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| Book Name: | [**New Advances in Business, Management and Economics**](https://www.bookpi.org/bookstore/product/new-advances-in-business-management-and-economics-vol-1/) |
| Manuscript Number: | **Ms\_BPR\_5586** |
| Title of the Manuscript: | **Empirical Analysis of the Impact of Tax on Economic Growth: Evidence from Vector Error Correction Model** |
| Type of the Article | **Book Chapter** |

**Special note:**

**A research paper already published in a journal can be published as a Book Chapter in an expanded form with proper copyright approval.**

**Source Article:**

**This chapter is an extended version of the article published by the same author(s) in the following journal.**

**Journal of Research in Humanities and Social Science, 12(4): 314-326, 2024.**

**Available:** [**https://www.questjournals.org/jrhss/v12-i4.html**](https://www.questjournals.org/jrhss/v12-i4.html)

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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 *(Please correct the manuscript and highlight that part in the manuscript. 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 contributes to research on endogenous growth theory by validating the role of taxation in influencing economic performance.This study relates how different tax components (CIT, VAT, PPT) influence Nigeria’s economic growth, addressing a gap in the literature for developing economies. By employing advanced econometric techniques (VECM, impulse response analysis), the paper depicts insights into short-run versus long-run tax impacts, which can inform fiscal policy discussions and polcy shifts. The findings are particularly relevant for policymakers in oil-dependent economies seeking to diversify revenue sources and enhance tax efficiency of the economies.** |  |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **The title is clear but common place. It could be more specific to Nigeria and the unique tax components studied.**  **An Alternative Title: *"Tax Structure and Economic Growth in Nigeria: A VECM Analysis of CIT, VAT, and Petroleum Profit Tax Effects"*** |  |
| 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 lengthy and could be summarised to make it more concise. The findings section of the abstract could be summarised in a more logical fashion such as enumerating them using bullet points. Policy recommendations can also be stated clearly and concisely.** |  |
| **Is the manuscript scientifically, correct? Please write here.** | **An early statement of the research question/hypothesis would have been better. The justification for the chosen years of study should also be made. The author should justify the transition from the model used in the study and its modification adequately. Mention should also be made of the consideration of alternative models for the sensitivity analysis.**  **Granger causalit results require discussion and elaboration**  **The graphs for trends in GDP and tax components should be added for more understanding.The author should state key p-values in tables. In the discussion of findings, the author should corroborate findings with current tax laws in Nigeria.** |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | **They are recent and sufficient.** |  |
| Is the language/English quality of the article suitable for scholarly communications? | **It is suitable** |  |
| Optional/General comments | **The author should have a section where he/ she acknowledge data or methodological constraints.**  **There should be suggestions for specific areas for further study (e.g., sectoral analysis).** |  |

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| **PART 2:** | | |
|  | Reviewer’s comment | Author’s comment *(if agreed with the 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?** | *(If yes, Kindly please write down the ethical issues here in detail)* |  |

**Reviewer details:**

**Adeola Temitope Aina, Malawi**