

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

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Potential competing interests: No potential competing interests to declare.

This is an interesting topic and a good start but it can be improved further with a good literature review and a more elaborate research methodology. Currently this paper mainly includes only the regression model and the findings.

Secondly the regression model uses only a single independent variable leading to omitted variable bias and endogeneity problem can also arise from reverse causality between tax revenue and GDP which needs to be addressed for more reliable results.

Thirdly the paper does not specify how they corrected for heterogeneity, cross-sectional dependence and autocorrelation.

Fourthly the time period of study is quite small for the type of variables used and GDP may have lagged effect on tax revenue.

Lastly, agriculture having a negative effect on tax revenue is questionable as it is a major sector for the country and plays an important role for employment, income generation, food security and inputs to industry.