

## Review Form 1.7

Journal Name:	<b>Journal of Education, Society and Behavioural Science</b>
Manuscript Number:	<b>Ms_JESBS_116070</b>
Title of the Manuscript:	<b>Corruption Risks in Differential Taxation on Goods: An Analysis of Impacts on Revenue, Market Distortions, and Governance – Insights from Bhutan Trade Statistics and Case Examples</b>
Type of the Article	<b>Short Research Article</b>

### **General guideline for Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journaljesbs.com/index.php/JESBS/editorial-policy> )

## Review Form 1.7

### 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><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>1. This research aims to illustrate that differences in taxes on different goods can open up opportunities for corruption, so appropriate governance and policies are needed to overcome this. The government needs to ensure transparency and accountability in the tax system. Implement effective tracking mechanisms and use modern technological solutions such as e-filing to minimize the risk of corruption associated with differential taxation.</p> <p>2. The title "Corruption Risks in Differential Taxation on Goods: An Analysis of Impacts on Revenue, Market Distortions, and Governance – Insights from Bhutan Trade Statistics and Case Examples" seems appropriate to the content presented.</p> <p>3. The abstract is well-written and contains the main problem, objectives, methods, data, and conclusions in paragraph form.</p> <p>4. The script is well-organized and easy to follow. Only a few things could be improved, such as the use of capital letters at the beginning of sentences and the right alignment for parts containing numbers that need attention. Please see the suggestions and comments.</p> <p>5. The manuscript is good, but it needs to be improved, especially the methods used need to be described and provided with literature. The results presented are clear and concise, but the authors need to discuss the limitations of their study and suggest directions for future research.</p> <p>6. The references cited in the journal cover relevant topics, but the literature used should be added, especially in the introduction. Some references still need to be updated, and the total literature used was 20, but within five years, it did not reach 50%.</p> <p><b>Suggestions:</b> In the case of example, paragraph 6th: "And harmonizing tax rates and exemptions across different sectors can help minimize distortions caused by differential taxation (Rouillon &amp; Zhang, 2018)." It is best to avoid "And" at the beginning of a sentence.</p> <p>The method used should be described in the form of a research flow.</p> <p>In Table 1, the top 10 commodities. Values in the NU column should be right-aligned.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	Yes	
<p><b>Optional/General</b> comments</p>	This article contributes well within the journal's scope and is suitable for publication after several revisions.	

### 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>Benny Daniawan</b>
Department, University & Country	<b>Buddhi Dharma University, Indonesia</b>