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| Journal Name: | [**Asian Journal of Economics, Business and Accounting**](https://journalajeba.com/index.php/AJEBA) |
| Manuscript Number: | **Ms\_AJEBA\_140137** |
| Title of the Manuscript: | **The Influence of Tax Knowledge and Perception of Taxation on the Voluntary Disclosure Program and Its Implications for Taxpayer Reporting (An Empirical Study on Individual Taxpayers Registered at KPP Pratama Kuningan)** |
| Type of the Article | **Original Research Article** |

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|  | **Reviewer’s comment****Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** (It is mandatory that authors should write his/herfeedback here) |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | Taxpayer reporting is a vital tool for the government to maximize tax collection. This article provides valuable insights for tax stakeholders to enhance tax knowledge and improve perceptions of taxation through the Voluntary Disclosure Program. |  |
| **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.** | For research methodology, it is necessary to explain the methods used, the research approach, the data sources(samples), and the procedures for data analysis. |  |
| **Is the manuscript scientifically, correct? Please write here.** | Yes. This manuscript includes a research background, literature review, methodology, results, discussion, and conclusions. |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | References are still limited. It is important to include at least 70 percent of references from reputable journals. There are still references without DOI codes. |  |
| **Is the language/English quality of the article suitable for scholarly communications?** | In terms of language, this still needs proofreading. |  |
| **Optional/General** comments |  |  |

**PART 1: Comments**

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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:**

**Efri Syamsul Bahri, Institut Agama Islam SEBI, Indonesia**