

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_126796
Title of the Manuscript:	Transforming Tax Compliance with Machine Learning: Reducing Fraud and Enhancing Revenue Collection
Type of the Article	Literature Review Paper

### Review Form 3

#### **PART 1:** Review Comments

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</b>	<p>This paper discusses various literature to draw attention to the benefits of using Machine Learning (ML) technology to transform traditional methods employed by Revenue Authorities to promote tax compliance more efficiently. The paper argues that tax compliance strategies have evolved with the advent of technology, rendering the traditional methods, which are reliant on labor-intensive tax audits, taxpayer honesty, and extensive paperwork; less effective.</p> <p>The author contends that tax compliance strategies have assumed a new dimension with ML's ability to analyze larger volumes of data quickly and with greater accuracy. Through several case studies, the author demonstrates the application of ML in various facets of tax administration across different services and decision levels. It is also observed that despite the significant benefits, the implementation of ML presents challenges occasioned by the cost of acquiring the technology, infrastructure requirements and associated security risks, and the skills required to manage the technology. However, the positive impact outweighs the associated costs, justifying the use of ML for tax compliance and revenue administration in general.</p>	Okay
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	<b>The title is suitable</b>	Noted
<b>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</b>	<b>The Abstract should be reviewed to include justification for using Literature Review as the most suitable methodology, the literature gaps being addressed and the criteria for selecting the papers used for the literature review and the case studies.</b>	Done as suggested
<b>Are subsections and structure of the manuscript appropriate?</b>	The paper is well-structured, with a logical flow from the introduction to the literature review, historical antecedents, and the evolution and future of technology. The conclusions also flow from the arguments advanced for ML in tax administration	
<b>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</b>	<p>The application of technology in public administration is crucial for promoting efficiency, particularly in revenue mobilization. Many countries are adopting digital transformation to optimize public sector productivity, making the advocacy for ML in revenue administration timely and relevant. The paper provided case examples of the success stories in the application of ML in tax compliance and discussed some of the challenges that had to be addressed in the implementation of ML for tax administration. The importance of technology in promoting efficiency and optimising impact and productivity is very important for socio-economic development.</p> <p>Despite the above, the paper does not justify the use of a Literature Review as the most suitable method. Also, the criteria for selecting the papers used have not been provided hence making it difficult to determine their suitability.</p>	Noted
<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b> =	The arguments are also one-sided with no reference to critics of the use of ML in public administration. A balanced argument will help readers deepen their understanding to make informed choices.	

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Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	The language is suitable	
Optional/General comments	It is recommended that the author provide justification for the use of Literature Review, criteria for selecting the papers reviewed, and articulate the gaps in existing knowledge being addressed with this paper. Addressing these issues will strengthen the content and impact of the paper.	

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)	