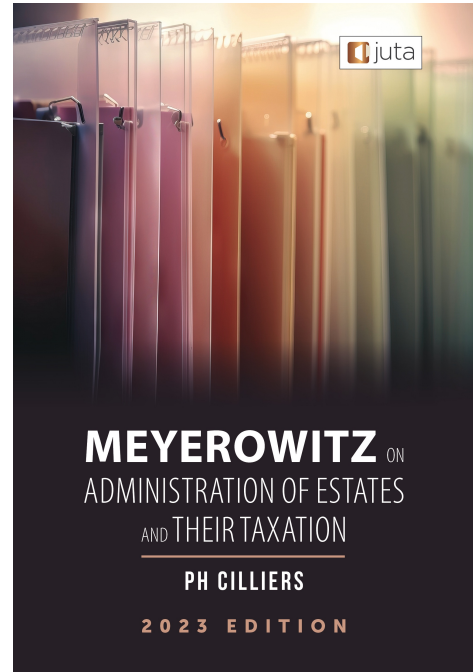


# Meyerowitz on Administration of Estates and their Taxation 2023

<b>Edition:</b>	<b>2023 Edition</b>
<b>Publication date:</b>	<b>2023</b>
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<b>ISBN:</b>	<b>9781485139997</b>
<b>Format:</b>	<b>Soft Cover</b>
<b>Number of Pages:</b>	
<b>Retail price:</b>	<b>R1,900.00 (incl. VAT, excl. delivery.)</b>
<b>Website Link:</b>	<b><a href="https://juta.co.za/pdf/29501/">juta.co.za/pdf/29501/</a></b>



## About this Publication:

This new edition of Meyerowitz on Administration of Estates and their Taxation was necessitated by the large number of reported and unreported judgments relating to the law of succession, the administration of estates, and trust law that have been delivered since the last edition was published in 2010. Important statutes and statutory amendments have also been passed since 2010. These include the Reform of Customary Law of Succession and Regulation of Related Matters Act, which regulates customary succession matters.

Judgments have also been delivered in relation thereto. The amendments to the Trust Property Control Act is also addressed. The calculation of income tax and capital gains tax, which has been materially altered by amendments to the Income Tax Act, is also addressed. Furthermore, the book also covers the Tax Administration Act, which has repealed numerous sections of the Estate Duty Act.

A chapter on the maintenance of surviving spouses has been added, the chapter on curators has been revised, and the many Master's Directives have been integrated into the content of the book. The examples of Liquidation and Distribution accounts have been revised and updated to accord with the latest legislative measures. Every effort has been made to make the book more user-friendly. Meyerowitz on Administration of Estates and their Taxation remains a comprehensive source of reference for both the practical and analytical sides of estate administration and the taxes relating thereto for attorneys, advocates, fiduciary practitioners, the judiciary, and the Master.

## Key Features

- The most relevant and up-to-date commentary on the administration of estates.
- An everything-you-need-to-know work on the administration of estates.
- An in-depth discussion of the taxes applicable to deceased estates.
- Sample liquidation and distribution accounts and examples of calculations of estate duty for

## **Contents Include:**

### **Administration of estates:**

- The structure and functions of the Master's Office
- Reporting of deaths
- Registration of wills
- Execution, validity and revocation of wills
- The drafting of wills
- Inventories
- Custody of estates
- Letters of executorship
- Appointment of executor
- Foreign executors
- Removal and discharge of executors
- Rights, powers and duties of executors
- Transfer of landed property
- Remuneration of executors
- The account
- Creditors' claims and objections to accounts
- Insolvent estates
- Heirs and legatees
- Intestate succession
- Maintenance of surviving spouses
- Minors' portions and claims against the estate
- Minors
- Absent persons and mental patients
- Trustees (administrators)
- Fiduciaries and usufructuaries
- The Guardian's Fund
- Appraisers

### **Estate duty:**

- Estate duty: dutiable estate
- Allowable deductions
- Valuation of property
- Assessment and liability for estate duty
- Double death duties

## **Of Interest and Benefit to:**

- Advocates
- Executors, trustees and curators
- Estate administrators
- Fiduciary practitioners
- Trustees
- Tax and financial planners
- Academics and law students