Thank you for agreeing to review the attached submission for publication in the Journal of the Australasian Tax Teachers Association (JATTA), an electronic double blind peer reviewed interdisciplinary journal on taxation. The readers of JATTA include tax specialists in law, accounting, economics and other disciplines.

Please provide your opinion as to whether the attached submission is publishable using the categories below. Please also include your comments on minor or major revisions and on the quality of the submission in terms of originality, interest for the readership of JATTA and quality of research, analysis and writing. Your comments are extremely helpful and are much appreciated. Editorial policy is to provide referee comments anonymously to the author(s), whether or not a submission is accepted for publication.

ARTICLE TITLE:

Is the submission, in your opinion:

☐ Publishable

☐ Publishable with minor revisions

☐ Publishable with major revisions

☐ Not publishable

Your comments and suggestions for revision: