

THE SUPREME COURT OF THE MALAYAN UNION

REGISTRAR'S CIRCULAR NO. 3/47

EXECUTORS AND ADMINISTRATORS: FILING OF INVENTORIES

The Chief Justice has under consideration the various
(1)
enactments now forming the "existing laws" in the Malay States,
dealing with the duties of Executors and Administrators in regard
to filing of inventories and accounts, showing their transactions
with estates of deceased persons.

AND
ACCOUNTS

2. So far as the F.M.S., Johore, Kelantan and Trengganu
are concerned, an inventory must be filed within six months, and an
account within twelve months. (2)

3. In Kedah the duty is cast on the Assistant Registrar
of the Supreme Court to see that an account is filed in due course.

4. His Lordship is, however, of the view that by implication,
the same rules apply, and that the Court is in all cases entitled
to call for both an inventory and an account. At the end of six
months and twelve months, therefore, where an inventory or account
has not been filed, Courts Form No.180 should be sent out addressed
to the Executor(s) or Administrator(s).

5. It is the intention later by rule to have forms
prescribed in which an Inventory or account is to be filed. Until
such rules can be made Assistant Registrars should advise executors
and Administrators that the most desirable method of preparing
the account referred to is to show

- (1) estate at date of death
- (2) income or accretion and depreciation or loss on
realisation
- (3) payments out or distribution
- (4) legal and other costs and disbursements
and
- (5) estate at close of account remaining undistributed
(if such be the case)

Sgd: ?
REGISTRAR