



Deloitte Tax Challenge 2024

Individual Category – Semi-Finals

Video Presentation Challenge

Question

Since Malaysia switched from Goods and Services Tax ("GST") to Sales and Service Tax ("SST") in 2018, there have been discussions about the effectiveness of the SST system. The effectiveness and revenue generation capacity of SST compared to GST continue to be subjects of debate. There has been ongoing discussion and speculation about the potential reintroduction of the GST in Malaysia. You have been invited by the Ministry of Finance to present your views on the pros and cons of introducing GST in the future.

Required:

You are required to record a video of not more than 5 minutes to the Ministry of Finance on your proposal(s) for the implementation of GST. Your suggestions may include both tax and non-tax measure(s).

You will be evaluated based on the following criteria:-

- (i) Completeness and structure of presentation;
- (ii) Content and depth of discussion;
- (iii) Commercial awareness and research analysis;
- (iv) Critical thinking and creativity; and
- (v) Presentation skills and delivery.

Note: Subtitles are not required for the video submission. However, kindly ensure the audio is clear and audible so that the judges are able to hear your presentation clearly.

(40 marks)

- [END OF QUESTION] -



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