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Journal Name:	**British Journal of Economics, Management & Trade**
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)*
Compulsory 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.**	
Minor REVISION comments	NOT APPLICABLE (NA)	
Optional/General comments	NA	

Note: Anonymous Reviewer