

**ADMISSION EXAMINATION / TOELATINGSEKSAMEN
ESTATES / BOEDELS
PART 2 / DEEL 2**

06 FEBRUARY / 06 FEBRUARIE 2018

ANSWERS / ANTWOORDE

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READING.**

NOTE TO EXAMINER:

This guideline records the views of the drafters. There may be justifiable variations in practice which are brought out in the answers. When this happens the examiner should apply his discretion in marking the answer.

QUESTION 1

[60]

FIRST AND FINAL LIQUIDATION AND DISTRIBUTION ACCOUNT IN THE JOINT ESTATE OF THE LATE DEON NEL [1] IDENTITY NO. 580213 5162 08 4 [1] WHO DIED ON 13 MARCH 2016 [1], MARRIED IN COMMUNITY OF PROPERTY TO BION NEL (BORN KENT), IDENTITY NUMBER 590207 5003 08 9 [1] MASTER'S REFERENCE NO. 1234/2016 [1]

LIQUIDATION ACCOUNT:-

ASSETS

IMMOVABLE PROPERTY

Farm Vula No. 3259, Registration
Division ET, Province of Kwazulu Natal
Measuring 850 hectares
Held under Deed of Transfer No. T13420/1988
At Valuation

(1) 4 000 000,00 [1]

Erf 570 Ballito Registration Division ET,
Province of Kwazulu Natal measuring 1000
Square metres
Held under Deed of Transfer no. T3324/1999
At Valuation

(2) 850 000,00 [1]

MOVABLES:-

Tractors and Farm Implements
Cattle realised

(3) 800 000,00 [1]
(4) 1 500 000,00 [1]

Accounting Nexam Papers And Memorandums 23

Doris M.. Condit



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