

Journal Name:	Asian Journal of Economics, Finance and Management
Manuscript Number:	Ms_AJEFM_1747
Title of the Manuscript:	Tax Revenue and Economic Growth in Nigeria
Type of the Article	

PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	<p>The topic is very good and relevant. The tax revenue discussed by the author was indirect tax which could be reflected in the topic. It is a topic that touches on current situation facing Nigeria.</p> <p>The abstract should be reviewed to reflect the content of the study.</p> <p>The author should carry out a thorough review of the paper to be fit for publication. The paper has some inconsistencies that can tarnish the image of the journal if it is published in its present state.</p> <p>The study did not provide empirical review of past studies. This could be the reason why the author could not provide robust discussion of findings and implication of findings. Most of the authors in the reference list were not cited in the text. There were some items cited in the text which were not included in the reference.</p> <p>SEE ATTACHMENT</p>	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract is fairly ok. The author should follow the content of the study. The period mentioned in the abstract did not align with the study content. Granger Causality was mentioned in the abstract but there was no test for it in the study. The author provided results for Granger Causality that was not carried out. This is a height of inconsistency. The same goes for the period covered for the study. The period mentioned in the abstract is different from the study text. Recommendation provided in the abstract is different from the study text.	
Are subsections and structure of the manuscript appropriate?	<p>There are inconsistencies in some of the sections. The paging of the manuscript should be removed. The author did not number the sections from the beginning but he introduced numbering to some sub sections.</p> <p>Literature review was not numbered but the Benefits theory was allocated 2.3.2. This suggests that the item was lifted from somewhere. Methodology was not numbered but Model specification and Data analysis technique were numbered. The author did not follow methodological arrangement that should show research design, population, sample and ssampling technique, method of data collection, method of data analysis,</p>	

Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	The paper requires some in-depth analysis but the author could not provide them adequately, they were mixed up. The author can review the document to provide necessary analysis that will bring the best out of the study for readers' delight. There was no discussion of findings to show the technical knowledge of the study.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. =	The references were not adequate. More than 85% of authors in the reference were not cited in the study text. Some items in the study text were not included in the reference list. A lot of citations were too old to be relevant for a current study of this nature. The most recent citation was 2015 in the study. The author should do a proper review of authors who had done similar work on the same topic. Only four authors in the reference list were cited in the study text.	
<u>Minor</u> REVISION comments Is the language/English quality of the article suitable for scholarly communications?	There is need for overhauling of the paper to be suitable for publication. The author should pay attention to the grammatical tenses and some omissions for clarity purposes. The readers may be confused with the content as it is.	
<u>Optional/General</u> comments	The author should go through the journal's guidelines to carry out necessary correction on the paper. It is a good topic that should be encouraged for publication. The author should do more work to bring the best out of it.	

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?	<u>(If yes, Kindly please write down the ethical issues here in details)</u>	

Reviewer Details:

Name:	Kolawole Fijabi
Department, University & Country	Precious Cornerstone University, Nigeria