

# Review of: "Navigating optimal treaty-shopping routes using a multiplex network model"

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**Potential competing interests:** The author(s) declared that no potential competing interests exist.

This paper has investigated the international tax treaty network system of foreign investment channels based on real data and introduce a novel measure of tax-routing centrality and other centralities via network analysis.. The rest of the paper is well structured and illustrated. There are, however, several points regarding the content of the paper that should be either improved upon or clarified:

- (1) Sources of data collection and quantitative conclusion must be elaborated in the abstract.
- (2) The introduction lacks flow and clarity. Suggest being more succinct and direct in providing the objective of the study/research question and the background of the study (research problem).
- (3) The paper topic is timely and of interest to the journal's readership, however, the stated contribution is not clear. The author should highlight the contribution in the revision. The Introduction section should list the research objectives and research scope. In addition, the limitations were not well discussed, which should be a subsection in the Discussion section.
- (4) For Figure 2- 6, detailed legend and explanation should be provided.
- (5) The review of the literature could have been much stronger.

Minor points:

- (6) What are the lessons for international audiences?