**SDI Review Form 1.6**

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| Journal Name: | **British Journal of Economics, Management & Trade** |
| Manuscript Number: | **Ms_BJEMT_24567** |
| Title of the Manuscript: | **BEYOND STATUTORY FEDERAL ALLOCATION: A CRITICAL EVALUATION OF THE CONTRIBUTION OF PERSONAL INCOME TAX ON INTERNALLY GENERATED REVENUE OF BENUE STATE** |
| Type of the Article | **Short 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:

(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)* |
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| **Compulsory** REVISION comments | **Referencing style inconsistent. When ending a sentence with an in-text reference, the reference should be in parenthesis. For example: ....its activities (Akpa, 2008). Observe this in lines 24, 28, 38, 60, 76 and 82.**<br>**In line 25, observe the following: ...the income which accrues to the....**<br>**Delete 'to' in line 26.**<br>**Observe the following in line 32: ...among others is the Niger-Delta region crisis resulting from their.....**<br>**Observe the following in lines 36 and 36: ....in recent years has been inadequate to meeting public expenditure of government, especially that of the State and Local Governments.....**<br>**Do you mean 'summits' or 'submits' in line 39?**<br>**Introduce 'that' in line 46 as follows: .....pertinent to state that it is...**<br>**In line 51, observe the following: has a significant...**<br>**In line 60, replaced 'late' with 'later'.**<br>**In line 71, (Akpa, 2011) is not listed in the reference section.**<br>**In line 79, replace 'on' with 'by'.**<br>**In line 90, introduce 'from' as:...income taxes from..**<br>**In line 95, replace 'and' with 'which' . On the same line delete 'up'.**<br>**In line 102, replace 'change' with 'changed' and 'Ievenue' with 'Revenue'.**<br>**Observe the following in line 103: ...service (BIRS).** | We appreciate the thorough review of the article. Consequently all the reviewers comments and corrections have been treated in the main body |

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| | **The revenue law of 2010.....**<br>**In line 108, Ronald (1999) is cited but not listed in the reference section.**<br>**Kindly give the full meaning of 'TELs' particularly in line 108.**<br>**Delete ',' after Nassar in line 115.**<br>**In line 117, observe the following: ....years 2000-2006 was used for the study.**<br>**Observe the following in line 123: ...the state IGR.**<br>**Luke and Onuoha (2013) was cited in line 127 but Luke (2013) was listed in the reference section. Why?**<br>**Replace 'operating' in line 131 with 'operation'.**<br>**I think you should delete everything from lines 139 to 142. Also, delete: 'below: underlined)- third level heading' in line 176; 'please delete' in line 208, 'independent' in line 221 and 'autocorrelation' in line 266.**<br>**It is essential you make your intention in lines 145 to 147 clearer. Note that tables are not data analyses tool but perhaps tool for data presentation.**<br>**In line 179, observe the following: ...Test in Table 1 revealed....**<br>**Provide the title of Table on line 204.**<br>**(Gelman and Hill, 2007) is cited in line 213 but not listed in the reference section.**<br>**Delete 'below' in lines 203 and 215. Replace 'was' in lines 203 and 215 with 'is'.**<br>**In Table 5, do you mean 'PAYE' or 'PAYEE'?**<br>**In line 243 and 244, clearly state the hypothesis separately. What makes the sentence in quotation mark special?**<br>**In line 251, observe the following: ....for data analysis. So delete: 'of the model'.**<br>**In line 259, replace 'resented' with 'presented'.**<br>**In line 269, do you mean 'seriousl' 'serious' or** | |

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| | **'seriously'?**<br>**In line 276, observe the following: ...intensify its efforts....**<br>**In line 277, observe the following: ....in taxation. Considering ...**<br>**Lines 277 to 282 is a sentence with about 90 words. It is quite misleading. Kindly make your sentences concise and simple.**<br>**Kindly confirm, about 6 references listed in the reference section are not cited in the body of the paper. Why?**<br>**Kindly read through to reduce spelling and grammatical errors as much as you can.** | |
| **Minor** REVISION comments | | |
| **Optional/General** comments | | |