



the doj & cd

Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

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5 NOVEMBER 2009

Sub-Office File: 6/1/1 and 7/1/1

CIRCULAR 68 OF 2009
(National Office File: 5/2/4/1)

DETERMINATION OF PAYMENT OF FEES UNDER SECTION 153(1)BIS OF THE INSOLVENCY ACT, 1936; THE REGULATIONS MADE UNDER SECTION 103 OF THE ADMINISTRATION OF ESTATES ACT, 1965 (ACT 66 OF 1965); THE REGULATIONS MADE UNDER SECTION 15 OF THE COMPANIES ACT, 1973 (ACT 61 OF 1973); AND THE REGULATIONS MADE UNDER SECTION 24 OF THE TRUST PROPERTY CONTROL ACT, 1988 (ACT 57 OF 1988): COLLECTION OF MASTERS' PRESCRIBED FEES FOR DECEASED AND INSOLVENT ESTATES, TRUSTS AND COPIES OF DOCUMENTS

1. With the repeal of the Stamp Duties Act, 1968, and the demonetisation of revenue stamps by the South African Revenue Services (SARS) with effect from 01 November 2009, it has become necessary for the Department to have alternative methods of collecting the Masters' prescribed fees.
2. Since the Masters' Offices do not have collection points (cashier facilities) and due to the limited number of Masters' offices and in the interests of service delivery, I hereby determine that the various fees referred to in –
 - (i) sub-items (a) and (b) of item 4 of the Third Schedule to the Insolvency Act, 1936;
 - (ii) subparagraph (2) of paragraph 1 and subparagraph (2) of paragraph 2 of Schedule 2 to the Regulations made under section 103 of the Administration of Estates Act, 1965;
 - (iii) paragraph 5 of Annexure CM 103 to the Regulations made under section 15 of the Companies Act, 1973; and
 - (iv) regulations 2 and 3 of the Regulations made under section 24 of the Trust Property Control Act, 1988,

which were, to date, payable by means of revenue stamps or at an office of the South African Revenue Service, are, with effect from the date of signature of this determination, payable at magistrates' courts or alternatively by means of a direct deposit into the following account of the Department of Justice and Constitutional Development:

Name of Account: Department of Justice and Constitutional Development Vote Account Deposits
Bank: ABSA Corporate
Account Number: 4053764491
Branch Code: 632005
Reference: Type of service required and Master's Office, e.g. MOH PTA Trust (in the case of trusts), MOH PTA Copies (in the case of copies), MOH PTA Estate Number (in the case of deceased and insolvent estates).

3. Revenue collectors at Magistrates' Courts are therefore requested to collect the fees as indicated below and receipt same via the Vote Account.
 - (i) In the case of deceased or insolvent Estates: The assessed fee as indicated in Annexure A
 - (ii) In the case of trusts: R100-00
 - (iii) In the case of copies: R4-50

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(iv) In the case of certified copies:

R9-00

4. In the interests of uniformity, the following abbreviations are to be used for the 14 Masters' offices:
- | | |
|--------------------------|---------|
| Master Bhisho: | MOH BHI |
| Master Bloemfontein: | MOH BFN |
| Master Cape Town: | MOH CT |
| Master Durban: | MOH DBN |
| Master Grahamstown: | MOH GHT |
| Master Johannesburg: | MOH JHB |
| Master Kimberley: | MOH KMB |
| Master Mafikeng: | MOH MFK |
| Master Mthatha: | MOH MTA |
| Master Pietermaritzburg: | MOH PMB |
| Master Polokwane: | MOH POL |
| Master Port Elizabeth: | MOH PE |
| Master Pretoria: | MOH PTA |
| Master Thohoyandou: | MOH THO |
5. The following allocations must be used by revenue collectors at Magistrates' Courts on the Vote Account Receipt:
- Item: (a) SERV. REND: ESTATES (M. OFFICE)
For Estates Late / Insolvent and Trusts.
- (b) SERV. REND: PHOTOCOPIES AND FAXES
for copies or certified copies of documents.
- OBJECTIVE: RECEIPTS OBJECTIVE
RESPONSIBILITY: RELEVANT OFFICE
FUND: MASTERS FUND REVENUE
PROJECT: NO PRJ: STND/A REVENUE
ASSETS: NON ASSET RELATED
REGIONAL IDENTIFIER: NON PAY NO REG. IDENTIFIER
DESCRIPTION/REFERENCE: REF NO / NAME OF MASTERS OFFICE, eg MOH PTA Trust (in the case of trusts), MOH PTA Copies (in the case of copies), MOH PTA Estate Number (in the case of deceased and insolvent estates).
6. Applicants must submit deposit slips or receipts issued to the relevant Master's office as proof of payment, together with the completed form (either Annexure A, B, or C), whichever is applicable.



 ADV S. NYANE

ACTING DIRECTOR-GENERAL: JUSTICE AND CONSTITUTIONAL DEVELOPMENT

Date: 2009/11/03

TO ALL OFFICES IN THE DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

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ANNEXURE 'A'



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Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

For use by Masters' Offices	
Receipt No / Bank Deposit Ref.
Amount:
Signature:
Date:

ASSESSMENT – MASTER’S FEE

* Estate late/insolvent

Estate No:

Assessed amount: R.....

The assessed amount is payable and this notice must be submitted when payment is made.

Date:
Master of the High Court

Name and address of appointee

.....
.....
.....
.....
.....

* Delete which is not applicable

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ANNEXURE 'B'



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Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

For use by Masters' Offices
Receipt No / Bank Deposit Ref
Amount received:
Signature:
Date:

MASTERS' PRESCRIBED FEE FOR INTER VIVOS TRUSTS

MASTER OF THE HIGH COURT: (NAME OF OFFICE)

TRUST NAME:

DONOR'S NAME:

DONOR'S ID NUMBER, REGISTRATION NUMBER OR CK NUMBER:

AMOUNT PAYABLE: R100,00

- * THE PRESCRIBED FEE IS PAYABLE IN TERMS OF SECTION 4(1) OF THE TRUST PROPERTY CONTROL ACT NO. 57 OF 1988.
- * PROOF OF PAYMENT OF THE PRESCRIBED FEE MUST BE SUBMITTED TO THE MASTER TOGETHER WITH THE TRUST DEED WHEN APPLICATION IS MADE FOR REGISTRATION OF THE TRUST

.....
DATE

.....
FOUNDER

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ANNEXURE 'C'

APPLICATION FOR COPIES OR CERTIFIED COPIES



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Department: Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

For use by Masters' Offices
Receipt No / Bank Deposit Ref
Amount received:
Signature:
Date:

Complete in **block** letters

MASTER OF THE HIGH COURT: (NAME OF OFFICE)
ESTATE (Full names and surname)
Certified copies of the following documents for use "inside / outside the Republic of South Africa, are required: 1 2 3 4 5
Amount Payable: R4-50 in the case of copies or R9-00 in the case of certified copies
Name and Address of Applicant
..... SIGNATURE DATE
..... PRINT NAME AND SURNAME

FOR OFFICE USE ONLY

* Copies made and dispatched on or
* Copies could for the following reasons not be made
.....
SERIAL NO
* Delete of not applicable.