



SDI FINAL EVALUATION FORM 1.1

PART 1:

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2014_BJEMT_15345
Title of the Manuscript:	Is tax amnesty good for tax evader ?
Type of the Article	Original Research Article

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
After reading the author's revised version of his paper, I can see that he/she has included more explanations on the propositions, which enhance the understandability of those propositions. Are readers without such high level of mathematical knowledge able to understand the logic of this article? My next concern is that for no reason, I still find a lot of spelling mistakes and a few incomplete sentences in the article.	We are thankful to the anonymous referee and editor who support our manuscript with the valuable and helpful comments on our earlier manuscript. Since there are several alternative perspectives on amnesties. Answers to the puzzle of successful tax amnesties have mostly focused on behavioural aspects of tax evaders. Contrary to current literature, we provide valuable insights into the relationship with a tax evader who participates in a tax amnesty program may not honestly report the whole amounts of evaded tax, thus committing a secondary tax evasion. As mentioned in this paper, there is no direct empirical evidence to resolve this issue so far (i.e. a secondary tax evasion under tax amnesty programs). In particular, there are no surveys on people who participated in amnesties. With limited current empirical literatures discussing tax evaders who participated in a tax amnesty program, may not honestly report the whole amounts of evaded tax, thus committing a secondary tax evasion. Hence, empirical evidence is not the primary objective of this study. We consider that a simple and intuitively appealing explanation can be provided by modeling the taxpayer's behavior in a differentiable von Neumann-Morgenstern cardinal utility framework. Our result has important implications for the design of tax amnesty policy given the inevitability of tax evasion. We have enhanced the readability by adding more explanations and correcting the typos in this revision. Examples are lines 31 (discussion began in 1980 (only 34 years not 40), 141, 198, 208, 253, 254, among others.