

Gauteng South: Estate

2024/08/28



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Escalated Matters

Living Annuity

- Section 3(2)(b) of the Estate Duty Act is regarded as a general inclusion of all annuities
- Section 3(2)(i)
 - so much of any benefit which is due and payable by, or in consequence of membership or past membership of, any pension fund, pension preservation fund, provident fund, provident preservation fund or retirement annuity fund as defined in the Income Tax Act, 1962 (Act No. 58 of 1962), on or as a result of the death of the deceased

Case Classification

- Re-activation
- Estate coding
- Second estate registration
- De-activation

Process Matters

- ❑ Automatic coding
 - Link with Department of Home Affairs
- ❑ Estate Duty Mailbox
 - Non-dutiable cases been incorrectly referred to the mailbox
- ❑ Request for extension to file a return
 - Date extension requested until
- ❑ Request for reduced assessment
 - If request comply with Section 93(1)(d) and Section 93(1)(e)
- ❑ RR Updates
 - Executor contact details executors to be provided when coding is requested



Education and Engagement

- ❑ Education Workshop
 - Topics relevant to be covered on YouTube interventions

- ❑ ITR12 Completion
 - Guide to the Individual ITR12 Return for Deceased and Insolvent Estates

- ❑ Sections 10(1)(i) of the Income Tax Act
 - Exemption available per year of assessment will now be apportioned
Example: A was 68 years old when he died on 31 October 2023. The total interest earned up to 31 October 2023 was R50 000.
Period of assessment is 1 March 2023 to 31 October 2023
 $(31 + 30 + 31 + 30 + 31 + 31 + 30 + 31) = 245$
Interest exemption available: $245/366 \times R34\ 500 = R23\ 094$
Taxable portion of interest in deceased's hands:
= R50 000 – R23 094
= R26 906

SARS Digital Resources

❑ Contact Numbers

- Contact Centre Number - 0800 00 7277
- SMS – 47277 (book app, identify need to submit return, request SOA, request tax number)
- USSD - *134*7277# (identify need to submit return, request SOA, determine if tax number exist)
SMS and USSD require SARS registered cellphone number

❑ 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)
- [Use our Digital Channels | South African Revenue Service \(sars.gov.za\)](#)



Thank you
Rea leboha
Re a leboga
Ndza Khenza
Dankie
Ndi a livhuwa
Ngiyabonga
Enkosi
Ngiyabonga

