

Peer Review Process

The objective of peer review is to ensure that we do not publish inferior works and to validate that the research report has been conducted appropriately without flaws in the research design and/or methodology. The Journal of Taxation and Economic Development (JTED) adopts a double-blind peer-review process to ensure neutral evaluation. This entails that two external reviewers are invited to review a manuscript after an initial desk review by one of the editorial assistants. During this review process identity of both, the authors and reviewers are kept hidden to ensure an unbiased evaluation. All manuscripts are subject to peer review and are expected to meet standards of academic excellence. High-quality manuscripts are peer-reviewed by a minimum of two peers in the same field. We believe that no manuscript should be rejected only based on 'lack of Novelty', provided that the manuscript is sufficiently robust and technically sound. This journal will rigorously peer-review your submissions and publish articles that are judged to be technically sound.

The review process can take up to 3 or 4 months before we take our first decision on the manuscript.

Reviewers' Instruction

Reviewers should be objective and constructive in their evaluation of all manuscripts and send reports within the agreed time. Reviewers should strictly observe the confidentiality of peer review. We expect the Reviewer(s) to promptly notify the Managing Editor of any misconduct on the part of any author(s) (e.g. plagiarism and other unethical practices). Once a reviewer declares any potentially conflicting or competing interests, the reviewer would be excused from reviewing any manuscripts(s) of relevant interest.

For Readers

We encourage our readers to sign up for the publishing notification service for this journal. Use the Sign In link at the top of the home page of the journal and create your account. The registration will enable the user to submit manuscripts to the Journal and to receive the Table of Contents by email for each new issue of the journal. This will also allow the journal to maintain a certain level of support or readership. See the journal's [Privacy Statement](#), which assures readers that their name and email address will not be used for other purposes.

Terms of Submission

Manuscripts submitted to JTED must neither have been published in any other journal nor currently under consideration by another journal. Where the manuscript is co-authored, the corresponding author must ensure that manuscript has been approved by all co-authors before submission. Where an author is submitting a manuscript from an Institution, the corresponding author must ensure that all necessary approvals are received from the institution.

All enquiries concerning the publication of accepted papers should be addressed to editor.jted@citn.org.

Plagiarism Policy

JTED is aimed at publishing original high-quality research works. Submission of a manuscript to this journal indicates that the article has not been published anywhere before nor has been submitted for publication in another journal elsewhere. Proper referencing must be accorded where the author(s) are using any part of a published article (in English or any other language). If required, necessary permissions must be obtained from the publishers or copyright holders of materials and methods used. Plagiarized manuscripts would not be considered for publication. If plagiarism is found in any published paper after an internal investigation, a letter would be immediately sent to all the authors, their affiliated institutions and funding agency (where applicable) and the paper will be retracted.

Guideline for Reporting P values:

P is always italicized and capitalized.

1. i) Correct expression: ($P = .05$). Wrong Expression: ($P < .05$), unless $P < .001$.
2. ii) The P value should be expressed to 2 digits whether or not it is significant. If $P < .01$, it should be expressed to 3 digits.
3. iii) When rounding, 3 digits is acceptable if rounding would change the significance of a value (eg, $P = .049$ rounded to $.05$).
4. iv) Expressing P to more than 3 significant digits does not add useful information since precise P values with extreme results are sensitive to biases or departures from the statistical model.
5. v) Reporting actual P values avoids this problem of interpretation. P values should not be listed as not significant (NS) since, for meta-analysis, the actual values are important and not providing exact P values is a form of incomplete reporting.
6. vi) Do not use 0 before the decimal point for statistical values P, alpha, and beta because they cannot equal 1.

Reference Style

Authors are responsible for ensuring that the information in each reference is complete and accurate. All references must follow APA 7 format. All references should be cited within the text; otherwise, these references will be automatically removed.

WARRANTIES AND COPYRIGHTS:

By submitting a manuscript, the author(s) certifies that the entire work is original and have not been published elsewhere. The manuscript is only submitted to JTED for consideration and publication. Authors are responsible for the completeness of the contents of their manuscripts. The author(s) assure that the work contains no unlawful or libellous statements and opinions and liable materials of any kind; do not infringe on any copyrights, intellectual property rights, personal rights or rights of any kind of others, and does not contain any plagiarized, fraudulent, improperly attributed materials, instructions, procedures, information or ideas that might cause any harm, damage, injury, losses or costs of any kind to person or property. Each author(s) agrees to defend, indemnify, and hold harmless this publisher (**Chartered Institute of Taxation of Nigeria**) and the Editors for any breach of such warranties. It is the authors' responsibility to obtain written copyright permissions from other sources (publishers) for the reproduction of any figures, tables, photos, illustrations, text or other copyright materials from previously published work. It is the policy of JTED to own the copyright of all contributions it publishes. To comply with the Copyright Law, a Copyright Transfer Form that transfers copyright of the article to the publisher must be completed by the authors before publication of an accepted article in this journal. Authors must submit a signed copy of the Copyright Transfer Agreement with their manuscript. **The copyright form is available via this [link](#).**

Ethical Issues:

Authors are reminded that it is against ethical considerations to submit a manuscript for publication to JTED and other journals simultaneously. This results in a waste of valuable resources as our editors and reviewers spent considerable time processing manuscripts that are submitted to the Journal. It is also unethical to republish similar research articles again as it is a violation of copyrights that have already been transferred to the first journal. Therefore, authors must submit only original, new and unpublished research work to the journal. Ethical issues such as plagiarism, fraudulent and duplicate publication, violation of copyrights, authorship and conflict of interest are serious issues concerning ethical integrity when submitting a manuscript to a journal for publication.

Manuscripts Withdrawal:

Where an author intends to withdraw a manuscript submitted to the Journal, this must be done within the time when the manuscript is still in the peer-reviewing process. It is unethical to withdraw a submitted manuscript from one journal if accepted by another journal. The withdrawal of manuscripts from the journals after submitting them to the publisher will incur a withdrawal penalty. Where the manuscript has been accepted for publication in JTED, the withdrawal request will not be permitted without a significant withdrawal penalty.