

EY Young Tax Professional of the Year 2026 Malaysia

Instructions

1. Please submit the following:

A response to the case study below using a PowerPoint presentation and a video clip of yourself presenting the response.

2. The PowerPoint presentation and video clip must be received by Team EY no later than **5:00 p.m. on Friday, 12 June 2026.**

A. PowerPoint submission

1. You are required to submit a response to the case study, with a maximum of five PowerPoint slides (including the cover and index slides), which discuss only two key issues.
2. Please indicate the following details on the cover slide of your PowerPoint presentation:
 - Full name
 - I.C. no.
 - Name of university/college
 - Faculty
 - Major
 - Undergraduate (Year)
 - Email address
 - Telephone number
 - Whether you are interested in:
 - Internship (Please provide the internship period.)
 - Permanent employment (Please provide your estimated graduation date.)



Also, please include the following confirmation statement on the cover page:

I confirm that I understand what plagiarism is and that this presentation is my own work. All contributions from other authors are duly referenced and acknowledged.

3. The final presentation must be submitted in PDF format, not exceeding 2MB, to the following email address: eyytpy@my.ey.com.

Please indicate "EY Young Tax Professional of the Year 2026 Malaysia" as the email subject.

B. Video submission

1. You are required to present your response to the case study using a video clip posted on YouTube.
2. The length of the video presentation must **not exceed** three minutes.
3. Please have the following:
 - a) You are clearly visible in the video. Your face and upper body should occupy approximately three quarters of the screen. This helps us to see your expressions and gestures clearly.
 - b) Your voice is clear and audible. Avoid background noise and speak at a moderate pace.
 - c) Use good lighting so that your face is well lit. Natural light or a well-lit room is ideal.
 - d) Choose a neutral or uncluttered background to keep the focus on you.
 - e) Use a stable camera (smartphone, webcam or video camera) positioned at eye level. Avoid handheld recording to prevent shaky footage.
 - f) The PowerPoint presentation is not required to be seen in the video.
4. Please set the visibility of your YouTube video presentation to "unlisted".
5. To submit your video clip, upload the video on YouTube and share the link with eyytpy@my.ey.com.



Select files to upload

Or drag and drop video files

Unlisted ▾

Public

Unlisted

Private

Scheduled



Case study

EcoHome Technologies (EHT) is a fast-growing smart home appliance company headquartered in Country A. It produces energy-efficient appliances embedded with IoT sensors and uses AI-powered analytics to provide predictive maintenance and energy-saving recommendations to customers.

EHT operates across Countries A, B, C and D, supported by contract manufacturers and light assembly operations.

Important information:

- Country A - Headquarters, engineering, AI model development, product design
- Country B - Customer service, warehousing, limited distribution
- Country C - Primary contract manufacturing site
- Country D - Small research and development (R&D) team working on automation algorithms

Annual revenue (FY2025): US\$450 million

Employees: 1,200+ across all regions

Part 1: Regional supply chain consolidation

EHT's supply chain has evolved organically over the years, resulting in fragmented operations across multiple countries. Management has identified several challenges:

- Rising logistics and freight costs.
- Extended lead times and forecasting inconsistency.
- Difficulty coordinating suppliers and subcontractors.
- Duplicated warehousing and testing functions.
- Sustainability pressures from inefficient logistics routes.

To address these challenges, EHT is evaluating the creation of a single, integrated regional supply chain hub. This hub would take responsibility for:

- Regional procurement and strategic sourcing.
- Component manufacturing and assembly.
- Quality testing and inspection.
- Warehousing and distribution.
- Inventory optimization and supply-chain planning.



Part 2: Manufacturing automation initiative

EHT also plans to modernize production processes by implementing a Manufacturing Automation Initiative across the selected regional hub. Key components include:

- Robotic assembly units.
- Automated quality inspection lines.
- AI-enabled predictive maintenance.
- Smart energy monitoring systems.

These changes aim to improve product consistency, reduce material waste and support sustainability goals.

Required:

The chief financial officer (CFO) of EHT has requested a meeting with you (their tax advisor) to discuss both initiatives. However, he has only three minutes to meet with you. As such, prepare a presentation on the following:

- a) Identify two significant tax issues or risks across both initiatives.
- b) Highlight opportunities for tax optimization/incentive utilization.

You may include any commercial considerations that may be relevant to your analysis.



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