

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_127334
Title of the Manuscript:	TAXES, POLICIES, AND CHANGE: ADVOCATING VAT FACILITIES FOR DISABILITIES
Type of the Article	Original Research Article

PART 1: Review Comments

<u>Compulsory</u> REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	I really impressed with the effort of the author in his effort to address this special problem that normally affects the less privilege persons, that is their suffering in buying assistive technological devices, more especially the learners.	
Is the title of the article suitable? (If not please suggest an alternative title)	It is ok	
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.	It is ok	
Are subsections and structure of the manuscript appropriate?	Yes to me they are ok	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	Yes this manuscript is sound due to its educative contents and based on what the author discussed on the particular issue of assistive devices for the people with disabilities	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes according to the important of issues discussed in the manuscript, i suggest to find additional relevant sources for improving the quality of the manuscript	
<u>Minor</u> REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes to me the revisions are minimal, like grammatical errors, spelling errors etc	
<u>Optional/General</u> comments	I wish you all the best.	

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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