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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)*
Compulsory REVISION comments	By simply looking at the author's data and results,this paper is not publishable because the results are misleading and the concept of IGR is used by the author wrongly as portrayed in his data set. I hereby observe that: 1. his time study time is too short. 10 years is not enough. 2. the data needs to be updated at least to 2014 and may cover from say 1999-2014. Such information is available. 3. that at no time in Benue State has the IGR gone beyond N12 billion in any particular year. 4. the amount he quoted as IGR are in fact sums of total revenues received made up of statutory federal allocations, capital receipts and VAT which are external revenues to Benue then he/she now adds up the IGR component and still refers to the total as IGR. As an Inspector of Taxes I and one who works in Department of Planning and Research, Publishing this article the way it is with just a few modifications.	1. We collection a new Data set from Benue state Internal revenue service and we have carried out new analysis accordingly. 2. The study time has also been expanded to cover from 1999-2014 as advised.

Minor REVISION comments	**Line 10: The author, may wish to edit the abstract to reflect the current data set from 1999 -2014** **Line 148: plus signs be put in the model appropriately** **Line 151: Change A to α**	**Done**
Optional/General comments	**The author has made a good attempt given that not much has been researched on the subject matter in the study area.**	