

Review Form 3

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSSSE_123306
Title of the Manuscript:	CONTRIBUTORY IMPACT OF TAX-BASED REVENUE ON ECONOMIC DEVELOPMENT IN NIGERIA, 1999 TO 2023
Type of the Article	

Review Form 3

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>
<p>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>	<ul style="list-style-type: none"> • The manuscript, when published, will contribute to the myriad of existing literature. • It will also proffer an alternative perspective to the existing discussion regarding tax and economic development. • Oil rich developing countries may be inclined to re-evaluate the revenue generating policies and structures regarding oil tax based on the context of this manuscript 	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>Yes</p>	
<p>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.</p>	<p>Abstract is found to be adequate for the article</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>Manuscript is appropriately structured</p>	
<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.</p>	<ul style="list-style-type: none"> • The manuscript offers a comprehensive overview of the topic. • It is satisfactory in terms of its methodology. • The data and results were reported clearly and supported by shapely and easy-to-read tables that might elicit interest from readers 	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p>	<p>Manuscript references are sufficient and recent</p>	
<p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>Although the manuscript can be considered to be of high quality, the following minor recommendations can be taken into account:</p> <ul style="list-style-type: none"> • The quality of the language (English) is appropriate for scholarly communication. However, another revision round is recommended to correct typographical errors and improve readability. • The author(s) should adequately highlight the strengths and limitations of the study for better clarity in the points outlined. • What practical implications do the study's findings proffer? What are its implications for further research? - It is important to report the results obtained by the author in the context of the study's contribution to the existing literature on the topic and future study perspectives 	
<p>Optional/General comments</p>		

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Diana Delali Amaglo
Department, University & Country	Nanjing University of Aeronautics and Astronautics, China