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

Sadeq Abul

Potential competing interests: No potential competing interests to declare.

The study attempts to measure the relationship of sectoral taxes with Indonesia's gross domestic product (GDP) using the least squares method (OLS) and the FE model. It would have been better for the study to begin by informing the reader about the size of taxes from each sector, the contribution of these sectors to the gross domestic product, and their value added to the gross domestic product. The data used in this study should be explained and tested for the stationary etc.

However, using a simplified econometric method, results may not accurately reflect the relationship between sectoral taxes and their contribution to the GDP, as it reached negative results for some sectors, such as transportation, information, and agriculture. These may contradict the theory, and the researcher should have justified and tried to explain them, not leave them for future research.

In general, the study is a good try in this field, and it would have been better to prepare it after reading more studies done in this field and strengthening it with more references.