

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

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Potential competing interests: No potential competing interests to declare.

1. The study's research question highlights a significant and interesting matter, particularly with regard to developing countries. Nonetheless, the presented research question is founded upon a very limited framework.
2. The literature review in the study is inadequate. It requires further development.
3. The study failed to explain the theoretical arguments for the impact of sectoral GDP on tax revenue.
4. When discussing the theoretical grounds, it is beneficial to concentrate on the literature related to the informal economy.
5. It is necessary to reassess the econometric approach employed in the study by conducting tests to determine the stationarity of the tax and GDP series. Unreliable results may be generated by the fixed effects model employed in the study if the series are not stationary. In this instance, it is believed that it would be more precise to update the estimated findings using the Fully Modified OLS-FMOLS approach, which is employed to estimate the cointegrated relationship between non-stationary series.
6. The conclusion section and policy implications should be reevaluated in light of expanded theoretical justifications.