



GS: Estates

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Escalated Matters

❑ Premature Escalation

- Cases escalated while required documents are still outstanding

Process Matters

❑ Change of executors

- SARS must be informed of changes in executorship
- Requests for information and DEC's been issued to executors registered on the system

❑ Distribution of estates

- Estates are been distributed without DEC been issued

❑ Escalated cases

- Signed L&D(draft L&D are no accepted)
- Outstanding returns
- Updated Banking Details
- Old case numbers been used escalate case numbers
- Power of attorney

<p>CERTIFICATE BY EXECUTOR I, XXXXXXXXXXXXXXXXXXXX the executor in the estate declare that the estate account is to the best of my knowledge a true and correct reflection of the administration of the estate and that to the best of my knowledge all income and expenditure after date of death are reflected.</p> <p>SIGNED AT XXXXXXXXXXXX ON THIS THE 8th DAY OF JUNE 2023</p> <p>_____ Executor</p>	
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Process Matters

❑ Non-Dutiable estates

- DEC requested documents outstanding
- Letter will be issued requesting the outstanding documents
- Case is pended for 21 days
- Documents can be submitted via the branch office or the following link [SARS Online Query \(8.5.0.0 \(PROD\)\)](#)
- Where documents are not received the case will be closed and a new case must be opened with all supporting documents attached

❑ Dutiable estates

- Attach your CGT calculation
 - Awarded assets results in a CGT transaction at date of death (deemed disposal)
 - Assets sold results in 2 CGT transactions at date of date and when asset sold
- Members interest valuation certificate from the SARS valuers
- Section 4A(2) rebate - provide pre-deceased L&D account as proof
- A detailed valuation of the fixed property at date of death
- Post Death Income earned 2nd entity number to be registered and submit returns

Education and Engagement

❑ Education Workshop

- Topics relevant to be covered on YouTube interventions

❑ Informational Documents

❑ Representative Taxpayer (RAV01)

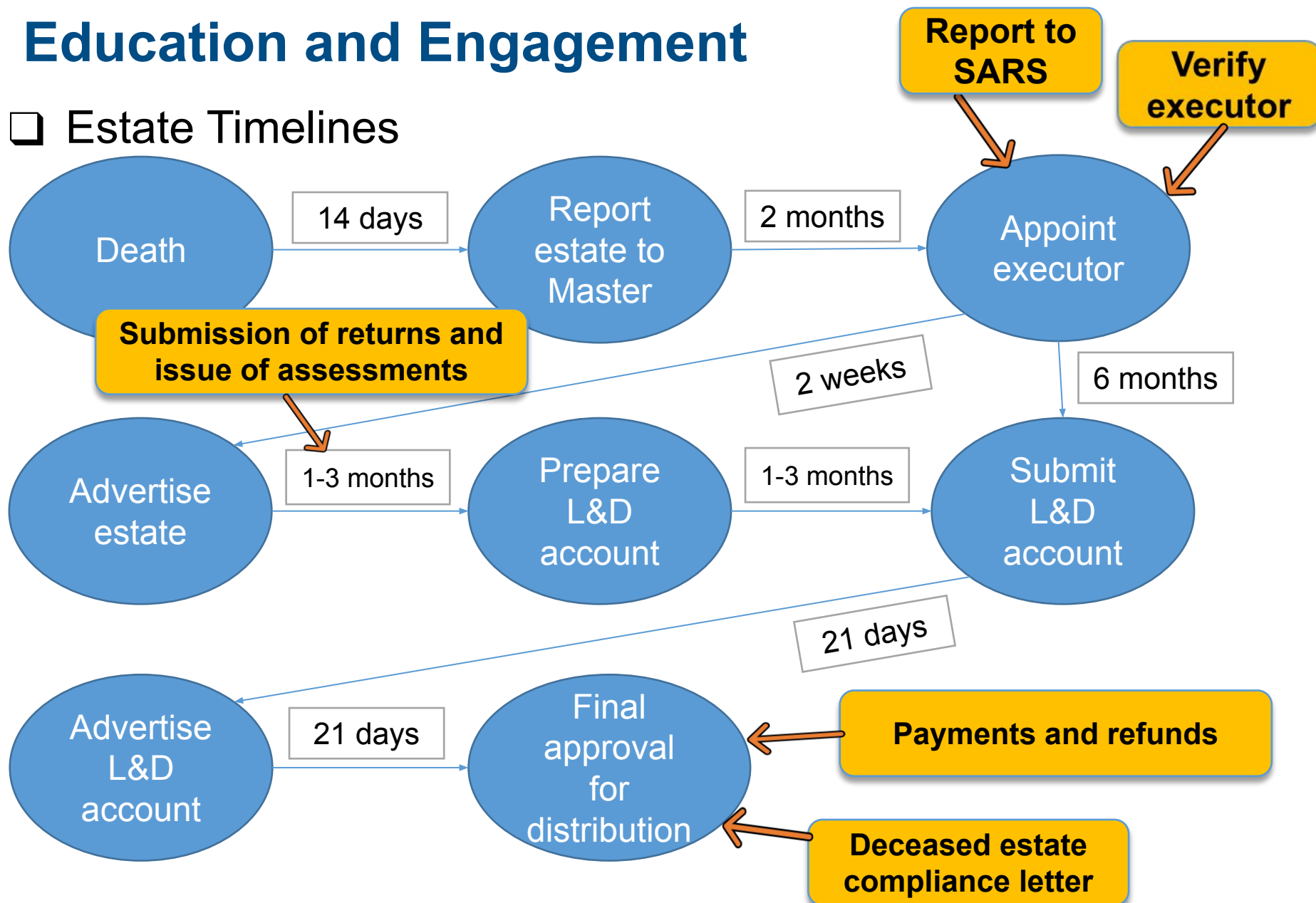
- <https://www.sars.gov.za/guide-to-complete-the-registration-amendments-and-verification-form-rav01/>
- [SARS Online Query \(8.5.0.0 \(PROD\)\)](#) (RR update online)

❑ E-Filing Registered Details

- <https://youtu.be/-4eKOHR9NzU?si=yb6pTO4Y2cjoAnVjp> (How to update registered details)
- <https://youtu.be/OjxLnAiL8MY?si=i7HXYdryLUPAwPTg> (How to add a new Portfolio on e-Filing)

Education and Engagement

□ Estate Timelines



SARS Digital Resources

- ❑ Contact Centre Number: 0800 00 7277
 - Between 08:00 and 17:00
 - Excluding weekends and public holidays

- ❑ Email ([Estate name, tax number, estate number and id number on subject line](#))
 - Contactus@sars.gov.za (non-dutiable estates)
 - Estateduty@sars.gov.za (dutiable estates)
 - pcc@sars.gov.za (tax practitioners)
 - estatesharevaluations@sars.gov.za (share valuation requests)

- ❑ Online Services
 - [Estates – South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za) (Estates)
 - <https://www.sars.gov.za/types-of-tax/estate-duty/> (Estate Duty)
 - <https://www.sars.gov.za/contact-us/make-an-appointment/> (make an appointment)
 - <https://www.sars.gov.za/individuals/i-need-help-with-my-tax/use-our-digital-channels/> (Report an estate)
 - [SARS Online Query \(8.5.0.0 \(PROD\)\)](#) (submit documents on a case number)

Thank you
Re a leboha
Re a leboga
Ndza Khensa
Dankie
Ndi a livhuwa
Ngiyabonga
Enkosi
Ngiyathokoza