

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
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	

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
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.	The write-up has highlighted the importance of engaging Machine Learning in implementing tax compliance. Machine Learning has enhanced detection and prevention of tax fraud. The technology will also improve accuracy, efficiency, and proactive enforcement in tax systems.	
Is the title of the article suitable? (If not please suggest an alternative title)	YES	
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.	YES	
Are subsections and structure of the manuscript appropriate?	YES	
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.	The extract in the manuscript stated that the automation of tax collection processes through ML leads to significant improvements in operational efficiency. Automated systems can handle routine tasks, such as data entry and basic calculations, much faster than human workers, freeing up resources to focus on more complex compliance issues	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. -	YES	
Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	NONE	
Optional/General comments		

PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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