

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	

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:

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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		
Minor REVISION comments	<p>The paper addresses an important issue for developing countries. The results are interesting and lead to policy recommendations.</p> <p>Below are some remarks on the paper</p> <p>The author should qualify the significance of his results given the very small sample size considered. The limitations of the paper should be highlighted in the conclusion.</p> <p>The author should include in the abstract the main numerical result of his work.</p> <p>It is not necessary to include paragraph headings in the introduction.</p> <p>Number the paragraphs</p> <p>All regression results should be included in table 1 (page 21)</p> <p>Specify under table 2 the meaning of the abbreviations DF SS MS F P (this is also the case for table 1).</p> <p>The author should check his or her bibliography. Some references cited in the document are not found in the bibliography at the end of the document. Example Jens et al (2021) not in the bibliography at the end of the document</p>	
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>	

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