



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_11013
Title of the Manuscript:	The Roles of Value Added Tax In The Economic Growth of Nigeria
Type of the Article	Original Research 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.

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PART 1: Review Comments

	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>
<u>Compulsory</u> REVISION comments		.
<u>Minor</u> REVISION comments	Limit meaning to understand VAT as independent variable and compare with sales tax meaning: Ex: sales tax is paid only one at the point of purchase by the end consumer but VAT is paid on gross margin of each transaction by each participant in the sales chine	Sales tax was abolished in Nigeria in 1993. The comparison suggested by the reviewer, in my opinion is not necessary
<u>Optional/General</u> comments	Results: 1-Discuss result from line 221 may be changed if searcher go to table in line 338. and see relation between VAT and GDP is increased in low degree from 1999- 2001 and from 2007-2010 increased in high degree but the problem come more clear in 2002-2003 which is include searcher discussion. 2- VAT roles of success are to avoid effect of other taxes, to follow growth of sales in sales chain in economic sectors, to increase general budget return as covering citizen needs and avoid problems of increasing inflation as limits to success. If any competing interest please clarify.	The factors that are responsible for the variations noted by the reviewer can not be observed directly from the model used in the analysis.