

**Review Form 3**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_122237</b>
Title of the Manuscript:	<b>NIGERIAN TAX SYSTEM AND ECONOMIC DEVELOPMENT</b>
Type of the Article	

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**PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> (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.	Revenue generation by the government is a necessary ingredient to meet the larger responsibilities without undermining the equity and efficiency principle. For economic development, the country has to maintain sustainable fiscal discipline which in turn requires either in improvement in own revenue generation or increase strategic prioritization and operational efficiency of public expenditure or both.	
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.	The abstract is comprehensive. However it should be rewritten for clear understanding of the reader.	
Are subsections and structure of the manuscript appropriate?	Yes. However, the inclusion of a section relating to profile of taxation system in Nigeria may be helpful for better understanding of the reader.	
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.	The author has analysed the effect of taxation on economic development particularly on per capita income and gross fixed capital formation using econometric tools through appropriate procedures. Since per capita income is not the sole indicator of economic development, the inclusion of some health and education indicators may improve quality of the paper. Proper note and source should be given in tables.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes. Even then it lacks proper arrangement and inclusion of text citation in references. In addition the reference includes those which are not cited in the text.	
<b>Minor</b> REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes	
<b>Optional/General</b> comments		

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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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**Reviewer Details:**

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