

Review of: "A Dynamic Model for an Optimal Consumption Tax Rate"

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Potential competing interests: No potential competing interests to declare.

The authors of the paper describe their proposed approach, "A Dynamic Model for an Optimal Consumption Tax Rate." The topic is interesting and with possible applicability. However, the paper needs some improvements.

1. More simulation results and a formal comparison of results are needed.
2. The conclusions should be extended with more future work.
3. The authors do not clarify the significant difference between the proposed model and the existing work.
4. Clarifications are needed in the discussion part.
5. There are many results on valorem taxes in the existing literature. What novelty did you address in this paper? Give a comparative table.
6. Experimental results should be explained in more detail.
7. The abstract needs to improve.
8. So many literature review papers are included in the references, but the recent research article needs to be included to fulfill the research gap.
9. Minor grammar and syntax issues need correction in the entire work.
10. The numerical example should be clear, and the abbreviations should be explained in the introduction section.
11. The recent research article needs to be updated based on the tax calculation, and a comparison is needed.
12. Mathematical expressions for profit maximization and minimization need to be included.