

Review Form 3

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| ManuscriptNumber: | Ms_AJEBA_122237 |
| Manuscript Title: | Nigerian Tax System And Economic Development |
| Article Type | |

Review Form 3

PART 1: Review Comments

| Mandatory REVISION Comments | Reviewer comments | Author's Feedback (Please proofread the manuscript and highlight that part in the manuscript. It is mandatory for the author to write his feedback here) |
|---|---|---|
| <p>Please write a few sentences about the importance of this manuscript to the scientific community. Why did you like (or dislike) this script? A minimum of 3-4 sentences may be required for this section.</p> | <p>This manuscript is very important for the development of knowledge about taxes in Nigeria. And this manuscript reviews with appropriate research methods In analysis and problem solving This document can be used as a basis for making tax policies in the country.</p> | |
| <p>Is the article title appropriate? (If not, please suggest an alternative title)</p> | <p>The title is already suitable</p> | |
| <p>Is the abstract of this article comprehensive? Do you suggest adding (or removing) a few points in this section? Please write your suggestions here.</p> | <p>The abstract in this article is already suitable, Only the keyword does not match the title, such as inflation inside the title does not exist</p> | |
| <p>Are the subsections and structure of the manuscript appropriate?</p> | <p>It is appropriate</p> | |
| <p>Please write a few sentences about the scientific truth of this text. Why do you think this manuscript is scientifically strong and technically sound? A minimum of 3-4 sentences may be required for this section.</p> | <p>based on the research model, i.e. the influence of the Nigerian tax system on gross domestic product per capita, on the one hand, and the formation of gross fixed capital on the other. The effect of corporate income tax (VAT) on GDDPC is positive and significant. In general, CIT affects economies that fund public goods and services, which increases economic productivity. Higher tax revenues allow governments to invest in infrastructure, education, and healthcare, leading to improved business conditions and human resource development</p> | |
| <p>Are the references sufficient and up-to-date? If you have any additional reference suggestions, please mention them in the review form.</p> | <p>There are many old references such as 1994, 1990, it doesn't feel like it is in accordance with the developments in 2024, the silahklan has been changed to a new one at least 5 years ago</p> | |
| <p><u>Minor Revision</u>Comments</p> <p>Is the language/United Kingdom quality of the article suitable for scientific communication?</p> | <p>Yes it is suitable</p> | |
| <p><u>Optional comments/General</u></p> | <p>For what references are in the article, there are still some that have not been included in the list of Libraries that should be adjusted</p> | |

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

Reviewer Details:

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|----------------------------------|---|
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| Department, University & Country | Universitas Mayjen Sungkono, Indonesia |