Journal Name:	**Asian Journal of Economics, Business and Accounting**
Manuscript Number:	**Ms_AJEBA_114955**
Title of the Manuscript:	**Unlocking Sri Lanka's Tax Landscape: A Comprehensive Analysis of Tax Burden and Policy Dynamics in a Sri Lanka**
Type of the Article	**Review Article**

Review Form 1.7

PART 1: **Review Comments**

	Reviewer's comment	Author's comment *(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*
Compulsory REVISION comments 1. **Is the manuscript important for scientific community?** (Please write few sentences on this manuscript) 2. **Is the title of the article suitable?** (If not please suggest an alternative title) 3. **Is the abstract of the article comprehensive?** 4. **Are subsections and structure of the manuscript appropriate?** 5. **Do you think the manuscript is scientifically correct?** 6. **Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.** **(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)**		
Minor REVISION comments 1. **Is language/English quality of the article suitable for scholarly communications?**		
Optional/General comments	Review Paper Title: **Unlocking Sri Lanka's Tax Landscape: A Comprehensive Analysis of Tax Burden and Policy Dynamics in a Sri Lanka** 1. **Written on the paper:** The aim of this research is to examine developing countries' views on the tax burden while providing empirical responses based on a review of relevant literature. **Response:** The article discusses more about the problems in Sri Lanka. 2. **Written on the Paper:** Problems explained in the Introduction: 1. Low tax ratio in Sri Lanka 2. The tax structure is not ideal, namely the large amount of indirect tax revenue compared to direct tax 3. Dilemmas in implementing taxes in Sri Lanka due to conditions and limitations, such as gaps, unfairness, etc 4. Tax composition is not ideal, from formal and informal sector. 5. Sri Lanka is facing problems in tax structure reform	

Tax perspective in developing countries:
The literature explains how important taxes are for a country and the influence or importance of taxes on economic growth, including revenue and tax structure.

In discussion, tax issues in Sri Lanka:
1. Tax ratio
2. Problems faced by tax administration
   a. enforcing taxpayer compliance,
   b. tax administration during the COVID-19 pandemic and lockdown, and
   c. increasing e-filling, for the period 2018 to 2022.
3. Composition of direct and indirect taxes

Response:
Regarding the problem, it is not explained what the condition of tax administration in Sri Lanka is. Is there a problem with this tax administration? In the discussion it was explained that there were 3 problems. The main problem was the ability of the tax authorities to increase Taxpayer compliance, not Tax Subject. There is a difference in understanding between taxpayers and tax subjects. Further explanation is needed regarding the meaning of these two terms. This needs to be done because it is related to the discussion and recommendations given later.

The discussion regarding "Sri Lanka is facing problems in tax structure reform" is explained in the "Perspective of Tax in Developing Countries" section, not in the "tax issue in Sri Lanka" section. It needs to be considered where explanations are needed.

There has been no discussion regarding the composition of tax revenues from the formal and informal sectors. Why can such a condition occur?

Discussions regarding tax ratios and direct-indirect taxes are adequate.

3. **Written on the Paper:**
   Solutions offered:
   1. Broadening the tax base
   2. Reducing tax rates.
   3. Improve tax administration.

   Response:
   1. There are no clear suggestions regarding what steps can be taken to broad this tax base. There is only one article cited that improving tax administration can increase the tax base. What business processes need to be in place to broad the tax base is not explained further.
   2. There is no further explanation as to whether the current tax rate is high or not. There is also no explanation as to whether the current decline in tax revenues is due to high tax rates.
   3. There is no further explanation as to what improvements are needed to resolve the problems that have been explained, namely: (i) enforcing taxpayer compliance, (ii) tax administration during the COVID-19 pandemic and lockdown, and (iii) increasing e-filling, for the period 2018 to 2022.

4. **Written on the Paper:**
   Strategies based on developed countries:
   1. Use of technology in tax administration
   2. Expanding the number of taxpayers with the obligation to have a NPWP for certain matters

   Response:
   Suggestions for what is happening in developed countries are explained in the discussion section. This information can be used as a reference in solving the problems described in the article.

5. **Written on the Paper:**

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Conclusion:
1. The role of technology for tax administration
2. Addition of registered taxpayers.

Response:
It is necessary to add conclusions regarding what should be the solution to existing problems, such as:
1. Tax structure, direct and indirect tax
2. Composition of tax revenues, from the formal and informal sectors.
3. Broadening tax base and the difference with additional registered tax payers.
4. Reducing the tax rate, if possible, should be the ideal tax rate range

6. **Written on the Paper:**
Recommendations include:
1. Rearrangement of rates and WP groups
2. Increasing the tax base by increasing the number of taxpayers
3. improving administrative weaknesses and improving the tax enforcement system
4. promote equality and reduce opportunities for tax avoidance, review and remove all income tax limitations
5. keep the tax system stable and easy
6. measures to address differences in taxes paid to government and private sector employees
7. reduce administrative costs and simplify the tax system, the tax imposed should be less

Response:
1. There is no explanation in the discussion. It is suggested that this recommendation is included in the previous discussion.
2. It is necessary to explain the difference between tax base and taxpayer number. The problem mentioned is the tax base. What is being discussed is taxpayer number. Needs improvement.
3. Recommendations are good regarding tax enforcement, but there has been no discussion.
4. This recommendation is not in the discussion.
5. This recommendation is not in the discussion.
6. This recommendation is not in the discussion
7. This recommendation is not in the discussion

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PART 2:

	Reviewer's comment	Author's comment *(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*
Are there ethical issues in this manuscript?	*(If yes, Kindly please write down the ethical issues here in details)*	

Reviewer Details:

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