**Editor’s Comment:**

Interesting issue regarding the taxation system, especially comparisons between countries

Indeed, ROK's taxation system could be a good example also for European countries.

In the present case, in the Conclusions (at plural, not simply Conclusion) I think it's appropriate to reveal what are the economic consequences now of the fiscal system existing in Myanmar., and by consequence, it is mandatory to make appeal to the ROK's system to be implemented.

Recommendations have to be after the Conclusions.

Thirdly, I don't see the relevance of what is written after Recommendations, starting with Definitions and the other paragraphs until Conclusions.

References, I agree that can start at A with a legal document and, then, the authors must be added at the corresponding letter.

After the corrections are made, ok for publishing

**Editor’s Details:**

Prof. Alexandru Trifu, “Petre Andrei” University of Iasi, Romania