OUBAS / E. M. DLAMINI ARCHIVES

EPISODE 23

WHO SPEAKS FOR THE ESTATE?

Trustees decide, attorneys communicate instructions, and taxpayers retain separate duties.

Status	LOCKED V1.0 — public-education script and production brief
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Editorial rule	Documents, attributed allegations and unresolved matters remain distinct

Development notice

This episode is public education, not legal or tax advice and not a finding about any person or institution. Current disputes are described from dated documents and attributed positions. Viewers must obtain advice on their own facts.

1. Episode mandate

This episode explains the separate functions of joint trustees, their attorneys, the Master, the insolvent person, a personal tax practitioner and the estate's representative taxpayer. It answers who may decide, who may communicate and who must file which return.

2. Audience learning outcomes

- Introduce the statutory keys held by joint trustees and the oversight role of the Master.
- Explain that attorneys act on instructions and do not replace the office-holders.
- Show why a joint-trustee position should be clear where the trustees must act jointly.

- Separate the individual before sequestration, the estate, and the individual after sequestration.

3. Twenty-four-minute architecture

Sequence	Function
00:00–04:00 — The office-holder keys	Introduce the statutory keys held by joint trustees and the oversight role of the Master.
04:00–08:00 — Attorneys at the table	Explain that attorneys act on instructions and do not replace the office-holders.
08:00–12:00 — Two trustees	Show why a joint-trustee position should be clear where the trustees must act jointly.
12:00–16:00 — Three tax identities	Separate the individual before sequestration, the estate, and the individual after sequestration.
16:00–20:00 — Cooperation without substitution	Distinguish supplying records from preparing or signing the estate’s tax return.
20:00–24:00 — The written protocol	Create a clean communication map: addressee, copied supervisor, authorised attorney and confidential attachment controls.

4. Presenter script spine

1. 00:00–04:00 — The office-holder keys

Introduce the statutory keys held by joint trustees and the oversight role of the Master.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

2. 04:00–08:00 — Attorneys at the table

Explain that attorneys act on instructions and do not replace the office-holders.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

3. 08:00–12:00 — Two trustees

Show why a joint-trustee position should be clear where the trustees must act jointly.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

4. 12:00–16:00 — Three tax identities

Separate the individual before sequestration, the estate, and the individual after sequestration.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

5. 16:00–20:00 — Cooperation without substitution

Distinguish supplying records from preparing or signing the estate's tax return.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

6. 20:00–24:00 — The written protocol

Create a clean communication map: addressee, copied supervisor, authorised attorney and confidential attachment controls.

On-screen control: identify the source, date, legal capacity and unresolved question before drawing any conclusion.

5. What this episode does not decide

- It does not pronounce on a specific trustee dispute.
- It does not authorise disclosure of passwords, OTPs or confidential records to unrelated persons.
- It does not imply that copying the Master is a formal ruling request.
- It does not treat an attorney's unsupported assertion as a joint-trustee decision.

6. OUBAS analysis

The central discipline is classification. A document request is not automatically a tax date; an attorney is not automatically the statutory office-holder; a criminal complaint is not a conviction; and an unresolved record is not proof of what the missing record would show.

7. OUBAS principle

Public accountability becomes stronger when every institution, role, date and evidentiary status is kept in its correct legal container.

8. Knowledge check

1. What is the controlling distinction in “Who Speaks for the Estate?”?
2. Which document or official record would resolve the principal uncertainty?
3. Why must an allegation, a filed submission and an official finding be shown differently?
4. What should a person do when two institutions give apparently inconsistent directions?
5. Which privacy or non-interference rule applies before publication?

9. Crosswalk and lock

Crosswalk: C26, C27, C28 and F6. Book destination: Volume VI Holding Ledger — Office-Holders and Communication.

LOCKED: title, controlling question, architecture, analysis, principle and safety controls. UPDATE-GATED: all current facts, official responses, later rulings and personal particulars.