

Review of: "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)"

Moumita Basu

Potential competing interests: No potential competing interests to declare.

The article titled "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)" deals with the empirical relationship between indirect taxes – i.e., federal sales tax, federal excise duty, and customs duty – and the economic growth of Pakistan. Using annual time series data from 1972 to 2018, the paper has carried out the Augmented Dickey-Fuller unit root tests and the Johansen Cointegration Test. Moreover, the long-run and short-run relationships among the variables are evaluated by the Vector Error Correction Model (VECM).

The topic of the article is interesting. However, 'Abstract', 'Introduction', 'Literature review', 'Conclusion', and 'Reference' of the article should be written properly. Moreover, on the basis of a theoretical framework, the author should develop a relevant macroeconometric model and intuitively explain the relationships among the variables. The article should include economic interpretations of the results.