

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 paper "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)" by Wajahat Rehman presents a comprehensive analysis of the relationship between indirect taxes (federal sales tax, federal excise duty, and customs duty) and the economic growth of Pakistan from 1972 to 2018. The author uses time series data and applies several statistical tests to analyze the long-run and short-run relationships of these variables.

Strengths:

1. The paper provides a detailed analysis of the impact of indirect taxes on the economic growth of Pakistan using time series data and advanced statistical methods.
2. The author uses a wide range of variables, which enhances the robustness of the analysis.
3. The paper is well-structured, with clear sections for declarations, abstract, purpose, methodology, findings, implications, and conclusion.

Weaknesses:

1. The paper lacks a discussion of the limitations of the study. For instance, it does not discuss the possibility of omitted variable bias or the potential for reverse causality.
2. The paper does not provide a comparison with other studies on similar topics, which would have helped in understanding the context and significance of the findings.
3. The paper assumes that the relationship between the variables is linear, which may not always hold true.

Suggestions:

1. The paper could benefit from a more in-depth discussion of the limitations of the study, including potential biases and the assumptions made in the analysis.
2. Comparing the findings with other studies on similar topics would provide valuable context and help understand the significance of the results.
3. The paper could explore the possibility of using non-linear relationships in the analysis, which might provide a more accurate representation of the data.

Overall, the paper presents a valuable contribution to the literature on the impact of indirect taxes on economic growth. However, it could be improved by addressing the above suggestions.

