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Name: Nguyen Thị Phuong Hong

Institution: School of Accounting, University of Economics Ho Chi Minh City,

City: Ho Chi Minh

Country: Vietnam.

Phone: +084905139173

Academic Email: hongntp@ueh.edu.vn

I declare I confirm, I certify and I sign that I received a substantial, important, line-by-line peer review with several substantial comments, important remarks, and hints from, at least, 3 Reviewers and the Assistant Editor for my paper: **FACTORS AFFECTING ENFORCED TAX COMPLIANCE OF BUSINESSES IN VIETNAM** with Authors: Nguyen Thị Phuong Hong. I would like to thank all the reviewers for their thoughtful comments and efforts toward improving our manuscript. We revised the manuscript with special attention to the comments that we received from **Three (3)** reviewers that were experts and specialists in the area of my paper.

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