

Review Form 3

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJ SSE_129166
Title of the Manuscript:	TAX INCENTIVES AND NON-OIL TAX REVENUE IN NIGERIA
Type of the Article	

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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>
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.	The paper will provide scholarly information on tax incentives that are provided to tax payers in Nigeria. The empirical analysis will be used by scholars to establish further gap in literature. The methodology used for analysis in the Nigerian context can be replicated for similar studies in other country.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title of the article suitable	
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.	I suggest the abstract should be re-written in a reporting speech. For example, this statement should be written "Based on the result, we recommended that export expansion grant processing ...	
Is the manuscript scientifically, correct? Please write here.	The manuscript needs to be structure in a scholarly manner. The introduction and methodology sections lack some of the key ingredients of a scientific paper. For instance, one expects to see the objective of the study, Research Questions/hypotheses and perhaps, a sentence or two on the significance of the study. The methodology did not capture the research design that was used in the study, besides other things. There is no underpinning theory.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references have no sufficient recency. Tenses for citations should be all in past tense for the purpose of consistencies. For example, "World Bank (2023) defines tax revenue..." is not consistent with other citations of this kind.	
Is the language/English quality of the article suitable for scholarly communications?	Yes, to some extent.	
Optional/General comments	The introductory part of the article does not provide enough motivation of the study. Author may wish to provide the motivation in one or two sentences.	

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

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