

**Review Form 1.7**

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_108901
Title of the Manuscript:	TAXATION IN THE DIGITAL AGE: AN EXAMINATION OF THE NECESSITY, FEASIBILITY, AND IMPLICATIONS OF TAXING VIRTUAL INFRASTRUCTURES
Type of the Article	Original Research Article

**PART 1: Review Comments**

	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)
<p><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>Yes. This paper aims to offer a comprehensive overview of the relevance of taxation for virtual infrastructures while exploring the feasibility of taxation systems and the subsequent implications of implementing taxation on these digital assets. The research possesses substantial significance in taxation and virtual infrastructures as it can address key fiscal and regulatory challenges posed by the digital economy. Yes.</p> <p>Yes.</p> <p>No. Include numbering for each subsection.</p> <p>Yes.</p> <p>Yes.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>Yes</p>	
<p><b>Optional/General</b> comments</p>	<p>-check the format such as alignment -elaborate more on how to determine the sample size in this study</p>	

**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)
<p><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

**Review Form 1.7**

**Reviewer Details:**

Name:	<b>Lam Weng Hoe</b>
Department, University & Country	<b>Universiti Tunku Abdul Rahman, Malaysia</b>