the doj & cd

Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

MASTER OF THE HIGH COURT FREE STATE DIVISION, BLOEMFONTEIN

Private Bag X 20584, BLOEMFONTEIN, 9300
Old Southern Life Building, c/o Charlotte Maxeke & Aliwal street, BLOEMFONTEIN
Tel: 051-4115526, Fax: General 051-4476575 – Insolvencies 051-4487608 – Trusts 051-4486180 – Appointments 051-4487608

My Ref. :
Your Ref :
Enquiries : Mr M Modibela
E-mail : MModibela@justice.gov.za

FISA

Dear Mr du Plessis

With referee to your letter of the 6th February 2026.

Kindly note that the matter has been refer to the Chief Master for further determination/direction.

Further note that matters/issues raised/noted in point 12.1 – 12.4 has been resolved.

Furthermore note that while we are still awaiting the Chief Master determination/directive, the status Quo remains:

1. That each matter to be assessed on its own merits.
2. Where there are multiple years of tax outstanding then the office will not have an issue with the Executor employing the services of a tax practitioner in order to attend to the tax matters of the deceased and bring them up to date.
3. Where there are complicated estate matters like were trusts and capital gains are involved, the Master will also not issue a query if the executor decides to engage the services of a tax practitioner to ensure that the tax affairs of the deceased are in order

Lastly the Master will not raise a query re Tax Practitioner Fee after permission was granted for the advertisement of the account and it has lain free of objection.

Regards

MASTER OF THE FREE STATE HIGH COURT:, BLOEMFONTEIN

MASTER OF THE HIGH COURT
M. MODIBELA
2026 -03- 03
SIGN.....
BLOEMFONTEIN