

**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	

**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. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>YES</p> <p>Yes</p> <p>Yes</p> <p>Acceptable correct</p> <p>yes</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>yes</p>	
<p><b>Optional/General</b> comments</p>	<p>-article is so long ;author must summarize on tables the first part -empirical part needs to be more suitable and illustrative ;using a model like <math>y=f(x)</math> is more better</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>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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