

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	

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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.	This manuscript is highly relevant to the scientific community as it provides valuable insights into the impact of tax-based revenue on economic development in Nigeria, offering a detailed analysis of both oil-based and non-oil-based tax contributions. By employing robust statistical methods like the ARDL model and using extensive data from credible sources, the study addresses critical gaps in understanding the nuanced effects of different tax streams on economic growth.	
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 the abstract of the article comprehensive.	
Are subsections and structure of the manuscript appropriate?	Yes the subsections and structure of the manuscript are appropriate.	
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.	This manuscript demonstrates scientific rigor and technical soundness through its comprehensive approach to analyzing the impact of tax-based revenue on Nigeria's economic development. The use of extensive time-series data from 1999 to 2023, coupled with a robust Autoregressive Distributed Lag Model (ARDL), ensures a thorough examination of both oil-based and non-oil-based tax revenues on economic growth. By leveraging reliable data sources such as the Central Bank of Nigeria and the Federal Inland Revenue Service, the study provides an empirical foundation for its findings.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes the references are sufficient and recent.	
Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes	
Optional/General comments		

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>	

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