

Review of: "Discourse on the Sugar-Sweetened Beverages Tax in Indonesia: The Multistakeholder and Consumers' Perspectives"

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Potential competing interests: No potential competing interests to declare.

1. It is necessary to explain why the FGD did not include stakeholders from the directorate general of taxation as the holder of technical policies in the field of taxation, as well as representatives from the business sector, in this case, beverage manufacturers whose products will be subject to taxes on sugary drinks.
2. The imposition of a tax on sugary beverages can lead to a decline in consumption, thereby reducing the production of these beverages. It is necessary to conduct a comprehensive analysis to determine if the potential for sweet drink tax revenue can compensate for the decline in income tax and value-added tax revenue caused by the decline in production. Policies must be viewed as having a far-reaching impact, not just a unilateral one. This article must contain a description of balanced information.
3. The novelty of this research must be enhanced. It is essential to highlight the aspects that differ from previous research.
4. A literature review needs to be added from other developing countries similar to Indonesia to determine its application in these countries.