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| Book Name: | **An Overview on Business, Management and Economics Research** |
| Manuscript Number: | **Ms\_BP\_7805E** |
| Title of the Manuscript:  | **Factors influencing tax evasion among Small and Medium Enterprises in Zimbabwe** |
| Type of the Article | **Book chapter** |

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| PART 1: Review Comments |
|  | Reviewer’s comment | Author’s comment *(If agreed with the reviewer, correct the manuscript and highlight that part in the manuscript. Authors must write his/her feedback here)* |
| Is the manuscript important for the scientific community?Please write a few sentences explaining your answer | The manuscript is important as it examines the factors influencing tax evasion and suggests recommendations to improve tax administration. |  |
| Is the title of the article suitable?Do you have any alternative Title in your mind? | The title captures what is carried out. The title is appropriate. |  |
| Is the abstract of the article comprehensive?If your answer is No, please provide suggestions | The abstract is okay, but the aim should be in the first sentence. |  |
| Do you think the English quality of the article is suitable for scholarly communications?If your answer is No, please provide suggestions | The English quality is good. |  |
| Please provide your comments regarding the appropriatenessof different sections of the manuscript. | The sections are appropriate and helped in making the manuscript more readable. |  |
| Do you think that the references in the manuscript are proper, recent and sufficient?If you have any suggestions, please write here. | The reference is good, but some few alphabetical arrangement is needed in the reference list. |  |

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| **PART 2:**  |
|  | **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)* |
| **Are there ethical issues in this manuscript?**  | *(If yes, Kindly please write down the ethical issues here in details)* |  |

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| **Reviewer Details:** |
| Name: | **Babagana Mala Musti** |
| Department, University & Country | **Yobe State University, Nigeria** |