SDI Review Form 1.6

Journal Name:	**British Journal of Economics, Management & Trade**
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.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

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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)*
Compulsory REVISION comments	1. **Reframe the title to read- TAX POLICY, SMEs COMPLIANCE, PERCEPTION AND GROWTH RELATIONSHIP IN GHANA: AN EMPIRICAL ANALYSIS** 2. **Abstract needs to be written properly.** 3. **Recast objective 1. Hypotheses 1 and 2 should be stated in conformity to objectives 1 and 2.** 4. **Subsection 2.1 should be titled- Concept and Definitions of SME.** 5. **The conceptual framework should be linked to a reviewed theory or concept.** 6. **Recommendations should not be numbered.** 7. **A copy of the questionnaire should be in the annex of the paper.**	
Minor REVISION comments		
Optional/General comments		

Reviewer Details:

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