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Dear.

Made Agus Rai Sanditya Wibawa 1*), Ni Komang Arini Styawati 2), I Wayan Rideng 3)

Thank you for submitting your best article to be published on **Jurnal Smart Hukum (JSH)** with the title:

"Regulatory Implementation of Value-Added Tax Administration in Public Appraisal Services"

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Jurnal Smart Hukum (JSH)** edition **Volume 5 Number 2 August 2026**.

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

No Reg : LOA20260729020534

Padangsidempuan, 29 July 2026
Editor In Chief



Bincar Nasution



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