

Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_93166
Title of the Manuscript:	THE EFFECTS OF PERSONAL INCOME TAX EVASION ON SOCIO-ECONOMIC DEVELOPMENT OF NIGERIA
Type of the Article	Full paper

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journaljemt.com/index.php/JEMT/editorial-policy>)

PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Compulsory REVISION comments	<p>The authors need to do the following:</p> <ul style="list-style-type: none"> i. The structure of the paper needs to be reworked. ii. Subsumed the problem statement, objectives, research questions and hypothesis under the introduction section. iii. The paper is not well motivated. iv. The need to conduct unit root tests to justify the choice of model used. v. The series needs to be transformed into logs for proper analysis and interpretation. vi. Results are not explicitly discussed, as they are not linked with theory or previous studies. vii. The need to state clearly the policies or measures to be taken under recommendation. viii. Grammars need to be checked thoroughly. ix. Refernces do not follow an APA format. <p>Kindly effect these observations and resubmit for consideration.</p>	
Minor REVISION comments		
Optional/General comments		

PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

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