

Review Form 1.7

Journal Name:	Archives of Current Research International
Manuscript Number:	Ms_ACRI_104306
Title of the Manuscript:	Towards A Sustainable Land Taxation Reform in Imo State, Nigeria
Type of the Article	review

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.journalacri.com/index.php/ACRI/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)
<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>1. Yes. The contribution from the review may assist further studies or people working in that area</p> <p>2. Yes</p> <p>3. Yes, but could include the review period</p> <p>4. Yes</p> <p>5. Yes</p> <p>6. Yes</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes but could use some grammar editions e.g. "Land taxation reform must be focus on suitable valuation, enhancing revenue,"</p>	
<p>Optional/General comments</p>	<p>It would have been helpful if the manuscript contained statements of the period for which the review covers. Also, considering the title refers to the sustainability of the land tax reforms, it would dhave been ideal if your conclusion provides an answer to whether the current reforms are sustainable.</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>	

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