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Manuscript Number:	Ms_AJEBA_107242
Title of the Manuscript:	Federal Inland Revenue Services, Tax Systems and National Economic Development in Nigeria
Type of the Article	Original Research Article

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)
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>----</p> <p>ok</p> <p>ok</p> <p>ok</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	ok	
<p>Optional/General comments</p>	<p>1. Include more key words.</p> <p>2. Concentrate on typing work.</p> <p>3. Include notations and assumption sections separately.</p> <p>4. Include two or three recent references related to this concept.</p> <p>5. Improve the presentation in a polished way.</p> <p>6. If possible include graphical representations to strengthen the concept.</p>	

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)
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

Reviewer Details:

Name:	M. Valliathal
Department, University & Country	Chikkaiah Naicker College, India