

Review Form 1.7

| | |
|--------------------------|---|
| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_118336 |
| Title of the Manuscript: | E-TAX REGISTRATION AND TAX PAYERS' COMPLIANCE IN LAGOS STATE, 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.journalajebe.com/index.php/AJEBA/editorial-policy>)

Review Form 1.7

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> <ol style="list-style-type: none"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p> | <p>It is a good article but it is to long my suggestion is literature is not necessary .some factor which author must be consider is punishment of non honest tax payers which directly proportional to conclusion other factors is cost of organization for collection tax if is more than tax collection also can be consider. I have attached game theory model for tax payer and government as two player game .</p> <p>yes</p> <p>yes</p> <p>yes</p> <p>yes</p> <p>yes</p> | | | | | | | | | | | | | | | | | |
| <p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? | <div style="text-align: center;"> <p>Tax payer Game</p> <table border="1" style="margin: auto;"> <tr> <td></td> <td>H</td> <td>C</td> <td></td> </tr> <tr> <td>A</td> <td>2,0</td> <td>4,-10</td> <td>p</td> </tr> <tr> <td>N</td> <td>4,0</td> <td>0,4</td> <td>1-p</td> </tr> <tr> <td></td> <td>q</td> <td>1-q</td> <td></td> </tr> </table> <p>No pure NE Find mixed NE</p> <p>AUD →</p> $\left. \begin{array}{l} A \rightarrow 2q+4(1-q) \\ N \rightarrow 4q+0(1-q) \end{array} \right\} \rightarrow \begin{array}{l} 2q=4(1-q) \\ q=2/3 \end{array}$ <p>TAX →</p> $\left. \begin{array}{l} H \rightarrow 0 \\ C \rightarrow 10p+4(1-p) \end{array} \right\} \rightarrow \begin{array}{l} 4=14p \\ p=2/7 \end{array}$ </div> <p>31/05/2024 59</p> | | H | C | | A | 2,0 | 4,-10 | p | N | 4,0 | 0,4 | 1-p | | q | 1-q | | |
| | H | C | | | | | | | | | | | | | | | | |
| A | 2,0 | 4,-10 | p | | | | | | | | | | | | | | | |
| N | 4,0 | 0,4 | 1-p | | | | | | | | | | | | | | | |
| | q | 1-q | | | | | | | | | | | | | | | | |

Review Form 1.7

| | | |
|----------------------------------|---|--|
| Optional/General comments | In equilibrium which will audited more (but will cheat with same [equilibrium]rate . To get higher compliance rate: change pay off to auditor -make it less costly to do an audit -give a bigger gain for catching a cheater Or set audit rates higher ,by congress But congress man are wealthy and may have a conflict of interest . Lesson 1: can inter pert proportion of people playing Lesson 2: check only for pure derivation | |
|----------------------------------|---|--|

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:

| | |
|----------------------------------|--|
| Name: | Saeed Seyed Agha Banihashemi |
| Department, University & Country | School of International Relation, Iran |