



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.	
<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.	
<u>Optional/General</u> comments		

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