

Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_73352
Title of the Manuscript:	EFFECT OF TAX REVENUES ON THE ECONOMIC DEVELOPMENT OF NIGERIA
Type of the Article	

General guideline for 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 guideline for Peer Review process, reviewers are requested to visit this link:

(<http://peerreviewcentral.com/page/manuscript-withdrawal-policy>)

Review Form 1.6

PART 1: Review Comments

	Reviewer's comment	Author's comment (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)
Compulsory REVISION comments	<p>This paper used the multiple regression analysis to examine the effect of tax revenues on the economic development of Nigeria, the findings showed that there exists an insignificant positive relationship between tax revenue and economic development. The Reviewer's comments are as follows.</p> <ol style="list-style-type: none">1. Please provide a more detailed economic intuition, such as the relationship between various taxes on consumption, investment, import and export.2. The results of this paper should be compared with other related literature.3. Please check all of the references that have not cited in the text but provided in the reference list.4. The literature review lists those related prior studies were too old in this paper, please collect recent research.	
Minor REVISION comments		
Optional/General comments	Please revise the paper according to comments.	

PART 2:

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

As per the guideline of editorial office we have followed VANCOUVER reference style for our paper.

Kindly see the following link:

<http://sciencedomain.org/archives/20>

Reviewer Details:

Name:	Chung-Fu Lai
Department, University & Country	Fo Guang University, China