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**Letter Of Acceptance (LoA)**

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Dear.

**Rahmadina Kurnia Savitri dan Sofie Yunida Putri**

Thank you for submitting your best article to be published on **Economics, Business, Management, & Accounting Journal (Ebisma)** with the title:

**"Analisis Kendala Pelaporan PPh Pasal 21 dalam Penerapan Tarif Efektif Rata-rata (TER) Berdasarkan PP No. 58 Tahun 2023"**

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Economics, Business, Management, & Accounting Journal (Ebisma)** edition **Volume 6 Number 4 Desember 2026**.

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

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LOA can be checked  
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Jambi, 17 September 2026  
Editor In Chief



**Dr. Vivi Herlina, S.I.P, S.E., M.M.**

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