



SDI Review Form 1.6

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

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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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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	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. In line 25, observe the following: ...the income which accrues to the.... Delete 'to' in line 26. Observe the following in line 32: ...among others is the Niger-Delta region crisis resulting from their..... 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..... Do you mean 'summits' or 'submits' in line 39? Introduce 'that' in line 46 as follows: pertinent to state that it is... In line 51, observe the following: has a significant... In line 60, replaced 'late' with 'later'. In line 71, (Akpa, 2011) is not listed in the reference section. In line 79, replace 'on' with 'by'. In line 90, introduce 'from' as:....income taxes from.. In line 95, replace 'and' with 'which'. On the same line delete 'up'. In line 102, replace 'change' with 'changed' and 'levenue' with 'Revenue'. Observe the following in line 103: ...service (BIRS).	



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	The revenue law of 2010..... In line 108, Ronald (1999) is cited but not listed in the reference section. Kindly give the full meaning of 'TELS' particularly in line 108. Delete ',' after Nassar in line 115. In line 117, observe the following: years 2000-2006 was used for the study. Observe the following in line 123: ...the state IGR. Luke and Onuoha (2013) was cited in line 127 but Luke (2013) was listed in the reference section. Why? Replace 'operating' in line 131 with 'operation'. 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. 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. In line 179, observe the following: ...Test in Table 1 revealed.... Provide the title of Table on line 204. (Gelman and Hill, 2007) is cited in line 213 but not listed in the reference section. Delete 'below' in lines 203 and 215. Replace 'was' in lines 203 and 215 with 'is'. In Table 5, do you mean 'PAYE' or 'PAYEE'? In line 243 and 244, clearly state the hypothesis separately. What makes the sentence in quotation mark special? In line 251, observe the following: for data analysis. So delete: 'of the model'. In line 259, replace 'resented' with 'presented'. In line 269, do you mean 'seriousl' 'serious' or	
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	'seriously'? In line 276, observe the following: ...intensify its efforts.... In line 277, observe the following: in taxation. Considering ... Lines 277 to 282 is a sentence with about 90 words. It is quite misleading. Kindly make your sentences concise and simple. Kindly confirm, about 6 references listed in the reference section are not cited in the body of the paper. Why? Kindly read through to reduce spelling and grammatical errors as much as you can.	
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		

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