**ANNEXURE E3 – DEBT MANAGEMENT CASE STUDY PRESENTATION**

1. **Introduction**

As stated in the RFP document, SARS may from time to time require expert advisory services for Debt Management. This Debt Management Advice may include but not be limited to:

* 1. Advice on collection strategies;
  2. Advice on compliance strategies;
  3. Business Rescue;
  4. Insight e.g. Debt Management, taxpayers , taxpayer behaviour ;
  5. Impairments and provisioning;
  6. Outsourcing advice;
  7. Business intelligence;
  8. Analysis;
  9. Skills transfer; and
  10. Credit Management.

The technical evaluation of bids received for the Debt Management portion of the RFP is comprised of:

* A desktop technical evaluation - which has already taken place
* A presentation to bid evaluation committee

1. **Requirements for the presentation to the Bid Evaluation Committee**

Prepare a one to two page slide for each of the categories below. Do not prepare a slide for those categories that are not within your area of expertise.

* 1. **Business Rescue**

Discuss the factors you will take into consideration when dealing with an application for Business Rescue. Highlight risks and strategies SARS could pursue.

* 1. **Liquidation**

Discuss the procedure for SARS to follow when pursuing liquidation. Include in your discussion personal liability, risks and strategies available to SARS.

* 1. **Collection Strategies – General**

Analyse the data in tables 1 and 2 and discuss specific collection strategies that SARS could pursue to reduce the taxpayer debt levels.

* 1. **Collection Strategies – Low value debt**

Of the R82.5 billion debt in tables 1 and 2 there is R10.5 billion of low value debt where the debtor owes less than R50, 000. There are two million debtors in this category. Discuss an automated collection strategy that requires limited human input.

Assume that there are limited human resources available.



