Determinant Factors of Tax Digitalization Adoption: Towards Sustainable Tax Profession

Rabaatul Azira Binti Hassan
Faculty of Accountancy, Universiti Teknologi MARA Kelantan Branch, Malaysia.
rabaatul@uitm.edu.my

Abstract. The rapid advancement of digital technology has significantly impacted various industries, including taxation. Tax digitization contributes many benefits such as streamlining tax processes, reducing administrative burden, enhancing efficiency, and increasing data security. To date, tax professionals in advanced economies have drawn attention to digitalization to compensate for their work's complexity and ensure the profession's sustainability. However, Malaysian tax professionals are still at the beginning of the transformation process towards a modern digitally oriented system. Considering this issue, the study aims to propose factors that would expedite the adoption of tax digitalization among tax professionals. By examining performance expectancy, effort expectancy, social influence, and facilitating conditions, policymakers, professional bodies, and tax authorities can formulate strategies to promote widespread adoption, leading be more efficient and sustainable tax profession. This move aligns with the Malaysian government's aspirations and the United Nations' Sustainable Development Goal 9, fostering inclusive and sustainable industry growth through innovation.
Keywords: Tax, Digitalization, Tax professional, UTAUT

I.   Introduction

Technological advancements have triggered significant changes in various environments (Afsay et al., 2023; Dwianika et al., 2022),. The emergence of digitization has garnered significant attention from professionals due to its significance to future employment opportunities and its immense potential. The impact of technological progress is visible in several key areas for instance a changing business landscape ((Diller et al., 2020; Lee et al., 2019; Reis et al., 2020)., healthcare and medicine (Alam et al., 2020), education and learning (Wijaya et al., 2022), environmental sustainability (Shamsuddoha & Woodside, 2022), accounting, auditing, and taxation (Calderon-Monge & Ribeiro-Soriano, 2023; Seah et al., 2021)

Digitalization is the process of transforming information or previously manual or analogue activities into a digital form (Alnasrallah & Saleem, 2022). Digital technologies such as cloud computing, Big Data, artificial intelligence, robotics, and blockchain are gradually changing global business practices and procedures (Goto, 2022; Stroev et al., 2022; Zhang et al., 2023). Digitalization is believed to stimulate economic development by allowing businesses to maintain or improve their operations. It is believed that artificial intelligence (AI) is capable of automating the production of high-quality goods and services, thereby increasing productivity (Seah et al., 2021; Skare et al., 2023; Tham & Atan, 2021).

As part of crucial modern trends, digitalization offers many benefits, including increased efficiency, service quality, and productivity (Ayaz & Yanartaş, 2020), cost reduction in data and document management (Lutfi, 2022), increased capacity, better data analysis, and decision making (Jayawardena et al., 2023), improved access to information (Abu Afifa et al., 2022), facilitation of communication (Alhaimer, 2019), and enabling online transactions and payments (Sobti, 2019). As a results, various sectors have adopted digital technologies to enhance operations (Khayer et al., 2021) and remain competitive (Abdat, 2020). Falahat et al. (2023) argued that digitalization is a competitive advantage for any business to enhance their performance due to its high strategic and operational capability. This evolution also has changed the practices of tax professionals to provide efficient and maintain good reputation (Thottoli et al., 2022). According to IFAC (2020), adopting digital technologies is essential for the sustainability and resiliency of professional accountants.

The Malaysian government has laid out its efforts and strategies to embrace and support digitalization. To spur high-value added operations in the digital 5 G economy and Industry 4.0 and to promote economic growth in the New Economy and Digital Age, the government offers a variety of incentives in the Malaysia Budget (Saruji & Hamid, 2021; Shaharruddin & Musa, 2022) Additionally, the Covid-19 epidemic underlined the necessity of digitisation growth for progress (Arif & Ta, 2022).

The Malaysia Digital Economy Blueprint (MyDIGITAL), released on 19 February 2021, is one of the largest efforts aimed at producing an adaptable, knowledgeable, and for Malaysia possesses a highly qualified labour force (Falahat et al., 2023). MyDIGITAL is an effort to enable Malaysia leapfrog into digitalization to establish Malaysia as a high-income country through digitalization (Munikrishnan et al., 2022). MyDIGITAL aligns with RMK-12 and SPV 2030 and supports the Sustainable Development Goals by transforming and boosting the economy of Malaysia into a digitally driven, high-income nation and

regional leader (Abdullah et al., 2022). The digital economy involves the production and use of digital technology by individuals, businesses, and governments. 4IR is an industrial revolution that brings change through the use of digital technology. MyDIGITAL is led by the Digital Economy Council and 4IR National to implement strategies and initiatives with close collaboration between the people, public sector, and private sector (EPU, 2021).

Likewise, to enhance and sustain the tax profession, all the taxation parties must focus on modern technology and adopt new technology tools to provide services (Do et al., 2022; IFAC, 2019).Tax preparation, calculation, and payment have all seen significant changes since the introduction of modern computing (Kasim et al., 2019), moving from paper to digitally based services and real time processing (Kudrle, 2021).

Tax authorities around the world have sought to innovate and expand their use of technology. Five levels had been identified for implementation digitalization in national tax administration such as e-filing, e-accounting, e- match, e-audit, and e-access (EY, 2017; Saruji et al., 2023). Thus, numerous nations around the globe are expanding the role of digital automation in their tax compliance systems to realise cost savings and improve the quality of customer service (Bassongui & Houngbedji, 2023), systematic in collect data, simplified the data collection, fast validation of data, reduce tax fraud in tax relief, real time analysis and review data (Saruji et al., 2023).

The Organisation for Economic Co-operation and Development (OECD) has been devising comprehensive rules and regulations for a structured digital tax (Mpofu, 2022; OECD, 2018, 2019, 2020, 2021b). In addition, in 2022, the OECD launched the first phase of a new global Inventory of Tax Technology Initiatives (ITTI), which includes information on the use of leading technology tools and digitization solutions implemented by 76 tax administrations around the world to assist in evaluating potential reforms at the national and international levels to improve compliance and significantly reduce the burden on taxpayers in excise administration (OECD, 2022). Hence, technological change through digitization opens new doors for governments to track tax evasion and provides new opportunities for private entities to evade (Alm, 2021).

Indeed, the Inland Revenue Board of Malaysia (IRBM), as the tax authority responsible for collecting and administering the country's direct taxes, continues to implement a wide range of digitization adoption initiatives (Raja Wahab & Bakar, 2021). The Malaysian tax authority has taken the initiative to improve the efficiency of core administration and tax service delivery and drive more innovation (Sufian Nory et al., 2022), improve and increase tax collection, and ensure tax compliance (Zakari et al., 2019) including e-filing in 2003 for corporate taxpayers and 2004 for individual taxpayers, e-DTS C, which requires a tax intermediary firm to use a tax system created by a tax software provider, payment options in the form of e-TT, EFT, IBG, My Tax as a web and phone application, and e-invoice by the end of 2023 (Inland Revenue Board of Malaysia, n.d.).

In fact, the complex and ever-changing nature of digitalization has made it a challenge for tax professionals to keep up with the latest developments in tax service and prepare for the new era of tax digitalization (Ernst & Young, 2019). Moreover, multi tax digitalization tool and platform have been used in tax technology strategy such as data analytics, AI and cognitive computing, blockchain that offers tax professionals for tax compliance, data analytics and decision making process (Ernst & Young, 2019; Munoko et al., 2020; PwC, 2021), 2020).

Therefore, in line with the measures taken by the tax authority, tax professionals should also take the same measures. Although improving tax honesty, effectiveness, and efficiency in tax collection is widely recognized in this industry, only the large accounting firms that do perform audit and non audit services have intensively integrated digitalization such as tax software into their systems (Cardinali et al., 2022; Handoko et al., 2020; Kharuddin et al., 2021). These firms have continuously invested in infrastructure and human resources to improve their digital technologies (Gungor & Adiloglu, 2019).

Nonetheless, for micro, small and medium-sized tax firms are satisfied with the traditional way of working (Otete, 2018), implementing and adopting tax digitization may not be cost-effective (Alkhatib et al., 2019; Saruji & Hamid, 2021) because they do not have sufficient resources and capabilities to perform the necessary digital upgrade (Cardinali et al., 2022). Based on the survey of Malaysia in 2021 from Organisation for Economic Co-Operation and Development (OECD), the report illustrates that, small, medium business Malaysia still low adoption in digitalization (OECD, 2021a). In the same vein, Malaysian tax professionals also remain limited in tax digital adoption (Sadiq, 2021; Saruji & Hamid, 2021). As a result, low embrace in tax digitalizaton will adversely affect tax professionals role in the tax system (Saruji et al., 2023). Thus, this profession might decrease productivity, left far behind from the competitior and

finally dificult to sustain in future (Low et al., 2022; Seah et al., 2021).

In 2022, MIA published a survey on the perception of barriers to technology adoption among accountancy professions. According to the survey, it was highlighted that there was a changing perception of barriers in technology adoption as compared survey 2022 with survey in 2017 and 2019. Lack of talent to utilise technology effectively is critically a barrier for accountancy profession in technology adoption. High technology required skill and talent people to operate it but there is a shortage skillful talent in organization to utilise digitalization (Falahat et al., 2023). According to Sivathanu & Pillai (2020), to ensure the growth and sustainable development of the organization, there must be element of talent management for improving skills and competencies of the staff especially in technology context even it was challenging to recruit (Madding et al., 2020).

Other than that, lack on benefits of adoption technology also one of the reason low adoptions in tax digitalization. Mpofu (2022) argues that conventional tax services have not kept up with the development and demands of business transactions and to deal with the rise of digital commerce. Ullah et al. (2021), posit that with a deep understanding of the advantages of technology, it will stimulate interest and impetus to take steps towards more widespread adoption of technology. Thus, tax professionals must take this opportunity to understand the perceived benefit and the value added of adoption digitalization (Alkhatib et al., 2019).

Besides, lack of funding was first rank in MIA survey for 2017 and 2019 survey, fall to the third barriers in 2022 survey. Consequently, the cost or sources of funding is not the most stumbling block for tax professionals in embracing tax digitalization. In contrast, Syed Ibrahim et al. (2022) argues that integrating technological tools and digitization into the business model is now optional, as the integration of digitization into the business model requires the organization to allocate significant costs. Like other investments, investments in digitization are associated with certain risks, such as cyberattacks and a limited lifespan and need more price to cater for these risks (Cardinali et al., 2022; Ghobakhloo et al., 2022). Therefore, digitization-related information is considered essential among tax professionals.

The development of tax digitalization has an enormous impact on taxation services. Whether the value of tax digitalization can better reflect the tax quality will depend on the acceptance of tax professionals to use the system (Kabir, 2021; Saruji et al., 2023). In light of the ongoing evolution of technology, it is imperative for tax professionals to be abreast of the most recent advancements in tax digitalization and uphold their proficiency in delivering accurate guidance and high-quality services to their clients. (Saruji & Hamid, 2021).

While there are numerous academic and professional publications on the adoption of technologies tools in accounting field, such as generalized audit software among auditors (Bradford et al., 2020; Kartikasary et al., 2021; Normahazan et al., 2020; Thottoli & K.V, 2022; Zaini et al., 2020) the adoption of accounting software among accountants (Chanthinok & Sangboon, 2021; Hatta et al., 2019), the adoption of tax software among tax payers (Brink & Lee, 2015), the adoption tax software among tax professionals and novices (McLeod & Pippin, 2012). However, little attention has been paid the adoption of technology in the tax environment among tax professionals in Malaysia. It is anticipated that in the near future, artificial intelligence (AI) software and hardware will be included in accounting and taxation frameworks. In order to fully leverage the potential of artificial intelligence (AI) assets, it is crucial to possess a thorough understanding of technology adoption to achieve economic advantages (Yarichina et al., 2021).

Tax digitization is important as it has the dual effect of stimulating economic growth as well as supporting financial planning through tax services and smart technology. Thus, this study aims to address this deficiency by proposing technology adoption in the use of tax digitalization from the perspective of tax professionals. In light of the aforementioned issues, it is necessary to investigate the factors influence the adoption of tax digitalization among tax professionals as suggested by (Faizal et al., 2022; Saruji et al., 2023). This study intends to emulate the unified theory of acceptance and use of technology (UTAUT) approach for tax digitalization acceptance by tax professionals in emerging nations like Malaysia. The study will contribute to the academic knowledge on tax digitalization adoption by considering acceptance tax digital tools into the work practices of tax practitioners in Malaysia.

II.   Literature Review

Theoretical Foundations

The selection of UTAUT (Unified Theory of Acceptance and Use of Technology) as the theoretical foundation for the conceptual model in this study was based on its comprehensive and fully integrated

nature. The UTAUT model was originally developed by Venkatesh et al. (2003) to gain a deeper understanding of individuals' intents and behaviour related to the adoption of technology. The integration and synthesis of eight established theories were employed to accomplish this, specifically the Theory of Reasoned Action (TRA), the Technology Acceptance Model (TAM), the Motivational Model (MM), the Theory of Planned Behaviour (TPB), the combined TAM and TPB (C-TAM-TPB), the Personal Computer Model (PC), the Theory of Innovation Diffusion, and the Social Cognitive Theory. The conceptual framework outlines four key determinants that impact the acceptance and usage of technology: performance expectations (PE), effort expectations (EE), social influence (SI), and enabling conditions (FC). Furthermore, the model considers the existence of moderators such as gender, age, experience, and voluntary use, which could potentially influence the association between these parameters and the utilisation of technology.

The first UTAUT provides a in-depth review of the various aspects that impose effect on an organization's behavioural intentions towards the adoption and use of new technologies (Munikrishnan et al., 2022). In order to evaluate the utilisation of technology within the framework of users, it was necessary to expand the UTAUT model by placing greater emphasis on the hedonic value experienced by technology users. The development of UTAUT2 was initiated by Venkatesh et al. (2012). The UTAUT2 model incorporates three key components, specifically hedonic motivation, price value, and habit, into the original UTAUT framework. Nevertheless, the inclusion of voluntary usage as a moderator was eliminated in the UTAUT2 model. Venkatesh et al. (2012) suggest that users typically lack an organisational mandate and engage in voluntary behaviour. The UTAUT2 framework has been employed in numerous studies to examine diverse technologies, establishing itself as the fundamental model for elucidating 74% of the variance in users' behavioural intention to adopt the technology and 52% of the variance in actual usage. (Al-Okaily et al., 2022; Hussain et al., 2019; Tamilmani et al., 2021).

Past studies have mostly concentrated on three principal constructs, including technological elements, human factors, and contextual variables. These constructs have been drawn from the Unified Theory of Acceptance and Use of Technology (UTAUT) and the Technology Acceptance Model (TAM). (Gupta & Arora, 2020; Munikrishnan et al., 2022). UTAUT has established two predictors, namely output variables performance expectancy (PE), effort expectancy (EE), social influence (SI) and facilitating conditions (FC) and human factors (age, gender, experience, and voluntary use) that simplify users' technology use and adoption (Jayawardena et al., 2023; Venkatesh et al., 2003). The UTAUT model has been successfully used as a foundational theory in several studies on accounting, auditing and taxation perspectives including cloud based accounting information (Al-Okaily et al., 2023; Musa et al., 2019) e Taxpay (Ajunwa, 2016), blockchain (Abu Afifa et al., 2022; Ferri et al., 2020; Handoko & Lantu, 2021), accounting system (Aviyanti et al., 2021; Lutfi, 2022; Zaini et al., 2020), accounting software (Hatta et al., 2019; Pratiwi et al., 2022), digital technology accounting (Faizal et al., 2022), computer-assisted audit tools and techniques (CAATTs) (Al-Okaily et al., 2022; Mahzan & Lymer, 2014; Meiryani et al., 2022), online tax filling (Carter et al., 2011).

The findings of these studies differ due to differences in respondent selection and social conditions (Hussain et al., 2019; Munikrishnan et al., 2022). Therefore, based on the prior studies, the study emulates the factors proposed by UTAUT model to gain a comprehensive knowledge of the trend of intention to adopt of tax digitalization among the Malaysian tax professionals.

The UTAUT model is used to explain how performance expectations, effort expectations, social influence, and facilitating conditions affect how people adopt and use technology. The extended UTAUT model creates an integrated original model by including independent variables, mediating variables, and moderating variables that can be applied to various phenomena (Batucan et al., 2022) and compatible with the technology adoption (Chopdar, 2022) overcomes several limitations of the classic UTAUT model, as well as missing attributes on individuals as factors of technology use (Patil et al., 2020).

This study proposes tax practitioner's behaviour of adopting tax software and some of the background factors that may explain the factors that lead to the adoption of tax software. The UTAUT model has been empirically tested by many studies in various context, such as SMEs (Abdat, 2020; Kwarteng et al., 2022) , health (Mengesha & Garfield, 2019; Shiferaw & Mehari, 2019), manufacturing and servicing firms (Islam et al., 2022), government (Hooda et al., 2022), accounting (Abu Afifa et al., 2022; Al-Okaily et al., 2023; Meiryani et al., 2022), education (Ayaz & Yanartaş, 2020) and banking (Hatta et al., 2019; Yusof et al., 2018).
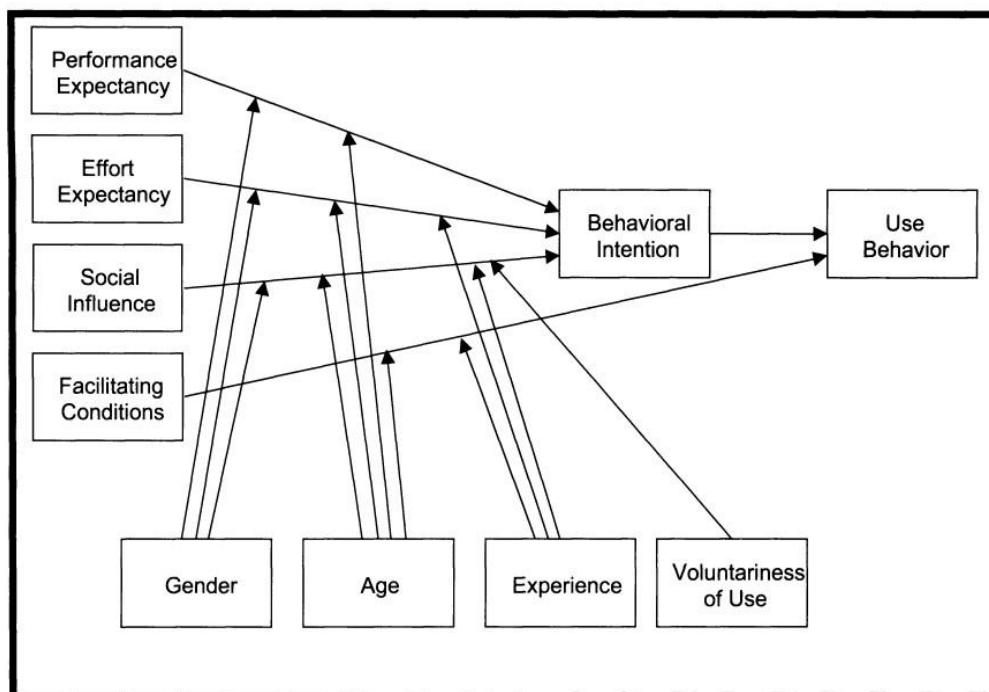
Figure 1. Unified theory of acceptance and use of technology (Venkatesh et al.,2003)

Consequently, tax professionals believe that all digital technologies should be adopted and use. Daily tasks can be assigned if they have a positive impact on employee performance. Digital technology needs to be easy to use and save time for people to help them with their daily tasks. Apart from the organization's ability to provide appropriate facilities, resources, and infrastructure, tax accountants are more likely to use and adopt digital technologies if their organization supports and encourages their implementation. In relation to this, this study will examine the relationship between the variables in UTAUT model.

The theoretical foundation of this study is based on the ideas of the Unified Theory of Acceptance and Use of Technology (UTAUT 2003). As stated in the theory, performance expectancy, effort expectancy, social influence, and facilitating conditions influence behavioral intention and usage behavior. Following the theory, this study assumes that these key constructs have a significant relationship with the dependent variable.

Behaviour Intention to Use Tax Digitalization

In the UTAUT model, behavioral intention is one of the dependent variables. Behavioral intention has been referred to as the willingness to use and reflects a person's psychological state immediately prior to adopting the technology in question (Davis, 1989). It is common to measure user behavior based on the actual frequency of technology use by using the concept of "usage behavior" (Chua et al., 2018). Ajzen & Fishbein (1980) defined "behavioral intention" as an analysis of the factors that motivate individuals to engage in or stop a particular behavior. According to Venkatesh et al. (2003), behavioral intention can be used to predict either the expected behavior or the actual use of a technology.

According to Keszey (2020), in his study on systematic review of empirical studies on intention to use AVs, he found that drivers of intention to use AVs differ significantly between users with high and medium levels of innovation in personal information technology. Previous research based on the theory of reasoned action (TRA) assumes that a person's behavior is influenced by his or her behavioral goals (Ajzen, 1991).

Performance expectancy and Behaviour Intention of Tax Digitalization Adoption

Venkatesh et al. (2003) assert that performance expectancy refers to an individual's perception regarding the degree to which utilising technology would result in enhancements in job performance. In a study conducted by Chao (2019), the objective was to anticipate the determinants influencing students' behavioural intentions in relation to the adoption of mobile learning (m-learning). This research investigated the behavioural inclination towards utilising mobile learning (m-learning) from the standpoint of consumers. It employed the expanded Unified Theory of Acceptance and Use of Technology (UTAUT) model, specifically focusing on performance expectancy. The findings of the study indicate that there is a

strong and positive relationship between performance expectancy and behavioural intention.

Ayaz & Yanartaş (2020) conducted a study to examine the influence of performance expectancy, a construct derived from the unified theory of acceptance and use of technology (UTAUT), on the adoption and utilisation of Electronic Document Management Systems (EDMS) inside Bartın University, located in Turkey. The utilisation of an Electronic Document Management System (EDMS) offers a multitude of benefits, such as heightened operational efficiency and productivity, diminished error incidence, enhanced service quality, and lowered expenditure. The findings of the research indicated that performance expectancy explained 61% of the variability in the intention to use Electronic Document Management Systems (EDMS) within the specified theoretical framework. Meanwhile, Al-Okaily et al.(2023) conducted a study to examine the factors influencing the adoption of cloud-based accounting information systems (AIS) during a crisis period, with a specific focus on the COVID-19 pandemic. The researchers expand upon the unified theory of acceptance and use of technology (UTAUT) by integrating supplementary critical components. Through their investigation, they ascertain that performance expectancy exerts a noteworthy influence on users' behavioural intention. Based on the existing literature, the current study formulates the following hypothesis:

H1: Performance expectancy (PE) has a positive effect on the intention to use tax digitalization adoption among tax professionals.

Effort expectancy and Behaviour Intention of Tax Digitalization Adoption

In terms of user adaptability, effort expectancy evaluates the extent to which technological components are simple to learn and use (Venkatesh et al., 2003). Handoko & Lantu (2021) conduct a study to analyse quantitatively the factors that make auditors want to adopt blockchain and use UTAUT 2 as the grand theory. The construct or latent variable in UTAUT 2 is used to predict the behaviour of auditors in adopting blockchain. The result shows that effort expectancy, has a significant effect on behavioural intention.

Based on the study of Alalwan et al. (2017) in adoption of Mobile banking by customers of Jordanian banks, the found that behavioural intention is significantly and positively influenced by effort expectancy. Meanwhile Meiryani et al. (2022) identify the factors that influence the auditor's intention to adopt Computer Assisted Audit Techniques (CAATs) in public accounting firms in Indonesia. However, the results of this study indicate effort expectancy, no significant effect on the adoption intention of CAATs. As such, based on the analysis of the literature, the following hypothesis is proposed:

H2: Effort expectancy (EE) has a positive effect on intention to use tax digitalization adoption among tax professionals positively affects the tax digitalization adoption among tax professionals.

Social influence and Behaviour Intention of Tax Digitalization Adoption

Social influence refers to the degree to which individuals believe that the significant others in their lives think that they should adopt new technology (Venkatesh et al., 2003). Technological innovation evolves through the use of information systems and this study highlights the intentions of using accounting platforms by conducting a quantitative study on sustainability and its social influence.

Numerous studies have demonstrated the relationship between social influence and user acceptance of a new technology (Abu Afifa et al., 2022; Bu et al., 2021; Ekka & Singh, 2022; Twum et al., 2022). In other words, the higher users perceived positive social influence from peers, family, or organization, the higher the likelihood they will intent adopt and use new technology. Likewise, many studies also have proven the relationship between social influence and the intention to adopt of a new technology among across different contexts in accounting, auditing and taxation (Abu Afifa et al., 2022; Al-Okaily et al., 2023; Al Shbail et al., 2022; Faizal et al., 2022; McLeod & Pippin, 2012; Meiryani et al., 2022). Lam et al. (2023) found that social influence has strong prediction of building professionals' intention to use the system in commercial buildings. Therefore, this study puts forth the following hypothesis:

H3: Social influence (SI) has a positive effect on intention to use tax digitalization adoption among tax professionals.

Facilitating Condition and Behaviour Intention of Tax Digitalization Adoption

Facilitating conditions signifies users' perception of the accessibility to resources and assistance to complete any activity using new technology (Venkatesh et al., 2003). The model of interpersonal behaviour acknowledges that, beyond behavioural intentions, facilitating conditions also predict behaviours (Peñarroja et al., 2019). (Hooda et al. (2022) conducts an empirical analysis using meta-analytic structural equation modelling (MASEM) methods on findings gathered from 90 prior studies on e-government. The results indicate that facilitating condition has an indirect effect on system use through behavioral intention.

In examining the acceptance level of m-payment, the study found that facilitating conditions significantly influence behavioral intentions of m-payment use (Widuri et al., 2020). Yusof et al. (2018), investigating the factors influencing the behavioral intention to adopt blockchain technology by the Malaysian banking institutions and the results indicate that facilitating conditions had significant relationship with the behavioral intention to adopt blockchain technology. This is in line with the study from Hatta et al. (2019) as the found that facilitating condition has significant positive influence on the use of accounting software. However, facilitating conditions has positively relationship but insignificant affect with intention to use accounting platform available online (Cokins et al., 2020). Accordingly, based on outcomes from previous research, the following hypothesis is proposed:

H4: Facilitating conditions (FC) has a positive effect on use of tax digitalization among tax professionals.
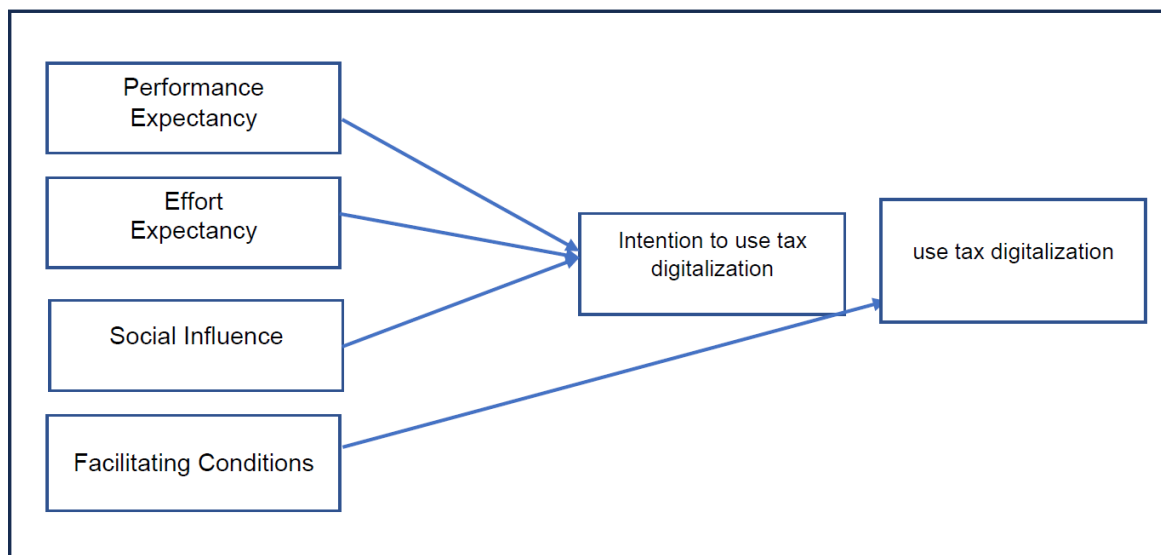

Figure 2. Conceptual Framework

III. Conclusion

The study proposed that tax digitalization adoption among tax professionals was related to performance expectancy, effort expectancy, social influence and facilitating condition as posited by UTAUT. In order to enhance their pertinence to forthcoming employment requirements, tax professionals must upskill and reskill digital technology. The ability to adopt digital technology is contingent upon comprehension, support from the organization, and a disposition to acquire knowledge and adjust to new circumstances. Tax professionals can ensure their continued relevance and sustain in taxation landscape that is being more digitalized. Besides that, adopting tax digitalization among tax professionals would empower them to become more efficient, accurate, and proactive in serving their clients. By leveraging digitalization, Malaysian tax professionals can boost their services, build stronger client relationships, and adapt to the evolving landscape of tax regulations and reporting requirements.

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