



# the doj & cd

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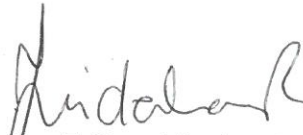
Sub Office File: 7/1/1

**11 November 2019**

**CIRCULAR 77 OF 2019  
(HEAD OFFICE FILE 12/4/1 )**

## **CHIEF MASTERS DIRECTIVE 4 OF 2019 – SUFFIX IN MORTIS CAUSA TRUSTS**

1. Your attention is drawn to the contents of the attached Directive with regards to SUFFIX IN MORTIS CAUSA TRUSTS
2. This Directive is effective from **15 NOVEMBER 2019** and should be implemented as such.
3. Any enquiries should be addressed in writing to the Office of the Chief Master.

  
**Mrs T Bezuidenhout**  
**Acting Chief Master**  
11/11/2019





## CHIEF MASTER'S DIRECTIVE 4 OF 2019

### MORTIS CAUSA TRUSTS - SUFFIXES FOR IDENTIFICATION OF OFFICES OF THE MASTER OF THE HIGH COURT

#### 1 PURPOSE

The purpose of the directive is to ensure a uniform approach by Masters and give guidance to public and the industry in respect of the matters listed below.

#### 2 MOTIVATION/BACKGROUND

- 2.1 A number of role players have raised concerns regarding Mortis Causa Trust reference numbers issued by the Masters Offices nationally.
- 2.2 All Masters Offices issue Letters of Authority in Mortis Causa Trusts, bearing the same reference number as the estate in which the trust(s) is (are) created.  
In some instances the same will create more than one Mortis Causa trust, one for each beneficiary. These trusts then all bear the same reference number, though their names differ.
- 2.3 Role players have experienced that when they attempt to register these multiple trusts with SARS or attempt to open banking accounts at commercial banks, such applications are rejected by their systems to the effect that a trust with an identical number has already been registered, notwithstanding the fact that the names of the trusts are not identical.
- 2.4 It has become essential to have the reference numbers on mortis causa trust appointment letters adapted to address the situation.
- 2.5 As part of my statutory obligations I have decided to provide the following guidelines to ensure a uniform approach to the matter raised.

#### 3 Suffixes for Mortis Causa Trust Registrations

- 3.1 As from the effective date of this directive all offices must,
  - i) when issuing Letters of Authority in mortis causa trusts, **add a suffix** as indicated in 3.2 below to enable the identification of the office of issue  
e.g. MT 1/2014 **G** for Johannesburg; MT 1/2014 **B** for Bloemfontein etc. **and**

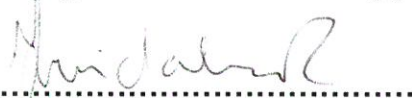
- ii) when issuing Letters of Authority in the same deceased estate to multiple mortis causa trusts, **add a further numerical suffix** in order to indicate the number of mortis causa trusts within the same deceased estate e.g. MT 1/2014**(1)**G for the first trust and MT 1/2014**(2)**G for the second trust etc.

3.2 The following suffixes must be used in identifying mortis causa trusts in the various offices.

OFFICE	SUFFIX
BISHO	H
BLOEMFONTEIN	B
CAPE TOWN	C
DURBAN	D
GRAHAMSTOWN	E
JOHANNESBURG	G
KIMBERLEY	K
MAHIKENG	M
MTHATHA	U
NELSPRUIT	MN
PIETERMARITZBURG	N
POLOKWANE	L
PORT ELIZABETH	S
PRETORIA	T
THOHOYANDO	V

#### 4. EFFECTIVE DATE

This Directive will come into effect as **from 15 NOVEMBER 2019**, but offices are allowed to amend previously issued Letters of Authority accordingly, upon application by the trustees to change the number accordingly.



**Mrs. T Bezuidenhout**  
**ACTING CHIEF MASTER**

DATE.....11/11/2019.....