



Tourist Tax Practices in European Union Member Countries and Its Applicability in Turkey

Levent Selman Göktaş¹ , Serkan Polat² 

Abstract

The taxes applied in the tourism sector have been the subject of constant debate. The economic power of tourism and the fact that it is an element increasing costs, have led to the tax type applied specifically in the tourism sector, and collected from tourists. Although this tax type is referred to by different names in different countries, it is considered appropriate to use it in the literature as the tourist tax concept, since it is collected specifically from tourists as taxpayers. In this study, an effort has been made to develop the conceptual framework of the tourist tax, and how European Union member countries apply tourist tax has been investigated in detail by using secondary sources. In addition, the applicability of the tourist tax in Turkey, how it should be applied, and the policy of which of the countries applying the tourist tax is appropriate for Turkey, have been discussed. It is considered that the tourist tax, which has the potential to provide a financial contribution primarily to the local administrations and tourism destinations, will be an essential source for Turkey. As a result of the study, recommendations for a tourist tax implementation that may be used in Turkey have been developed.

Keywords

Tourist tax, European Union, Tax, Eco tax, City tax

1 **Correspondence to:** Levent Selman Göktaş (Lecturer), Harran University, Vocational School of Social Sciences, Tourist Guidance Program, Şanlıurfa, Turkey. E-mail: leventselmangoktas@harran.edu.tr ORCID: 0000-0001-6675-3759

2 Serkan Polat (Asst. Prof.), Istanbul Medeniyet University, Faculty of Tourism, Department of Gastronomy and Culinary Arts, İstanbul, Turkey. E-mail: serkan.polat@medeniyet.edu.tr ORCID: 0000-0002-4097-8148

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Introduction

Economic, social, cultural, environmental and psychological changes that emerged in the second half of the twentieth century have created a significant impact on tourism habits and needs; as a result of this, a widespread international-level tourism movement has emerged. Thus, the phenomenon of tourism has become an important and continuous sector like industry and international trade, thanks to the dimensions it has reached today. With the large dimensions it has obtained at the local and international level, tourism, which is considered as the service industry, has gained a scope that develops business volume, creates income, provides foreign currency and employment, affects social and cultural life, and protects the environment (Usta, 2014: 1-2). In addition to being an essential source of income for countries hosting millions of tourists every year, this tourism-based mobility also causes certain problems. As the tourism season expands, the needs and related problems also increase in the countries, regions and areas to which this mass displacement movement canalizes. These problems, which can also be considered as the costs of tourism, are observed in the environmental, socio-cultural and economic domains of a country, in the form of additional roads, airports, municipal services, water consumption, public health, pollution, pressure on natural and cultural areas, energy use, etc. (Dogan, 2017: 269; Kirca and Topal, 2017: 96; Okumus and Cetin, 2018). To finance, rectify and limit these intensive costs, many countries have added general taxes to the tourism sector, and as result of the insufficiency of these general taxes, tourist taxes have also been integrated into the system to ensure sustainability.

Tourist Tax

It is thought that the negative environmental, social and cultural impacts caused by the tourism sector can affect the life quality of the local population. To overcome these drawbacks, the introduction of specific taxes on tourism is seen as a way for the host community to obtain appropriate and fair gains from tourism (Kato et al., 2011: 44). Specific taxes are generally used extensively in the financial applications of both developed and developing countries (Gago et al., 2006: 6). Today, tourism represents about 10% of the gross domestic product (GDP) worldwide, and this data expresses that an activity which traditionally benefited from low financial pressure, has become an important area of action for the financial systems of many countries. At the same time, tax revenues generated by tourism represent more than 10% of the tax revenues collected by some developed countries, and this amount can reach 100% in some small tourism economies. Therefore, taxation of tourism becomes quite appealing in terms of financial reform (Gago et al., 2006: 3-4).

Tourism taxes have begun to spread rapidly throughout the world since the 1980s (Mak, 2006: 251). Tourist tax, included in tourism taxes, has a significant place for

countries, and in recent years, it has become a way for governments to generate additional income for tourism investments, infrastructure and social services (Aguilo et al., 2005: 359). Tourist taxes are one of the local means used more and more worldwide to distribute the costs of tourism more equitably within the framework of the “user pays” principle (Gago et al., 2006: 2). Particularly in addressing environmental issues related to tourism, tourism tax has become increasingly popular worldwide (Valle et al., 2012: 1408).

Tourist tax is a special and generally regional tax type that is taken as fixed or value basis (e.g. percent) per night from tourists, who stay temporarily, and paid to the accommodation establishment during the check out. Tourist tax is an earmarked tax, usually collected by local governments to strengthen the tourism infrastructure and to positively affect long-term tourism demand. In many countries, the funds collected from these taxes are reserved for tourism-related expenditures, but can also be included in a general fund to the extent allowed by local law (Spengler and Uysal, 1989: 310).

Tourist Tax Practices in European Union Countries

In order to improve recreation areas, meet public services, and eliminate the negative consequences occurring in the environment due to the large number of visitors, today, many European Union countries such as Spain, Italy, Germany and the Netherlands collect extra taxes under the names of tourist tax, city tax, and accommodation tax from foreign visitors visiting their countries for touristic purposes only. The legal basis for the implementation of the tourist tax in EU member states is the Council Directive 2006/112/EC, which also includes amendments (282/2011) in the application of Value Added Tax (VAT) (Official Journal of European Union, 2011).

Although tourist tax is a local tax, and though it is possible for the national legislators in each country to freely determine the criteria for the application of tourist tax, there is an obligation to comply with the principles of international agreements. Tourist tax is an extra tax imposed on tourists who will make an accommodation with a fixed amount or a certain percentage (Çetin, 2014: 28).

Table 1
The Application of Tourist Tax in the European Union Member Countries

Countries	Manner of Receipt	Tax Rate/Amount	Special Conditions
Austria	Per Person Per Night	€ 0.15 - € 2.18	The tax amount varies according to the municipality.
Belgium	Net Price Per Person Per Night or Per Room Rate-Percentage	€ 0.53 - € 7.50	The tax amount varies according to the municipalities, and amount hotels are required to pay per room to municipalities annually in some cities has been determined.
Bulgaria	Per Person Per Night	€ 0.10 - € 1.53	The tax amount varies according to the municipality and it is paid within the hotel fee.
Croatia	Per Person Per Night	€ 0.27 - € 1.34	The tax amount varies according to the municipality.
South Cyprus	Tourist Tax is not charged.		
Czech Republic	Per Person Per Night	Up to € 1.00	Varies by region.
Denmark	Tourist Tax is not charged.		
Estonia	Tourist Tax is not charged.		
Finland	Tourist Tax is not charged.		
France	Per Person Per Night	€ 0.20 - € 4.00	The tax amount varies according to the municipality. Municipalities have the right to add 10% additional state and 15% additional regional taxes to prices.
Germany	Percentage of Per Person Per Night or Room Rate	€ 0.25 - € 7.00 or 6% of room rate	Taxes vary per person depending on the accommodation type, room rate, and location.
Greece	Per Room Per Night	€ 0.50 - € 4.00	Fees vary depending on hotel quality rating.
Hungary	Room Rate Percentage	4% of the room rate	Applied to the room rate before adding VAT.
Ireland	Tourist Tax is not charged.		
Italy	Per Person Per Night	€ 0.30 - € 7.00	The amount of tax depends on the municipality and type of the accommodation.
Latvia	Tourist Tax is not charged.		
Lithuania	Per Room Per Night	€ 0.30 - € 1.00	Tax Amount varies by Municipality.
Luxembourg	Tourist Tax is not charged.		
Malta	Per Person Per Night	€0.50	It has no regional diversity and is applied throughout the country.
The Netherlands	Percentage of Per Person Per Night or Room Rate	€ 0.55 - € 8 or up to 7% of the room rate.	Tax Amount varies by Municipality.
Poland	Per Person Per Night	€ 0.37 - € 0.55	Tax Amount varies by Municipality.
Portugal	Per Person Per Night	€2.00	Tax Amount varies by Municipality.
Romania	Room Price Percentage	1%	Tax Amount varies by Municipality.
Slovakia	Per Person Per Night	€ 0.50 - € 1.65	Tax Amount varies by Municipality.
Slovenia	Per Person Per Night	€ 0.60 - € 2.50	Tax Amount varies by Municipality.
Spain	Per Person Per Night	€ 0.25 - € 2.25	Varies by city and/or region.
Sweden	Tourist Tax is not charged.		
United Kingdom	Tourist Tax is not charged.		

Note: Figures are adult prices. In many cases reduced rates are available for children.
 Source: European Commission (2017: 36-37) (updated by the authors).

Croatia

The tourist tax applied in Croatia is paid as Croatian Kuna, and holidaymakers aged older than 18 years are obliged to pay a “Soujourn Tax” ranging between 2kn and 10kn, that varies according to the season and the accommodation. In Croatia, cities are categorized according to their capacity to attract tourists. These categories are divided into 4 as A, B, C and D. For example, Dubrovnik is in the category of A, and the highest tax rate is applied in this city (European Tour Operators Association, 2018).

France

In France, tourist tax, whose infrastructure was prepared with the law dated 13 April 1910, is still applied today. The tourist tax is levied to contribute to the development of touristic activities, the promotion of the region and the strengthening of its attractiveness. Accordingly, the income of the tax is reserved solely for the expenditures aimed at improving the experience of tourists. In France, tourist tax includes persons who do not reside within the municipality borders, and are not subject to housing taxation (Taxesejour.fr). The maximum rate of tourist tax (per person) is between € 0.20 and € 4.0 per night, excluding additional taxes. The base price has been determined as € 0.70 in 5 and 4-star hotels, € 0.50 in 3-star hotels, € 0.30 in 2-star hotels, and € 0.20 in 1-star hotels. On the other hand, the ceiling prices have been set as € 3.00 for 5-star hotels, € 2.30 for 4-star hotels, € 1.50 for 3-star hotels, € 0.90 for 2-star hotels, and € 0.80 for 1-star hotels. In France, guests are charged tourist tax not only in hotels but also in holiday villages, camps and caravans, and apart-hotels providing bed and breakfast services. While the hotels referred to as ultra-luxury hotels have the highest (€ 4.00) tourist tax demand, the accommodation facilities offering 1 and 2-star camp and caravan services have the lowest (€ 0.20) tourist tax demand (Finance Law, 2014).

In France, as far as the laws allow, municipalities can add a 10% additional state tax to the prices. As a matter of fact, in cities like Paris, in addition to the 10% additional state tax, the 15% additional regional tax amount can also be reflected on the prices. In Paris, for example, per night tourist tax rate of € 3 for a 5-star hotel can be € 3.75 per night with an additional tax rate of 10% + 15%.

With the Finance Law dated 29 December 2014 (Art. L.2333-31), the scope of exemptions from tourist tax was updated and as a result, it was determined that (Finance Law, 2014);

- Individuals aged under 18 years,
- Seasonal workers employed in the region,
- People who benefit from emergency accommodation or temporary displacement, and

- People who occupy properties with rent rates less than the amount determined by the municipal council are exempted from the tourist tax.

Germany

In Germany, the tourist tax is applied as “Culture Tax” and “Bed Tax”, and the rate applied differs depending on the time of stay, the number of rooms of the hotel stayed, type of accommodation, and per night rate of the hotel. This tax type was first entered in force by becoming law in 2011, in the state of Thuringia. While the tourist tax rate in Berlin, Dortmund, Bremen, Cologne, and Freiburg is 5% of the room rate, excluding breakfast and extra services, it is 6% in Dresden. In Dahlem city, this tax is € 1 per person per night for guests older than 14 years, and € 0.50 for guests younger than 14 years. As of January 2018, a € 2 tax has been charged per person per night in Frankfurt (bettensteuer.de). In Hamburg, the way this tax is levied is much different. The tax varies depending on the net overnight rate of the accommodation. For example, the tax rate is charged as

- € 0.00 on net per night accommodation rates up to € 10.00
- € 0.50 on net per night accommodation rates up to € 25.00
- € 1.00 on net per night accommodation rates up to € 50.00
- € 2.00 on net per night accommodation rates up to € 100.00
- € 3.00 on net per night accommodation rates up to € 150.00.

For every € 50.00 increase in per night net accommodation rate, taxes increase by € 1.00 (bettensteuer.de; hamburg-tourism.de).

Greece

The tourist tax to be paid by all tourists/taxpayers visiting Greece became effective as of 01 January 2018. This tax is paid by cash or card at check-in to the accommodation facility or, if a residential property has been rented, to the landlord. This tax is not paid to holiday companies at the time of booking; tourists pay this tax to the accommodation companies (news.gtp.gr, 2017).

The tourist tax is a compulsory tax that must be paid by the visitors to the accommodation facility (including hotels, apartments and furnished rooms rented to visitors) without any exception. The tourist tax is calculated over the number of overnight stays and the “star rating” category of the accommodation unit. The tourist tax ranges from € 0.50 to € 4 per room, per night (Nikana, 2018).

Italy

In Italy, this tax type, which is referred to as accommodation tax, was first entered in force in 1910 for thermal facilities, and in 1938, other popular sights were also

included. In 1989 (Decree Law No. 10, dated 2 March 1989), the accommodation tax was suspended in order to prevent the possible decline in the number of tourists visiting Italy for the FIFA World Cup to be held in 1990. In Italy, although the national government does not demand any tourism tax, a recent legal decree stipulated that local administrations are free to determine their own policies (Rinaldi, 2012: 6). Accommodation tax has started to be charged in many cities of Italy since 2010. To ensure the financial and economic sustainability of municipalities, the annual tax fee in the rates determined by the law has been approved by the decision of the municipal councils (Fontana and Lagutin, 2018: 84-85). In Italy, the tourist tax is charged for all accommodations such as hotels, motels, holiday homes, farmhouses and campsites.

Tourist tax levied in Italy is spent for the following purposes:

- Tourism and regional marketing;
- Urban decoration and maintenance;
- Investments in urban mobility;
- Implementing tourism, cultural initiatives and events, exhibitions and fairs in terms of fairs and workshops;
- Developing tourist information points;
- Co-financing of promotional activities to be conducted in cooperation with professional organizations or private persons;
- Employment opportunities for young people; projects and interventions aimed at the training of professional figures in the tourism sector.

The tourist tax charged in Italy is divided into two, as the condition of the accommodation and the high-low season. A tax rate between € 0.30 and € 7 is levied from the tourists at hotels depending on the number of stars. However, this situation differs in the Ancona region. The tax levied in Ancona is € 0.50 for accommodation rates lower than € 20 per night, € 1 for accommodation rates between € 20 and € 50, € 2 for accommodation rates between € 50 and € 100 per night, and € 3 for accommodation rates higher than € 100 (Göktaş et al., 2018: 2).

In Italy, every municipality introduces different conditions in child policy and exemptions, and these conditions are continually updated in accordance with the law. In some municipalities, guides that bring groups of more than 20 people are exempted from this tax, whereas in other municipalities, university students studying in that city, and people who come to provide voluntary aid as a result of natural disasters are exempted from this tax (Torino Municipality, 2018).

Malta

Since June 20, 2016, tourist tax under the title “Eco Contribution” has begun to be levied from people aged 18 years and older, who stay at all kinds of accommodation

facilities, for environmental protection and infrastructure improvements (Environmental Contribution Law, 2016). The tourist tax has been determined as €0.50 per person, and this amount has been limited to a maximum of €5 for those who perform consecutive accommodation (Malta Ministry of Tourism).

The Netherlands

In the Netherlands, Article 224 of the municipality law, and Articles 41 and 53 of the Law on Public Institutions include the obligations related to the tourist tax (Municipality Law, 2019). The tourist tax was introduced in the 1970s to ensure additional financial sources to municipalities struggling with costs by hosting a large number of tourists. Guests staying one night within the borders of a municipality, pay this tax to contribute to the means they use (Den Haag Municipality, 2006). As of 2017, the tourist tax is levied by 388 municipalities throughout the Netherlands (Bnnvara, 2017).

Municipalities of the Netherlands levy tourist tax not only from accommodation facilities such as hotels, bed and breakfast apart-hotels, holiday homes, caravans, and campsites but also from ships that organize marine tours within the borders of the municipality and from tourists staying individually at rented homes. In marine tours, however, ships smaller than 4 meters are exempted from paying tourist tax. In 13 municipalities registered under Partnership Real Estate Information and Valuation (SVHW), there is no minimum age limit for tourist tax, and regardless of their age, everybody is accepted as a taxpayer (SVHW, 2019).

As of 1 January 2019, the Amsterdam Municipality charges a daily tourist tax of €8 per passenger on transit sea liners that anchor within the borders of Amsterdam Municipality.

Portugal

Since 1 January 2016, the tourist tax has been levied on all tourists visiting Portugal's capital city, Lisbon. As of 2019, the Lisbon and Porto municipalities have updated their tariffs and have started to take €2 as accommodation fee per night. In Lisbon and Porto, the tourist tax is charged for stays performed at most consecutive 7 nights, and if more overnight stays are made, there is no increase in the fee after the 7th night. Upon the decision taken by the Algarve municipality, tourist tax of €1.50 per night has been introduced but has not yet been effectuated (Bratley, 2018).

Spain

Tourist tax is charged in the Catalan region of Spain and the Balearic Islands. The tourist tax which entered in force in the Balearic Islands in 2001, and which is

titled “ecotax” is levied as per person per night (Cantallops, 2004: 44). Meanwhile, the Parliament of Catalonia approved the tourist tax on 20.03.2010 for the purpose of financial support (Catalonia Department of Employment and Recruitment, 2012).

In Barcelona, taxation is based on hotel types and higher tourist tax is levied in the hotels allowing gambling compared to the other hotels. The tax applied in Barcelona is € 2.25 per night per person at 5-star hotels and touristic homes leased out by landlords, € 1.10 at 4-star hotels, and € 0.65 at accommodation facilities with 3-stars and lower. Passenger ships that stay at the port for more than 12 hours are subject to a tourist tax of € 2.25 per person, while the same tax is € 0.65 per person for passenger ships staying at the port less than 12 hours. These rates may be lower in other cities of Catalonia (costabratouristguide.com, 2019).

Methodology

The research consists of a literature review and secondary data. With the literature review, the subject is explained clearly and conceptually. Secondary data are the data sets that the organizations have created as a result of studies carried out related to the topic that the researcher is interested in. The secondary data types are frequently used in both qualitative and quantitative research. The current tourist tax tariff of the member states of the European Union is explained in Table 1, and then the laws, tariffs, exemptions and the expenditures to be transferred to the tourist tax of many European Union member countries that levy tourist tax are explained in detail. Later, in line with the purpose of the research, recommendations for the implementation of the tourist tax in Turkey are developed. It is considered that the tourist tax would be an important resource for tourism of Turkey and tourism expenditures of local administrations.

Recommendations for the Implementation of the Tourist Tax in Turkey

Accommodation Tax, which was introduced to the agenda of Turkey for the first time in 2004, was included in the draft of the Special Provincial Administrations and Municipal Revenues Law in 2008 and discussed in the Parliament Subcommittee. Details of the Accommodation Tax practice were provided in articles 34, 35, 36, and 37 in section four of the law draft in question. Accordingly, accommodations in facilities such as hotels, motels, holiday villages, hostels constituted the subject of the Accommodation Tax, and those staying at these facilities were the payers of the Accommodation Tax. Those operating the accommodation facilities were held responsible for collecting the Accommodation Tax and paying it to the authorized administration on behalf of the taxpayers. The Accommodation Tax base was determined as the total accommodation amount paid by taxpayers, including daily dining and bed fees, and determining the tax rate as 3% of the total daily

accommodation fee was projected. The Council of Ministers was authorized to reduce this rate to zero, and to increase it to the legal limit. However, following the Parliament Sub-Committee discussions, due to the impact of intense pressures of the representatives of the sector, the draft in question could not pass the committee and was not enacted (Güler, 2017: 24; Kılıçer, 2019: 68).

In the law proposal intended to be applied in Turkey, but not enacted, the quality of the accommodation, its low-high season state, and the situation of facilities where no fee was paid for dining were overlooked, and municipalities were not being given a chance to act freely. When the rival countries in the Mediterranean basin are examined, it is seen that the most accurate and reasonable tourist tax is applied in Italy.

After the literature and secondary data reviews detailed above, the following recommendations for the implementation of the tourist tax in Turkey have been developed:

- 1- In Turkey, after the base and ceiling limit of the tax fixed fees are determined by Ministry of Treasury and Finance within the framework of law, it will be a right decision that within its autonomous structure, each municipality determines the tourist tax amount by making a joint decision together with the shareholders.
- 2- It would be quite right to determine different fixed tax amounts according to the quality and type of the accommodation, according to destination demand structure, by distinguishing high and low seasons and providing discounts to people with certain qualities, or by adding the exemption from the tourist tax.
- 3- The tourist tax amount should be able to differ between the regions that have reached saturation in terms of tourism demand and the other regions. By demanding higher tourist tax, the regions that have developed in terms of tourism and experience intense tourist traffic would be able to gain sources faster in order to develop the region's tourism activities, realize its promotion, solve environment and infrastructure problems, and meet the high costs that arise in touristic regions. By demanding a lower tourist tax, both the developing regions would be able to continue to provide services without losing their competitiveness, and create extra resources for the municipality's tourism activities. The better conditions the municipalities have in this respect, the more appropriate the tariff that they apply would be in terms of the city's tourism demand.
- 4- In today's conditions, where the competitive environment is also experienced specific to the cities, in order to attract more visitors, municipalities may not demand tourist tax from those aged under 18 years, who certify their business trip, who visit the city for health reasons, and who come for assistance in the aftermath of disasters. Municipalities would also be able to ensure an increase

in the number of overnight stays by stating that tourist tax would not be applied after a certain number of accommodation days.

The tourist tax model being applied in Italy also supports all these situations.

Much research has been done on what kind of changes would occur in tourism demand as a result of the enactment of the tourist tax, and different results have been obtained. Some researchers have reported that tourist tax would not create a major negative impact on the demand (Bonham et al., 1992; Mak and Nishimura, 1979). A study conducted in Istanbul revealed that tourists were in favor of paying additional taxes for the improvement of services offered to them, and taxes would not affect their travel decisions negatively (Çetin et al., 2017). In this case, it is understood that it is very important that the tourist tax to be levied in Turkey, as in other countries, is transferred only to tourism expenditures. That is, it is understood that if tourists' positive experiences and the service quality they receive is increased, tourist tax would not lead to a decline in demand.

Conclusion

In this study, it was attempted to determine in which European Union member countries the tourist tax was applied, and under which conditions and which amounts/rates of the tourist tax were charged. Though there are differences between the methods applied in European Union member countries, there is a consensus that the tourist tax should be applied by local administrations, and the revenues from the tourist tax should be spent directly on the development of tourism and eliminating the negative factors caused by the tourism sector. Therefore, the fact that certain legal regulations aimed at the application of the tourist tax have not been enacted in our country, which has a significant tourism potential and presents importance in terms of tourism based on its location, does not mean that the tourist tax issue will not be brought up on the agenda again. Therefore, the Draft Law on Special Provincial Administrations and Municipal Revenues should be updated and enacted by specifying the issues such as tourist tax base and ceiling fees, who will be covered and who will be exempted. Municipalities wishing to implement the enacted tourist tax would create an important resource for tourism investments. Some of the recommendations developed for the tourist tax to be applied in Turkey are as follows:

- 1- The law draft for the tourist tax should be reviewed again, and submitted to parliament and accepted.
- 2- The law draft should be renewed again within the scope of the methods or rules adopted by the countries applying the tourist tax successfully, and formed in accordance with Turkey's tourist profile.
- 3- Different fixed tax amounts should be determined according to the quality and

type of the accommodation, according to destination demand structure, by distinguishing between high and low seasons and providing discounts to people with certain qualities, or adding the exemption from the tourist tax for them.

- 4- In addition to the fact that the tourist tax is seen both as rational and economical in terms of local administrations, significant problems are likely in conditions where it is not used for the development of the region's tourism activities, promotion, and the solution of environmental and infrastructure problems, or in case these facilities are not developed. For this reason, it is important to make clear to which institutes' budgets the funds obtained through city tax would be transferred, how they would be spent, and which services and activities would be financed.

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