

### Review Form 3

Journal Name:	<b>South Asian Journal of Social Studies and Economics</b>
Manuscript Number:	<b>Ms_SAJSSSE_129166</b>
Title of the Manuscript:	<b>Tax Incentives And Non-Oil Tax Revenue In Nigeria</b>
Type of the Article	<b>Empirical</b>

#### **General guidelines for the Peer Review process:**

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**

	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>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.</b>	<p>This paper is well organized and followed the manuscript guidelines of the journal to a large extent. The introduction section is good and shows the importance of the study. Literature review is adequate. Outcomes of the study are consistent with the findings. The approach used is praiseworthy. However, author should make review to the article as requested.</p> <p>Decision - Accept submission, with minor revisions as per the remark</p>	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	Yes	
<b>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.</b>	Yes	
<b>Is the manuscript scientifically, correct? Please write here.</b>	Yes	
<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b>	Yes	
<b>Is the language/English quality of the article suitable for scholarly communications?</b>	Yes	
<b><u>Optional/General</u> comments</b>		

#### **PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <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>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

#### **Reviewer Details:**

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