



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

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>)

PART 1: Review Comments



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	Reviewer's comment	Author's comment <i>(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)</i>
<u>Compulsory</u> REVISION comments	In this paper, the author verifies that PIT contributes significantly to IGR in Benue state, Nigeria through the method of multiple regression analysis, and suggests that the state government should solve the problem of fiscal deficits by improving on various sources of revenue. The paper carries out ordinary least squares regression analysis with using the Augmented Dicky-fuller test and diagnostic test for data stationarity, multicollinearity and serial correlation. On the basis of scientific proof, the author puts forward the operational policies and suggestions for the state government. The whole paper's theme is outstanding, the internal logic is clear, and the paper structure is reasonable, which has a certain academic standard.	
<u>Minor</u> REVISION comments	I suggest to sort and proofread the whole paper's diction and rhetoric in order to accord with the normative requirement of English grammar. At the same time, I advise to adjust the format of the paper, such as the number of headings and subheadings requiring unity and standardization, so as to raise the paper's science, preciseness and integrity.	
<u>Optional/General</u> comments	The author verifies that PIT contributes significantly to IGR in Benue state, Nigeria through the ordinary least squares regression analysis, and puts forward specific suggestions and countermeasures to solve the government's fiscal deficits according to the actual situation about Benue state. In addition to having practical guiding significance for the government supervision, the paper has a certain research and academic value.	

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