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Journal Name:	**Asian Journal of Economics, Business and Accounting**
Manuscript Number:	**Ms_AJEBA_46607**
Title of the Manuscript:	**"Evolutionary and comparative Study of the receipts of the real tax on the motorized vehicles (labels) recovered by the General Direction of the Receipts of the Province of Tshopo from 2012 to 2016"**
Type of the Article	**Original 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.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline)

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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	▪ Abstract: The paper has no defined abstract. The first section of the paper (under highlights) reported under the following subheads: objectives, methods and results; should be reported under a definite heading – Abstract, and should be properly arranged to portray the main objective, statistical technique adopted for analysis, findings from the analysis, implication of the findings and key recommendation of the paper. ▪ Poor Citation and reference Style: The style adopted by the researcher(s) in the in-text citations is wrong in modern day research; example, citation on page 1 (under introduction) should be (Jeze, 1970), the one on page 2 should be (Van, 1983); (Kakandu, 2017), et cetera. Also, the reference lists did not follow any definite style. ▪ The paper lacks adequate conceptual, theoretical and empirical basis. The researchers should beef-up the literature review of the paper highlighting clearly the theoretical basis and empirical backings of the study based on the key concepts and variables of the study.	
Minor REVISION comments	▪ For the readers of the paper to grasp (with ease) the real import of the analysis of the study, the researcher(s) should provide further explanation about how the slopes of each of the five (5) regression lines from the graphs (pages 5, 7, 9, 11 and 12) were derived. Also, the various parameters in each of the equations should be clearly defined; example, in y = -327523x + 6E + 06, what does 'y' represent? What is 'x'? What is 'E', and so on? These should be clearly defined. ▪ Where was the percentage formula stated in II.3 (Processing data technique) applied? Are the figures (data) on tables 1, 2, 3, 4 & 5) expressed in percentage? In not, where then did the researcher(s) apply the percentage formula as reported under the sub-point II.3?	
Optional/General comments	▪ Title: the title of the study is so length and appears clumsy. Research titles are better appreciated if they are made brief and captivating. I suggest that the title should be reviewed to reduce the number of words therein. ▪ I suggest that the researcher(s) should provide a comprehensive summary of the key findings from the descriptive analysis carried out, so as to throw-out the main findings of the study. This should come before the conclusion. ▪ As part of its recommendations, the paper should highlight areas for further studies by scholars who would appreciate studying more around the area of the study's subject matter.	

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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