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Dear.

**Ropi Nur Asyiah, Ahmad Muhammad Ryad Saiful Hakim, Citra Kharisma Utami**

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

**"Pengaruh Surat Pemberitahuan Pajak Terutang (SPPT), Sosialisasi Pajak,  
Dan Sistem Pembayaran Online Terhadap Penerimaan Pajak Bumi Dan  
Bangunan Di Kabupaten 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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Editor In Chief



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**Muhammad Zulkarnain, S.E., M.Si.**

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