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### **Sustaining Tourism Development Through City Tax: The case of Istanbul**

Although the benefits of increased tourism volume are widely accepted, environmental conflicts and social side effects of tourism activity are often neglected. The social and environmental costs of tourism development can be justified through local corrective taxes. As a part of a series of comprehensive studies on lodging tax; this paper outlines a general framework for lodging taxes as a compensation tool through extensive literature review and states advantages and disadvantages of these tourism specific taxes. Considering Istanbul as a case study, the article also suggests implementation strategies based on semi-structured interviews with tourism industry experts in Istanbul.

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Keywords: Lodging tax, expert interviews, city tax, sustainable tourism, destination development, Istanbul, earmarked taxes.

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## Introduction

Tourism has been one of the fastest growing industries globally. It is expected to keep the pace of 4-5% annual growth for the next five decades and the industry currently represents more than 10% of the investment worldwide (UNWTO, 2012). The growth of tourism has also attracted attention of the governments that aim to increase public funds and create stronger fiscal systems. More physical investments (e.g. highways, airports, convention centers) and investment incentives (e.g., land allocation, tax returns) appeared in government master plans to facilitate tourism development in recent years (Okumus, Avci & Walls, 2012; Yarcan & Ertuna, 2002). Although the growth and benefits tourism create and their distribution has attracted much attention, there is a total absence of discussion on how the negative side effects can be prevented, compensated or distributed on a local domain in a sustainable manner.

There is also lack of agreement on measures to attain sustainable tourism development. However, if sustainability is the capacity for continuance (Sharpley, 2000), this continuance depends on the balance between, tourists, hosts, and tourism industry's needs. For example Hunter (1995) describes the characteristics of sustainable tourism as follows:

- Improve local quality of life
- Satisfy and continue to attract visitors and tourism industry
- Protect environmental quality including natural, built and cultural components

Tourism industry has grown too big and concentrated on visitor volume rather than adding value for its stakeholders. Tourism industry's ability and motivation to attain itself to sustainability issues therefore are questionable. Tourism is using free resources and sustainability costs money. According to Burns and Holden (1995), tourists and the industry that serve them should also pay for the environmental maintenance. They argue just like

foreign companies are charged for extracting oil, foreign tourists should also be charged for benefits of common goods and public services at a destination.

Obviously, an extensive tourist activity might require a larger supply of infrastructure and other related services, wider roads, sanitation, transportation, landscaping, law enforcement whose costs are covered by local government funds. Inconvenience caused by increased tourism volume is more tolerable for residents when compensation or a benefit is offered to the locality (Murphy, 1985). Therefore externalizing the environmental and social costs of tourism and its production function is required and possible through public intervention (Green et al., 1990; Clarke, & Ng, 1993). For the justification of distribution of costs associated with tourism activity more specific and regional taxes are needed. Lodging tax is the most common specific tax used by governments for this purpose (Gago, Labandeira, Picos & Rodriguez, 2006). The aim of the paper therefore is to evaluate lodging tax as a compensation tool to cover the costs of tourism development in the case of Istanbul.

### Uses of city tax

Lodging tax (also referred to as city tax, occupancy tax, hotel tax, room tax, bed tax) is a type of special supplementary sales tax applied to hotel guests at a flat rate or *ad valorem* based on number of overnights, sometimes type and quality of accommodation. Besides the hotels, lodging tax is also applied in motels, tourist homes, campgrounds, apartments as well as non-profit and public accommodation facilities.

There are different opinions about the impact of lodging taxes. However even pro-lodging tax studies accept the fact that funds collected through lodging tax should be spent in areas related to tourism. This is not the case in most of the destinations; local governments regard tourism taxes as free revenue, since tourists are unlikely to vote (Hiemstra & Ismail,

1993). However considering that an excessive lodging tax might also impact lodging demand there might be a hidden cost, in the case of declining sales and overall tax revenue.

Different studies have been conducted to measure the impacts of lodging taxes. Price elasticity of tourism demand is the key measure used by most of the researchers to quantify the possible impacts of lodging tax. Taxes in general are considered to have adverse effects on short-term tourism demand. Although some researchers found the impact of lodging tax to be insignificant on demand (Bonham et al., 1992; Mak & Nishimura, 1979), even insignificant changes bring an important burden for hospitality industry considering the slim profit margins (Hiemstra & Ismail, 1993).

Tourism is contributing to a great extent to the world economy and also creates positive effects on other industries, including employment. According to Wilson et al. (2001), inadequate funding is one of the biggest obstacles to tourism development and promotion. Quality of tourism services is a significant factor affecting tourist experience and positive behavioral intentions (Cetin & Istanbullu, 2013). Therefore the allocation of funds created by tourism related taxes should be spent wisely. The tax can also be used to decrease the adverse effects of tourism on local quality of life.

Although general sales taxes collected are sent to a central general fund, a major share of city taxes are expected to be spent on local tourism related expenses (Litvin et al., 2006). This local fund (usually administered by a local agency that consists of industry members, NGOs and local authorities) invests money to promote the destination, improve tourism infrastructure and support sustainable development. This earmarking to city tax might create the investments that would yield to larger returns for hospitality industry and local government in the long run. Therefore, taxes collected from the tourism activity at a destination should be spent carefully and effectively in order to ensure long-term growth in revenues. Figure 1 illustrates the lodging tax cycle.

Figure 1. City tax cycle of development



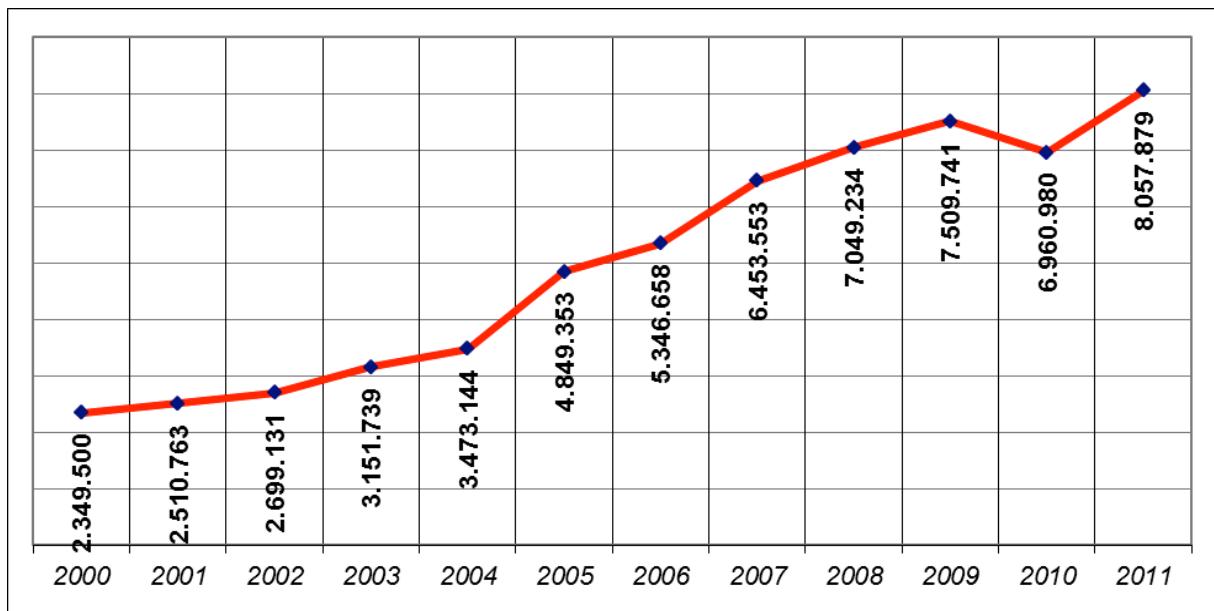
Source: Adopted from Litvin et al. (2006)

The underlying logic behind the cycle is that spending on tourism (infrastructure, preservation, promotion, local tourism events, airport shuttles etc.) will have a positive effect on demand, which will increase the city tax revenues even further creating a self-reinforcing cycle (Gooroochurn & Sinclair, 2005).

### The Case of Istanbul

For Turkey, as well as Istanbul, tourism is a critical component of government finances and its importance is ever increasing (Sariisik, Sari, Sari & Halis, 2011). Especially for the past 11 years, tourism demand for Istanbul has been rising rapidly as shown in Figure 2. The increase in demand is also reflected into prices. Accommodation rates in the city have increased more than 7% during 2011 (Hotels.com, 2012). This rapid development has been creating some pressure on public services (e.g. transportation, sewage, security, health care).

Figure 2. International visitors to Istanbul between 2000 and 2011.



Source: Istanbul Culture & Tourism Office (2012).

As it can be seen from Figure 2, demand for local services in Istanbul increased by around 6 million in just a little more than a decade. According to preliminary statistics of 2012, the number of international visitors exceeded 9 million. It should be taken into account that the local population is less than 14 million in Istanbul. Therefore, Istanbul is experiencing a rapid and simultaneous development in room prices and demand; thus tourism demand in Istanbul might be considered inelastic. However so far no specific tax on tourism activity in Istanbul has been introduced. The conventional sales tax on accommodation (which was dropped from 18% in 2008) is currently 8% in Turkey.

## Methodology

This paper outlines a general framework for lodging taxes through extensive literature review, states advantages and disadvantages of lodging taxes and suggests implementation strategies based on a basic interpretive qualitative study (semi-structured interviews) with experts representing tourism industry and government (e.g. Istanbul CVB, Association for

Turkish Hoteliers, Association of Turkish Travel Agencies, Municipality, Istanbul Culture and Tourism Directorate) for a possible consideration of lodging tax application in Istanbul.

Expert interviews can offer real and in-depth insights into phenomena because experts are considered as professionals who possess more important and distinct knowledge, experience and influence about the research question than an average respondent (Harvey, 2011). Expert interviews can also provide support for prior research on processes, structures, and theories. However interviewing this group is a challenging task. Because experts are unable to dedicate time for lengthy interviews, significant effort was spent to reach subjects, for example having an appointment from one respondent took five e-mails and six phone calls, where appointments were requested from four different people. Snowball technique (having one respondent call other potential respondents) was also applied in order to reach some of the respondents.

Therefore a qualitative approach based on semi-structured in-depth expert interviews was used to identify perspectives of representatives, practitioners and planners concerning lodging tax in Istanbul. Since the tax issue is a sensitive matter involving various stakeholders this technique is considered optimal for collecting valid data. Expert informants were requested to answer open-ended questions concerning the areas that need investment in reaching sustainability, the criteria for success for a more sustainable tourism, advantages and disadvantages of a central fund, information on how this fund should be collected, and spent. Finally respondents' thoughts about lodging tax as a source of funding for sustainability were enquired.

Interviews were conducted with major NGOs representing tourism professionals as well as representatives of local authorities. A total of 6 participants were interviewed. The interviews lasted 30-50 minutes. The respondents were all CEOs or appointed VPs of related organizations and one informant was a former Tourism Minister of Turkey. Therefore the

sample group was selected to represent a condensed perspective of major tourism industry stakeholders in Istanbul. Istanbul can be considered as a good domain to study sustainability and lodging tax as the city is experiencing a rapid development in the number of international arrivals which is creating pressure on local resources and public services.

All interviews were conducted within the last two weeks of May 2013 in respondents' offices by appointment. The interviews were mostly conversational in tone and the respondents' views were respected. The researcher waited for the participant views to unfold on general topics about sustainability and lodging taxes rather than lead, frame or structure the conversation (Marshall & Rossmann, 2006). The interviews were all digitally recorded after consent from respondents and transcribed verbatim after each interview. Data collected were subsequently coded in order to reveal emergent themes and identify concepts before grouping and interpreting the processed data (Mehmetoglu & Altinay, 2006). At the end of the coding process themes and thoughts were refined until a desirable level of abstraction was achieved to explain the use of lodging tax to reach sustainable development of tourism from the practitioners' perspective (Sinkovics & Penz, 2011). After the coding process was over, the authors discussed the content as well as field notes (non-verbal clues, gestures, approach), compared them with extant literature and secondary data, and agreed on findings discussed in the next section.

## **Discussion and findings**

Istanbul, hosting more than nine million international visitors, has been one of the pioneer destinations, especially for cultural and heritage tourism (Alvarez & Yarcan, 2010). In recent years, Istanbul has been growing both from a demand and supply side. There are currently around 75,000 beds and 25,000 additional capacity is planned to be ready in 2013 (Istanbul Culture and Tourism Office, 2012). According to Table 1, Istanbul is one of the top

ten city destinations popular among international visitors worldwide. The importance of tourism for the local economy was also emphasized by respondents. According to R2<sup>1</sup> the government collects 35% of each dollar spent by tourists in Istanbul as tax income.

Table 1. Top 10 most visited cities worldwide by international visitors.

<b>International Visitors</b>			
<b>Rank</b>	<b>Country</b>	<b>City</b>	<b>(millions)</b>
1	France	Paris	15.6
2	United Kingdom	London	15.2
3	Turkey	Antalya	10.5
4	United States	New York	10.3
5	Singapore	Singapore	9.2
6	Malaysia	Kuala Lumpur	9
7	Hong Kong (China)	Hong Kong	8.7
8	United Arab Emirates	Dubai	8.1
9	Turkey	Istanbul	8.1
10	Thailand	Bangkok	7.2

Source: UNWTO (2012).

Therefore the increase in demand have been beneficial for the tourism industry in a general economic sense, however the costs created through touristic demand on local services are still covered by local resources. Respondents were aware of the fact that this rapid development came with problems, for instance R3 stated “We were receiving less than three million tourists in the beginning of 2000s now we are serving more than 9 million tourists and these are just international tourists, domestic tourism has been increasing more than the pace of international visitors. The increase in demand has also increased crime and congestion.”

Considering concentration of demand on specific regions of the city in some periods of the year, protecting hosts and correcting the adverse affects of tourism are of critical

<sup>1</sup> Respondents (R) are given pseudonyms to protect their anonymity.

importance. The need for further investment in tourism has also been confirmed by all informants; for example R1 stated transportation, traffic, landscaping and security, R2 added events and festivals, R3 mentioned crowding and similarly R5 called for a need of public areas that can accommodate large numbers of people. Istanbul's sustainability in tourism development should also be supported by promotional activities, besides public investments required for a better tourist experience. Public and private partnerships in promoting the destination, (e.g. participation to international fairs, empowering Istanbul CVB) would be much easier if there was a fund to cover additional expenses.

The main tourist product in Istanbul is its heritage, environment, local people and culture (Dincer & Ertugral, 2003) as in many destinations in the world. The relationship between the industry and the local people therefore should more symbiotic and mutually supporting (Gursoy, Jurowski & Uysal, 2002). Thus, there is an urgent need for policy makers, industry practitioners and other stakeholders to realize that a fund (might be through local lodging taxes) is needed to ensure sustainability of this growth in demand for such destinations like Istanbul.

Local governments, in an effort to shift some of the tax burden to non-residents, have used lodging taxes; however it is strongly opposed by the hospitality industry and perceived as an unfair tool that harms their competitiveness (Aguilo et al., 2005). Local governments, CVBs and NGOs supporting lodging taxes claim that the lodging industry in the destination is better off because of the uses made by tax receipts (Litvin et al., 2006). They argue that the local tourism industry benefits from the extended services of local authorities such as transportation, landscaping, cultural events, increased capacity, security, safety, and convention & meeting centers (Kitchen & Slack, 2003). While tourism industry representatives claim it might have a detrimental effect on tourism demand and competitiveness of the destination, which would reduce receipts and consequently total VAT

collected. Various studies have stressed the importance of the hospitality industry (e.g. Alvarez et al., 2012) and the total cost of travel (e.g. Kozak & Rimmington, 1998) in destination competitiveness and tourist experience. Valle et al. (2012) also found that even when it is earmarked for environmental protection tourists are not willing to pay an accommodation tax. However the study was conducted in Algarve on sunlust tourists; cultural tourists might have different perspectives on their responsibility to local people.

Although general taxes collected are sent to a central general fund, lodging taxes, defined as special taxes are expected to be spent on tourism related expenses by local government (Litvin et al., 2006). These special taxes are ‘earmarked’, meaning their spending is restricted. According to Hiemstra and Ismail (1993), only 54% of the lodging specific taxes are being used directly or indirectly for tourism related expenditures in the destination. However in such developing countries like Turkey, the local governments and municipalities lack financial resources and empowerment to decide independently from central government. This situation creates an additional inefficiency in spending the funds allocated by the central government (Tosun, 2001). R3 confirmed these concerns about lodging tax by stating “I personally do not think the tourist tax funds can be used efficiently and effectively. The tourists are already creating a considerable amount of taxes and fees and we can see that local authorities are not very creative in spending it. I very much doubt that this specific tax would directly solve problems related to tourism. Besides setting an earmark on the fund to be spent on tourism related investments is not descriptive enough you can relate almost everything to tourism.”

Therefore funds collected from tourism activity at a destination should be spent carefully and effectively in order to facilitate cooperation of the industry and ensure long term growth in lodging tax revenues. The lodging tax should also be used to benefit those taxed or negatively affected in order to ensure justice of taxation policies (Litvin et al., 2006).

For example although she accepts the fact that local government is spending large amounts on shared infra-structure, R1 mentioned that it was not logical to think that all problems will be solved through lodging tax considering the funds already paid by the industry, she continued "...landscaping, public transportation and traffic are not our responsibility. Government has already removed most of the incentives and subventions on tourism industry, and additional tax is not welcome." The tax is somewhat perceived as a burden by the industry although it is supposed to be paid by the tourists.

Miller (2001) after consulting with 54 scholars who published on sustainability found that no single group of stakeholders (among local residents, tourists, local government, industry and national government) should solely be responsible for the burden sustainability creates. However, it was stated by the respondents that governments (local and national) should primarily be accountable as the industry is not able to regulate itself and take the responsibility. Our findings also reflect that industry does not take on any liability concerning sustainability issues and related costs. For example R2 surmised "We are already paying an important amount of tax on tourist spending through income tax, VAT, social security and many other fees, according to our research the taxed amount is 35 USD for every 100 USD a tourist spends. However that goes directly to central government instead of local municipalities. It is really hard to believe that additional lodging taxes collected would be spent effectively to improve tourism experience in the city. Solving the structural problems of general public should not be tourists' responsibility."

Tourism industry somehow thinks they are creating economic benefits which are improving local quality of life. According to them their customers deserve better and more convenient reach to public services and common resources such as safety/security, transportation, scenery, landscaping (Pizam, 1978). The findings confirm that industry hardly considers local people as stakeholders. For example R1 did not mention locals when she

stated "...there are numerous stakeholders, the guest, the industry and the government..." when probed about the use of shared resources, R2 also stated "I do not think there are any conflicts with local people concerning use of local resources, we are welcoming people, hospitality is a part of our culture. Besides tourism is a very important for economy of Istanbul."

Therefore, policy makers should be cautious in introducing tax reform; sudden and major increases would both harm tourism tax receipts and those sectors that are highly dependent on tourism. Black markets and other bad practices would also increase in volume to avoid the tax. For example, R1 mentioned her concerns by stating "how will the tax be reflected on the price? How exactly will it be collected? How much burden will be covered by hotels? What will be the effects on demand in the long-run? Where will it be used? Who will be responsible for collecting and spending the money? Will these deciders be able to represent tourism industry?"

## Conclusion

This paper tried to analyze how tourism can be taxed efficiently and with justice by local authorities, as well as possible reactions to a hypothetical lodging tax for Istanbul, Turkey. Istanbul, just like many urban destinations in the world, has been experiencing increased pressure on local resources and public services stemming from increased tourism activity. Funds needed to compensate the sustainability of tourism development can be created through a lodging tax. Although a definitive conclusion could not be made using the findings, we believe valuable feedback was obtained to aid in the analysis of a tax decision and a background for future studies.

Before concluding any decision it is necessary to analyze the demand and supply side of the equation. Being objective and realistic about a lodging tax is very important. There are

concerns especially about the spatial concentration of tourism in towns. A lodging tax can also be used to direct and distribute tourism investment and demand; minimize the effects of seasonality by charging different tax rates during different periods or encourage a longer average stay (2,8 night for Istanbul) by applying less tax for more nights. Given the facts stated above, research on lodging tax is still maturing and worthy of further study. This manuscript constitutes a preliminary work, before a series of planned studies on lodging tax, which involve measurement of elasticity of demand and econometric models that would help simulate possible impacts of a lodging tax in Istanbul.

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