



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	Ms_BJEMT_22030
Title of the Manuscript:	RELATIONSHIP BETWEEN TAX POLICY, SMEs COMPLIANCE, PERCEPTION AND GROWTH: AN EMPIRICAL REVIEW OF GHANA
Type of the Article	Original Research 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.

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(<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 (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)
<u>Compulsory</u> REVISION comments	the paper contain significant information adequate to justify publication after minor revision: The study was conducted to depict whether there is a significant relationship between tax policies and SMES compliance, growth and perception in Ghana.	Thank you.
<u>Minor</u> REVISION comments	In the paper literature review should be extended given that authors address to relationship between effect of Tax and the growth of small and medium enterprises (SMES) and the authors need to analyze a literature background representative a comparative between emerging and developing countries. Author need to explain how the research can be used in practice for the prevision or decision of Directors.	The literature has been modified pointing out with respect to our target population the main difference existing between tax and SMES in both emerging and developing countries. Most SMEs in Ghana do not have directors. Their structures are poor. Our target population doesn't include SMES with a formal organisational structure. Explaining the practicability of this research to directors will serve no impact. Rather, appropriate measures should be set by government in ensuring their well-being. This is included in the recommendation of the paper.
<u>Optional/General</u> comments		