



Deloitte Tax Challenge 2024

Team Category – Semi-Finals

Video Presentation Challenge

Question

For Malaysia's e-invoicing implementation, the three categories are based on annual revenue, each with different implementation timelines:

- (i) Taxpayers with an annual turnover or revenue of more than RM100 million;
- (ii) Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million; and
- (iii) All other taxpayers.

Required:

You are required to record a video of not more than 10 minutes to discuss the following issues:

- (i) What unique challenges do taxpayers face in each of these categories during the transition to e-invoicing in Malaysia?
- (ii) What strategies or support measures could be implemented to help businesses to successfully navigate their specific requirements and deadlines, particularly for SMEs?
- (iii) Do you think Malaysian taxpayers are ready to embrace this transition?

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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