The paper asks an interesting research question (does the border effect differ if it is maritime?) using Spanish data. The results are suggestive, but I would have liked more details of the gravity model and robustness of the results, which are reported briefly in an Appendix table. These are what the decomposition depends upon.

1. Are the Balearics and Canaries special cases among Spanish regions, apart from being islands. For example, being relatively tourism-dependent might affect the GM results in ways not simply picked up in fixed effects.

2. What happens if the GM is run separately by mode? For example, are the differences due to being islands or to greater reliance on air transport?

3. Does it matter that the two island regions are much closer to non-Spanish trade partners than other Spanish regions are, Canaries to NW Africa, Balearics to southern Europe? The latter is especially a concern if Schengenland is the relevant domestic trade area rather than Spain.

Points 1 and 2 may have been covered by the authors, but the evidence should be included in the paper. Point 3 is more fundamental, in the spirit of recognizing that *multilateral* resistance matters. It could be addressed by a Schengenland analysis that includes islands such as Corsica and Sardinia as well as the Spanish island regions, but that would be a major extension of the research.