



Estates - FISA

28 May 2025



When should a deceased estate be registered?

SARS should be notified of a taxpayer's death in all instances.

A deceased estate should be registered when income and expenditure arise after the date of death or any capital gains that may arise subsequent to the date of death in the hands of the deceased estate.



South African Revenue Service

How to Notify SARS of a Deceased Estate?

An executor must notify SARS of the death by:

1. **e-booking appointments** with a SARS branch, or
2. By sending it through to the new **SARS Online Query System**, or
3. **Sending an email** using one of the following:
For Tax Practitioners: pcc@sars.gov.za.
For Taxpayers: contactus@sars.gov.za



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Requirements:

1. Letter of Authority/Executorship from the Masters Office
2. Death Certificate
3. ID of deceased
4. ID of Executor
5. Proof of address
6. Power of Attorney (where necessary)



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To confirm a Registered Representative of an Estate

Corporate stakeholders (Executor / Trustee/Liquidator/Curator) who nominate their employees as the appointed Executor / Trustee/Liquidator/Curator of an estate, by the Master of the High Court, should ensure that these employees' personal tax profile with SARS is updated and current. Their contact details and email address are critical in ensuring direct communication and smooth facilitation of the SARS Estates processes



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To confirm a Registered Representative

If more than one registered representative is recorded/listed, for registration at SARS one person must be nominated as the “official” representative to be updated on the system.

- An image of yourself taken on the day that the request is submitted, clearly showing yourself holding up a copy of your ID document and a note that reads ‘Update my details’.
- A copy of your valid identity document, driver’s licence, passport, temporary identity document, asylum seeker’s certificate or permit. For online submission, attach a copy. If you are visiting a SARS office, bring a copy and the original identification document.
- A copy of your proof of residential address.
- A copy of your Letter of Appointment in your capacity as Representative, signed by the authorised representatives of the relevant body e.g. Letter of authority for a trust.
 - A copy of the Trust Deed, in the case of a Trust.

This is required only on the first visit, once registered with SARS, this will not be required upon every visit.



Escalations:

The Service Charter timelines must be exceeded before initiating an escalation:

- ESTATES Escalation: jgovender2@sars.gov.za and mphillips@sars.gov.za



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For more information, please visit the SARS website and the SARS TV on YouTube for educational videos.

*Remember, to visit your nearest SARS branch, you need to book first.
www.sarsefiling.co.za / www.sars.gov.za

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Thank you
Siyabulela
Siyabonga
Siyathokoza
Dankie
Re a leboga
Re a leboha
Ro livhuwa
Ha khensa



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