

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

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

## Introduction

In the introductory statement, the author posits a significant assertion, stating, "Gross Domestic Product (GDP) highly correlates with tax revenue, particularly between sectoral GDP and sectoral tax revenue." However, there lacks explicit citation or substantiation of this claim through referenced data or recognized authorities. The subsequent statement regarding the limited contribution of the agricultural sector to tax revenue despite its substantial GDP share faces a similar issue of lacking empirical support or scholarly validation.

The author expounds upon various assertions regarding the interplay between GDP and tax revenue without explicit reference to corroborating studies or empirical evidence that endorses these conclusions. Furthermore, the introduction presents a "literature review" citing only three articles, which might benefit from a more extensive exploration of the subject matter. Expanding the breadth of referenced sources could greatly enhance the author's argumentation and writing quality.

The conventional structure of a scientific article typically includes specific sections such as the "Introduction," "Literature Review," "Research Methodology," "Results & Discussion," "Conclusions," and "References." Considering this framework, a suggestion would be to restructure the paper by integrating and consolidating certain sections to enhance coherence and streamline the presentation.

## Data and Model

The author should explicitly delineate the sample period, specifying both the commencement and conclusion years of the analysis, rather than solely stating the number of observations. It is imperative to elucidate whether the sample spans annually or monthly, thereby distinctly defining the studied timeframe. Furthermore, justifying the incorporation of additional macroeconomic variables demands a comprehensive literature review to substantiate their relevance and impact within the research context.

Regarding the chosen methodology, while Ordinary Least Squares (OLS) was the author's preference, a deeper elucidation of its workings is necessary. Merely mentioning the utilization of OLS falls short; the author should expound on

the intricacies of this method to enlighten readers on its application and how it suits the research objectives. Despite this choice, acknowledging alternative methodologies and their potential robustness in similar analyses could enhance the paper's academic rigor.

## Analysis

A superficial analysis that simply reiterates table data in textual form is insufficient in scientific discourse. It is imperative to engage in substantive discussions, particularly by leveraging the insights from the literature review to contextualize findings and compare them with those of other researchers. This phase offers a pivotal opportunity for researchers to articulate their perspectives and contribute to the broader evolution of scientific inquiry by embracing diverse viewpoints. Presently, the author's approach merely replicates tabulated information without engaging in a comprehensive discussion or critical analysis in tandem with existing literature. Integrating contrasting viewpoints and evaluating how the findings align or diverge from prior research would significantly enhance the scholarly contribution of the study.

## Conclusion

The timing of information regarding the analyzed period seems limited to the conclusion, which may benefit from earlier inclusion within the paper for clarity. Furthermore, the choice of Ordinary Least Squares (OLS) as the methodology for estimation may warrant further scrutiny, as it might not be the most suitable approach for the study's objectives.

While the prior sections have been brief, it is crucial to incorporate a paragraph within the conclusion summarizing the main findings of the study. This inclusion would consolidate the key outcomes and provide a concise overview of the research's significant contributions, ensuring that readers grasp the core results before concluding the paper.

It's concerning that the academic study only incorporates five references. I strongly recommend that the author delve deeper into the available literature on this subject. Repositories such as Scopus, Web of Science, and Google Scholar offer a vast array of scholarly works that could significantly enhance the evolution of this research. This topic holds substantial potential for generating valuable insights capable of informing policymakers in their fiscal decision-making processes if approached comprehensively. A more thorough review of existing literature would not only strengthen the study's credibility but also enrich the analysis, enabling a more nuanced understanding and potentially influencing policy decisions.