

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_112934
Title of the Manuscript:	Development Status, Issues, and Strategies of Customs Special Supervision Areas in China: A Case Study of Jiangsu Comprehensive Bonded Zone
Type of the Article	Case study

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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>Compulsory REVISION comments</p> <ol style="list-style-type: none"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>General Comments</p> <p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important study, which shows that customs special supervision areas are special zones in China established since the reform and opening-up policy to implement bonded policies for enterprises within designated areas with a focus on processing and trading. Over the past 30 years of constructing customs special supervision areas in China, foreign trade has developed rapidly. However, along with this growth, a series of issues have emerged, including uneven regional distribution, incomplete institutional systems, and unclear tax incentives policies. This paper takes Jiangsu Comprehensive Bonded Zone as an example to provide a detailed analysis and summary of the development status of customs special supervision areas in China and the reasons that hinder their healthy and efficient development. It also presents reasonable suggestions from the perspectives of management mechanisms, development directions, and explores the future path for the high-quality, efficient, and advanced development of customs special supervision areas in China. The paper consists of the sections: Introduction, Current Development and Issues of Customs Special Supervision Areas in China, Strategies to Promote the Higher Quality Development of China's Customs Special Supervision Areas</p> <p>However, I find some recommendations:</p> <ol style="list-style-type: none"> 1. The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions. 2. It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research. 3. We consider that the introduction should specify the novelty of the paper compared to other papers published in this area. 4. I consider an econometric model will increase the quality of the paper. 5. The research is well based on science and the results are in agreement with the theoretical part. From my point of view, the paper is original and the topic addressed brings added value to the specialized literature regarding regional sector. The paper is well written and easy to read. 6. The research is well based on science and the results are in agreement with the theoretical part. The model applied to the analyzed data is correctly used in the analysis undertaken, it is a strength point of this paper. 7. Also, we consider that the literature is not enough and we recommend the authors to refer to other recent works indexed in Web of Science, Scopus, Emerald and Cambridge. We suggest that the authors cite papers indexed in Web of Science Journals, such as: <ol style="list-style-type: none"> 1. Batrancea L., Batrancea I., Moscviciov A. (2009), The Roots of the World Financial Crisis, Annals of Faculty of Economics, 3(1):57-62. 2. Moscviciov, A., Bătrâncea, I., Bătrâncea, M., Bătrâncea, L.M. (2010) Financial Ratio Analysis Used In the It Enterprises, Annals of the University of Oradea: Economic Science, 19(2):600-603. 	

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	<p>3. Batrancea LM, Nichita A, Balci MA, Akgüller Ö (2023) Empirical investigation on how wellbeing-related infrastructure shapes economic growth: Evidence from the European Union regions. PLoS ONE 18(4): e0283277. https://doi.org/10.1371/journal.pone.0283277, ISSN:1932-6203.</p> <p>We also consider that an important cause that influences GDP is fiscal compliance and therefore even if this variable was not taken into account, the authors should refer to the works published on this topic, namely:</p> <p>Batrancea L.M., Nichita R.A., Batrancea I. (2012), Tax Non-Compliance Behavior in the Light of Tax Law Complexity and the Relationship between Authorities and Taxpayers, <i>Annals of the Alexandru Ioan Cuza University-Economics</i>, 59(1), pp.97–106.</p> <p>Nichita R.A., Batrancea L.M., (2012), The Implications of Tax Morale on Tax Compliance Behavior, <i>Annals of University of Oradea: Economic Science</i>, 21(1)1, 739–744.</p> <p>Batrancea, L.M., Kudła, J., Błaszczak, B., Kopyt, K. (2022) Differences in tax evasion attitudes between students and entrepreneurs under the slippery slope framework, <i>Journal of Economic Behavior & Organization</i>, Volume 200, Pages 464-482,ISSN 0167-2681, https://doi.org/10.1016/j.jebo.2022.06.017</p> <p>Kogler, C., Olsen, J., Kirchler, E., Batrancea, L.M., & Nichita, A. (2022) Perceptions of trust and power are associated with tax compliance: A cross-cultural study, <i>Economic and Political Studies</i>, DOI: 10.1080/20954816.2022.2130501, Print ISSN: 2095-4816 Online ISSN: 2470-4024.</p> <p>Another important cause that must be mentioned in the paper is the link between GDP, fiscal compliance and shadow economy, as the independent variables fiscal compliance and shadow economy strongly influence GDP. In this sense, I recommend the authors to quote the paper:</p> <p>Batrancea L., Nichita A., Batrancea I., Gaban L. (2018). „The Strenght of the Relationship Between Shadow Economy and Corruption: Evidence from a Worldwide Country-Sample”. <i>Social Indicators Research</i>, 138(3), 1119-1143; DOI: 10.1007/s11205-017-1696-z</p> <p>We recommend the authors to number the paragraphs: 1. Introduction; 2. Literature Review; 3. Methods and Results, Discussions and Conclusions. In conclusion, the article should be thoroughly rebuilt (changes in structure recommended above). It should also be enhanced with a review of the literature adequate to the subject and a broader interpretation and commentary of the research results.</p>	
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Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	yes	
Optional/General comments	The Manuscript needs careful English proofreading because there are some shortcomings. For instance, the article "the" is sometimes missing in front of nouns, the message in some paragraphs is not clear enough.	

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)
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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