

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

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**Potential competing interests:** No potential competing interests to declare.

The authors of the study, entitled "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)", attempt to demonstrate long-term and short-term relationships between indirect taxes and economic growth by using classic time series analysis tools: unit root tests, cointegration tests, and the Vector Error Correction model.

There are many other factors such as monetary policy, foreign direct investment, export intensity, ... that could impact the country's economic growth. Why did the authors only consider indirect taxes as the explaining variables of economic growth in the research period from 1972 to 2022? The research rationale should be clarified. A research gap should be figured out.

The lack of variables in your research model may lead to the results of the research being somewhat distorted. Therefore, the Literature Review part should mention the background theory(ies) of the development of a country's economy and provide an appropriate conceptual framework for the study. I do suggest that the literary research should be revised, and the research model should be revised accordingly.

Regarding methodology, it is good; however, the authors should present the data analysis procedures for time series data briefly.

Lack of discussion of research findings! The authors should discuss the research limitations, give the implications of research findings, and recommend further research.