

## 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:

(<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)
<b>Compulsory</b> REVISION comments	In Titles: "THE EFFECTS OF PERSONAL INCOME TAX EVASION ON SOCIO-ECONOMIC DEVELOPMENT OF NIGERIA" Major Comment: there is not a single variable or proxy of TAX EVASION. PLEASE TRY TO ADD ANY TAX EVASION VARIABLE. Suggestion: if you cannot tax evasion variable data, simply change the title of paper as per model.	
<b>Minor</b> REVISION comments	Improve the structure and language of the study.	
<b>Optional/General</b> comments	Try to use ENDNOTE Software for referencing.	

### 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?	(If yes, Kindly please write down the ethical issues here in details)	

### Reviewer Details:

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