

### Review Form 3

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSSSE_129166
Title of the Manuscript:	TAX INCENTIVES AND NON-OIL TAX REVENUE IN NIGERIA
Type of the Article	

#### 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

	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>
<p><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>	<p>Overall, this paper addresses a highly significant and timely topic—Tax Incentives and Non-Oil Tax Revenue in Nigeria—that certainly warrants a rigorous academic investigation. The paper does well to focus on a long period (1986-2022), which is a notable strength, as it allows for a comprehensive understanding of the trends and patterns over time. Additionally, the adoption of robust econometric tools, such as the ARDL approach, and the use of panel unit root tests and panel estimation techniques, enhance the methodological rigor of the study and contribute to the depth of the analysis.</p> <p>However, while these elements are promising, the paper is not yet publishable in its current form. I strongly encourage the authors to revise the manuscript by incorporating the following discussions and analyses. This would greatly enhance the empirical power and reliability of the findings, providing a more thorough and insightful contribution to the field. With these revisions, the research could offer a more robust analysis of the relationship between tax incentives and non-oil tax revenue in Nigeria."</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>I recommend revising the paper's title to better emphasize the significance of export tax incentives, as they are a central focus of the research. A more compelling title could be: '<b>Export Tax Incentives and Non-Oil Tax Revenue in Nigeria: An ARDL Approach</b>.' This change would not only make the title more engaging, but also provide the reader with a clearer understanding of the article's core focus, effectively highlighting both the methodological approach and the key themes of the study</p>	

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<p><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></p>	<p><b>No, the author/s has to make the following comment</b></p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The abstract should begin with a brief, eye-catching background of about 2 to 3 lines regarding the research topic to attract the reader's attention</li> <li><input checked="" type="checkbox"/> <b>In the abstract, the authors should provide a concise overview of the key methodological aspects</b>, including the types of data used, the time span of the tax data analyzed, and the specific independent variables considered</li> <li><input checked="" type="checkbox"/> Additionally, the abstract should briefly outline the policy recommendations, highlighting how the findings can inform practical decision-making. This will not only enrich the abstract but also demonstrate the real-world relevance of the research</li> </ul>	
<p><b>Is the manuscript scientifically, correct? Please write here.</b></p>	<p><b>No, it needs the following revisions</b></p> <p><b>Introduction:</b></p> <ul style="list-style-type: none"> <li>🔗 The introduction is quite lengthy, spanning nearly three pages. It would benefit from being shortened and make it more concise</li> <li>🔗 I believe the introduction could be strengthened by incorporating a more comprehensive review of prior research on similar topics. While you have included some references, the scope appears limited, especially considering the rapid evolution of scientific knowledge. It is advisable to extend your literature review to include studies from the past decade (here is a piece of advice use that research published 10 years back) (see for example             <ul style="list-style-type: none"> <li>🔗 Oziegbe, DJ., Itua, PO. (2024). Non-Oil Tax Revenue and Infrastructural Development in Nigeria. <i>Central European Economic Journal</i>, 11(58), 200-213</li> <li>🔗 Ndu, Christopher &amp; C. Uguru, Leonard, 2022. "<a href="#">Non-Oil Tax Revenue And Economic Growth In Nigeria</a>," <i>Journal of Taxation and Economic Development</i>, Chartered Institute of Taxation of Nigeria, vol. 21(2), pages 12-25, September.</li> <li>🔗 Dickson E. Oriakhi and Presley K. Osemwengie TAX INCENTIVES AND REVENUE PRODUCTIVITY OF THE NIGERIAN TAX SYSTEM, <i>International Journal of Development and Economic Sustainability</i> Vol. 1, No. 1, March 2013, pp.31-44</li> <li>🔗 George, W., Osirim, M., &amp; Chukwu, G. (2022). Evaluating the impact of non-oil tax revenue on Nigerian economic performance. <i>International Journal of Multidisciplinary Research and Growth Evaluation</i>, 310–316. <a href="https://doi.org/10.54660/anfo.2022.3.1.15">https://doi.org/10.54660/anfo.2022.3.1.15</a></li> <li>🔗 Olayungbo, D. O., &amp; Olayemi, O. F. (2018). Dynamic relationships among non-oil revenue, government spending and economic growth in an oil producing country: Evidence from Nigeria. <i>Future Business Journal</i>, 4(2), 246–260. <a href="https://doi.org/10.1016/j.fbj.2018.07.002">https://doi.org/10.1016/j.fbj.2018.07.002</a></li> <li>🔗 Kebede T.N., Erena O.T., Bawiso E.P. Determinants of Tax Revenue: A Cointegration and Causality Analysis for Ethiopia, 1992–2022. <i>Journal of Tax Reform</i>. 2024;10(3):493–509. <a href="https://doi.org/10.15826/jtr.2024.10.3.180">doi.org/10.15826/jtr.2024.10.3.180</a></li> </ul> </li> </ul> <p>as this will provide a more robust context for your research and reflect recent advancements in the field.</p> <ul style="list-style-type: none"> <li>🔗 Introduction should clearly identify the knowledge gap, explain how your paper is unique compared to existing research (for example what make your research unique from research conducted by the above mentioned research scholars and others and specify what additional insights or knowledge your study will contribute to the extant literatures, which is off course currently missing</li> </ul>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b></p>	<p><b>Literature Review:</b></p> <ul style="list-style-type: none"> <li>🔗 The literature review appears incomplete, is not critical, nor is there sufficient academic support for the arguments in the article. There is a lack of critical synthesis of the studies reviewed in the literature review, i.e., the literature review appears to be descriptive rather than a critical analysis of the examined studies</li> <li>🔗 The literature review is excessively long, spanning nearly eight pages, and is difficult to read. It appears</li> </ul>	

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	<p>disorganized and contains significant portions that seem to be copied and pasted from other sources. A thorough revision is needed to enhance clarity and coherence</p> <ul style="list-style-type: none"> <li>📄 No hypotheses are formulated based on empirical evidence</li> <li>📄 No conceptual framework is constructed based on your literature reviewed.</li> </ul> <p><b>Discussion and Analysis</b></p> <ul style="list-style-type: none"> <li>📄 <b>The paper fails to employ DOLS and FMOLS methods, which could provide a more detailed analysis and make the study more compelling."</b></li> <li>📄 <b>The paper does not perform the ARDL-ECM to analyze the long-run effects, which would help demonstrate both short-run and long-run impacts.</b></li> </ul> <p><b>Conclusion and Recommendations</b></p> <ul style="list-style-type: none"> <li>📄 The Conclusion does not adequately discuss the theoretical and managerial implications of the study. Summarize your thoughts and convey the larger significance of your research. Identify and discuss how a gap in the literature has been addressed and demonstrate the importance of your ideas. Introduce possible new or expanded ways of thinking about the research problem</li> <li>📄 Also, state the ideas for future research in the conclusion. Make sure you create 3 subsections in the Conclusion: 1) Theoretical Implications, 2) Managerial or Policy Implications, and 3) Ideas for Future Research.</li> </ul>	
<p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>There is a language issue that needs to be addressed, as it could significantly hinder the quality of the paper. One recommendation would be to have the paper reviewed by colleagues from the English department or to hire professional editors. This step will greatly improve the clarity and overall presentation of the work</p>	
<p><b>Optional/General</b> comments</p>	<p>Generally, I found your manuscript</p> <ol style="list-style-type: none"> <li>1) does not represent appropriate level of discussion (issue, gaps, and contributions), theoretical framework and hypotheses development.</li> <li>2) does not represent proper discussion of sample selection, data collection and screening, model designing and variables' measurement.</li> <li>3) also, does not represent well analyzed research works,             <ol style="list-style-type: none"> <li>a. the appropriateness of using both models, ARDL-ECM and Johansen Cointegration,</li> <li>b. The results of Johansen Normalization Restriction also questionable (look incomplete steps),</li> </ol> </li> <li>4) The ARDL-ECM long run effects failed to be conducted and many more</li> </ol>	

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

**Reviewer Details:**

<p>Name:</p>	<p><b>Tekalign Negash Kebede</b></p>
<p>Department, University &amp; Country</p>	<p><b>Hawassa University, Ethiopia</b></p>