



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.

To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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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	Out of 11 pages of write up, the scholar liberally used 6 pages for the history of VAT and related literature, than the topic "Role of VAT in the Economic Growth of Nigeria". The impact of VAT on GDP is partial and the scholar has to concentrate on this aspect with a comparative study with other influencing variables for the Economic Growth of Nigeria. Even the model suggested is half baked. The scholar tried to imitate the paper published by Owalabi and Okwu (2011) on VAT, the scholar could not explain the model as explained by Owalabi & Okwu (2011). There are many gaps in between the presentation of the model without explanation and getting the results. Two pages (pp. 9-10) used for the discussion, except a few lines, almost all used for political debate, than real research. Hence rejected.	I do not accept the views expressed by the review. A thorough review of related literatures is necessary in an empirical study of this magnitude The opinion here is not accepted The reviewer needs to identify the gaps Political factors have deep impact on VAT in Nigeria, hence the discussion
<u>Minor</u> REVISION comments	NOT APPLICABLE (NA)	
<u>Optional/General</u> comments	NA	