

**Review Form 1.7**

Journal Name:	<b>South Asian Journal of Social Studies and Economics</b>
Manuscript Number:	<b>Ms_SAJSSSE_105953</b>
Title of the Manuscript:	<b>Taxation and entrepreneurship:Panel data evidence from SAARC countries</b>
Type of the Article	<b>Original Research Article</b>

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**PART 1: Review Comments**

	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)
<p><b>Compulsory</b> REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. Given the findings and the context provided, the research appears to be of significance as it provides insights into the relationship between taxation and entrepreneurship in SAARC countries. This could be important for policymakers, economists, and the scientific community interested in understanding the impact of taxation policies on entrepreneurial activities in the region.</p> <p>2. Title is sound good.</p> <p>3. The abstract should be rewritten. It should focus on purpose, method, result, implication, and, originality.</p> <p>4. The manuscript should focus on widely used structure: Introduction, literature review, methodology, results, discussion, conclusions, and references.</p> <p>5. Yes. The manuscript seems to have followed a systematic approach and has taken into account various scientific methods and tests to ensure the validity and reliability of its findings. However, a comprehensive assessment of the manuscript's scientific correctness would require a thorough review of the entire document, including its methodology, data sources, and the context in which conclusions are drawn.</p> <p>6. No, References must be recent. There are too old references are cited by this manuscript. Authors should focus on last 5 years.</p> <p>I have the following suggestions for this manuscript:</p> <p>1. The authors must identify the research gap.</p> <p>2. Literature review must be updated. The following articles are recent and relevant for this research:</p> <p>a. <a href="https://doi.org/10.1016/j.regsus.2023.07.001">https://doi.org/10.1016/j.regsus.2023.07.001</a></p> <p>b. <a href="https://doi.org/10.1016/j.heliyon.2022.e10512">https://doi.org/10.1016/j.heliyon.2022.e10512</a></p> <p>c. <a href="https://doi.org/10.1142/S201049522350001X">https://doi.org/10.1142/S201049522350001X</a></p> <p>d. <a href="https://doi.org/10.1016/j.heliyon.2023.e19397">https://doi.org/10.1016/j.heliyon.2023.e19397</a></p> <p>e. <a href="https://www.researchgate.net/publication/356879888">https://www.researchgate.net/publication/356879888</a></p> <p>3. The author should add the correlation matrix, model selection criteria, and collinearity test.</p> <p>4. The findings must be discussed with references.</p> <p>5. Each paragraph should have citations.</p> <p>6. Mention the contribution of the study, limitation and future scope of the study.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Language editing needed.</p>	
<p><b>Optional/General</b> comments</p>		

**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)
<p>Are there ethical issues in this manuscript?</p>	<p><u>(If yes, Kindly please write down the ethical issues here in details)</u></p>	

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**Reviewer Details:**

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