



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_15345
Title of the Manuscript:	Is tax amnesty good for tax evader?
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:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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PART 1: Review Comments

	Reviewer's comment	Author's comment <i>(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)</i>
<u>Compulsory</u> REVISION comments		
<u>Minor</u> REVISION comments	There were some typographical errors on the manuscript. Basically a good reading of the article would correct them. Some could be found on lines 14, 16, 31, 56, 74 etc.	Typographical errors arise from technical problems via email-transmit. We have corrected the typos in lines 14, 16, 31, 56, 74 and others. We thank anonymous referee and the editor for helpful comments on improving the readability of the manuscript.



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Optional/General comments	The article is technically written and would be difficult for non-tax experts to fully understand the issues raised and fully appreciate the discussions. I believe sometimes we need to write clearly so that non technocrats could also appreciate our work.	The foundational explanation in Section 1 provides the basis for our mathematical expression for the tax evaders' behavior under tax amnesty program, throughout the classical financial economics theories on utility and risk aversion. Remarks at the end of each section and in the conclusions all try to help interpreting the results. We endeavor to make our manuscript intellectually acceptable. In addition, we also compare the propositions that were made in the paper with other studies that had adopted the same solution and clarify our key issues and contribution. We thank the anonymous referee and the editor for their helpful comments and suggestions.
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Comment [C1]: Sense-certainty? 不確定這邊的意思