



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
Please reconcile the different propositions with the model mentioned in the conclusion. Consider also to link the four propositions with the six points in the conclusion (cross-referencing). Lastly, in the conclusion reference is made to results. There was however no empirical results.	We want to thank the anonymous referee for helpful comments and suggestions. We have reconciled the different propositions with the model mentioned in the conclusion and also linked the four propositions with the six points in the conclusion. Please kindly refer to Lines 156, 157, 367, 373, 379 to 429, etc. Interestingly, we find that tax amnesties have no long run impact on the tax collections, which is consistent with Alm and Beck (1993) empirical results. Alm and Beck (1993) use several times series methods to examine the long run effects of a tax amnesty, and apply these methods to the 1985 Colorado amnesty, the empirical results robustly demonstrate that the Colorado tax amnesty have no long run influence on either the level or the trend of tax collections. Finally, notice that with the number of vacancies on 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 present a model of tax amnesty to illustrate the relationship between the change in the risk behavior of tax evaders and the impact of perceived tax collections/revenues.