Kandidate kry 15 minute om die vraestel deur te lees voor hulle begin skryf. Geen kandidate mag tydens hierdie tyd in die antwoordboek begin skryf nie. Die eksamen van 2 uur volg dan.

1. Kandidate moet al die vrae beantwoord.

2. Kandidate moet daarop let dat punte vir goeie opstelwerk toegeken word.

3. Waar nodig, moet kandidate hulle eie feite versin.

4. Skryf asbeëlf slegs in pen op die regterkantse bladseye.

5. Tensy daar 'n spesiale rede bestaan, word 'n kandidate nie vir 'n mondeling in hierdie deel ingeroep as 50% en meer behaal is nie. Indien 'n kandidaat minder as 40% behaal sal hy/sy nie kwalifiseer vir 'n mondeling nie en sal hierdie deel dui.

Candidates are allowed 15 minutes to peruse the paper before starting to answer the questions. No candidate may start writing in the answerbook during this period. The examination of 2 hours then follows.

1. Candidates must answer all the questions.

2. Candidates must remember that marks are awarded for good draftsmanship.

3. Candidates must invent their own facts wherever necessary.

4. Please write only in pen on the right-hand pages.

5. Except if a special reason exists, a candidate will not be required to do an oral in this part if 50% or more is attained. If a candidate achieves less than 40% he/she will not qualify for an oral and will have failed this section.
VRAAG 1

Mabasa sterf op 30 Junie 2012 en word oorleef deur sy twee eggenotes Bongi en Mpho met wie hy volgens gewoontebruik en gemeenskap van goed getrouwd was met uitsluiting van die aanwasbedeling. Hy word ook oorleef deur sy meerderjarige seun Daniël uit sy huwelik met Bongi, en deur sy broer George. In sy testamente laat hy sy hele boedel aan sy eerste vrou Bongi na.

Bongi word as eksekutrisie aangestel. Sy stel die volgende vas:

1. Die huis waarin hulle woon is in die oorledene se naam geregistreer en word vir R1 200 000,00 gewaardeer.

2. Meubels in sy naam word vir R150 000,00 gewaardeer.

3. Mpho is die eienaar van die plaas KIWI wat deur ’n taksateur teen R1 100 000,00 gewaardeer word. Hierdie plaas word aan Benson verhuur in terme van ’n 5 jaar huurkontrak wat op 1 Februarie 2008 ’n aanvang geneem het. Huurgeld van R30 000,00 per jaar is 6 maandeliks vooruit betaalbaar.

4. ’n Sanlam lewenspolis op sy lewe met ’n doodsoorkom van R90 000,00 is aan sy seun Daniël as genomineerde begunstigde betaalbaar.

5. ’n Motorvoertuig word deur die eksekutrisie vir R130 000,00 verkoop.

6. Die opbrengs ten bedrade van R825 000,00 van ’n polis by Liberty Life word aan die eksekutrisie uitbetaal, na aftrekking deur die verekeringsmaatskappy van ’n lening teen die polis ten bedrade van R15 000,00.

QUESTION 1

Mabasa died on 30 June 2012 and is survived by his two wives Bongi and Mpho to whom he was married according to customary law out of community of property without accrual. He is also survived by his major son Daniel by his marriage to Bongi and by his brother George. In his Will he bequeathed his entire estate to his first wife Bongi.

Bongi was appointed as the executrix and establishes the following:

1. The house in which they reside is registered in his name and is valued at R1 200 000,00.

2. Furniture in his name valued at R150 000,00.

3. Mpho is the owner of the farm KIWI which has been valued by an appraiser at R1 100 000,00. This farm has been let to Benson in terms of a 5 year lease which commenced on 1 February 2008. Rental of R30 000,00 per annum is payable 6 monthly in advance.

4. Sanlam Life Insurance Policy on his life payable to his son Daniel as the nominated beneficiary with a maturity value of R90 000,00.

5. A motor vehicle sold by the executrix for R130 000,00.

6. Policy proceeds of Liberty Life Insurance in the amount of R825 000,00 are paid to the executor, after deduction by the insurance company of a loan against the policy in the amount of R15 000,00.
7. The deceased during his lifetime took out an Old Mutual policy on Mpho's life. He paid the premiums. The maturity value of this policy is R900 000,00 and the surrender value of this policy as at 30 June 2012 is R405 000,00. The executrix surrenders the policy.

8. 600 shares in Rovers (Pty) Ltd, whose market value as at the date of death was R750 000,00 and were sold to his brother George during the process of administering the estate for R800 000,00.

9. He had invested in Bob Ltd shares which were sold for a total amount of R185 000,00 to his second wife Mpho. Stockbroker's commission in the amount of R18 500,00 is payable to Stockbrokers on this deal.

10. There is a fixed deposit at Lisbon Bank recovered in the sum of R300 000,00. Included in the sum of R300 000,00 was interest in the sum of R30 000,00 up to date of death, as well as interest in the sum of R10 000,00 for the period after date of death to the date on which the deposit was redeemed.

The liabilities of the estate including funeral and administration expenses amount to R223 000,00. In addition there is the final income tax assessment of R7 000,00.

Draft the entire Liquidation and Distribution Account to be lodged with the Master of the High Court. Specify the necessary expenses.

QUESTION 2

Antonio was a successful artist who exhibited his sculptures as far as the USA. He was unmarried and had no children of his own. After a disappointing exhibition in Washington DC, Antonio committed suicide on 20 April 2012.
selfmoord gepleeg. Hy het nooit ‘n testament gemaak nie. Hy laat ‘n verdeelbare boedel van R2 400 000,00 na, bestaande uit kontant.

Hy word oorleef deur sy vader Robert en sy twee broers Alfred en Simon. Simon het geen kinders nie, en Alfred het twee dogters, Lesego (20) en Lebo (17). Antonio se moeder is in 2011 oorlede. Sy het ook ‘n kind uit ‘n vorige huwelik gehad, naamlik Antonio se halfsuster Martha. Martha het drie seuns, naamlik Freddy, Jackson en Kenneth. As gevolg van die stigma wat aan selfmoord kleef, het Alfred sy erfenis skriflik op 30 September 2012 gerepudieer.

Adviseer Antonio se familie oor wie sy erf- gename is en wie nie. Welke bedrag sal iedere erfgenaam erf?

VRAAG 3

U word in Rita Crous se testament as haar eksekutrise benoem. Sy beskik oor haar boedel soos volg:

1. Haar huis met inhoud, gewaardeer teen R800 000,00, word aan haar dogter Sannet bemaak.
2. Haar motor, gewaardeer teen R200 000,00, word aan haar seun Gerald bemaak.
3. Die netto restant van haar boedel, bestaande uit R1 000 000,00 in kontant, word nagelaat aan haar eggenoot Bert met wie sy buite gemeenskap van goed getroud was sonder aanwas.

Sannet woon in Botswana en stel nie belang in die huis en die huisinhoud nie. Gerald verkies om kontant te erf sodat hy sy kinders se studiegeldel kan betaal. Bert is bereid om met sy kinders te ruil, want hy verkies om die huis met inhoud en die motorvoertuig te neem.

Stel ‘n herverdelingsooreenkomst vir die erfgenaam op.

Antonio never made a Will and leaves a distributable estate of R2 400 000,00 consisting of cash.

He is survived by his father Robert and his two brothers Alfred and Simon. Simon has no children and Alfred has two daughters, Lesego (20) and Lebo (17). Antonio’s mother died in 2011. She also had a child from a previous marriage, Antonio’s half-sister Martha. Martha has three sons called Freddy, Jackson and Kenneth. Because of the stigma connected to suicide, Alfred repudiated his inheritance in writing on 30 September 2012.

Advise Antonio’s family as to who are and who are not his heirs. How much will each heir inherit?

QUESTION 3

In her Will, Rita Crous appointed you as her Executor and dealt with her estate as follows:

1. Her house and its contents, valued at R800 000,00, is bequeathed to her daughter, Sannet.
2. Her motor vehicle, valued at R200 000,00, is bequeathed to her son, Gerald.
3. The net residue of her estate, consisting of cash of R1 000 000,00, is left to her husband, Bert, to whom she was married out of community of property, accrual excluded.

Sannet lives in Botswana and does not want the house or its contents. Gerald would rather have cash with which to pay his children’s tertiary fees. Bert is happy to swap with his children, as he would prefer to have the house with its contents and the motor vehicle.

Draft a Redistribution Agreement for the heirs.
VRAAG 4

In sy testament beeka A R1 000 000,00 aan sy vrou W en sy twee kinders in gelyke dele. Hy laat die restant van sy boedel, ter waarde van R100 000,00, aan sy ongetroude broer B na.

A se twee kinders en B wil graag hé dat A se vrou W, met wie hy buite gemeenskap van goed getrou het, die hele boedel moet erf. Verduidelik hoe dit kan geskied.

VRAAG 5

A is buite gemeenskap van goed met B getrou. Hulle het 'n seun C. A se netto boedel het 'n waarde van R5 000 000,00. Hy wil beide sy vrou en sy seun by sy afsterwe bevoordeel, maar sonder dat enige boedelbelasting betaal hoef te word. Hy wil in besonder hê dat sy seun soveel moontlik moet erf, mits geen boedelbelasting betaalbaar is nie.

Hoeveel van sy boedel kan hy nalaat aan:

a) B?
b) C?

U antwoord moet in ooreenstemming wees met die voorskrifte van die Boedelbelastingwet soos op 1 Julie 2012.

VRAAG 6

U tree op vir 'n kliënt wat die boedel van wyle Tom Collins wil dagvaar. Die eksekuteurs in die boedel is Johnny Walker en Harvey Wallbanger. Hoe moet die verweerders in die dagvaarding gesiteer word?

QUESTION 4

A in his will bequeaths R1 000 000,00 to his wife W and his two children in equal shares, and leaves the residue of his estate (to the value of R100 000,00) to his single brother B.

A's two children and B wish A's wife W, to whom he was married out of community of property, to inherit the whole estate. Explain how this can be done.

QUESTION 5

A is married out of community of property to B. They have a son C. A has a net estate worth R5 000 000,00. He wishes to benefit both his wife and his son upon his death, but without incurring any liability for estate duty. He particularly wants his son to inherit as much as possible, provided no estate duty is payable.

How much of his estate can he leave in his will to

a) B?
b) C?

Your answer must be in accordance with provisions of the Estate Duty Act as at 1 July 2012.

QUESTION 6

You act for a client who wishes to sue the estate of the late Tom Collins. The executors in the estate are Johnny Walker and Harvey Wallbanger. How would you cite the defendants in your summons?