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Journal Name:	**Asian Journal of Economics, Business and Accounting**
Manuscript Number:	**Ms_AJEBA_122472**
Title of the Manuscript:	**A Comprehensive Review of Tax Policy Changes and Their Effects on Kenya's Tax Revenue**
Type of the Article	**Descriptive**

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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.
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PART 1: Review Comments

Compulsory REVISION comments	**Reviewer's comment**	**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. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	**This manuscript may help the Kenya government in properly comprehending the tax reform in Kenyian economy.** This manuscript is descriptive in nature and may be considered for publication in the journal if the findings may be made robust and concrete with the help of some econometric tools and technique. The author needs to update the research data as we are in 2024 but the author has used the data till 2021. Moreover, the literature section of the study is too much thin.	
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, this part if ok. But need revision according to the findings of the revised manuscript.**	
Are subsections and structure of the manuscript appropriate?	**Yes**	
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.	**Quality of Communication**: Average. The language used by the author is not logical and fails in communicating proper meaning at a number of places to the respective audience. The manuscript is full of grammatically errors and need proof reading. Therefore, I recommend author to revise this manuscript properly before targeting better outlet for this manuscript. **Novelty/justification of Study**: I do not consider any major novelty for considering this manuscript for publication in such high quality journal. The author needs to devolve the research gap properly by deeply assessing and understanding the existing literature in this context. The time period of the study should be properly justified by incorporating current year observation. How the author can prepare the methodology section, for this purpose, I recommend the author to read below articles in the area of taxation: Implication of Goods and Service Tax on State's Revenue Efficiency: An Empirical Study on Indian States, https://doi.org/10.1108/AJB-09-2022-0144. for properly defining the taxation reform, the author should refer this: https://doi.org/10.54063/ojc.2023.v44i03.01. The existing literature has vast number of studies on large number of tax reforms and tax revenue determinants. How this study contribute to the existing literature. **Relationship to Literature**: I did not see any well contribution of this study in the existing literature. The literature section of the study is too much week and the author fails to cite the academic work at a number of place properly. The author fails in citing recent literature and a number of valuable studies conducted in this context i.e. Garg, S., Narwal, K. P., & Kumar, S. (2024). Investigating the compliance behavior of GST taxpayers:	

	An extension to theory of planned behavior. *Journal of Public Affairs*, *24*(3), e2936. Garg, S., Narwal, K. P., & Kumar, S. (2024). Application of Theory of Planned Behavior on Determinants of GST Compliance Behavior of GST Taxpayers: An Empirical Study from India. *Journal of Tax Reform*, *1*(Vol), 134-148. Abdu, E., & Adem, M. (2023). Tax compliance behavior of taxpayers in Ethiopia: A review paper. *Cogent Economics & Finance*, *11*(1), 2189559. A number of citations have been cited in the text, but not updated in the reference list. I recommend author to read these high quality studies recently published in high quality journal to improve the manuscript e.g. “Mobilizing government revenue is crucial for achieving the United Nations Sustainable Development Goals (SDGs) of boosting productivity and inclusive growth.” “The availability of economic resources for society is limited. Typically, a rise in government spending results in a decrease in private expenditures.” provide proper academic citations. The author is recommended to extensively search out the recent literature in the past 10 years published in high quality journals on tax system. The author can also compute a number of statistical ratio to robust the findings of the study as provided in above reference papers. The author may follow this paper for checking the impact of tax policy change in Kenya: “Implications of Goods and Service tax on Revenue Productivity of Indian States: A Panel Data Analysis”. The author needs to restructure the whole paper by reading recent literature in this domain. I am referring a few studies here: Minh Ha, N., Tan Minh, P., & Binh, Q. M. Q. (2022). The determinants of tax revenue: A study of Southeast Asia. *Cogent Economics & Finance*, *10*(1), 2026660. Castro, G. Á., & Camarillo, D. B. R. (2014). Determinants of tax revenue in OECD countries over the period 2001–2011. *Contaduría y administración*, *59*(3), 35-59. Garg, S., Narwal, K. P., & Kumar, S. (2024). Determinants of direct tax revenue in India: An empirical study via incorporating conventional, financial, social and economic policy factors. *Journal of Commerce and Accounting Research*, *13*(3), 100-112. Neog, Y., & Gaur, A. K. (2020). Macro-economic determinants of tax revenue in India: an application of dynamic simultaneous equation model. *International Journal of Economic Policy in Emerging Economies*, *13*(1), 13-35. Garg, S., Narwal, K. P., & Kumar, S. (2023). IMPLICATIONS OF GOODS AND SERVICE TAX ON STATE'S REVENUE EFFICIENCY: AN EMPIRICAL STUDY ON INDIAN STATESS. *Review of Finance & Banking*, *15*(1). **Overall Observation**: The author fails in identifying the major motivation for conducting this research study. Therefore, my overall comments are as below: 1) Theoretical and conceptual part is completely missing. 2) Innovations in this paper are completely missing. 3) Literature review is too much thin and therefore, it seems that author does not have adequate knowledge of the research topic.	

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	4) Selection of samples and variables are not justified. 5) Policy implication of the study needs to reframe. 6) The author fails in framing a proper motivation for conducting this research study. 7) Robustness of this study is nil. 8) Using descriptive statistic and graphical presentation to work out this problem looks ordinary. So, more rigorous investigation is needed. 9) Limitations, future scope and policy implications are completely missing. 10) I hardly found 2-3 studies for supporting or disfavoring the findings of the study in the result and discussion section. A proper and well managed research paper should have adequate literature for justifying the findings of the study. This is completely missing in this study.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. **-**	**No. The literature section is too much thin and need some scientific revision. I hope that the revised version of this manuscript will have better quality with proper academic citations.**	
Minor REVISION comments **Is the language/English quality of the article suitable for scholarly communications?**	Need revision. Seem comment	
Optional/General comments	Therefore, by critically reviewing this manuscript and in the light of above comments, my overall decision is to **Major Revision** the manuscript.	

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

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