

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

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PART 1: Review Comments

Compulsory 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.		
Is the title of the article suitable? (If not please suggest an alternative title)		
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.		
Are subsections and structure of the manuscript appropriate?		
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.		
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :		

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<p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>		
<p>Optional/General comments</p>	<p>Thank you for the opportunity to provide peer-review for this interesting and insightful article on the necessity of providing VAT facilities on supply of assistive devices for disabled persons in Indonesia. The paper highlights the challenges in accessibility of assistive devices, especially in low and middle income countries, and brings home the socio-economic cost of a “disability-divorced tax regime”. Promoting equity, inclusivity and ease of living for the disabled persons, the paper attempts mainstreaming the issues of disabled people in the public policy formulation and execution, especially in the arena of taxation and through qualitative approach based analysis it founds "VAT exemption" facility more effective in reducing the price of assistive devices than the “VAT not collected”.</p> <ul style="list-style-type: none"> ★ Abstract <ul style="list-style-type: none"> • The author may wish to mention quantitative data regarding socio-economic cost of unfavorable tax policies for disabled people. Quantification will make assertion more emphatic. • Language is powerful and to make it inclusive, the word “disabled persons” canbe preferred over “persons with disability”. The word “disabled person” puts an onus on society for creating an enabling environment to promote diversity & inclusion. ★ Background <ul style="list-style-type: none"> • Proofreading is required (Paragraph 5) ★ Research Method <ul style="list-style-type: none"> • Since the topic of the research largely falls in the economic sphere, qualitativeapproach supplemented by quantitative approach can deliver more insightful results. ★ Results & Analysis <ul style="list-style-type: none"> • The author may wish to provide more multidimensional reasons to underline theurgency of providing VAT exemption facility for assistive devices for disabled persons. ★ Discussion <ul style="list-style-type: none"> • More details are needed wrt implications of the findings for policy makers,influencers and intended beneficiaries. 	

PART 2:

	<p>Reviewer’s comment</p>	<p>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></p>
<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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