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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.** | **The manuscript addresses a timely and potentially impactful topic related to legal mechanisms for inter-agency tax data sharing in developing countries. Comparative legal analysis, especially between jurisdictions with different levels of institutional development, is important for identifying practical gaps and policy lessons. However, in its current form, the study lacks analytical depth and fails to engage critically with the structural and contextual differences between the two systems. With substantial revisions, the manuscript could contribute meaningfully to discussions on tax administration reform and legal modernization in resource-constrained environments.** |  |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **The current title is generally appropriate, but somewhat broad. To better reflect the legal-comparative and data governance focus of the manuscript, the following alternative is recommended: *A Comparative Study of Legal Mechanisms for Inter-Agency Tax Data Sharing: The Cases of Myanmar and South Korea*** |  |
| 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 lacks clarity and fails to communicate the methodological approach and key findings effectively. It should briefly outline the comparative legal framework employed (e.g., descriptive, functionalist, and content analysis), highlight the main legal deficiencies in Myanmar’s system, and clearly articulate the policy implications. Additionally, subjective phrasing such as “effete legislation” should be avoided in favor of more precise and neutral academic language.** |  |
| **Is the manuscript scientifically, correct? Please write here.** | **The manuscript lacks a well-defined theoretical framework, despite introducing multiple conceptual approaches such as “functionalism,” “content analysis,” and the “traditional view.” These concepts are mentioned but not meaningfully applied or operationalized within the analysis. The comparative frameworks presented appear superficial and largely formalistic, lacking depth, critical evaluation, or concrete evidence. Most sections of the manuscript are purely descriptive, offering little in the way of substantive analysis, contrast, or convincing legal comparison.** |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  **-** | **Although some key references are included, the manuscript relies too heavily on domestic legislation and fails to engage with broader international legal and policy literature. To strengthen its theoretical and comparative foundation, the author should consider citing relevant publications by organizations such as the OECD, IMF, and the United Nations on inter-agency tax data sharing, digital governance, and regulatory reform in developing countries. Furthermore, references should be presented in a standardized academic format, such as APA style, to ensure consistency and scholarly rigor.** |  |
| Is the language/English quality of the article suitable for scholarly communications? | **The manuscript’s language requires substantial revision. Several sections suffer from awkward phrasing, improper use of academic terms, and inconsistent tone. Terms like “robust history” or “ineffectual mechanisms of the effete legislation” are both vague and overly rhetorical. The overall clarity, coherence, and formality of the text should be improved through professional academic editing.** |  |
| Optional/General comments | **- The Introduction fails to establish the urgency of the study. It does not clearly articulate the current weaknesses of Myanmar’s tax data-sharing system or the rationale for choosing South Korea as a benchmark. Moreover, it lacks identification of research gaps and discussion of the potential implications of the study.**  **- The general objective and specific objectives are not well aligned. The specific objectives do not fully reflect or support the overarching aim of the study.**  **- The research question is inadequately formulated and does not logically correspond to the stated objectives or the title of the research.**  **- The Literature Review section reads more like an extended introduction. It lacks a structured synthesis of relevant academic studies on the topic, and does not highlight key debates or unresolved issues in the existing literature. It would be beneficial to include a theoretical framework to ground the research model and guide the subsequent analysis.**  **- The Methodology section is overly simplistic and vague. It does not specify what data was collected, how it was processed, or what analytical tools or legal-comparative approaches were used.**  **- The Discussion section does not fulfill its intended purpose. Due to the absence of a clear theoretical or empirical foundation, the findings are not interpreted in light of existing literature, nor are there any explanations provided for the results.**  **- The Recommendations lack credibility, as they are not clearly substantiated by the study’s findings or by comparative legal analysis.**  **- The Conclusion section does not meet scholarly standards—it fails to synthesize key findings or reflect on broader implications in a meaningful way.**  **- The References section is missing important sources from international organizations that could provide comparative data and context for both Myanmar and South Korea. Additionally, references are not formatted in a consistent academic style (e.g., APA).**  **While the manuscript addresses an important and relevant topic, its current form falls significantly short of academic expectations. The lack of a coherent theoretical framework, superficial comparative analysis, vague methodology, and descriptive rather than analytical content undermine its scientific value. A major structural and substantive revision is required before the manuscript can be reconsidered for publication.** |  |

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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?** |  |  |

**Reviewer details:**

**Yen Mac Thi Hai, National Economics University, Vietnam**