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| Journal Name: | [**Journal of Economics, Management and Trade**](https://journaljemt.com/index.php/JEMT) |
| Manuscript Number: | **Ms\_JEMT\_137087** |
| Title of the Manuscript: | **Factors Influencing Tax Evasion and Tax Avoidance: A Systematic Literature Review** |
| Type of the Article | **Review Article** |

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| **PART 1: Comments** |
|  | **Reviewer’s comment****Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | **This article drives the key factor and results regarding the tax evasion and avoidance. There are different segments and issues which creates hindrance among the local tax payers to pay taxes like cultural, economical, knowledge related to tax and payments, behavioural factors and others. As the Author concluded and resulted with his/her research that if proper regulations and knowledge has been provided then it will help to decrease the evasion and people will start complying with the tax structure and regime.** |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | **Yes, the title is suitable.** |  |
| **Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.** | **The abstract of the article is quite relevant with the paper.****One suggestion, The aim of the paper should be explained in 3-4 lines and place and duration mentioned should be mentioned with the methodology.** |  |
| **Is the manuscript scientifically, correct? Please write here.** | Yes. |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | Yes |  |
| **Is the language/English quality of the article suitable for scholarly communications?** | Yes , The language is precise and clear and which can be easily understandable to study further. |  |
| **Optional/General** comments | **The research has been done in an effective manner, the only thing is that it should concluded better and what further research can be done on the basis of this paper. Some of the data can be calculated and summed up on the basis of percentage that how many % of people :- 1. Lacks knowledge about tax 2. Find government policies vague. The suggestions and Changes must be asked by the people to get that structure easy.** |  |

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| **PART 2:**  |
|  | **Reviewer’s comment** | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
| **Are there ethical issues in this manuscript?**  | *(If yes, Kindly please write down the ethical issues here in details)* |  |

 **Reviewer details:**

 **Kirti Sharma, India**