

# Review of: "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)"

Alemayehu Temesgen Befikadu<sup>1</sup>

<sup>1</sup> Ambo University

Potential competing interests: No potential competing interests to declare.

## Suggestions for the article "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)".

- Overall, the research is outstanding and clever from the standpoint of economic application. I've also noticed the following remarks, which I'd like to share.
  - **Title:** The contribution was well known by an economist, and also we can forecast the contribution. So, it'll be good if it were "determinants / factors affecting / effects / impact"? to your title, "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)"
  - **Abstract:** The descriptive data was missed; write all of them in one paragraph; you have taken up too much space, while the study's primary findings take up too little. In the literature review, at least mention one economic growth or development model on "Indirect Taxes" or "Economic growth."
  - **Introduction:** The historical context of your research ought to corroborate the current contribution of indirect goods taxes to Pakistan's economic expansion. For instance, in paragraph 2, you quoted an outdated article that asked if indirect taxes still had a significant impact. Taxation was one of the revenue streams for a nation's economy. The goal ought to be to focus on the relationship between indirect taxes on goods and economic growth. They're all excellent.
  - **Methodology:** Although the quantity of observations you utilized is good, it is too old; add at least four years to 2018; stationarity was tested before normalcy or correlation. Make stationary testing the first step in the data analysis flow conversation. Verify the ideal lag duration using SIC and HQIC as well.
  - **Data analysis:** Every Model Diagnostic test ought to be attached at the conclusion of the page. The integration order for each of the three independent variables should be mentioned in the unit root test, unless the outcome is erroneous. Although your methodology was between 1972 and 2018, your descriptive figure covered the years 1972 to 2022. We should verify the unit root test before correlation because, as stated in the statement, "all variables are non-stationary at the level; therefore, we cannot reject the null hypothesis that the variables have a unit root."
  - **Generally;** the study's title, which is derived from the third line of the method of materials, needs to be changed to "Impact of / Influences of / Effects of Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022), etc." Furthermore, the contribution of indirect taxes on goods to Pakistan's economic growth (1972–

2022) could not be effectively determined by simply three variables. Other variables ought to need to be included.