

A BIBLIOMETRIC ANALYSIS OF RESEARCH ON TOURISM TAXATION

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Abstract

Tourism is one of the most flourishing sectors in the world. Tourism related activities are affected by taxes and tributes. The importance of tourism taxation is well recognized. Tourism taxation is a tool that allows obtaining resources to finance the costs derived from tourism activity. In the tourism industry, there are specific taxes, such as hotel room tax or airport exit tax, and general taxes, such as value added tax. This article analyses the research published papers on tourism taxation, by using the bibliometric tool. The data were extracted from the Web of Science database and the analysis has been made by the biblioshiny for bibliometrix package from statistical R software. The results show that 120 researchers studied tourism taxation and published 55 papers in 35 journals. The present paper contributes to research on tourism taxation. As no bibliometric analysis on tourism taxation has been identified in the Web of Science database, this paper is intended to cover this gap.

Key words: bibliometric analysis, indirect taxation, tourism demand, tourism research, tourism taxes

JEL Classification: E62, H21, L83, Z32

I. INTRODUCTION

Tourism represents "a social, cultural and economic phenomenon regarding people's mobility to unfamiliar places, beyond the borders of their conventional residence, being usually motivated by pleasure or other personal interests and, therefore, gaining a high-level of economic impact, as well as a natural and built environmental influence" (Pop, Popescu et al, 2020).

In the *Tourism Taxation: Striking a Fair Deal*, a study presenting an analysis of the effects of taxation on the tourism industry, the World Tourism Organization defined tourism taxes as "applicable specifically to tourists and the tourism sector or, alternatively, if not specific to the tourism sector, those which are applied differently in tourist destinations" (WTO, 1998).

In 2014, the Organization for Economic Cooperation and Development (OECD) published the report *Tourism Trends and Policy 2014* including data on tourism related taxes. In this report, OECD defined tourism taxation as "the indirect taxes, taxes and tributes that mainly affect the activities related to tourism"; and it is considered to be one of the main elements to "contribute to the obtaining of taxation income, financing the protection of the environment and public investment and the development of infrastructures to improve the management of the tourism impact in sensitive areas" (Cárdenas-García, Pulido-Fernández et al, 2022). Tourism taxation "plays a double role: influencing the competitiveness of the destination and financing the costs derived from tourism activity" (Durán Román, Cárdenas García et al, 2020).

In a research note, titled *Taxing tourism: enhancing or reducing welfare?*, the authors written that taxing tourism may increase or decrease economic benefit depending on the destination's market power. From a social point of view, taxing tourism can be welfare-enhancing, as externalities of rapid tourism growth should be internalized. From political economy perspectives, however, the actual taxation policies may not be welfare-enhancing, as they heavily depend on the political system and power relations in the destination (Sheng and Tsui, 2009).

Tourism taxation is "one of the tools that can effectively contribute to obtaining resources that favor the development of policies to improve sustainability and the tourist experience in the destination" (Cárdenas-García, Pulido-Fernández et al, 2022). Taxing the tourist is "the best instrument in finding the sources needed by tourism sector for tourism rejuvenation policies, promotional campaigns and improving the industry overall" (Loganathan, Ahmad et al, 2019).

The tourism industry has to cope with specific taxes, such as hotel room tax or departure tax (airport exit tax), and indirect (general) taxes, such as value added tax (Jensen and Wanhill, 2002, Ponjan and Thirawat, 2016).

In this article we have analysed the research published papers on tourism taxation, by using the bibliometrics tool. This paper contributes to research on tourism taxation. The remaining part of the article is structured as follows. The next section reviews the existing literature on tourism taxation, by using documents existing on the Web of Science (WoS) database. This is followed by the research methodology section, and the results and discussions. The final section concludes on the subject analysed, highlighting limits of the research and future research areas.

II. LITERATURE REVIEW

Tourism taxation is a widely accepted reality in the top tourism destinations (Durán Román, Cárdenas García et al, 2020). "Since the introduction of tourism taxes in the 20th century, there has been an increasing amount of research on the subject. The earliest research on the implications and impact of tourism taxes is mostly focused on the United States. However, in the last 20 years, many studies concerning European countries have been published" (Heffer-Flaata, Voltes-Dorta et al, 2021). "For more than four decades, numerous studies have analyzed the establishment of taxes and fees linked to tourist activity. Tourism taxation affects a wide range of activities" (Cárdenas-García, Pulido-Fernández et al, 2022).

The paper of Gooroochurn and Sinclair (2005) discusses the types, objectives, principles, and effects of tourism taxation. The mentioned authors consider that "unlike other levies, tourism taxes can increase domestic welfare since international tourists bear most of the welfare loss associated with higher revenue".

Taxes on "tourist activity added to conventional taxes are a permanent topical issue" (Garolera, Oliva et al, 2018). In their article, García López, Marchena Gómez et al (2018) present the different viewpoints on the existing debate on tourism taxes in Spain and Europe; with a special focus on Seville, for its application.

To understand tax implications for the tourism industry, we have to understand the sensitivity of tourism demand. The main purpose of the paper of Durbarry (2008) was to estimate the price elasticity of tourism demand for the United Kingdom and its implications for tourism taxation. The results suggest that tourism demand in the United Kingdom is very price sensitive and that measures which result in increasing tourism prices will have a significant negative impact on tourist arrivals.

In their paper, Adedoyin, Seetaram et al (2021) examined the effect of tourism taxation on international tourist arrivals to the Maldives, a nation heavily dependent on tourism and earn up to 70% of total government revenue in tourism tax. The estimated tax elasticities show that tourism tax adversely influences inbound travel. A 10% increase in tourism tax reduces demand by 5.4%.

The Australian tourism industry is heavily taxed. The key taxes affecting tourism price competitiveness are the Passenger Movement Charge, visa fees and the Goods and Services Tax. There has been an increasing trend in Australia to levy increased taxes and charges on international visitors for revenue raising purposes. To estimate the impact of Australia's departure tax, Forsyth, Dwyer et al (2014) comment: "if there is unemployment or high tourism taxes, the tourism impacts will be larger, in particular for the case

of inelastic demand for inbound tourism". Ihalanayake (2012) analyzed the economic effects of tourism tax changes in Australia. He developed a tourism tax model, a computable general equilibrium model of the Australian economy, by incorporating two tourism sectors.

Looking for a welfare-enhancing solution to "Dutch disease", Sheng (2011) developed a combined model of general equilibrium and partial equilibrium analysis to examine a tourism-dependent economy adopting tourism taxes and non-tourism subsidies.

Using a computable general equilibrium model, the paper written by Zhang and Zhang (2018) presents a simulation study of the changes in carbon emissions and economic welfare which could be brought about through a carbon tax policy in China's tourism industry.

The article of Sulle and Banka (2017) discuss the impacts of taxes imposed on tourism activities occurring on communal lands and the emerging politics of resource and revenue sharing among Wildlife Management Areas member villages in Tanzania.

The study of Biagi, Brandano et al (2017) investigated how the introduction of a city tax impacts on both national and international tourism demand by using the synthetic control method.

In their paper, Gómez, Lozano et al (2008) focused on tourism taxation as an instrument to collect public revenue to finance tourism-related public expenditures, internalise environmental impacts and increase long-term welfare.

Tourism taxation is "a policy tool that can be used to address tourism-related environmental impacts and finance the provision of those public goods and services whose demand is increased by tourists" (Alfano, De Simone et al, 2022). What are the macroeconomic consequences of tourism taxation? What is socially optimal tourism taxation? The study of Chang, Lu et al (2011) is an attempt within a dynamic optimising macro model to address the optimal level of tourism taxation. Yang, Lin et al (2023) proposes a dynamic model for identifying the optimal amount of tourism taxes at the different stages of a destination's lifecycle.

Tourism taxes also are one of the management tools on the local level. Revenue generated from "tourism taxes constitutes an important financial resource for local governments and tourism authorities to both ensure tourism sustainability and enhance the quality of tourist experiences". The paper of Cetin, Alrawadieh et al (2017) analyses how tourism can be taxed efficiently and in a just manner by local authorities. Conducting a research on local taxation of tourism in the context of the collaborative economy, with a case study from the Czech Republic, Plzakova and Studnicka (2021) focus on innovation in the act on local charges and fees.

Gooroochurn and Milner (2005) investigated the effects of reforming the current indirect tax

structure in Mauritius. The article of Gago, Labandeira et al (2009) mainly discusses whether the introduction or increase of tourism taxation should be addressed through specific or general indirect taxation. For the authors, the indirect tourism taxes can be justified on mainly three grounds: revenue-raising objectives, coverage of conventional costs of public services, and internalization of external costs. Popescu, Predescu et al (2015) debated on decreasing indirect fiscal pressure, as an essential tool for competitiveness enhancing of Romania's tourism sector.

In order to obtain a global view of tourism taxation, Durán Román, Cárdenas García et al (2020) conducted a research on indirect taxes, tourism taxes and fees implemented in the main tourism destinations. The identified taxes have been grouped together based on the OECD classification (2014): arrival and departure, air transport, hotels and accommodations, tax rates on consumption, environment, and incentives.

One of the most common forms of tourism taxation is the accommodation tax. For Bird (1992), special taxes on hotel accommodation are generally the key to tourist taxation. The findings of Alfano, De Simone et al (2022) suggest that the probability of introducing a tourist accommodation tax is related to the size and fiscal conditions of the municipality, occupancy of tourist accommodation establishments, and electoral disproportionality. In addition, their research paper suggests to consider the accommodation tax as a strategic tool in competition among tourist destinations.

In Italy, the visitor tax, a tourism tax on overnight stays, was first introduced in 1910 for spa, health and seaside resorts, then in 1938 it was extended to all tourism destinations. Next, the visitor tax was abolished in 1989 and reintroduced in the city of Rome in 2010 and then in the rest of Italy in 2011. A simulation for Italy showed that a tourism voucher equal to €60 (financed by visitor tax revenues) could stimulate a 1% increase in the total annual number of overnight stays by foreign tourists (Candela, Castellani et al, 2015). Overnight taxes affect tourists' consumption behavior and hotels' profits. Beritelli, Reinhold et al (2020) made an analysis of the overnight evasion behavior of hospitality managers to understand the conditions and outcomes of underreporting overnights. "The recurrent debate about taxes in tourism, especially the most common one, charged for overnight hotel stays, should nowadays be framed not just from the collection standpoint but also with respect to multiple factors transversal in nature, like almost everything in tourism viewed as destination" (García López, Marchena Gómez et al, 2018).

Taxes on hotel rooms have become a popular tax instrument for many states and localities. They are seen as "a ready and politically palatable source of revenue by proponents, but as a significant tax burden by the hotel industry" (Bonham and Gangnes, 1996). Lopez-

del-Pino, Grisolia et al (2021) analyzed the acceptance of a room tax in the Canary Island and forecasted its impact on tourism demand. The results confirmed that although the tax is not popular, the demand response is inelastic. Their model predicted a reduction in demand of about half a point from the application of a €1 tax.

In a research on the air passenger duties, Álvarez-Albelo, Hernández-Martín et al (2017) argue for an approach from strategic tourism taxation. In their study, Song, Seetaram et al (2019), analysed the effects of tourism taxes, specifically the air passenger duty, on tourist spending behaviour. The results demonstrate that the air passenger duty modifies the budget allocations of UK outbound tourists by increasing the relative share of transportation expenditure, while correspondingly decreasing the at-destination expenditures on items such as accommodation and food.

Jensen and Wanhill (2002) reviewed the principles by which tourism should be taxed and focused on the different rates of value added tax in a European context. The article of Ponjan and Thirawat (2016) focused on value added tax on tourism goods and services, and its implications. Both mentioned documents discuss on economic effects of tourism value added tax cut.

As "most of the literature on tourism taxation focuses on indirect taxes, on their use as a policy to promote tourism or as a system for collecting and controlling revenue", Bernal, Montero et al (2021) addresses the direct taxation of tourism through the corporate tax borne by companies in the sector.

Lopez, Blanco et al (2011) concluded that it would be reasonable to use voluntary donation programs and tourism taxes complementarily, to increase fundraising for environmental purposes at tourism destinations. The paper of Blanco, Lopez et al (2012) compared voluntary donations to environmental projects in contexts where taxes are self-imposed by participants. The analysis made by the authors "suggests that when mandatory taxes or the size of the taxes can be decided (that is, tourists are allowed to vote for a tax rate) some types of tourists may have increased voluntary contributions, even if the vote for mandatory taxes does not pass and thus the policy is not implemented".

In an empirical research article conducted to study how pro-poor and income equitable are tourism taxation policies in a developing country, Mahadevan, Amir et al (2017) found that tourism taxation is not a quick-fix tool for poverty reduction unless tax revenue is used as a cash transfer to the poor, and the more that is transferred, the more effective is poverty as well as income inequality reduction.

Tourism statistics indicate an increased mobility of tourists in holiday destinations, with a subsequent increase in associated externalities, especially those related to the use of rental cars. The paper of Palmer-

Tous, Riera-Font et al. (2007) suggests that a fixed-rate tax should be levied for vehicle rentals to reduce congestion externalities and thus achieve more efficient traffic levels.

III. RESEARCH METHODOLOGY

A bibliometric analysis on tourism taxation has not been researched so far. In view of this, we conducted a bibliometric analysis on the scientific literature published with the aim of highlighting the current state of research and answering the following questions: How many scientific papers on tourism taxation have been published? What are the most cited papers on tourism taxation? What are the most frequent keywords in published documents on tourism taxation?

The data were extracted from the WoS database. To identify the publications on tourism taxation, we have used the following query: TS=("tourism tax*" OR "tax* tourism"). TS stand for topic that is, the search of the mentioned words in the title, abstract, author keywords, and Keywords Plus. We have used the * sign because we wanted to collect all the documents that refers to "tourism taxation", "tourism tax", "tourism taxes", "taxation of tourism", "taxing tourism". The search in the WoS database, on 1 June 2023, refined by document types: article or proceeding paper or review article, returned 59 documents, from which we eliminated 4 of them, which did not comply with the subject analysed. We performed a bibliometric analysis of 55 documents with the R software version 4.3.0 (R Core Team, 2023), RStudio version 2023.03.1 (Posit Team, 2023), and the Bibliometrix package developed by Aria and Cuccurullo (2017).

IV. RESULTS AND DISCUSSION

During the years 1992-2023, 120 authors (authors of single-authored documents: 7) studied tourism taxation and published 55 papers (50 articles, 4 proceeding paper, and 1 review) in 35 journals, with the following description and results: annual growth rate: 3.61%, document average age: 8.44, average citations per documents: 16.4. An analysis of the dynamics of the articles' number (figure 1) shows an upward trend. 2017 was the most productive year from the period analysed, with 6 papers published, followed by the years 2018 and 2020, with 5 documents each.

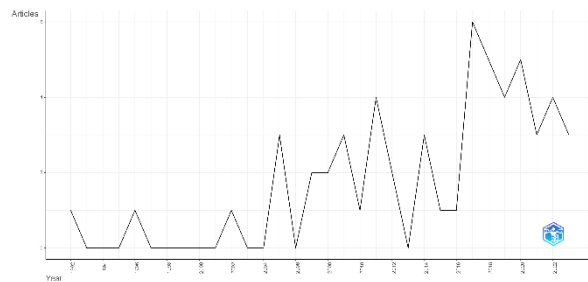


Figure 1 – Annual Scientific Production

Source: Graph generated with biblioshiny for bibliometrix in R software, based on data extracted from the WoS database

The journals with the most numerous papers on tourism taxation are *Tourism Management*, with 6 articles, followed by *Journal of Travel Research*, with 5 documents, *Journal of Destination Marketing & Management*, with 4 papers, *Annals of Tourism Research*, *International Journal of Tourism Research*, and *Tourism Economics*, each with 3 studies. Most local cited sources (from reference lists) belong to journals: *Tourism Management* (n = 236), *Annals of Tourism Research* (n = 165), *Journal of Travel Research* (n = 97), and *Tourism Economics* (n = 84).

Figure 2 shows a three-fields plot for top 20 countries, journals and keywords on tourism taxation.

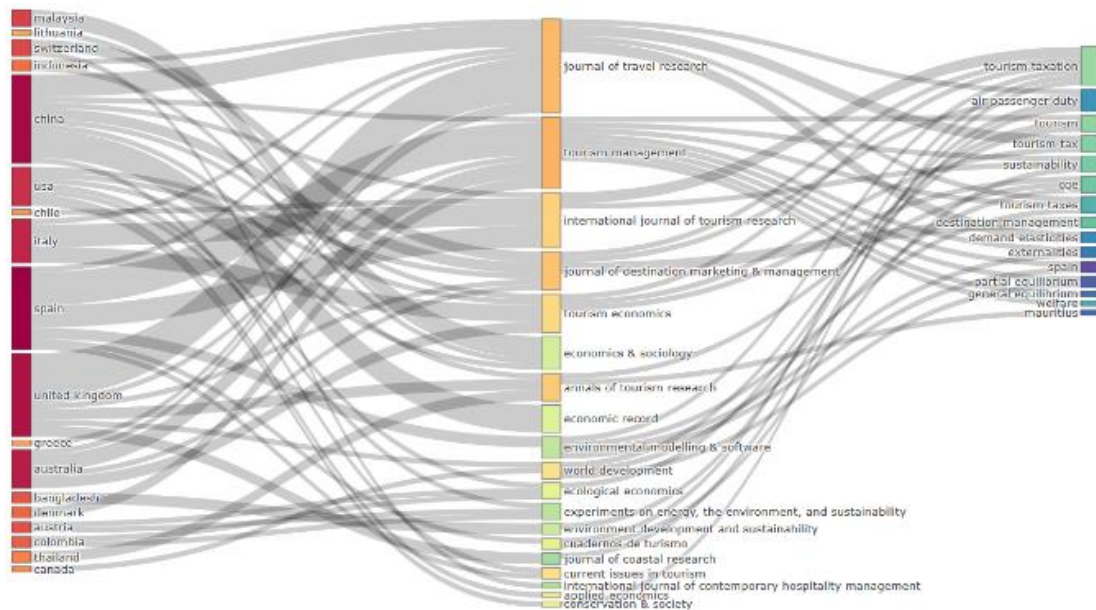


Figure 2 – Three-Fields Plot for top 20 countries, journals and keywords

Source: Graph generated with biblioshiny for bibliometrix in R software, based on data extracted from the WoS database

Li Sheng, from Macao Polytechnic University, Macao Institute for Tourism Studies, was the most local cited author (21 citations), followed by Thomas C. Jensen, from Technical University of Denmark (20 citations) and Stephen Wanhill, from Bournemouth University (20 citations).

In terms of the countries' scientific production, the authors from Spain are on the first position (26 documents), followed by those from China (19 articles), and researchers from the United Kingdom (15 papers).

The most cited papers on tourism taxation are presented in table 1. On first rank is Gooroochurn, N. and Sinclair, M.T. (2005), with the paper "Economics of Tourism Taxation: Evidence from Mauritius", followed by Zhang, J. and Zhang, Y. (2018), with the article "Carbon tax, tourism CO2 emissions and economic welfare", and Gago, A., Labandeira, X. et al (2009), "Specific and general taxation of tourism activities. Evidence from Spain".

Table 1. Top 10 most cited documents

Document	Total citations
Gooroochurn, N., Sinclair, M.T. (2005) <i>Economics of Tourism Taxation: Evidence from Mauritius</i> , Annals of Tourism Research	108
Zhang, J., Zhang, Y. (2018) <i>Carbon tax, tourism CO2 emissions and economic welfare</i> , Annals of Tourism Research	101
Gago, A., Labandeira, X., Picos, F., Rodríguez, M. (2009) <i>Specific and general taxation of tourism activities. Evidence from Spain</i> , Tourism Management	57
Forsyth, P., Dwyer, L., Spurr, R., Pham, T. (2014) <i>The impacts of Australia's departure tax: Tourism versus the economy?</i> Tourism Management	48
Durbarray, R. (2008) <i>Tourism taxes: Implications for tourism demand in the UK</i> , Review of Development Economics	45
Palmer-Tous, T., Riera-Font, A., Rossello-Nadal, J. (2007) <i>Taxing tourism: The case of rental cars in Mallorca</i> , Tourism Management	45
Bonham, C.S., Gangnes, B. (1996) <i>Intervention analysis with cointegrated time series: The case of the Hawaii hotel room tax</i> , Applied Economics	43
Jensen, T.C., Wanhill, S. (2002) <i>Tourism's taxing times: value added tax in Europe and Denmark</i> , Tourism Management	40
Bird, R.M. (1992) <i>Taxing tourism in developing countries</i> , World Development	40
Sheng, L., Tsui, Y. (2009) <i>Taxing tourism: enhancing or reducing welfare?</i> Journal of Sustainable Tourism	39

The most local cited documents on tourism taxation are included in table 2. Local citations of documents measure how many times a document included in a collection have been cited by the documents included in the same collection. The most cited paper on tourism taxation belongs to Jensen, T.C., Wanhill, S. (2002), "Tourism's taxing times: value added tax in Europe and Denmark", published in

Tourism Management.



Figure 3 – Author’s Keywords Cloud

Source: Graph generated with biblioshiny for bibliometrix in R software, based on data extracted from the WoS database

Figure 3 shows the author’s keywords cloud.

Table 2. Top 10 most local cited documents

Document	Local citations	Global citations	LC/GC Ratio (%)
Jensen, T.C., Wanhill, S. (2002) <i>Tourism's taxing times: value added tax in Europe and Denmark</i> , Tourism Management	19	40	47.50
Gago, A., Labandeira, X., Picos, F., Rodríguez, M. (2009) <i>Specific and general taxation of tourism activities. Evidence from Spain</i> , Tourism Management	18	57	31.58
Ponjan, P., Thirawat, N. (2016) <i>Impacts of Thailand's tourism tax cut: A CGE analysis</i> , Annals of Tourism Research	13	31	41.94
Bird, R.M. (1992) <i>Taxing tourism in developing countries</i> , World Development	12	40	30.00
Sheng, L., Tsui, Y. (2009) <i>Taxing tourism: enhancing or reducing welfare?</i> Journal of Sustainable Tourism	12	39	30.77
Bonham, C.S., Gangnes, B. (1996) <i>Intervention analysis with cointegrated time series: The case of the Hawaii</i>	10	43	23.26

hotel room tax, Applied Economics			
Forsyth, P., Dwyer, L., Spurr, R., Pham, T. (2014) <i>The impacts of Australia's departure tax: Tourism versus the economy?</i> Tourism Management	10	48	20.83
Gooroochurn, N., Sinclair, M.T. (2005) <i>Economics of Tourism Taxation: Evidence from Mauritius</i> , Annals of Tourism Research	7	21	33.33
Palmer-Tous, T., Riera-Font, A., Rossello-Nadal, J. (2007) <i>Taxing tourism: The case of rental cars in Mallorca</i> , Tourism Management	7	45	15.56
Durbary, R. (2008) <i>Tourism taxes: Implications for tourism demand in the UK</i> , Review of Development Economics	6	45	13.33

The conceptual structure is examined through the co-occurrence network map (figure 4), using the keywords plus field and 50 labels.



Figure 4 – Co-occurrence Network (conceptual structure)

Source: Graph generated with biblioshiny for bibliometrix in R software, based on data extracted from the WoS database

Figure 5 shows the thematic map of author’s keywords. The keywords are grouped on nine clusters, each having presented labels and the position according to the four themes.

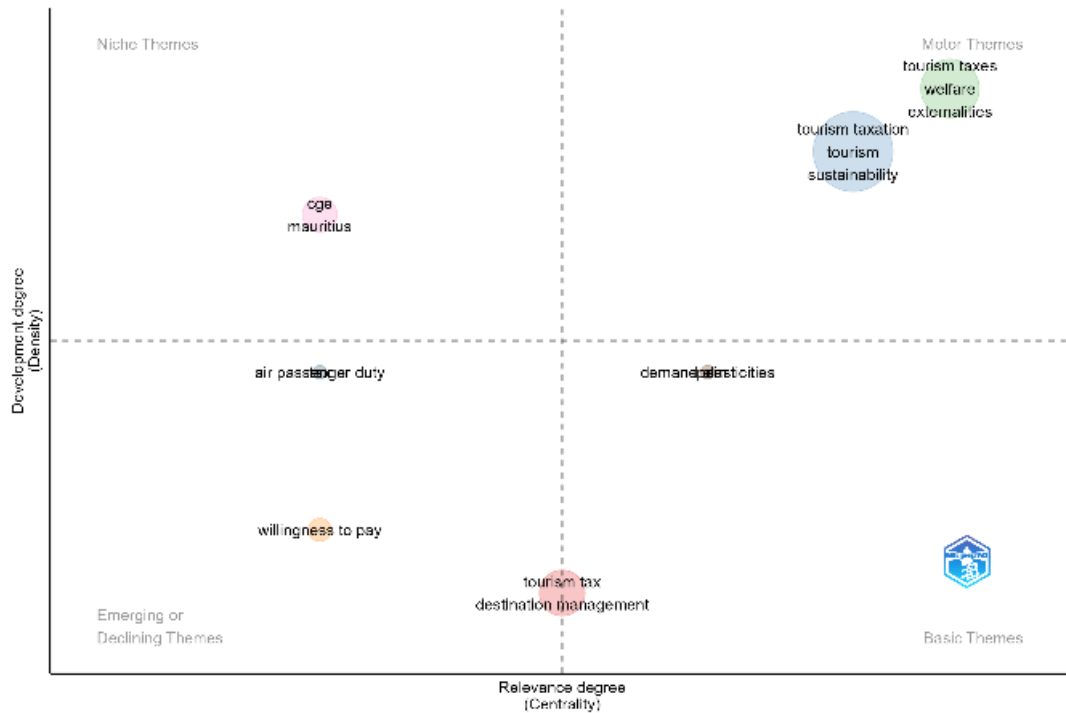


Figure 5 - Thematic map for author's keywords

Source: Graph generated with biblioshiny for bibliometrix in R software, based on data extracted from the WoS database

V. CONCLUSION

Tourism is a "relatively easy target for governments that need to raise additional revenue, some of which may be used to provide the infrastructure and other facilities on which tourism depends. Increased revenue can be raised both by raising the rate of taxation and by increasing the number of taxes that are levied on tourism" (Durbarray, 2008). Tourism taxes have become an important source of revenue for many tourist destinations worldwide.

Tourism taxation "is not simple and governments have developed more approaches to collect revenue from the sector. Such policy differences are evident when comparing marginal rates of actual taxes with tourism investments, which are substantial even among neighboring economies" (Surugiu and Surugiu, 2017).

In this paper we conducted a bibliometric analysis on tourism taxation, using the R software, R Studio, and the biblioshiny for bibliometrix package, to highlight the current state of research and trends on tourism taxation. As no bibliometric analysis on tourism taxation has been identified in the WoS database, this paper is intended to cover this gap. The results answer the research questions.

As a limitation of this research, it can be noted that we have used in our analysis just one database. In addition, other articles on tourism taxation have been published in journals not yet indexed in WoS database,

and therefore they cannot be included in our research.

Tourism taxation "itself is broader than it seems and it's correlated with an effort to raise income for extra marketing promotion; especially in saturated tourism destinations, which usually suffer from environmental problems due to excessive offer" (García López, Marchena Gómez et al, 2018). It contributes to supporting the expenses incurred in tasks such as promotion and marketing (Tokyo in Japan, Canada), the autonomous community (Catalonia in Spain, Switzerland) or to the modernization of infrastructures (Greece, India, Canada), an aspect of vital importance to this highly competitive environment in which the tourism activity is situated (Durán Román, Cárdenas García et al, 2020).

At the third Biennial Forum on Advances in Destination Management, conference participants highlight that rethinking and re-innovating tourism taxation regimes are potential research fields with benefits low hanging fruits and high practical relevance (Reinhold et al, 2018). Future research could include the following issues: tax coordination (Álvarez-Albelo et al, 2017), impacts of tourism taxation for countries at various developmental stages (Mahadevan, Amir et al, 2017), presence or absence of moral concerns related to overnight tax evasion (Beritelli, Reinhold et al, 2020), monitor changes in tourism taxes in small island dependent countries post-COVID-19 pandemic (Adedoyin, Seetaram et al, 2021), improving models of tourism tax (Yang et al, 2023).

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