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| Book Name: | [**New Advances in Business, Management and Economics**](https://www.bookpi.org/bookstore/product/new-advances-in-business-management-and-economics-vol-1/) |
| Manuscript Number: | **Ms\_BPR\_5418** |
| Title of the Manuscript: | **Governmental Inter-Agency Taxation Data Sharing Systems by Tax Laws in Myanmar and Republic of Korea: A Comparative Analysis** |
| Type of the Article | **Book Chapter** |

**Special note:**

**A research paper already published in a journal can be published as a Book Chapter in an expanded form with proper copyright approval.**

**Source Article:**

**This chapter is an extended version of the article published by the same author(s) in the following journal.**

**Asian Journal of Economics, Finance and Management, 7(1): 183-194, 2025.**

**DOI: 10.56557/ajefm/2025/v7i1263**

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| PART 1: Comments | | |
|  | Reviewer’s comment **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | 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. A minimum of 3-4 sentences may be required for this part.** | This manuscript provides a useful comparison of taxation data sharing laws in Myanmar and South Korea. It clearly highlight the gap in Myanmar’s system and suggests practical ways to improve it. The use of different analysis methods adds value to the study. The recommendation is timely and could help other developing countries facing similar issues. |  |
| **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. | The abstract is comprehensive and reflects the study’s core objectives and scope. But, it can benefit from a slight restructuring to improve flow and readability. For exmple, combining certain sentences for clarity and reducing repetition can enhance its impact. |  |
| **Is the manuscript scientifically, correct? Please write here.** | Yes it is correct. |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  **-** | The references are adequate and relatively recent. |  |
| Is the language/English quality of the article suitable for scholarly communications? | Yes , Language is suitable for Scholarly Communication. |  |
| Optional/General comments | NA |  |

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| **PART 2:** | | |
|  | Reviewer’s comment | Author’s comment *(if agreed with the 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 detail)* |  |

**Reviewer details:**

**Jayantkumar Vijay Rane, The Rashtrasant Tukadoji Maharaj Nagpur University, India**