



the doj & cd

Department:
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REPUBLIC OF SOUTH AFRICA

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Sub Office File: 7/1/1

8 September 2014

CIRCULAR *ORA* OF 2014
(HEAD OFFICE FILE 12/4/2)

**CHIEF MASTERS DIRECTIVE 7 OF 2014 – INTER VIVOS TRUSTS - SUFFIXES
FOR IDENTIFICATION OF OFFICES OF THE MASTER OF THE HIGH COURT**

1. Your attention is drawn to the contents of the attached Directive with regards to **INTER VIVOS TRUSTS - SUFFIXES FOR IDENTIFICATION OF OFFICES OF THE MASTER OF THE HIGH COURT**
- 2.
3. This Directive is effective from 15 **September 2014** and should be implemented as such.
4. Any enquiries should be addressed in writing to the Office of the Chief Master or per e-mail to chiefmaster@justice.gov.za



Adv. L G Basson
Chief Master

TO ALL OFFICES IN THE DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT



CHIEF MASTER'S DIRECTIVE 7 OF 2014

INTER VIVOS TRUSTS - SUFFIXES FOR IDENTIFICATION OF OFFICES OF THE MASTER OF THE HIGH COURT

1 PURPOSE

The purpose of the directive is to ensure a uniform approach by Masters and give guidance to public and the industry in respect of the matters listed below.

2 MOTIVATION/BACKGROUND

- 2.1 A number of role players have raised concerns regarding Inter Vivos Trust reference numbers issued by the Masters Offices nationally.
- 2.2 All Masters Offices issue Letters of Authority in accordance with the ICMS system allocated reference numbers commencing with 1 and the year of registration.
- 2.3 Role players have experienced that when they attempt to register these trusts with SARS or attempt to open banking accounts at commercial banks, such applications are rejected by their systems to the effect that a trust with an identical number has already been registered, notwithstanding the fact that the date stamp indicates the office of issue of the appointment letters.
- 2.4 It has become essential to have the reference numbers on inter vivos trust appointment letters adapted to address the situation.
- 2.5 As part of my statutory obligations I have decided to provide the following guidelines to ensure a uniform approach to the matter raised.

3 Suffixes for Inter Vivos Trust Registrations

- 3.1 As from the effective date of this directive all offices must, when issuing Letters of Authority, **add a suffix** as indicated below to enable the identification of the

office of issue e.g. IT 1/2014(G) for Johannesburg; IT 1/2014(B) for Bloemfontein etc.

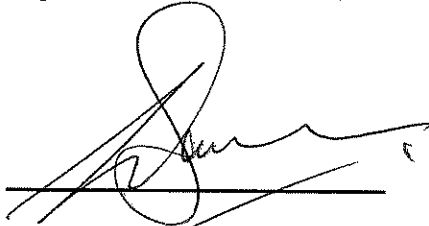
- 3.2 The following suffixes must be used in identifying inter vivos trust files in the various offices.

OFFICE	SUFFIX
BISHO	H
BLOEMFONTEIN	B
CAPE TOWN	C
DURBAN	D
GRAHAMSTOWN	E
JOHANNESBURG	G
KIMBERLEY	K
MAHIKENG	M
MTHATHA	U
NELSPRUIT	MN
PIETERMARITZBURG	N
POLOKWANE	L
PORT ELIZABETH	S
PRETORIA	T
THOHOYANDO	V

4. EFFECTIVE DATE

This Directive will come into effect as from 15 SEPTEMBER 2014 .

Signed on 8/9/2014 2014



Adv. L G Basson

Chief Master of the High Court of South Africa