

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:

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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>1. The introductory parts of the manuscripts is too long (like a thesis or a dissertaion), though there are all components that are required to form a good background, the Author(s) need(s) summarise the introduction to a maximum of three pages.</p> <p>2.Reduce the discussion of concept in the literature section and increase discussion of empirical review</p> <p>3. The literature consulted in the paper are too old e.g. (Lindahl, 1919).. The latest literature cited in the paper is 2014. We are currently in 2021. There is need for a serious update in the literature.</p> <p>4. The Heteroskedasticity Test in the paper is not relevant as it is peculiar to cross sectional or panel data. This test is better to be replaced with cointegration test wich more relevant in the time series data.</p> <p>There is need to discuss the result of the unit root test because it has be the basis for the choice of estimation model in time series data.</p>	
Minor REVISION comments	<p>1. The introduction contains a heading of a problem statement, objective of the study, significance of the study and a Scope. This is not a normal norms of writing a paper. The problem statement, objective, significance of the study and scope should be integrated into the general background of the paper.</p> <p>2. Some of the literature are not properly cited e.g. (Argentina, Chile, Sudan, Uganda), please, correct it</p> <p>3. The use of Survey design in the methodology does not reflect the nature of the authors' research paradigm.</p>	
Optional/General 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>	

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