

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_127799
Title of the Manuscript:	Trade openness and non-oil tax revenue in nigeria
Type of the Article	Journal article

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This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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PART 1: 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. A minimum of 3-4 sentences may be required for this part.	The manuscript is relevant for basis on deliberations for economic diversification from oil to non-oil in Nigeria and other oil dependent economies It is relevant for identifying grey areas under domestic revenue mobilization in resource rich developing countries It could be used to underscore the need for free trade or trade liberalization measures	
Is the title of the article suitable? (If not please suggest an alternative title)	The title can be adjusted to Trade Openness for Non-Oil Trade and Non-oil Tax Revenue in Nigeria	
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 recommendation did not emanate from the key finding	
Is the manuscript scientifically, correct? Please write here.	Averagely so	
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	
<u>Optional/General</u> comments	<p>there's a total disconnect between paragraph one and two in the introduction</p> <p>The second paragraph is good to begin with while paragraph one may come after paragraph three</p> <p>Paragraph give did not cite examples of studies on impact of trade Openness and there seems to be deviation from Non-oil to trade tax revenue even though they are both on tax revenue Trade Openness is not exogenous as it relies heavily on institutions and Macroeconomic stability variables. Macroeconomic stability variables are captured but institutional drivers such as control of corruption to cater for Illicit flows that may emanate from increased trade flows</p> <p>Empirical analysis did not show short run results</p> <p>Institutional effectiveness and efficiency were recognized in the recommendation but not in the empirical analysis suggesting that the recommendations were intuitive and not based on findings.</p>	

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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