

Tax Regulation Tools of Tourism Business in order to Localize the Effects of COVID-19*

Elena SIDOROVA

National University of Science and Technology «MISiS», Moscow, Russia

Svetlana ULYANOVA

National University of Science and Technology «MISiS», Moscow, Russia

Ludmila KORSHUNOVA

National University of Science and Technology «MISiS», Moscow, Russia

Veronika ERSHOVA

National University of Science and Technology «MISiS», Moscow, Russia

Igor MURADOV.

National University of Science and Technology «MISiS», Moscow, Russia

Daria SAVINOVA

National University of Science and Technology «MISiS», Moscow, Russia

Correspondence should be addressed to: Svetlana ULYANOVA; ejsidorova@yandex.ru

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Abstract

The research subjects - the mechanism of tax regulation of tourist industry on the example of foreign countries and the Russian Federation in the conditions of pandemic coronavirus. The aim of the research is to identify the features of tax regulation of tourist industry in Italy, Spain, Switzerland, Costa Rica, the Russian Federation. Although the tax legislation of the Russian Federation does not provide a tax levied on enterprises and organizations engaged in tourist activities or involved in the creation of tourist infrastructure, it has two tax-related instruments: preferential taxation of residents of special economic zones of tourist and recreational type and the collection of resort fee in some Russian regions. The article highlights the types of taxes and levies imposed directly or indirectly on tourist activities. It is established that in total there are 15 taxes and fees associated with tourist activities, which can be classified according to five features: environmental, tourist services, recreation (entertainment), tourism infrastructure, mobility. It is determined that the main reasons preventing the gradual recovery of tourist activity are the periodic appearance of new varieties of COVID-19 and the introduction of restrictions on the reception of tourists. It has been established that the most demanded measures of state support for tourist business include tax exemptions, subsidizing of operating costs, deferrals and privileges on rent payments and non-tax payments.

It is concluded that the recovery of the tourism industry requires the adoption of comprehensive and special measures by the state, including tax exemption or tax deferral, support for SMEs or individual participants of the tourism market, such as airlines.

Keywords: tax regulation; tourism; resort fee; residents of special economic zones of tourist and recreational type, the willingness of tourists to pay taxes and/or fees.

Introduction

In recent years the economy of impressions has been formed and developed, in which human sensations from perception of the surrounding world act as a separate value that has its own value and has a demand on the market of goods and services because of the peculiarity of human psychology, which consists of its need for new sensations, for the perception of which it is ready to pay [1]. And these various emotions it gets in tourist trips during which realization of the goods (works, services), property, profit, incomes, expenses or everything that has cost, quantitative or physical characteristic become objects of taxation [2].

Foreign scientific literature uses the phrase the tourists' willingness to pay taxes and/or public fees or WTP. This willingness allows to form the financial policy of the state aimed at increasing its sustainability [3, 4]. Thus it is possible to assume that there is a dependence between WTP and taxes which tourists pay for the services rendered to them.

The following classification of taxes and fees is accepted in the world (table 1).

Table 1: Classification of taxes and levies for the tourism business in the world

Classification attributes				
Eco-friendliness	Tourism services	Recreation (entertainment).	Tourism infrastructure	Mobility
Hiking and mountaineering tax; entrance fee to state natural/national parks; tax on entrance to a municipality classified as tourism; conservation tax in municipalities whose main activity is ecotourism	Tourist Stay Tax; tax on tourist attractions; entrance fees to public museums; entrance fees to public theaters and shows	Gambling tax; tax on bookmaker's offices	Entrance fees to monuments and national parks; taxes for overnight stays at P2P locations	Fee for the lease of vehicles

Source: compiled by the author.

Tourism taxation is regarded by scholars and practitioners as a tool for solving problems arising in the course of tourism activities. Besides, it helps to achieve such purposes as creation of workplaces, stimulation of economic development, preservation of the environment, etc. [5].

Research problem statement

According to Table 2, the number of tourists traveling abroad has increased in 2018 and 2019 by 6% and 3%, respectively. On March 11, 2020, the World Health Organization issued a statement on the need for the urgent action against the spread of coronavirus infection in the world, which was one of the main reasons for the decrease in the flow of tourists abroad in 2020 by 864 million people, and compared with 2017. - by 1,000 million people. At the same time, the leaders in the decline of the international tourist market were England and Germany [5].

Table 2: Change in the number of tourists traveling abroad in 2017-2020 (million people)

Regions	2017	2018	2019	2020	2020–2017 гг.		2020–2019 гг.	
					/ Reduction	%	/ Reduction	%
The world as a whole	1323	1405	1459	459	-864,00	-65,31	-1000	-68,54
Including the Russian Federation	24,3	24,6	24,4	14,1	-10,20	-41,98	-10,30	-42,21
Spain	82,2	82,8	83,5	19	-63,20	-76,89	-64,50	-77,25
USA	72,9	79,7	79,3	123,5	50,60	69,41	44,20	55,74
China	59,3	62,9	65,7	100	40,70	68,63	34,30	52,21
France	88,9	89,4	92	37,6	-51,30	-57,71	-54,40	-59,13
Italy	57,8	61,6	64,5	29,7	-28,10	-48,62	-34,80	-53,95
Mexico	39,3	41,3	45	10	-29,30	-74,55	-35,00	-77,78
England	37,7	38,7	39,4	0,2	-37,50	-99,47	-39,20	-99,49
Turkey	39,9	45,8	51,2	16	-23,90	-59,90	-35,20	-68,75
Germany	37,5	38,9	39,6	0,231	-37,27	-99,38	-39,37	-99,42
Thailand	35,4	38,2	39,8	6,7	-28,70	-81,07	-33,10	-83,17

Source: compiled by the author according to the World Tourism Organisation

According to the materials of the World Tourism Organization for January - May 2021, the flow of tourists decreased by 85% compared to 2019 and by 65% when compared to 2020. [6] Despite a small surge in the tourism market in May, the largest crisis in the history of tourism continues for the second year.

The main reasons hindering the gradual recovery of tourist activity are the periodic emergence of new varieties of COVID-19 and the introduction of restrictions on the reception of tourists [7]. In June 2021, 63 countries remained closed to tourists, of which 33 were in the Asia-Pacific Region (hereinafter APR), where tourist arrivals were down 95% compared to 2019; Europe, down 85%; the Middle East, down 83%; Africa, down 81%; America, down 72% . However, a number of countries showed a positive trend in the prevailing conditions. For example, in Russia and China the number of passenger seats on domestic airlines exceeded the pre-crisis level.

Foreign practice of tax regulation of tourism business in the context of the coronavirus pandemic

Tax regulation of tourism business in the EU.

Italy is introducing a tourist tax, which, according to forecasts, will bring about 18 million euro to the budget annually [8]. It will be levied in all regional capitals, as well as in famous tourist centers, in particular, in San Gimignano and Fiesole. The experience of collecting this tax in Italy already exists: in Rome since January 1, 2011 it is paid by tourists for one night staying in camping sites at the rate of 1 euro, in two- and three-star hotels, apartments and B&B hotels - 2 euro, in four- and five-star hotels - 3 euro [9].

France has adopted a law on financing social security for the year 2021, which includes measures to support small and medium-sized enterprises (hereinafter SMEs) in response to the challenges of COVID-19 [10], such as the exemption from payment of contributions for up to three months as of September 1, 2020 for SMEs whose principal activity is related to tourism, the hotel or restaurant business, sports, culture, air transport or whose activity depends on these sectors, provided the employer is subject to the restrictions imposed by the government of the Republic of France.

Switzerland has relaxed the rules for tourists wishing to purchase goods to take abroad as of August 1, 2020. Previously, tourists had only 30 days to take goods bought there out of Switzerland and receive a VAT refund. After the changes to the procedure tourists have the right to do this within 90 days (for Russian tourists provided for a longer period - 180 days).

Goods purchased by tourists are exempt from tax only if all of the following conditions are met:

- The retail price of the goods must be at least 300 Swiss francs (including VAT). However, the retail price must be shown on the export declaration, without VAT;
- The purchaser may not reside in Switzerland;
- The product must be intended for the personal consumption of the buyer.

Spain has adopted a number of tax measures to support individuals and legal entities engaged in tourism activities, which include [11]:

- Suspension of statutory deadlines for administrative tax procedures until the current state of emergency lapses;
- The possibility of deferring tax debt for up to six months (the first three months interest-free) for individuals, as well as SMEs with a turnover not exceeding 6 million euros for 2019;
- reduction of property tax by 25% for facilities used for recreational purposes (hotels, restaurants), as well as for commercial purposes;
- 25% reduction in business tax for entertainment and restaurant businesses, travel agencies and shopping centers.

In addition, the deadline for certain tax obligations has been extended.

The UK, as well as most EU countries, has reduced VAT rates for the tourism industry and hotels.

Tax regulation of tourist business in Central and Latin America.

Peru has the Law № 31103 which includes measures to support the tourism industry.

One of the main measures is tax deferral / installment payments, which allows tourism service providers to postpone payment of outstanding tax debts to a later date, provided that the taxpayer's net income does not exceed the statutory limit.

Another measure relates to the deduction of expenses incurred by individuals in carrying out tourism activities and services during 2021 and 2022.

In Costa Rica, the Law No. 9882 came into force, providing for a deferral of VAT on tourist services for one year until July 1, 2021. After that date, the following VAT rates shall apply:

- from July 1, 2021 - 4%;
- from July 1, 2022 - 8%;
- from 1 July 2023 - 13%.

In addition, the following is granted:

- The 25% tax deduction if investing at least \$500,000 in tourism activities, provided the organization has at least five full-time employees;
- The 25% tax deduction within five years on re-investment or additional investment that increases the value of capital by at least 30%, provided that at least three new employees are hired.

In addition to the above, tourism companies are granted a two-year VAT exemption.

Peculiarities of tax regulation of tourist business in the Russian Federation

In 2020 there was a 93% decrease in the inflow of foreign tourists to the Russian Federation. On the whole in 2020 our country was visited by 336 thousand people. 336 thousand people visited our country, including 322.8 thousand in the first quarter of 2020 when restrictive measures introduced due to the coronavirus pandemic were of partial character. A total of 9.6 million foreigners entered Russia in 2020, 67.5% less than in 2019.

Russian tax legislation does not provide separate taxes and fees for businesses and organizations engaged in tourism activities or creating infrastructure for tourism. Nevertheless, the Tax Code of the Russian Federation (hereinafter - the Russian Tax Code) establishes two tax-related instruments:

- 1) preferential taxation of residents of special economic zones of tourist and recreational type (hereinafter - SEZ TRT);
- 2) levying of the resort fee in some regions of the Russian Federation.

It is essential consider these directions in more detail.

SEZ TRT. Federal Law #116-FZ from 22.07.2005 provides for the possibility of creating special economic zones of resort and recreational type, which are created to develop tourism in one or more areas of the territory. In SEZ TRT it is allowed to carry out only tourism and recreational activities, namely construction, reconstruction, operation only of tourist industry facilities or facilities intended for sanatorium-resort treatment, medical rehabilitation and recreation of citizens, as well as activities for development of mineral water deposits and other natural treatment resources, as well as for sanatorium-resort treatment and disease prevention, medical rehabilitation, organization of recreation of citizens. In the SEZ TRT it is not admitted to apply the procedure of a free customs zone, but it is allowed to locate housing facilities.

As in October 12, 2021 there were 83 companies which were registered in the following SEZs: Baikal Harbour, Biryuzovaya Katun, Zavidovo, Baikal Gate, Arkhyz, Veduchi, Elbrus, Matlas, Armkhi and Tsori and Mamison.

All SEZ investors enjoy a set of benefits guaranteed by the legislation [12]:

- for SEZ residents there is a reduced rate of corporate profit tax to be credited to the budget of the subject of the Russian Federation in the amount from 0 to 13.5%;
- investors receive the right to nonpayment of the corporate property tax from the moment of registration of their property;
- investors in SEZs are exempt from land tax [13].
- tax vacations established at the regional level last for ten years for property, for land - five years. Russia guarantees to SEZ investors protection from unfavorable changes in the tax legislation.

Table 3 presents the tax benefits that are provided to the residents of SEZ "Zavidovo".

Table 3: Tax incentives for residents of the Zavidovo Special Economic Zone

Name of the tax and benefits t	Order	Rate
Corporate property tax (tax rates are set by the laws of the constituent entities of the Russian Federation and cannot exceed 2.2%)	SEZ residents are exempt from property tax on the condition that the property is accounted for on the balance sheet of a SEZ resident; created or acquired for the purpose of carrying out activities in the SEZ territory; is used in the SEZ territory within the frameworks of agreement on creation of SEZ; is located in the SEZ territory	Ten years from the moment the property is registered. The term of the exemption may be extended by the law of a subject of the Russian Federation
<i>Land tax</i>	Exemption of SEZ residents from land tax (with regard to land plots located in the SEZ)	Five years from the date of origination of ownership. The period of exemption can be extended/

<p><i>Corporate income tax:</i> in the part payable to the federal budget: 1) current rate – 3% until 31.12.2020; 2) 2 % – from 01.01.2021</p>	<p>For residents of SEZ - 2% from 01.01.2018</p>	<p>Federal law of 27.11.2017 348-FZ</p>
<p>in the part to be credited to the entity's budget: 1) current rate — 17% until 31.12.2020; 2) 18% rate — from 01.01.2021</p>	<p>A reduced tax rate is established for SEZ residents: 1) 12,5% c 01.01.2017; 2) 13,5% c 01.01.2021. The rate applies to organizations which acquired the resident status no later than 01.01.2020</p>	<p>Law of the Tver region of 22.07.2017 No. 57-ZO "On establishing a reduced tax rate on profit tax for organizations - residents of the special economic zone of the tourist and recreational type, created in the territory of the municipal formation "Konakovo district". Tver region".</p>

Source: compiled by the author.

2. Resort fee. The resort fee was first introduced by the Federal Law of 29.07.2017 № 214-FZ "On the experiment of the development of resort infrastructure in the Republic of Crimea, Altai Territory, Krasnodar Territory and Stavropol Territory" as an experiment.

Payers of the spa fee were individuals of legal age living in the accommodation facilities for more than 24 hours.

Resort fee per day of staying in the amount of 50 rubles, for example, in Yessentuki established under Art. 4 of the Law of Stavropol Territory from 08.12.2017 № 130-KZ, which is transferred to the municipality not later than the 5th day of the month following the reporting month, and in December - not later than the 28th

Tourist accommodation includes hotels, sanatoriums, resorts and other similar facilities, such as guest houses, apartments, any buildings or premises that are used to provide hotel services. Funds of the collected holiday tax are transferred to the budget by companies and individual entrepreneurs engaged in the provision of hotel services or services for temporary collective or individual accommodation of guests / tourists, as well as activities to provide their temporary accommodation, including living quarters.

It should be noted that according to clause 6 of article 12 of the Tax Code "there can be no federal, regional or local taxes and fees which are not stipulated by this Code". Absence of payment in the legislation on taxes and fees, its non-inclusion in the system of taxes and fees indicate its non-tax nature [14]. Given the short duration of its action in recent history (previously the fee existed in the USSR and in the 1990s in the Russian Federation), it can be assumed that in the case of successful experiment, and it was introduced as an experiment, this fee will take its place in the system of taxes and fees of the Russian Federation.

Noteworthy is the report of the auditing company KPMG, which named the ten most popular measures of state support for the tourism business in descending order: Tax incentives (23.7%), subsidies for operating expenses (23.2%), support in obtaining financing (19.2%), subsidies for SMEs (9.8%), deferral and relief on rent payments (7.6%), deferrals on non-tax payments (5.2%), consulting and educational support (2.4%), grants and subsidies by competition (1.7%). At the same time, the tax benefits include moratoria on bankruptcy, provision of tax vacations, tax exemption for SME subsidies, suspension of collection measures, extension of tax payment deadlines, accounting of non-working days for tax purposes [15].

Conclusions

In order to restore the tourism industry, states are taking both comprehensive and special measures to support the industry:

- tax exemptions or deferrals, programs to support SMEs or individual players in the tourism market, such as airlines, investment programs aimed at mitigating the effects of the pandemic;
- Loan payment exemption or deferral, introduction of special credit lines, new loan schemes and loan guarantees for tourism enterprises;
- The increase in unemployment benefits, financial support for training and retraining programs for workers;
- The creation of solidarity funds for the recovery of the tourism industry;

- The development of intelligent data processing systems to monitor trends in the tourism industry;
- The establishment of tourism coordinating committees, research and surveys to adjust marketing strategies.

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