On 1 January 2025, Ina Marx, a well-known and highly regarded employee of SARS, passed away. Ina was born in 1950. After school she went to work at SARS and studied part-time at the University of the Orange Free State. She lived in Bloemfontein for a while and obtained her BCom degree in 1971.

In 1981 she obtained her BProc degree. She also obtained a Trustee Diploma in 1982 and then completed a master's degree with an emphasis on estate duty in 1999. Ina also previously compiled an estate duty manual, which was excellent, but which was unfortunately only intended as an internal SARS manual that is not available to the public. Ina's thesis for her master's degree dealt with section 4(q) of the Estate Duty Act with the title: *"Etlike probleme rakende die toepassing van artikel 4(q) van die Boedelbelastingwet"* (Several problems relating to the application of section 4(q) of the Estate Duty Act). Section 4(q) was later amended to some extent and I would not be surprised if Ina's thesis contributed to later amendments to the section.

Ina was also involved in the writing of the following which are currently still available on the SARS website namely an article called "Estate Duty Implications on Key-Man Policies" as well as "Estate Duty Implications on Buy-and-Sell Agreements, where shares are held in Trusts".

I know that Ina was initially involved in writing these articles, but I am not sure whether they were later, after she became ill, updated by someone else.

I first met Ina in person when I moved to Pretoria and she requested me to address the members of the fiduciary forum, of which she was a member, and which still exists today, on the taxation of trusts.

Ina's knowledge of Estate duty was excellent and I would venture to say that at least 50% of what I know today about Estate duty, I learned from Ina.

I do not know of anyone who knew Ina who did not admire her knowledge and friendliness. She was a true lady and always willing to be helpful to members of the public as well as her colleagues, especially regarding estate duty.

As I got to know Ina better over time, I realized that I could contact her at any time if I or a client of mine had a problem with estate duty. Ina was always friendly and willing to make time for anyone who needed her help.

Ina also gave many lectures to SARS staff and also, among others, the Master of the High Court. Although Ina was operationally in charge of the Estate duty Division, she did not hesitate from time to time to consult with the legal division and even assist with certain aspects of the Estate duty Act.

On 28 February 2011, disaster struck Ina, her family and also all the people who knew her. Ina developed shortness of breath and, despite the fact that she was in hospital for a long time, she suffered brain damage and was declared medically unfit.

The most tragic of these is that Ina was medically unfit for 13 years and 10 months and did not recover. She had to spend a large part of the rest of her life in a wheelchair. I cannot imagine the impact such a disaster must have had on a brilliant and beloved person like Ina. Although all those who knew her, including her family of course, had to

endure the grief of her passing, I believe that everyone realizes that Ina is now in a better place.