

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.journalajebo.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><u>Compulsory</u> 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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>After careful reading of the manuscript, I have found that this is interesting work.</p> <p>The title of the article is suitable.</p> <p>The abstract of this article is comprehensive.</p> <p>The experiments are conducted, and the purpose of this study seems to be clear.</p> <p>The manuscript is scientifically correct.</p> <p>I suggest of additional references : Puślecki ZW (2022). On The New Trends in the Theory and Politics of International Affairs. SunText Rev Econ Bus 3(4): 170. USA; Puślecki, Z. W. (2022). International Business Theory and Policy in the Time of COVID-19. American Journal of Industrial and Business Management, 12, 1249-1271. https://doi.org/10.4236/ajibm.2022.127069; Puślecki Z.W. (2022), Bilateral Trade Agreements and the Rise of Global Supply Chains in the Modern International Business, Chapter 5 of the book, Current Aspects in Business, Economics and Finance Vol. 2, DOI:10.9734/bpi/cabef/v2/16886D; Z. W. , Structural Modifications of International Business Theory and Policy in the Time of Covid-19. American Journal of Management, 23(3), 2023. https://doi.org/10.33423/ajm.v23i3.6425.;</p>	
<p><u>Minor</u> REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Okay</p>	
<p><u>Optional/General</u> comments</p>	<p>No Optional/General comments</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:	Zdzisław W. Puslecki
Department, University & Country	Adam Mickiewicz University, Poland