



Paper: **“Peut-on encore accroître le niveau des recettes fiscales hors pétrole en République du Congo ?”**

Submitted: 20 November 2025

Accepted: 02 February 2026

Published: 28 February 2026

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Doi: 10.19044/esj.2026.v22n4p163

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Reviewer 2: Chorouk Drissi Elbouzaïdi
Abdelmalek Essaadi University, Morocco

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ESJ Manuscript Evaluation Form 2025

This form is designed to summarize the manuscript peer review that you have completed and to ensure that you have considered all appropriate criteria in your review. Your review should provide a clear statement, to the authors and editors, of the modifications necessary before the paper can be published or the specific reasons for rejection.

Please respond within the appointed time so that we can give the authors timely responses and feedback.

NOTE: ESJ promotes peer review procedure based on scientific validity and technical quality of the paper (not perceived the impact). You are also not required to do proofreading of the paper. It could be recommended as part of the revision.

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Reviewer Name: Rabii HAKIKI	
University/Country: Mohamed V university of Casablanca	
Date Manuscript Received: 24/12/2025	Date Review Report Submitted:
Manuscript Title: CAN THE LEVEL OF NON-OIL TAX REVENUES IN THE REPUBLIC OF CONGO BE FURTHER INCREASED?	
ESJ Manuscript Number:	
You agree your name is revealed to the author of the paper: Yes	
You approve, your name as a reviewer of this paper, is available in the “review history” of the paper:	
You approve, this review report is available in the “review history” of the paper:	

Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

Questions	Rating Result [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	3
The title is clear and substantively relevant; however, for an academic article, it could be improved in terms of form in order to better conform to scholarly conventions.	
Strengths	
<ul style="list-style-type: none">• The research question is explicit (the capacity to increase revenue).• The geographical scope is clearly defined (Republic of the Congo).• The topic is relevant to public finance and development economics.	
Areas for improvement	
<ul style="list-style-type: none">• Use of capitalization: in academic French, fully capitalized titles are generally avoided.• The direct interrogative form is acceptable but is often reformulated in a more analytical manner in academic writing.	

<ul style="list-style-type: none"> Conceptual precision: the analytical angle could be clarified (determinants, fiscal space, constraints, prospects). 	
2. The abstract presents objects, methods, and results.	2
<i>The abstract is general and contains some redundancy, with repeated use of the term “fiscal potential.” Moreover, the abstract does not specify the chosen analytical method, or the sample used. The abstract does not fully summarize the content of the article</i>	
3. There are a few grammatical errors and spelling mistakes in this article.	3
<i>The manuscript contains several grammatical, spacing and punctuation errors, along with occasional phrasing mistakes also. A thorough language edit can improve the readability, strengthen academic tone and reduce ambiguity in certain sentences</i>	
4. The study methods are explained clearly.	1
<i>The author moves from the literature review directly to the results and discussion without specifying the analytical method used or the reasons for its selection. Normally, a separate section titled Method (or Methodology) should follow the literature review, in which the chosen method and the evaluation criteria are explained before presenting the results</i>	
5. The results are clear and do not contain errors.	3
<p><i>The results and discussion are well explained; however, I recommend the following improvements:</i></p> <ol style="list-style-type: none"> <i>Organizing the results into a causal framework (constraints ↔ incentives ↔ policy opportunities).</i> <i>Distinguishing between “push” and “pull” factors.</i> <i>Explicitly linking the findings to relevant theories in order to generate propositions and reform pathways.</i> <i>Giving recommendations to the readers</i> <i>Adding study limitations and practical implications, rendering it descriptive rather than analytically conclusive</i> 	
6. The conclusions or summary are accurate and supported by the content.	2
<i>The conclusion relies on re-summarizing the literature rather than integrating the study’s findings or presenting a clear analytical contribution. The inclusion of references within the conclusion is academically inappropriate and weakens its inferential strength</i>	
7. The references are comprehensive and appropriate.	3
<i>Several references require complete bibliographic details, including missing page numbers or DOIs. Ensuring accuracy, consistency and adherence to journal citation style improves the professionalism and reliability of the manuscript.</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

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Reviewer Name: OLOUMILADE Obafemi Marcellin	
University/Country: Bénin	
Date Manuscript Received:	Date Review Report Submitted: 03/01/2026
Manuscript Title: PEUT-ON ENCORE AUGMENTER LE NIVEAU DES RECETTES FISCALES HORS PETROLE EN REPUBLIQUE DU CONGO ?	
ESJ Manuscript Number:	
You agree your name is revealed to the author of the paper: yes	
You approve, your name as a reviewer of this paper, is available in the “review history” of the paper: yes	
You approve, this review report is available in the “review history” of the paper: yes	

Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article. <i>Oui le titre est en adéquation avec le contenu</i>	4
2. The abstract presents objects, methods, and results. <i>(Please insert your comments)</i> <i>Le résumé présente assez bien les objectifs, méthodes et résultats de l'étude</i>	4
3. There are a few grammatical errors and spelling mistakes in this article. <i>(Please insert your comments)</i>	4

Le texte est bien rédigé. Cependant, il existe des reformulations à faire.	
4. The study methods are explained clearly.	3
<i>(Please insert your comments)</i>	
Les méthodes sont plus ou moins bien expliquées. Il subsiste quelques incorrections à revoir	
5. The results are clear and do not contain errors.	4
<i>(Please insert your comments)</i>	
Les résultats sont clairs. Mais il y a quelques précisions à faire	
6. The conclusions or summary are accurate and supported by the content.	4
<i>(Please insert your comments)</i>	
Conclusion bien rédigée mais sans ouverture	
7. The references are comprehensive and appropriate.	3
<i>(Please insert your comments)</i>	
Les références ne sont pas récentes nécessitant un effort d'actualisation	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	X
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

- Revoir la mise en forme
- Corriger les pronoms personnels utilisés
- Nuancer les concepts
- Améliorer la méthodologie
- Ouvrir une piste de recherche
- Renvoyer l'annexe à la fin

Comments and Suggestions to the Editors Only:

- Texte agréable à lire.
- Démarche scientifique rigoureuse.
- Sujet intéressant qu'il convient d'enrichir davantage par l'actualisation des références

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Date Manuscript Received: December 26, 2025	Date Review Report Submitted: January 5, 2026
Manuscript Title:	
ESJ Manuscript Number: CAN THE LEVEL OF NON-OIL TAX REVENUES IN THE REPUBLIC OF CONGO BE FURTHER INCREASED?	
You agree your name is revealed to the author of the paper: No	
You approve, your name as a reviewer of this paper, is available in the "review history" of the paper:	
You approve, this review report is available in the "review history" of the paper: Yes	

Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each point rating.

Questions	Rating Result [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	2/5
<i>The title accurately reflects the article's content. However, the phrasing as a direct question ("Can...?") is unconventional for an academic scientific article. A declarative title would be more professional and informative. For example: "Assessing the Scope for Increasing Non-Oil Tax Revenues in the Republic of Congo: A Comparative Analysis Using Fiscal Potential and Optimal Taxation Approaches."</i>	
2. The abstract presents objects, methods, and results.	4/5
<i>The abstract clearly presents the objective (to assess the possibility of increasing revenues), the methodology (two approaches), and the main results (underexploited potential, effect of determinants, difference between models). It could be slightly strengthened by briefly specifying the key econometric methods used (e.g. OLS regression for potential, a Scully-type growth model for optimal) and including the key figure for the estimated optimal rate (34.5%).</i>	

3. There are a few grammatical errors and spelling mistakes in this article.	3/5
<i>The text is generally comprehensible. However, it contains several typos, misspellings, and awkward or non-idiomatic phrasings that hinder readability (e.g., "effort discal" for "fiscal", the repeated heading for section 4, inconsistent spelling of "stationarity", clumsy constructions like "D'une part, parce qu'il est nécessaire..."). A thorough proofreading by a native speaker or a professional editing service in both English and French is strongly recommended prior to any resubmission.</i>	
4. The study methods are explained clearly.	3/5
<i>The principles behind the two methodological approaches are well presented. However, crucial points lack clarity or are problematic:</i> - For Model 1 (Fiscal Potential): The variables are I(1) (Table 1), but the authors perform no cointegration tests and estimate a level model via OLS. This risks producing a spurious regression. The use of an ARDL (AutoRegressive Distributed Lag) model with a cointegration test (bounds test) is necessary to validate a long-run relationship. -For Model 2 (Optimal Taxation): The authors state they use the unbalanced budget model of Husnain et al. (2015) but, due to a lack of data on the deficit (θ), they actually use the formula for the balanced budget model ($\tau^* = \alpha/(\alpha+\gamma)$). This limitation must be clearly stated and justified in the text. -The methodology section would be clearer if preceded by a brief subsection on data sources and the study period.	
5. The results are clear and do not contain errors.	3/5
<i>Results are presented with tables and graphs. The discussion of coefficient signs (Model 1) and the optimal rate value (Model 2) is good. However:</i> -The tax effort measure (EFHP) in Table A2 and Figure 4 shows extreme values (from -5.05 to +6.29). The unit and calculation of this variable are not explicitly defined. Is it a difference in percentage points? A ratio? This must be clarified. -The order of presentation for figures in the text is incorrect (Figure 1 is described after Figures 3 and 4). This must be corrected. -The diagnostic tests presented in the appendix are a strength, but their interpretation in the main text is too brief.	
6. The conclusions or summary are accurate and supported by the content.	4/5
<i>The conclusion adequately answers the research question and is supported by the results. It effectively synthesizes the dual approach, acknowledges the main limitation (omission of debt and arrears in the first model), and provides relevant, detailed policy recommendations. It could be tightened to avoid repetition with the introduction.</i>	
7. The references are comprehensive and appropriate.	3/5
<i>The literature review is broad and relevant. However, the bibliography contains inconsistencies and omissions that must be corrected:</i> - Some references cited in the text are missing from the bibliography (e.g., "Korsu, 2021", "Hansen, 1999, 2000"). -The reference format is not uniform (sometimes full first name, sometimes initial; variable order of elements). -The completeness of all references should be verified (missing publisher, city, page numbers for some book chapters).	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	X
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

Dear Authors,

You present a relevant and original study on a crucial question for the Congolese economy. The combined use of fiscal potential and optimal taxation approaches constitutes the main strength of your manuscript. The results suggest significant scope for increasing non-oil revenues, and your policy recommendations are well-founded.

For this article to reach its full potential and be publishable, major revisions are required, primarily on methodological and presentational grounds. Here are my detailed recommendations, in order of priority:

1. Critical Methodological Correction (Model 1 - Fiscal Potential):
 - Your series are integrated of order I(1). You cannot estimate a long-run relationship using OLS in levels without first establishing cointegration. I strongly recommend you:
 - Specify an ARDL (Autoregressive Distributed Lag) model.
 - Perform the bounds test of Pesaran et al. to check for the existence of a cointegrating relationship.
 - Present and interpret the long-run multipliers from the ARDL model, and recalculate the tax effort measure based on this.
 - This correction is non-negotiable for the scientific validity of your results.
2. Methodological Clarification (Model 2 - Optimal Taxation):
 - Clearly state in the text that, constrained by data, you are using the balanced budget version of the model (Formula 11). Briefly explain the implication of this limitation (as you rightly do in the discussion in section 5.2).
3. Clarity of Results:
 - Define the tax effort variable (EFHP) unambiguously. What is its exact formula? What are its units (difference in GDP percentage points, ratio...)? The extreme values in Table A2 require an explanation.
 - Correct the order of figures and tables so they are called in the text in ascending numerical order.
 - Integrate a brief interpretation of the diagnostic tests (normality, heteroskedasticity, autocorrelation) into the main body of the text, not just in the appendix.
4. Improvement of Form and Structure:
 - Change the title to a declarative, academic formulation (see suggestion in point 1).
 - Conduct a thorough linguistic proofreading to correct errors, typos, and improve sentence fluency. Consider assistance from a native speaker.
 - Correct and unify the bibliography. Ensure all cited references are present and adopt a consistent format (e.g., APA style).

- Restructure sections 5.1 and 5.2, potentially into sub-sections (Results, Discussion, Implications).
5. Minor Suggestions:
- Add a short subsection (4.0) on Data (sources, period, treatment).
 - In the abstract, briefly mention the key methods (ARDL, Scully model) and the optimal rate figure.

Your article has the potential to make a significant contribution. I would be pleased to review a revised version that addresses these comments. Good luck with the revisions.

Comments and Suggestions to the Editors Only:

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Reviewer Name: Chorouk Drissi Elbouzaïdi	
University/Country: Morocco/ Abdelmalek Essaadi University	
Date Manuscript Received: 24/12/25	Date Review Report Submitted: 31/12/25
Manuscript Title: PEUT-ON ENCORE AUGMENTER LE NIVEAU DES RECETTES FISCALES HORS PETROLE EN REPUBLIQUE DU CONGO ?	
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Questions	Rating Result [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article.	3
<i>The title is good, but I recommend the following formulation for greater clarity and academic precision: Peut-on encore accroître les recettes fiscales hors pétrole en République du Congo ? Une analyse par les modèles d'estimation de l'effort fiscal / Can Non-Oil Tax Revenues Still Be Increased in the Republic of Congo? Evidence from Fiscal Effort Estimation Models.</i>	
2. The abstract presents objects, methods, and results.	3
<i>To improve clarity, the abstract could briefly outline the methods used in the analysis.</i>	
3. There are a few grammatical errors and spelling mistakes in this article.	5

<i>Please correct the following error:</i>	
<i>4-Modèles d'estimation de l'effort discal (fiscal)</i>	
4. The study methods are explained clearly.	5
<i>Yes</i>	
5. The results are clear and do not contain errors.	5
<i>Yes</i>	
6. The conclusions or summary are accurate and supported by the content.	5
<i>Yes</i>	
7. The references are comprehensive and appropriate.	5
<i>Yes</i>	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revision needed	X
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

Comments and Suggestions to the Editors Only: