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| Journal Name: | [**Asian Journal of Economics, Business and Accounting**](https://journalajeba.com/index.php/AJEBA) |
| Manuscript Number: | **Ms\_AJEBA\_139418** |
| Title of the Manuscript:  | **E-TAX PAYMENT AND NON-OIL REVENUE IN NIGERIA** |
| Type of the Article |  |

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| PART 1: Comments |
|  | Reviewer’s comment**Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | **The study is a regional one. The subject is of interest to the academic environment and to politicians, especially in the appropriate elaboration of fiscal and budgetary policies. The study is well constructed and consistent throughout.** |  |
| **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. | **YES** |  |
| Is the manuscript scientifically, correct? Please write here. | **YES .** However, there is a slight inaccuracy where it says that all variables have a p value above 0.5. For example, EDT is below 0.05 both before and after introducing the electronic system (it is 0.04 according to the table). |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | **YES** |  |
| Is the language/English quality of the article suitable for scholarly communications? | **YES** |  |
| Optional/General comments | **The paper is well constructed and explained properly throughout the paper, however some clarifications are needed. For example, it would be good to explain how the Dummy values ​​for the chosen variables were designed (1-2 sentences can be added to the methodology). It would also be good to have an annexes section where the additional tests listed there (e.g. Heteroskedasticity Test, Multi-Collinearity test, LM test etc.)** |  |

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| **PART 2:**  |
|  | **Reviewer’s comment** | **Author’s Feedback** (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)* |  |

**Reviewer details:**

**Ailinca Alina Georgeta, Romania**