



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_15345
Title of the Manuscript:	Is tax amnesty good for tax evader?
Type of the 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:

(<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 lacks practical applications. It discusses the behaviour expect of tax evaders but it does not explained into a context to prove it practically.	
<u>Minor</u> REVISION comments	Several conclusion statements are made without support and/or the source(s) are not referenced. Examples are lines 30, 31 (discussion began in 1980 (only 34 years not 40), 31-41, 130, 282, etc.	
<u>Optional/General</u> comments	Ethical issues: Provision of facts without referencing the source.	

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