAR, T14327/1997	2	120 000,00
<i>The above mentioned item 1 and 2 is awarded to Zylvia Malherbe (born Smit) in terms of 2,2 of the Last Will &amp; Testament Dated 14th of March 2019. Sold to Neah Transport - 2018/343583 by the executor under a Purchase Agreement.</i>		
		<b>1 800 000,00</b>
<b>MOVABLE PROPERTY</b>		
<b>South Africa</b>		
<b>REDUCED TO CASH</b>		
COLT MITSHIBUSHI CLUBCAB TDI : FSK707 FS	3	20 000,00
MOMENTUM - PP023653806	4	53 137,50
INVESTEC- 1100201334325	5	14 147,91
OLD MUTUAL INDIVIDUAL LIFE - 7150781963	6	3 770,23
GWK SHARES - 0232700	7	669 086,34
FNB - FNB PREMIER SELECT - 62509741527	8	1 421,18
FNB KRUGGERRANDE OUNCE - SHARE BUILDER - 62613962001	9	1 101 126,95
STANDARD BANK OFFSURE ACCOUNT - 43007537	10	20 088,53
SANLAM MATRIX TOP COVER -040872021X7	11	199 776,90
FNB AGRICULTURAL BUSSINESS ACCOUNT - 52871504539	12	10 832,68
<i>The above mentioned was paid to the Estate account of IA Malherbe - Absa -ACC NR 9360755770. To be paid to the Testamentary Trust Bank Account</i>		<b>2 093 388,22</b>
<b>NOT REDUCED TO CASH</b>		
ALLAN GRAY - 344830 -	13	3 236 355,60
SCHOONGEZICHT TRUST LOAN ACCOUNT	14	740 370,00
FURNITURE & FITTINGS		100 000,00
<i>The above mentioned items were awarded to Zylvia Malherbe (born smit)in terms of paragraph 2,2 of the Last Will &amp; Testament dated 14th of March 2019</i>		<b>4 076 725,60</b>
<b>PAID TO BENFICIARY</b>		
<i>Deemed asset</i> LIBERTY UNIVERSAL LIFESTYLE- 55072577500	15	121 323,28
<i>The above mentioned Item 16 of Liberty was awarded to Magda de Lange in terms of 3,2 of the Last Will &amp; Testament dated 14th of March 2019</i>		<b>121 323,28</b>

CLAIMS IN FAVOUR OF ESTATE

TOTAL ASSETS

8 091 437,10

8 091 437,10

LIABILITIES

ADMINISTRATION EXPENSES

SOUTH AFRICA

Advertising Costs:

18

*Debtors and Creditors*  
Government Gazette  
Media 24-Volksblad

37,82  
673,67

*Account for Inspection*  
Government Gazette  
Media 24-Volksblad

37,82  
673,67

*Inspection Advert to be posted after L&D Account is accepted by Masters Court*

Vorster Attorneys -Final Death Certificate was fixed

19

12 720,00

LDSW Fin Serv - Posgeld & Diverse

20

1 600,00

Funeral expenses

21

25 104,17

*The funeral expenses were paid by Zylvia Malherbe. It is paid back to her (251 04,17-10 000= 15104,17 to be paid still)*

Master's Fees

7 000,00

*Since 2018 Directives all estates over 3,6 million pay the maximum Fees*

Executors Fees @ 3,5% of total Assets (15353080.43 x 3.5% - 121296.68)

161 903,62

Bank Charges

58,00

08/11/2020

29

03/12/2020

29

TOTAL

58

209 808,77

*Bank Charges can be seen on the banking statements of Nov 2021 & Dec 2021*

CLAIMS AGAINST THE ESTATE

<b><u>SOUTH AFRICA</u></b>			
LDSW Fin Serv - IRP5	22	900,00	
2018 Annual Financial Statements & Tax Returns - LDSW FIN SERV Pret-Death	23	14 000,00	
2019 Annual Financial Statements & Tax Return - LDSW FIN SERV Pre-death	24	14 000,00	
2020 Annual Financial Statements & Tax Returns - Raylin Accounting Pre-death	25	14 000,00	
2021 Annual Financial Statements & Tax Returns Raylin Accounting Post-death	26	0,00	<b>42 900,00</b>
<b>TOTAL LIABILITIES</b>		<b>252 708,77</b>	<b>252 708,77</b>
<b>BALANCE AVAILABLE FOR DISTRIBUTION</b>			<b>7 838 728,33</b>
TOTAL ASSETS - TOTAL LIABILITIES			
<b><u>RECAPITULATION STATEMENT</u></b>			
<i>South Africa</i>			
Assets reduced to cash:		2 093 388,22	
Income as per Income Account		141 102,47	
Expenses and Liabilities paid as per Expenditure Account		-274 260,05	
Amount cash available for distribution after deduction of expenditure (South Africa)			1 960 230,64
		<b>1 960 230,64</b>	<b>1 960 230,64</b>
Total Cash		<b>1 960 230,64</b>	
Less: total Liabilities South Africa		-252 708,77	
Estate Duty		0,00	
TOTAL AMOUNT CASH AVAILABLE FOR DISTRIBUTION			1 707 521,87
		<b>1 707 521,87</b>	<b>1 707 521,87</b>
<b>TOTAL AMOUNT AVAILABLE FOR DISTRIBUTION</b>		<b>7 838 728,33</b>	
<b><u>DISTRIBUTION ACCOUNT</u></b>			
<b>TOTAL BALANCE AVAILABLE FOR DISTRIBUTION</b>		7 838 728,33	7 838 728,33
PLUS CASH AVAILABLE FOR DISTRIBUTION TO BE PAID TO:			
IZAK ABRAHAM MALHERBE TESTAMENTARY TRUST (MT1552/2020B)			

LIBERTY UNIVERSAL LIFESTYLE- 55072577500		121 323,28	
<i>The above mentioned of Liberty was awarded to Magda de Lange in terms of 3,2 of the Last Will &amp; Testament dated 14th of March 2019</i>			
Awarded to Magda de Lange, paid to beneficiary bank account:			
item 16	<u>121 323,28</u>		
total	<u>121 323,28</u>		121323,28
<b>Total for Distribution.</b>			<b>7 638 378,47</b>
<b><u>INCOME AND EXPENDITURE ACCOUNT</u></b>			
<b><u>INCOME</u></b>			
<b><u>SOUTH AFRICA</u></b>			
NEAH TRANSPORT - JAN 2021-DEC 2021 ( R 14 000 X 10)			
<i>As per purchase agreement made with executor in item 1</i>			
INTEREST: ESTATE BANK ACCOUNT - DIRECT CREDIT & BONUS		1 102,47	
1 OCTOBER 2020 - 31 OCTOBER 2020			0,00
1 NOVEMBER 2020 - 30 NOVEMBER 2020			0,43
1 DECEMBER 2020 - 31 DECEMBER 2020			2,53
1 JANUARY 2021 - 31 JANUARY 2021			4,13
1 FEBRUARY 2021 - 28 FEBRUARY 2021			27,50
1 MARCH 2021 - 31 MARCH 2021			56,83
1 APRIL 2021 - 30 APRIL 2021			93,02
1 MAY 2021 - 31 MAY 2021			151,20
1 JUNE 2021 - 30 JUNE 2021			155,83
1 JULY 2021 - 31 JULY 2021			150,43
1 AUGUST 2021 TOT 31 AUGUST 2021			155,10
1 SEPTEMBER 2021 - 30 SEPTEMBER 2021			154,12
1 OCTOBER 2021 - 27 OCTOBER 2021			151,35
<i>Income per bank statement</i>		141 102,47	
<i>The above mentioned is awarded to Zylvia Malherbe(born smit) in terms of 2,2 of the Last Will &amp; Testament dated 14 March 2019</i>			
<b><u>TOTAL INCOME</u></b>		<b><u>282 204,94</u></b>	
<b><u>EXPENDITURE</u></b>			
<b><u>SOUTH AFRICA</u></b>			
PAYMENT TO GLORIA WARD AS PER COURT ORDER 3810MAI			225 449,84

28

29

TOTAL ASSETS AVAILABLE FOR DISTRIBUTION		7 838 728,33	7 838 728,33
<b>GRANTED TO:</b>			
<b>Awarded to Gloria Ward as per Will and Original Court Order:</b>	27	2 015 324,03	2 015 324,03
<i>payments as per court order of 2015 in terms of estimated life span including the 5% increase per anum. To be paid out from testamentary trust terms of life expectancy schedule in item 27.</i>			
<i>This amount is represented by the cash available as well as an amount to be</i>			
<b>Awarded to Magda de Lange, paid to beneficiary bank account:</b> (Liberty Life)		121 323,28	121 323,28
 <b>Awarded to Zylvia Malherbe (born smit) in terms of paragraph 2,2 of the Last Will and Testament dated 14th of March 2019 and is to be transferred to the IA MALHERBE TESTAMENTARY TRUST (MT1522/2020), which is to be administered by the trustee Jako Liebenberg as per the will and testament</b>			
PLOT 8 HOPE ORCHARDS, KLEINPLASE DISTRICT BLOEMFONTEIN, FREE STATE 51849 HEC, T4598/1990		1 680 000,00	
PLOT 9 HOPE ORCHARDS, KLEINPLASE DISTRICT BLOEMFONTEIN, FREE STATE 42827 HECTAR, T14327/1997		120 000,00	
Furniture & Fittings South Africa		100 000,00	
ALLAN GRAY - 344830		3 236 355,60	
SCHOONGEZICHT TRUST LOAN ACCOUNT		740 370,00	
Shortfall to be administered and funded by IA Malherbe Testamentary Trust		- 374 994,44	
Residue to be distributed to the IA Malherbe Testamentary Trust (MT1552/2020)			5 501 731,16
Awarded to Zylvia Malherbe through IA Malherbe Testamentary Trust (MT1552/2020)		<b>7 638 378,47</b>	<b>7 638 378,47</b>
Items: 1-15, 17-20		<u>5 876 725,60</u>	
Shortfall to be contributed by trust			
CASH		<u>-374 994,44</u>	
<i>Shortfall to be contributed by trust through the sale of property of Note 1 &amp; 2</i>			
TOTAL		<u>5 501 731,16</u>	5 501 731,16
Awarded to Gloria Ward to be administered from IA Malherbe Testamentary Trust:			
Item 23		<u>2 015 324,03</u>	2 015 324,03

000317 - (R 18627,26 X 10) NOV 2020 AUG 2021 INCREASED AS PER COURT ORDER FROM SEP 2021 to december (19588,680 x 2)		
<i>Item 31 Confirmed to Gloria Ward as per paragraph 2,1 of the Last Will &amp; Testament dated on 14 of March 2019</i>		
EXECUTORS REMUNERATION @6% OF INCOME		16 932,30
<b>TOTAL EXPENDITURE</b>	<b>242 382,14</b>	
<b>BALANCE AVAILABLE FOR DISTRIBUTION</b>		<b>39 822,80</b>
<b><u>FIDUCIARY ASSET ACCOUNT</u></b>		
NONE AS THERE ARE NO SUCH ASSETS TO ACCOUNT FOR	0,00	
<b><u>ESTATE DUTY</u></b>		
Amount to Z Malherbe <i>Where Testator Creates a trust and confers upon surviving spouse the right to Income from the trust, the value of the right is an allowable deduction under section 4(q)</i>	5 501 731,16	
Amount to GTM Ward	2 015 324,03	
Amount to M De Lange	121 323,28	
	7 638 378,47	
LESS SEC 4A REBATE	-2 136 647,31	
LESS SEC 4q REBATE	-5 501 731,16	
DUTIBALE AMOUNT	<b>0,00</b>	
ESTATE DUTY PAYABLE	<b>0,00</b>	

**CERTIFICATE**

I, the undersigned,

**JAKO LIEBENBERG (ID: 750518 5223 089)**

Authorised by the executor of the estate late IZAK ABRAHAM MALHERBE declare herewith that the account is to the best of my knowledge and belief a true and proper account of the administration and distribution of the estate and that all the assets and income collected subsequent to the death of the deceased to the date of the account have been disclosed therein.

Dated at **BLOEMFONTEIN** on this      day of                      2022

\_\_\_\_\_  
**J LIEBENBERG**

MEMORANDUM

Act No. 66 of 1965

41115000 SIB Enquiries Ms S...  
To: J Liebenberg  
I.S.S.W.  
PO BOX 3194  
RICHMOND PARK  
9317



Master of the High Court  
Private Bag X 20534  
BLOEMFONTEIN  
9300

Date 19/11/2021

Sir/Madam

ESTATE LATE I.A. MAMMADO No. 152/2016  
FIRST & FINAL Liquidation and Distribution Account

A. REQUIREMENTS BEFORE THE ESTATE ACCOUNT IS ADVERTISED:

- Proof of advertisement in terms of section 29 of Act No. 66 of 1965;
- Antenuptial contract;
- Estate Duty Return;
- Power of Attorney under which the account was signed;
- Next-of-Kin Affidavit;
- Original Redistribution Agreement;
- Application in terms of section 36 of Act No. 66 of 1965;
- Divorce order with annexure;
- Written addition/repudiation certificates;
- Written renunciations;
- All bank statements and paid cheques to date;
- Vouchers in respect of credit items;
- Specified accounts in respect of claims;

PLEASE TAKE NOTE THAT SAAS STILL NEED TO APPROVE ESTATE DUTY ADDENDUM  
 CONFIRMATION WHETHER SHORT-FALL WILL NOT DELAY FINALIZATION OF THIS ESTATE  
 PLEASE CLARIFY WHAT HAPPENED TO THE FOLLOWING ASSETS AS MENTIONED IN OUR INVENTORY GENERAL PART W/ 9 DANIEL HUBERSOND STREET SYDENHURST PREMIER CASH CARD 490 1860749815007(11) FNB CASH SAVINGS BOOK 62653216304 AND FNB CHECKS 80004250508

B. REQUIREMENT BEFORE DISTRIBUTION

- Proof of advertisement of the account in terms of section 35 (4) and (5) of Act No. 66 of 1965.
- Proof of payment of estate duty in terms of section 9 of Act No. 45 of 1955;
- Proof of payment of Master's fees in terms of Regulation 16 of Act No. 66 of 1965;
- Deposit minors' inheritances in the Guardian's Fund or furnish acceptable security in terms of section 43(4) of Act No. 66 of 1965;
- Birth certificate of minors;
- Written acceptance of trusteeship;
- Security by trustee or reasons why exemption is required in terms of section 6 of Act No. 57 of 1966;
- Acceptance by trustee in terms of section 40 (1) (c) of Act No. 66 of 1965;
- Proof of distribution to the beneficiaries as prescribed by section 35 (12) of Act No. 66 of 1965;
- Proof that creditors have been paid as prescribed by section 35 (12) of Act No. 66 of 1965;
- Releasee by bondholders/creditors;
- Proof of transfer or endorsement;
- Complete set of bank statements and paid cheques in terms of section 29 of Act No. 66 of 1965.

Namibian assets should be dealt with in the account lodged with the Master in Namibia.

RELEASEE CERTIFICATE IN RESPECT OF SAAS CASH STATEMENT

Yours faithfully

SA



REPUBLIC OF SOUTH AFRICA

## LIQUIDATION AND DISTRIBUTION ACCOUNTS IN DECEASED ESTATES LYING FOR INSPECTION

In terms of section 35 (5) of the Administration of Estates Act, No. 66 of 1965, notice is hereby given that copies of the liquidation and distribution accounts (first and final, unless otherwise stated) in the estates specified below will be open for the inspection of all persons with an interest therein for a period of 21 days (or shorter or longer if specially stated) from the date specified or from the date of publication hereof, whichever may be the later, and at the offices of the Masters of the High Court and Magistrates as stated. Should no objection thereto be lodged with the Masters concerned during the specified period, the executors will proceed to make payments in accordance with the accounts.

**\* Mandatory Fields / Verpligte Velds**

\*Notice Language:  
Taal van kennisgewing:  English #  Afrikaans #

\*Province:  
Provinsie:

*Province of the Master's office specified on this form.  
Provinsie van die Meesterkantoor gemeld op hierdie vorm.*

A. \*Estate Number:  
Boedelnommer:

\*Surname / Van:

\*First Names / Voornames:

South African ID Number:  OR Passport / Other ID:

\*Last Address / Laaste Adres:

B. Complete this section only if deceased was married in community of property /

Vul hierdie gedeelte slegs as oorledene binne gemeenskap van goedere getroud was

First Names of Surviving Spouse / Voornames van Nagelate Eggenoot(note):

Surname of Surviving Spouse / Familienaam van Nagelate Eggenoot(note):

ID Number of Surviving Spouse / ID Nommer van Nagelate Eggenoot(note):

C. Description of Account if other than First and Final

Beskrywing van rekening indien anders as Eerste en Finale is:

Period of Inspection (if other than 21 days):

Tydperk van Inspeksie (indien korter of langer as 21 dae):

Magistrate's Office / Landdroskantoor:

Master's Office / Meesterskantoor:

\*Advertiser Name:

Advertiser Address:

Advertiser Email:

\*Date Submitted:

\*Advertiser Telephone:

\*For Publication in the Government Gazette on:

Vir Publikasie in die Staatskoerant op:

(CCYY-MM-DD)

# Language chosen will be used for forwarding of data fields and sending text. It does not imply that the notice content will be translated.  
Die taal wat gekies is, word slegs gebruik om data te stuur en stuurde teks te stuur. Dit impliseer nie vertaling van inhoud nie.





## LIQUIDATION AND DISTRIBUTION ACCOUNTS IN DECEASED ESTATES LYING FOR INSPECTION

In terms of section 35 (5) of the Administration of Estates Act, No. 66 of 1965, notice is hereby given that copies of the liquidation and distribution accounts (first and final, unless otherwise stated) in the estates specified below will be open for the inspection of all persons with an interest therein for a period of 21 days (or shorter

or longer if specially stated) from the date specified or from the date of publication hereof, whichever may be the latter, and at the offices of the Masters of the High Court and Magistrates as stated. Should no objection thereto be lodged with the Masters concerned during the specified period, the executors will proceed to make payments in accordance with the accounts.

The information is given in the following order: (1) Estate number, (2) surname, christian name(s), identity number, last address, (3) description of account other than first and final; (4) if deceased was married in community of property the surviving spouse's names, surname and identity number; (5) period of inspection (if shorter or longer than 21 days), Magistrate's Office; (6) Advertiser details.

## LIKWIDASIE- EN DISTRIBUSIEREKENINGS IN BESTORWE BOEDEL S WAT TER INSAE LÊ

Ingevolge artikel 35 (5) van die Boedelwet No. 66 van 1965, word hierby kennis gegee dat duplikate van die likwidasië en distribusierekenings (eerste en finale, tensy anders vermeld) in die boedels hieronder vermeld, in die kantore van die Meesters en Landdroste soos vermeld en gedurende 'n tydperk van 21 dae (of korter of langer indien spesiaal vermeld) vanaf gemelde datums of vanaf datum van publikasie hiervan, welke ook al die laaste is, ter insae lê van alle persone wat daarby belang het. Indien binne genoemde tydperk geen besware daarteen by die betrokke Meesters ingedien word nie, gaan die eksekuteurs oor tot die uitbetalings ingevolge gemelde rekenings.

Die inligting word soos volg verstrek: (1) Boedelnommer, (2) familienaam, voornaam(name), identiteitsnommer, laaste adres, (3) beskrywing van rekening as dit anders as eerste en finale is; (4) indien oorledene in gemeenskap van goedere getroud was die nagelate eggenoot(note) se name, familienaam en identiteitsnommer; (5) tydperk van insae (indien korter of langer as 21 dae), Landdroskantoor; (6) Adverteerder besonderhede.

## NATIONAL / NASIONAAL

35724/2021—(2) **VOGELPATH, VERNON VICTOR**, 6206015179085, 81 PAUL KRUGER STREET, OBERHOLZER, CARLETONVILLE. (3) First and Final; (4) CATHARINA PETRONELLA, VOGELPATH, 6207290106082. (5) CARLETONVILLE, JOHANNESBURG; (6) V V VOGELPATH, P O B OX 6685, WESTGATE 1734, veravogelpath@gmail.com, 082 302 6619.

28695/2021—(2) **FREDERICKS, HENDRIK**, 3509075080082, 41 LYNX CIRCLE, DELLVILLE PARK, PACALSDORP, GEORGE, 6530. (3) First and Final; (4) KATY, FREDERICKS, 4803050037087. (5) GEORGE, CAPE TOWN; (6) RAUCH GERTENBACH ATTORNEYS, 10 CHURCH STREET, MOSSEL BAY, 6500, CANDICE@RGPROK.COM, 044-601 9900.

026541/2021—(2) **ROHLAND, PATRICK MALCOLM ROHLAND**, 5606185046082, 1 MERRICK ROAD, THE HILL, JOHANNESBURG SOUTH. (3) First and Final; (4) -. (5) JOHANNESBURG MAGISTRATES COURT, JOHANNESBURG MASTER'S OFFICE; BRITS MULLER ATTORNEYS, 115A PANORAMA DRIVE, NORTHCLIFF, general@britsmuller.co.za, 0114833211.

002252/2022—(2) **GIESEKKE, DOROTHY EVELYN**, 3210260022084, 16 WOODLANDS VIEW, 4 BLINKBLAAR STREET, WOODLAND HILLS, BLOEMFONTEIN. (3) First and Final; (4) -. (5) MASTER OF THE HIGH COURT FREESTATE, BLOEMFONTEIN; (6) Symington & De Kok Inc Ref: EE PÖHL/cf/FHG0100, 169b Nelson Mandela Drive, Westdene Bloemfontein, epohl@symok.co.za, -.

014467/2021—(2) **Geard, Elsie Josina**, 3508130046088, 501 Prestige Park, 314 Skeidingstreet, Pretoria. (3) First and Final; (4) -. (5) -, Pretoria; (6) APS Fiduciary Services (Pty) Ltd, Posbus 100868, Moreleta Plaza, 0167, aps@apsfs.co.za, 012-997-2268.

019677/2021—(2) **Botha, Dorathea Elizabeth**, 4202230037085, St. Blaizeweg 9, Nerina, Durbanville, Cape Town, Western Cape, 7550. (3) First and Final; (4) -. (5) Bellville, Cape Town; (6) A C Venter Incorporated, PO Box 117, Bellville, 7530, admin@acventer.co.za, 021-945-1008.

004452/2021—(2) **IYER, INDRASA SHUNMUGAM**, 5110225126087, 36 Turaco Street, Norscot, Fourways. (3) First and Final; (4) KAMALARUTHANUM RAJOO, IYER, 5601240153080. (5) Randburg, PRETORIA; (6) Master on Call, P O Box 1435, Strubens Valley 1735, marijke@masteroncall.co.za, 0114759846.

004399/2021 DBN—(2) **MURUGAN, LUCIEN**, 8507125305082, 1 REGIA STREET, KWAMBONAMBI, KWA ZULU NATAL. (3) -; (4) -. (5) EMPANGENI, DURBAN; (6) MORROW & MORROW INC, PO BOX 30287, RICHARDS BAY, 3900, griffin.alick@morrrows.co.za, 035 789 7246.

018772/2021—(2) **DRENNAN, ALFRED JAMES**, 5009235103088, 6 WEWER ROAD, RANDPARK RIDGE EXT 9, 2169. (3) -; (4) -. (5) RANDBURG, SOUTH GAUTENG HIGH COURT; (6) ANNALINE NANCY-ANN DRENNAN, P. O. BOX 2098, RANDPARK RIDGE 2156, alfj.ann.d@gmail.com, 0834412190.

in die Meesterregshof die Landtydperk van naaf 13/05/-

PERK, Reg-06, Posbus 9300, Faks 086 Mnr. Luigi

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AN WYLE:  
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Free State Gambling Liquor and Tourism Authority, 8 Corner Markgraaff and Henry Street, Bloemfontein, Free State Province, 9300, within 30 days from 13 May 2022

Any person submitting representations should state in such representation whether or not they wish to make oral representations at the hearing of the application.

**BOEDELS:  
LIKWIDASIE EN  
DISTRIBUSIE**

4205



**H.E. GONSIOR**  
BOEDELKENNISGEWING

In die boedel van wyle: HENRIETTE ERNSTINE GONSIOR Boedel nr: 1301/2019 Meesterskantoor: BLOEMFONTEIN Identiteitsnommer: 5606170005085 Sterfdatum: 14 DECEMBER 2018 Huwelikstatus: GETROUD BUIE GEMEENSAP VAN GOED Laaste adres: 30 ELIAS MOTSOLEDI STREET, LANGEHOVENPARK, BLOEMFONTEIN Die EERSTE EN FINALE LIKWIDASIE EN DISTRIBUSIEREKENING in bogemede boedel sal vir 'n tydperk van 21 dae vanaf 13 MEI 2022 ter insae lê by die kantoor van die Meester van die Hooggereshof BLOEMFONTEIN. Indien binne gemelde tydperk geen besware daarteen by die betrokke Meester ingedien word nie, gaan die eksekuteur oor tot die uitbetaling, ingevolge die rekening.

ADRES: KRAMER, WEIHMANN INGELyf, BARNESSTRAAT 24, BLOEMFONTEIN. TEL: (051) 411 4000 VERWYSING: K02132 KRAMER, WEIHMANN INGELyf POSBUS 12322 BRANDHOF 9324

**H.W. DE WIT**

In die boedel van wyle HERMA WOLFF DE WIT Identiteitsnommer 310211 0014 082 wie ongeitrou was Oorlede op 3 Junie 2021 van Eendracht 186, Street, 121, Wiersburg

**I.A. Malherbe  
LIQUIDATION AND  
DISTRIBUTION  
ACCOUNTS IN  
DECEASED ESTATES  
LYING FOR INSPECTION**

In terms of section 35 (5) of the Administration of Estates Act, No. 66 of 1965, notice is hereby given that copies of the liquidation and distribution accounts (amended first and final, unless otherwise stated) in the estates specified below will be open for the inspection of all persons with an interest therein for a period of 21 days (or shorter or longer if specially stated) from the date specified or from the date of publication hereof, whichever may be the later, and at the offices of the Masters of the High Court and Magistrates as stated. Should no objection thereto be lodged with the Masters concerned during the specified period, the executors will proceed to make payments in accordance with the accounts.

Late estate IZAK ABRAHAM MALHERBE, ID-no: 470930 5082 08 5 of 8 Berg Street, Ferreira, Bloemfontein 9301. Province of the Master's Office Free State and Master's Office Bloemfontein. Estate-no. 1552/2020. LDSW INC., 165 Tibbie Visser Street, Estoire, Bloemfontein 9301. Tel. 082 924 7144, Email: jako@ldsw.co.za

**J.F. Fourie  
KENNISGEWING IN  
BESTORWE BOEDEL**

Die eerste en finale likwidasi- en distribusierekening in die boedel van wyle JOHANNES FREDERICK FOURIE, ID-nr. 320402 5034 08 8, getroude binne gemeenskap van goederde met wyle H. COUDIE, in-

**Claude  
Reid**

**M. Hayes**

In terms of Section 35 (5) of the Administration of Estates Act, No. 66 of 1965, notice is hereby given that copies of the liquidation and distribution accounts (first and final, unless otherwise stated) in the estates specified below will be open for the inspection of all persons with an interest therein for a period of 21 days (or shorter or longer if specially stated) from the date specified or from the date of publication hereof, whichever may be the later, and at the offices of the Masters of the High Court and Magistrates as stated. Should no objection thereto be lodged with the Masters concerned during the specified period, the executors will proceed to make payments in accordance with the accounts.

Late estate MICHAEL HAYES, ID-nr. 471215 5054 08 9 of 20 Oak Valley, 7 Koringspruit Street, Uitsig, Bloemfontein 9301. Province of the Master's Office Free State and Master's Office Bloemfontein. Estate-no. 8853/2021.

CLAUDE REID INC., Ref: Helgard/Ina, Posbus 277, Bloemfontein 9300. Email: ina@claudereid.co.za, Tel. 051 447 9881.

**INSOLVENTE  
BOEDELS**

4215

**CENTRAL FINE FOODS  
(EDMS) BPK  
(In Likwidasi-  
e) Meesters verw:  
8662/2021**

Kennis geskied hiermee dat die ondergenoemde as Mede-Likwidateurs aangestel is en dat persone wat eniglets aan die Boedel verskuldig is onmiddellik hul skulde by genoemde Likwidateurs moet veroffen.

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# COMPLETION

After advertising period

Get letter of no objection

Submit cash statement and bank statements

Updated cash account

Distribution account

Get permission to do distributions



# MOJ

Master of the High Court  
Ministry of Justice  
Republic of Namibia

2021-08-18

Private Bag 13190, WINDHOEK Tel: +264 61 2921201

Enquiries: L. Kaune

Your Reference: HARALD HECHT

Date: 09 August 2021

FCS.

P.O BOX 9779

WINDHOEK

Dear HECHT



## **NON-OBJECTION LETTER**

**ESTATE LATE: IZAK ABRAHAM MALHERBE**

**NO: E173/2021WHK**

I hereby advise you that the **First /Second/Supplementary and Final Liquidation & Distribution Account** lodged herein, has lain for inspection, free from any objections.


Kindly therefore proceed to pay creditors and/or legatees and heirs without delay and lodge the following requirements in terms of Section 35(12) of Act 66 of 1965 to finalise the estate:

1. Proof that the fees N\$ 3000.00 have been paid to the Receiver of Revenue.
2. Receipts from creditors, heirs and legatees or affidavit in terms of section 35(12).
3. Assurance that the estate has been divested of all shares/amended founding statements for the CC's as proof of transfer of member's interest.
4. Proof of transfer of fixed property or endorsement of transfer deeds.
5. Complete final bank statement.

**NB:** 1. Your attention is pertinently drawn to the provisions of Section 35(13) of Act 66 of 1965.

2. This period of two (2) months cannot be extended.

Yours faithfully

  
ppMaster of the High Court

*All official correspondence must be addressed to the Master of the High Court*

CASH ACCOUNT OF ESTATE LATE IZAK ABRAHAM MALHERBE – IDENTITY NUMBER 4709305082085, WHO WAS MARRIED AND RESIDENT AT 8 BERG STREET, FERREIRA, BLOEMFONTEIN, 9301.

DATE OF DEATH: 04 FEBRUARY 2020  
 MASTER OF HIGH COURT: 001552/2020

**INCOME**

**BANK BALANCE OF ESTATE PER FINAL LIKWIDATION & DISTRIBUTION ACCOUNT SUBMITTED**

1 960 230,64

126 000,00

NEAH TRANSPORT - NOV 21 to 5 JULY 2022 (9X R 14000)

*As per purchase agreement made with executor in L&D account*

**INTEREST: ESTATE BANK ACCOUNT - DIRECT CREDIT & BONUS**

1 197,23

1 NOVEMBER 2021 - 30 NOVEMBER 2021  
 1 DECEMBER 2021 - 31 DECEMBER 2021  
 1 JANUARY 2022 - 31 JANUARY 2022  
 1 FEBRUARY 2022 - 28 FEBRUARY 2022  
 1 MARCH 2022 - 31 MARCH 2022  
 1 APRIL 2022 - 30 APRIL 2021  
 1 MAY 2021 - 31 MAY 2022  
 1 JUNE 2022 - 30 JUNE 2022  
 1 JULY 2022 - 31 JULY 2022

165,43  
 151,34  
 152,48  
 152,01  
 136,65  
 150,43  
 143,53  
 145,36  
 0,00

*Income per bank statement*

**CENTLEC REFUND OF CREDIT ACCOUNT**

8 BERG STREET, FERREIRA ACCOUNT NR: 5000114182

1 599,41

**TOTAL INCOME**

128 796,64

**EXPENDITURE**

**PAYMENT TO GLORIA WARD AS PER COURT ORDER 3810MAI AS PER COURT ORDER FROM NOV 2021 TO JULY 2022 (19558,62 x 9)**

29

##

176 027,58

*Item Confirmed to Gloria Ward as per paragraph 2,1 of the Last Will & Testament dated on 14 of March 2019 & showed in the L&D account*

**PAYMENT TO ZYLVA MALHERBE FOR REPARATIONS TO PROPERTY AND MAINTENANCE**

200 000,00

02 NOVEMBER 2021  
 16 November 2021  
 30 November 2021  
 05 May 2022  
 07 June 2022

20 000,00  
 30 000,00  
 100 000,00  
 30 000,00  
 20 000,00

*paid to Zylvia Malherbe the beneficiary as shown in the Last will and testament and the wife of the deceased*

**IZAK ABRAHAM MALHERBE TESTAMENTARY TRUST**

4 500,00

PAYMENT TO OPEN TESTAMENTARY TRUST ABSA ACCOUNT NR: 41 0271 0545

500,00

PAYMENT OF THE TESTAMENTARY TRUST LDSW

4 000,00

PAYMENT REGARDING TRANSFER OF THE PROPERTY 8 BERG STREET, FERREIRA - AS PER AGREEMENT NEAH TRANSPORT		7 456,04
PAYMENT ON 08 NOVEMBER 2021 FOR PLOT 8		815,14
PAYMENT ON 10 OF MARCH 2022 FOR UITKLARING - PLOT 9		530,26
PAYMENT ON 5 APRIL 2022 FOR UITKLARING -PLOT 8		5 708,32
PAYMENT ON 05 MAY 2022 - PLOT 9		402,33
LDSW EXPENDITURE SPENT		1 000,00
PAYMENT TO HUGO VAN DER BERG INC FOR TRANSFER		11 719,34
<i>All expenditure as per bank statements</i>		
TOTAL EXPENDITURE	400 702,96	
<b>BALANCE AVAILABLE IN THE ESTATE ACCOUNT FOR DISTRIBUTION</b>		<b>1 688 324,32</b>
EXPENDITURE TO STILL BE PAID : SARS		
POST DEATH INCOME TAX TO BE PAID		18 897,00
2021		296,00
2022		18 401,00
<i>Income tax as addressed by query from SARS</i>		
BALANCE AVAILABLE IN ESTATE ACCOUNT FOR DISTRIBUTION	1 669 627,32	

**CERTIFICATE**

I, the undersigned,



JAKO LIEBENBERG (ID: 750518 5223 089)

Authorised by the executor of the estate late IZAK ABRAHAM MALHERBE declare herewith that the account is to the best of my knowledge and belief a true and proper account of the administration and distribution of the estate and that all the assets and income collected subsequent to the death of the deceased to the date of the account have been disclosed therein.

Dated at BLOEMFONTEIN on this 06th day of July 2022

**Distribution Account - Estate Late M Oertel 004557/2018**

Assets reduced to cash	2 015 375.60
Interest received	112 402.76
Fees Spangenberg, Zietsman & Bloem	- 23 833.20
Media 24	- 1 347.34
Staatskoerant	- 37.82
Bank Charges on estate bank account	- 21.78
<b>Bank balance at 09/09/2020</b>	<b><u>2 102 538.22</u></b>

**Distributions as follows:**

	<b>BANKING DETAILS</b>	<b>REF NR</b>	<b>AMOUNT</b>	
1 Spangenberg, Zietsman & Bloem		Ref. Estate Late M Oertel		37.82
Government Gazette x 2	Paid on 08 July		37.82	
Media 24 - Volksblad x 2	Paid on 12 Aug & 13 May		-	
2 Master's Fees	ABSA Bank (63-20-05), Acc 4077 507 497, Cheque	Ref. MOHBFN 4557/2018		3 800.00
3 Executors Fee - LDSW B-BBEE Trust	ABSA Bank (63-20-05), Acc 930 430 0626 Savings	Ref. Estate Late M Oertel		42 013.24
50% of 3.5%			35 269.07	
6% of Bank Interest			6 744.17	
4 C Peterson - Professional Accountant	FNB (23-06-35), Acc 54230060938 Cheque	Ref. Estate Late M Oertel		1 667.87
5 SARS	e-filing			25 912.30
2019 Pre-death			- 21.02	
2019 Post-death			16 645.68	
2020			9 287.64	
6 First Resorts	Standard Bank (04-56-26), Acc 062 584 626	0833ZPZ		1 275.30
7 Raymond Charles James Oertel	ABSA Bank (63-20-05), Acc 380 274 20025, Savings	Ref. Estate Late M Oertel		2 027 831.69
				<b><u>2 102 538.22</u></b>

## Final Thought

Tax issue...

- Husband and wife...
- Estate duty vs Capital Gains tax



<https://www.justice.gov.za/master/deceased-how.html>

**THANK YOU FOR YOUR  
PARTICIPATION!**

# PARTNER WITH US!

TECHNICAL ASSIST

CONSULT

ADMINISTRATION

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