



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 (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)
<u>Compulsory</u> REVISION comments	Line 43-45, p. 2: To be more specific about the references of the following topic: "Recent research works on the impact of taxation on the Nigerian economy" Line 57-58, p. 3: There is not precisely stated in the text nor in the final bibliographical references the paper of the French economist Maurice Laure. We suggest including it in the text at page 3 and in the references at page 12. Line 132, p.6: It has been quoted in the text at page 6 : "United Nations (2000) Expert Group Stated That tax revenue contributes " but the source of this quote does not appear in the final references at page 13. We suggest including the source in the final bibliographic references at page 13. Line 186, p. 8: We recommend adding the specifying that: "Time series data on both the GDP and VAT Revenue from 1995 to 2010, sourced from Annual Reports and Accounts of the Central Bank of Nigeria (CBN) were analyzed, using COBB DOUGLAS Regression model".	Suggestions accepted and corrected The paper was not mentioned Coreected as suggested. Suggestions accepted and correction effected
<u>Minor</u> REVISION comments	Line 145, p. 6 : „ activities (Owolabi & Okwu, 2011),„ We recomand corecting with : „ activities (Owolabi and Okwu, 2011),„	Suggestion here is vague and therefore not accepted.



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	• Line 199, p. 9: „VAT Revenue , total revenue and GDP. „ We recomand corecting with: „VAT Revenue , total revenue and GDP. „ • Line 201, p. 9: „explained by VAT Revenue and total revenue. This „ We recomand corecting with: „explained by VAT Revenue and total revenue. This„ • Line 255, p. 11 „in the GDP/ This„ We recomand corecting with: „in the GDP. This„	Suggestion corrected Correction effected The error noted has been corrected
<u>Optional/General</u> comments	No.	