Steps to finalise the TAX MATTERS OF A DECEASED ESTATE

VAN RENSBURGS
FIDUCIARY SERVICES

Finalising the tax matters of a deceased estate is an important part of honouring a loved one's affairs and bringing their financial matters to a close.

Taking these steps helps ensure everything is handled with care, transparency, and in accordance with tax requirements, providing peace of mind for family and beneficiaries.

STEP ONE

After the **letter of executorship** is issued by the Master, the following must be done at SARS:

- The executor must **inform any SARS office.**
- The **documents required** for the coding process include:
  - *Copy of the death notice of the deceased (J294) issued by the Master's Office or the death certificate*
  - *Copy of Acceptance of trust as Executor (Form J190) or Copy of the Letter of Executorship (J238)*
  - *Certified ID Copy of the deceased person and executor.*
  - *Copy of the undertaking and acceptance of the Master's directions (Form J155) or Copy of the Letter of Authority (J170) (in cases where the estate is less than R250 000)*
  - *Copy of the Inventory (Form J243)*
  - *Copy of the last will and testament*
  - *The name, physical address, email address and telephone number of the executor and his or her agent*
  - *In the case of an agent, a Power of attorney and certified ID copy of the appointed person*
  - *Copy of the signed final Liquidation and Distribution (L&D) accounts when they become available (if applicable)*
  - *The Estate Duty Return (REV267 form).*

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STEP TWO

Once the deceased person has been coded, **all outstanding tax returns** should be submitted up to the date of death.

This applies to all tax types: Income Tax, VAT, PAYE, SDL, UIF and estate duty.

STEP THREE

This process could be done via **SARS Online Services** or via the **SARS digital channels** available on the SARS website:

www.sars.gov.za

STEP FOUR

As soon as the Executor has finalised the **L&D account**, it should be submitted to SARS, together with the **REV267 (estate duty return)**. SARS will perform an audit for all the taxes pre- and post death.

STEP FIVE

As soon as all the tax liabilities have been paid in full, the **Deceased Estate Compliance (DEC) letter** is issued for all tax types, including estate duty. The DEC letter must be submitted to the Master's Office for the executor to be discharged by the Master.

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