

Foreign Assets Estate Checklist

What to gather and do when a South African estate includes assets abroad

Assets in another country cannot be released on South African Letters of Executorship alone. Use this checklist to gather what you need early, tick off each step, and avoid months of delay. Start one copy of sections 1 and 4 for every country involved.

1. Find out what exists abroad

- ☐ List every foreign asset: **country, type** (land, bank account, shares, pension, vehicle), **institution and estimated value**.
- ☐ Collect foreign title deeds, bank and investment statements, share certificates and pension letters.
- ☐ Note how each asset was funded, for example through the foreign investment allowance, for exchange control purposes.
- ☐ Record contact details of any foreign bank, broker, agent or lawyer the deceased used.

2. Wills and personal documents

- ☐ Find the **original South African will**. The Master needs the original, not a copy.
- ☐ Ask whether a **foreign will** was signed. Check whether it cancels "all previous wills", which could cancel the South African will by accident.
- ☐ Order several certified copies of the death certificate. Many countries also need an **apostille**, an official stamp that makes a South African document valid abroad.
- ☐ ID and passport copies of the deceased and the executor.
- ☐ Marriage certificate, any antenuptial contract, and where the couple lived when they married.

3. Report the estate in South Africa

- ☐ Report the estate to the Master of the High Court, with an inventory that **includes the foreign assets**.
- ☐ Obtain Letters of Executorship (or a Letter of Authority for smaller estates).
- ☐ Advertise for creditors and open an estate late bank account.

4. Deal with each foreign country

- ☐ Appoint a lawyer in each country where assets are held.
- ☐ Ask whether the South African appointment can be **resealed** there, or whether a local grant (**probate**) is needed.
- ☐ Have documents translated where required, by a sworn translator.
- ☐ Settle foreign debts, costs and taxes, and obtain any foreign tax clearance.

5. Tax and money

- ☐ Keep proof of any **foreign death duties paid**, so a rebate can be claimed against South African estate duty.
- ☐ Include foreign assets in the estate duty return and the capital gains tax calculation on death.
- ☐ Bring money home, or pay heirs living abroad, through an **authorised dealer** (a bank approved by the Reserve Bank).
- ☐ Show the foreign proceeds, with supporting foreign accounts, in the Liquidation and Distribution account.

6. Planning your own estate

- ☐ Sign a **separate will for each country**, worded so it does not cancel your South African will.
- ☐ Keep a register of your foreign assets with your will, and tell your executor where it is.
- ☐ Review your wills whenever you buy, sell, marry, divorce or move country.
- ☐ Ask about estate duty and exchange control before you invest offshore.

Need help with an estate that has assets abroad?

We coordinate every country involved. Your first consultation is free and without obligation.

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