



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	Ms_BJEMT_30686
Title of the Manuscript:	The enigma of the income tax
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:

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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		
Minor REVISION comments	Ch1 ..some other Baltic countries... all three usually mentioned by this definition are already mentioned, be more explicit Conclusion: some practical implication of the methodology should be further developed in sense if is it possible to get right information from the taxpayer or some explanation if such tax rates calculation are possible in the practice Ch2: some mathematical issues are not clear: i.e. M is defined as vector product of vector and number? It is not clear the value of integral $\int d(\mathbf{r}_0)$ i.e. p.17: from equation $(1-t)x w = (t \times w) + q$ the value t is not correctly defined ? $t = q/(1-2w)$... etc. I suggest that author(s) go through mathematical part again	
Optional/General comments		

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