

Review of: "Using Taxes to Attract the Creative Class in the Presence of a Region-Specific Rent"

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Potential competing interests: No potential competing interests to declare.

The relationship between taxes and entrepreneurship is an intriguing topic chosen by the authors for discussion. However, this study presented their analysis too simply, so it couldn't offer any novel ideas.

Firstly, the authors have presented a fairly simple theoretical framework, which is not yet full of factors that can affect the attraction of entrepreneurs to invest. In an economy with tax policy, market attractiveness, monetary policy, political stability, human resource qualifications. For example, a group of 02 researchers have shown that in Indian country, the attractiveness of FDI will be determined by the policy framework, market size, economic factors, economic stability and other factors. political factors (B.K. Lokesha and D.S. Leelavathy, 2012). Or another group of authors have also noted that wages and national income affect tourism entrepreneurs (Tleuberdinova et al, 2021). Second, the authors do not use any data to analyze and support their argument to consider the analytical framework. Finally, the author implements the payoff theory but does not show aggregate results. Although this theory confirms that the Payoff matrix is usually analyzed by calculating aggregate outcomes (Giovanni Romeo, 2020). Consequently, this manuscript did not provide sufficient evidence to convince the reader of its analysis.