

A review of the article submitted for publication in 'Analizy i Studia CASP' ('Analyses and Studies by the Centre for Analysis and Studies of Taxation')

Title of the article:

Reviewer:

1. Does the article correspond to the topic in the title: YES / NO
2. Does the article correspond to the journal's profile: YES / NO
3. Does the article meet the formal requirements (style, references, etc.): YES / NO
4. Is the article logically organised? (theses, points, sub-points, etc.): YES / NO
5. Does the article contain an appropriate selection and use of sources: YES / NO
6. Is the article accompanied by an abstract and key words corresponding to the content?:  
YES / NO

*We kindly ask you to make your comments concerning points 1-6 (in particular to provide a brief justification the in case of a negative assessment) in the first point of the attachment to the form (below).*

7. The final content evaluation of the article (please underline the relevant statement):

I recommend the article for publication in its present form

I recommend the article for publication after making the changes indicated

The article is not suitable for publication in its present form

*Please include the suggested changes in the article (if the second option in point 7 has been chosen) in the second point of the attachment to the form (below).*

*Please give a brief justification (if the third option in point 7 has been chosen) in the third point of the attachment to the form (below).*

Place and date

Name

**Attachment No. 1 Comments on the article**

**1. Remarks concerning points 1-6:**

**2. Suggestions for changes in the article necessary in order to for the article to be approved for publication:**

**3. Justification for not recommending the article for publication:**