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	

Review Form 3

Compulsory REVISION comments	Reviewer's comment	Author's Feedback *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*
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.	Research is important in the field of taxes, specifically developing tax compliance methods, as it will work to reduce tax evasion methods (domestic and external) and because of its impact on improving tax revenues, which is the primary goal of tax administration.	
Is the title of the article suitable? **(If not please suggest an alternative title)**	The research title is appropriate.	
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.	The research topic is comprehensive, but the researcher needs to shed more light on the role of compliance in improving tax revenues.	
Are subsections and structure of the manuscript appropriate?	Research sections are considered appropriate.	
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 researcher relied on modern scientific sources to address the role of higher education in improving tax compliance. The researcher also used modern scientific methods.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes, the researcher used modern science in many aspects of the research, and this is what was noted when reviewing it.	
Minor REVISION comments **Is the language/English quality of the article suitable for scholarly communications?**	Some kind of good quality and understandable search language	
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Are there ethical issues in this manuscript?	*(If yes, Kindly please write down the ethical issues here in details)*	

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