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Dear.

Regi Regina, Citra Kharisma Utami, Farah Latifah

Thank you for submitting your best article to be published on **Jurnal Semesta Ilmu Manajemen dan Ekonomi** with the title:

**"Pengaruh Implementasi Pp No. 55 Tahun 2022, Pemahaman Perpajakan,
Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Tingkat
Kepuasan Wajib Pajak UMKM Di Kota Bandung"**

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Jurnal Semesta Ilmu Manajemen dan Ekonomi** edition **Volume 2 Number 1**

Thus we submit this letter of information to be used as it should be, we express our gratitude.

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Jl. Sei Sahang, NO. 5296, Kec. IB 1, Kel. Lorok Pakjo, Kota Palembang

0895404313613 / 081274887803

admin@jurnalpustakacendekia.com