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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **Outsourcing of Debt Older than 4 Years**  Johannesburg/ 4 August 2016  Dear Registered Auditor  Please take note of the notice from the South African Revenue Services (SARS) regarding the outsourcing of a portion of its debt book to service providers for the recovery of debt.  This communication is also available on the IRBA website at [www.irba.co.za](http://www.irba.co.za/guidance-for-ras/general-guidance/tax-practitioners).  **Jane O'Connor**  **Director: Legal**  ***About the IRBA***  *The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.* |

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