

Review of: "Sectoral GDP and Tax Revenue: a Panel Data Analysis"

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Potential competing interests: No potential competing interests to declare.

The authors have chosen an interesting issue to understand the relationship between tax revenue and sectoral GDP. However, there is a lot of scope for improvement-

1. The problem statement is not clear. The introduction section should specify the problem that the author is trying to solve. What is the rationale of the study?
2. The literature review is very low. Please review more literature to understand the gaps in the previous studies on this topic.
3. The methodology needs to be clarified further. What is the period of data? Which variables have been chosen? It seems that the author has taken only two variables- GDP and Tax revenue. However, there can be other variables such as tax laws and tax rates which can affect the tax revenue.
4. Data analysis is okay. But to strengthen the study the discussion must clarify why some sectors have a negative relationship. Why does tax revenue decrease when GDP increases? As the author has written regarding the agriculture sector, since income is tax exempted, what is the logic of including this sector in this study? Why the relationship should be negative?