

Review of: "The Impact of Tax Revenue on Macroeconomic Variables: A Case Study from Palestine"

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Potential competing interests: No potential competing interests to declare.

Thank you for the opportunity to review this interesting work. However, there are some areas where the work could be improved. I would like to offer some suggestions to enhance the significance of the research.

Firstly, all abbreviations should be written in full when they first appear in the text, followed by the abbreviation in brackets. This includes well-known abbreviations such as GDP, US, \$, etc.

Secondly, I believe that the literature review section is lacking. The causal relationship has been a long-standing research topic among scholars, and therefore, an outline section citing at least 20-25 of the most recent works should be included. The theoretical framework and literature review sections should be significantly improved. For instance, on page 11, there is only one citation in the literature review section.

Thirdly, in the equation on page 10, there are two different 't's. Please ensure consistency in the notation.

Fourthly, in the reference "Alnaghi and Reed (2022)", it appears that the word "our" has been used instead of "their". Please verify and correct this.

Lastly, I suggest including clear hypotheses at the end of page 13. Additionally, the last paragraph on that page should be moved to the introduction section. Furthermore,:

1. Many sentences are repeated multiple times. Copy editing is crucial.
2. In the equations on page 10, the symbol T is missing. Instead, the symbol t is used. Additionally, the variable U is mentioned in the methodology section but not in the equations. It would be more straightforward if the notation were consistent throughout the document.
3. Could you please explain the abbreviations used in Table 3? Are the coefficients in the table constant, seasonal variables, or something else?
4. Also, I'm curious about the hypothesis on which Table 4 is based.
5. Usually, we have as many cointegration relations (Table 4) as we have causalities (Table 5). However, this is not the case in your analysis. Please improve your analysis. Additionally, you are presenting different results in each of these tables. Please be concise and consistent in your reporting.
6. Could you please add a citation explaining why the lag length is 2? There seems to be a significant theoretical basis for it. I would also like to see the results of the multiple regression. Additionally, for each OLS in Table 6, please

provide the R and R-squared values.

7. On page 17, could you please clarify the measurement used for the effect? Did you use nominal data or indices?
8. I have a few concerns about the study's results. Firstly, I find it difficult to understand how the data was processed, as it is not clearly explained in the paper. Secondly, I am unsure which data was used in the software. Lastly, not all the results are provided in the paper.
9. Excuse me, but I noticed that the discussion section is missing.
10. I respectfully suggest that the paper be reconsidered for acceptance. For now, rejected.