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

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The author of the analysis focuses on an important question: the relationship between sectoral GDP and Tax revenue in Indonesia in 2016-2020. The paper is well structured with a rigorous econometric methodology. Some additional explanations could help the reader to better understand the author's approach.

Below are some analytical comments.

1/ Page 2: it would be needed to indicate that GRDP corresponds to Gross Regional Domestic Product;

2/ Page 2: When the author indicates the results derived from the panel data analysis, he does not indicate that for Government (govt), results are not significant (see Figure 1);

3/ Page 2: It could be pertinent to indicate in the main text (and not in a footnote) that the analyse extends from 2016 to 2020;

4/ Page 3: The author considers the possibility of a time-fixed effect. This needs some additional explanations. What is exactly the motivation for this? Some additional elements would be informative for the reader;

5/ Page 3: The author indicates that a Hausman test has been applied but he does not give the result of this test. It could also be pertinent to justify this test (in a footnote eventually);

6/ Page 3: The author indicates: "(…) the OLS results (column 1) indicated overestimation (Adj. R-Squared is 0.90)" – Some explanations could be welcomed here;

7/ Page 3: The introduction of time FE and if FE should be motivated. Additional details should be introduced;

8/ Page 3: In Table 1, it could be pertinent to indicate at the bottom of the table that figures in parenthesis are standard errors (even if this already mentioned in the main text);

9/ Page 4: In Table 1, the constant coefficient is systematically significant. This would deserve a comment. This suggests that some additional explanatory variables could be introduced in regressions;

10/ Page 5: "The informal economy may be less likely to work in this sector" – This sentence could be completed with some explanations on the impact of the informal economy on tax revenue in order to help the reader;

11/ Page 6: The author indicates that he has expanded the analysis for each region. It could be interesting to give some details for footnote 5 in order to justify why he clusters the regional level into two groups of islands;

12/ Page 7: Same comment as in #9;

13/ Page 7: It could be interesting to justify N = 92 in the third column in Table 2;

14/ Page 8: The author indicates: "The coefficients in the column 2 are the coefficients for the first group (…)" – It could be wise to justify why the coefficients for the second group (of non-main islands, i.e. Kalimantan, Sulawesi, Papua and Maluku) are not presented;

15/ Lastly, one point of detail: Given that the author has done alone this analysis, I do not understand why he systematically uses "researchers", i.e. why using the plural instead of the singular?

Overall, the analysis is rigorous and the article is interesting and focuses on an important subject. I hope these comments will be useful for the author.