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Letter Of Accepted (LoA)

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Dear.
Gusnadi Gunawan 1*), Muthmainnah MS 2), Wahyu Rasyid 3), Ibrahim Fattah 4), Asram A.T Jadda 5)

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

"Law Enforcement against Taxpayers regarding the Payment of Rural and Urban Land and Building Tax (PBB-P2) at the Regional Revenue Agency of Sidenreng Rappang Regency"

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 September 2026**.

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

No Reg : LOA20260811091109

Padangsidimpuan, 11 August 2026
Editor In Chief

The authenticity of the LOA can be checked by scanning the QR code on the side!

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Bincar Nasution

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