# Deloitte.

# 2024 Deloitte **Tax Challenge**



Get a chance to represent the Philippines and compete with other teams in Southeast Asia

# **General Requirements**

- Participants must be enrolled in a bachelor's degree program in Accounting, Economics, Finance, Law, or Management.
- Form a team of 4 students (graduating or in their penultimate year) from the same university.
- Each team member must submit a CV. The four members of the group will then jointly shoot a video where they discuss the competition topic.

# How to apply

There will be a two-step screening process:

First is the video presentation, followed by essay writing. Teams can only qualify for the second phase (essay writing) if they pass the first phase (video presentation).

#### Phase 1: Video Presentation

- Create a team video presentation (2-3 minutes max) discussing BEPS 2.0 Pillar Two (Global Minimum Tax) and how it impacts the Philippines. Each team member must have equal speaking time.
- Upload your video along with your individual CVs to a Google Drive folder. (Note: Folder name must be your Team name)
- Send us your team details and share the link to your Google Drive folder by filling out this form: https://deloi.tt/4fdNPdO

Deadline for submission of entries: 20 October 2024

#### **Phase 2: Essay Writing**

If your team passes Phase 1 of the screening process, you will move on to Phase 2: Essay Writing.

Work as a team in drafting a two-page reply to an international tax question. Top 10 teams in this round will qualify to compete in the National Round.

#### **National Round**

- Each team that makes it to the National Round will be given a hypothetical international tax case. Reference materials will be provided.
- The National Round will be held in November 2024 (exact date to be announced).
- The winning team and the best speaker in the National Round will get the chance to be mentored by Deloitte's international tax experts and compete in a SEA-wide platform in the Regional Round.

### **National Round Prizes**

#### **Team Winners**

1st place

P120,000 + airfare and accommodation for the regional round to be held outside the country

2nd place

P50,000

3<sup>rd</sup> place: P20.000

# **Best Speaker (Individual)**

1st place

P30,000 + airfare and accommodation for the regional round to be held outside the country

2nd place:

P15,000

3<sup>rd</sup> place:

P10,000

## **Regional Round**

The winning team and the best speaker in the Philippine leg of the competition will represent the country and compete with top teams from Southeast Asia.

In both National and Regional Rounds, teams will be given a hypothetical international tax case based on these frameworks:

Reference materials will be provided for the case.

BEPS actions

1 - 13

**OECD** guidelines

Model Convention of the UN