Smart Taxation for Sustainable Tourism: A Policy Approach to Addressing Overtourism

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Abstract

This study analyzes the implementation of smart taxation as an innovative policy approach to overcome overtourism and realize sustainable tourism. A descriptive qualitative methodology with multi-destination comparative studies is used to identify effective mechanisms in a smart taxation system. The results show that digital technology-based fare differentiation is able to optimize the economic contribution of tourism while mitigating negative impacts on the environment and local communities. The implementation of artificial intelligence and blockchain technology facilitates the personalization of taxation structures in accordance with the tourists' ecological footprint. The transformation from quantity-oriented to quality-focused tourism development has resulted in an increase in destination competitiveness and stakeholder satisfaction. Smart taxation has proven to be effective as a policy instrument to achieve an optimal balance between economic growth, environmental preservation, and social welfare in the tourism industry. A comprehensive policy framework with an integrated multi-stakeholder approach is needed to optimize the implementation of a sustainable tax system.

Keywords: Smart Taxation, Sustainable Tourism, Overtourism

1. INTRODUCTION

The global tourism industry faces a complex paradox in the contemporary era, where significant sector growth poses serious challenges in the form of *Overtourism,* which threatens the sustainability of tourist destinations. The phenomenon of *Overtourism* has become a crucial issue that requires appropriate and innovative policy responses to ensure a balance between economic growth and the preservation of the local environment and culture (Mihalic, 2020). Overtourism has had a devastating impact on the natural and cultural heritage of many popular holiday destinations, which demands comprehensive and sustainable policy solutions.

Concept *Smart Taxation* In the context of sustainable tourism, it has emerged as a strategic policy instrument to overcome the problems of *Overtourism* while maintaining the competitiveness of the destination (Shafiee, 2024). Smart tourism tax implementation not only serves as a mechanism to control the number of tourists, but also as a source of funding for sustainable infrastructure preservation and development programs. A combination of destination-specific economic and non-economic policies is needed to combat overtourism, including the imposition of corrective taxes and fees, demonstrating the importance of a holistic approach in tourism management (Yang et al., 2023)

Various leading tourist destinations in the world have implemented strategies *Smart Taxation* with diverse approaches and varied results. Barcelona, as one of the most affected cities by *Overtourism*, has consistently increased its tourist tax from €2.75 in April 2023 to €3.25 in April 2024, with plans to increase it further to €4 per night from October 2024 (ETIAS,

2024). This tax increase is expected to increase tourism-related revenue from €95 million to €115 million by 2024. Meanwhile, Venice has been piloting a system of a daily entry fee of $5.40 per person for tourists who do not stay in the city, in an effort to control a surge in daily visitors reaching 80,000 people per day by 2024 (WWE, 2025).

Successful implementation *Smart Taxation* It relies heavily on policy design that takes into account the specific characteristics of the destination, the level of purchasing power of tourists, and the economic impact on local communities (Siagian et al., 2023). These efforts include increased investment in public transportation, the implementation of tourism taxes, and the promotion of off-season travel to help distribute visitor numbers more evenly throughout the year. This multidimensional approach shows that *Smart Taxation* must be integrated with other policy strategies to achieve maximum effectiveness (Agustin & Handrian, 2024).

The post-COVID-19 pandemic tourism dynamics have fundamentally changed the industrial landscape, creating a unique opportunity to redesign a more sustainable tourism management system (Orîndaru et al., 2021). With various new coronavirus variants emerging over the past few years, there is a need to reinvent and manage the tourism industry by involving various stakeholders. This momentum provides a golden opportunity for the government and industry players to implement policies *Smart Taxation* that are not only responsive to challenges *Overtourism*, but also adaptive to changes in travelers' behavior and preferences.

Digital transformation in the tourism sector also opens up new opportunities for implementation *Smart Taxation* which is more efficient and transparent. The structure of the world economy is increasingly moving towards a digital framework, driven by the fourth industrial revolution, and as a versatile sector, tourism is also embedded in this digital transformation process (Y. Zhang & Szab, 2024). The integration of technology in the tourism taxation system allows for real-time monitoring, dynamic tariff adjustments, and a fairer distribution of benefits to local communities (Rabiulawal et al., 2025).

Key challenges in implementation *Smart Taxation* lies in achieving an optimal balance between the goals of environmental conservation, economic sustainability, and social justice (Gupta et al., 2024). Excessively high tax policies can reduce the competitiveness of destinations and harm local businesses, while rates that are too low may not be effective in controlling the number of tourists or generating adequate funds for conservation programs. Europe tackles overtourism by 2025 as Amsterdam, Venice, Greece, the United Kingdom, and Portugal introduce new taxes, visitor restrictions, and short-term rental restrictions, indicating a global trend toward the adoption of stricter policies in tourism management (WWE, 2025).

Research on effectiveness *Smart Taxation* In the context of sustainable tourism, it is becoming increasingly relevant given the growing global awareness of its importance *Sustainable Development Goals* (SDGs) and international commitments to climate change mitigation (Göktaş & Çetin, 2023). The implementation of the right policies will not only contribute to the preservation of tourist destinations for future generations, but can also serve as a reference model for other destinations facing similar challenges (Andrades et al., 2024). Thus, an in-depth analysis of the approach *Smart Taxation* for sustainable tourism to become an urgent need in academic literature and public policy practice (Durán-Román et al., 2021).

Based on the background that has been presented, this study formulates the main problem: How effective is the implementation of *smart taxation* as a policy instrument in overcoming the phenomenon of *overtourism* and realizing sustainable tourism? These issues

include an analysis of various tourism tax models that have been implemented in various destinations, an evaluation of their impact on controlling the number of tourists, and their contribution to supporting conservation programs and sustainable infrastructure development.

This research aims to comprehensively analyze the concept and implementation of *smart taxation* in the context of sustainable tourism as a strategic solution to overcome *overtourism*. Specific objectives include the identification of *smart taxation models* that have been implemented in various tourist destinations, the evaluation of the effectiveness of these policies in achieving sustainability goals, and the formulation of policy recommendations that can be adapted to different contexts by taking into account the specific characteristics of each destination.

This research is expected to make a significant contribution to the development of science in the field of sustainable tourism policy, especially in the aspect of fiscal instruments as a mechanism to control *overtourism*. Practically, the results of the research can be a reference for policymakers in designing an effective tourism tax system, as well as providing guidance for tourist destinations that are facing the challenge of *overtourism* to implement appropriate and sustainable solutions. In addition, this research also contributes to enriching the academic literature on the interaction between fiscal policy and sustainable tourism development.

2. RESEARCH METHODS

This study uses the *Library Research* or literature studies as the main methodology to analyze the implementation *Smart Taxation* in the context of sustainable tourism. The research design chosen is a descriptive qualitative research that aims to provide an in-depth and comprehensive overview of the phenomenon of tourism taxation policy as a control instrument *Overtourism*. This approach was chosen because it allows researchers to explore the complexity of the relationship between fiscal policy and sustainable tourism development through a systematic and in-depth analysis of the literature (Pringgar & Sujatmiko, 2020).

The population in this study includes all scientific documents, policy reports, and official publications that discuss the topics of *smart taxation*, sustainable tourism, and *overtourism management* published in the 2020-2025 period. The research sample was selected purposively based on the criteria of topic relevance, source credibility, and theoretical contribution to the development of the concept *of smart taxation* in tourism. The sampling technique used follows the principle of *theoretical sampling* which allows the addition of data sources iteratively based on the needs of analysis that develop during the research process.

The data collection technique was carried out through a systematic search of international academic databases such as Scopus, Web of Science, Google Scholar, as well as policy repositories from international organizations such as the OECD, UNWTO, and the European Union Tourism Platform. The search strategy uses a combination of keywords in English including "*smart* taxation", "*tourism tax*", "*sustainable tourism*", "*overtourism*", "*tourism policy*", and "*environmental taxation*" with Boolean operators to ensure the comprehensiveness of search results. The document selection process follows inclusion criteria in the form of publications in English and Indonesian, is available in full-text format, and has direct relevance to the research topic.

The applied research model uses a public policy analysis framework that integrates economic, environmental, and social dimensions in the implementation of *smart taxation*. The analysis was carried out at three levels: first, conceptual analysis to understand the theoretical basis of *smart taxation* in the context of sustainable tourism; second, comparative analysis to compare policy implementation in different destinations; and third, synthesis analysis to identify patterns, trends, and key factors of successful implementation. This approach is in line with the policy analysis methodology developed in sustainable tourism studies that emphasizes a holistic understanding of the interactions between variables.

Data analysis techniques using *Content Analysis* qualitative activities conducted systematically to identify key themes, implementation patterns, and policy impacts *Smart Taxation* to the management *Overtourism*. The analysis process begins with open coding to identify basic concepts, continues with axial coding to develop analysis categories, and ends with selective coding to build a comprehensive theoretical framework. The validity of the analysis is ensured through triangulation of data sources, peer review of coding results, and confirmation of findings with relevant previous literature (Safitri et al., 2022).

The limitation of this study lies in the focus of *the library research* methodology which does not involve the collection of primary data from related stakeholders, so the analysis is limited to the interpretation of the available secondary data. Nevertheless, this approach provides an advantage in terms of the ability to analyze phenomena longitudinally and comparatively across destinations without being constrained by geographical and temporal limitations. The entire research process follows the ethical principles of academic research by providing proper attribution to all sources used and avoiding plagiarism of any kind.

3. RESULTS AND DISCUSSION

3.1 Implementation of Smart Taxation as an Overtourism Control Instrument

Analysis of various global tourism destinations shows that the implementation of smart taxation has become the main strategy in overcoming the phenomenon of overtourism. Barcelona recorded an increase in tourism revenue from €95 million to €115 million in 2024 through an increase in tourism taxes, indicating the effectiveness of fiscal instruments in optimizing the tourism sector's contribution to sustainable development. Similar phenomena were observed in various European jurisdictions, where increased tourist taxes in Amsterdam and Venice, daily restrictions on visitors at popular sites such as the Acropolis in Athens, and cruise bans in Venice and Dubrovnik aimed to protect local infrastructure, reduce environmental impact and improve people's quality of life (Seraphin & Ivanov, 2020).

The implementation of smart taxation has resulted in a paradigmatic transformation in tourism destination management, where the conventional approach that prioritizes the quantity of visits is transformed into a strategy that prioritizes the quality of the tourist experience and the sustainability of the destination. A progressive mechanism in the tourist tax structure allows for the differentiation of contributions based on consumption levels and duration of visits, creating a fairer and proportionate system. Destinations such as Kyoto have implemented a

layered tax structure with plans to significantly increase hotel accommodation taxes to achieve new sustainable tourism amid the challenge of overtourism, demonstrating the adaptability of fiscal instruments to the unique characteristics of each destination (Truong & Fukuda, 2022).

The effectiveness of smart taxation is not only manifested in the financial aspect, but also in its ability to create a deterrent effect on exploitative tourism patterns. McKinsey data shows that 80% of tourists visit only 10% of the world's tourist destinations, causing imbalances that result in infrastructure problems, damage to natural and cultural sites, and frustration for local communities. The implementation of differential taxes based on season, duration of visit, and type of accommodation allows for temporal and spatial redistribution of tourist flows, reducing pressure on traditional tourism hotspots (Calveras & Sákovics, 2025).

Comparative analysis shows that destinations with comprehensive smart taxation implementation experience an increase in local community satisfaction index and the preservation of cultural-natural assets. The mechanism of reinvestment of tourism tax revenues into sustainable tourism infrastructure, environmental conservation programs, and capacity building of local communities creates a positive cycle that strengthens the carrying capacity of destinations. This transformation not only optimizes the economic contribution of tourism, but also ensures long-term sustainability through a balance between economic growth, environmental preservation, and social welfare.

3.2 Tariff Differentiation Mechanism in the Smart Taxation System

The rate differentiation structure in the smart taxation system represents an evolution of sophistication in sustainable tourism management, where fiscal instruments are optimized to achieve multidimensional objectives simultaneously. The increase in tourist taxes on hotel rooms to 12.5 percent from the previous 7 percent, with daily tourists on sea and river cruises paying 14 euros indicates the implementation of a progressive structure that accommodates variations in tourism consumption. This differentiation mechanism not only functions as an instrument of revenue collection but also as a behavioral regulator that directs tourism consumption patterns towards sustainability (Durán-román et al., 2020).

The implementation of digital technology in the tourism tax administration system allows for the personalization of rates based on the demographic profile, consumption preferences, and carbon footprint of tourists. Machine learning algorithms analyze historical patterns of visits to predict potential impacts and dynamically adjust rate structures. The system integrates real-time data on destination capacity, environmental conditions, and local economic activity to optimize the balance between tourism revenue and destination asset preservation. Temporal differentiation allows for the implementation of peak pricing during high season periods and tariff incentives during low seasons, creating a more even distribution of tourist flows throughout the year (Núñez et al., 2024).

Segmentation based on accommodation type and duration of visit reflects the principle of equity in tourism's contribution to destination development. Tourists who take advantage of premium facilities with a higher environmental footprint are charged a rate proportional to the

negative externality generated. Instead, tourists who choose eco-friendly accommodations and participate in community-based activities get tariff incentives that encourage sustainable consumption patterns. This mechanism creates an effective market signal in directing the tourism industry towards more sustainable practices (Lin & Chiu, 2023).

Innovations in geographical differentiation allow for the implementation of tiered tariffs based on destination zones with different levels of environmental and cultural sensitivity. Areas with fragile ecosystems or high cultural significance are subject to premium rates to restrict access and optimize the quality of the experience. The system integrates carrying capacity analysis with dynamic pricing to ensure that each destination zone does not exceed its optimal carrying capacity. The implementation of blockchain technology in the payment system ensures transparency and accountability in the use of tourism tax revenues, increasing stakeholder confidence in the effectiveness of the program.

3.3 Economic and Social Impact of Smart Taxation on Tourism Stakeholders

A comprehensive evaluation of the economic impact of smart taxation indicates a fundamental transformation in the distribution of tourism benefits across multiple stakeholder groups. Data shows that by 2024, an average of 80,000 visitors will arrive daily in Venice, pushing the city's fragile infrastructure to the limit of its capabilities, with locals expressing growing frustration at feeling displaced within their own city. The implementation of smart taxation creates a compensation mechanism that allows local communities to directly benefit from tourism activities through community development and infrastructure improvement programs funded from tourism tax revenues (Bertocchi & Visentin, 2020).

The cost-benefit analysis shows that although the implementation of smart taxation initially created resistance from the conventional tourism industry, in the medium term this system resulted in increased profitability through value chain optimization and product differentiation. Tourism operators that adopt sustainable practices gain a competitive advantage through preferential access and fiscal incentives, driving industry-wide transformation towards sustainability. Hotels and accommodations that implement green technology, community engagement programs, and responsible tourism practices receive reductions in tax rates, creating a positive reinforcement cycle (Bilbao-Terol & Bilbao-Terol, 2020).

The impact on employment patterns in the tourism sector shows a shift from quantity-based to quality-based job creation. Smart taxation funding allows investment in capacity building programs for local communities, increasing skill levels and income potential in the tourism sector. Certified guide training, sustainable hospitality management, and cultural preservation initiatives funded through tourism taxes create a more sustainable career pathway for local communities. This transformation not only increases income distribution, but also strengthens the community's sense of ownership of destination tourism assets (Castilho & Fuinhas, 2025).

An evaluation of the tourist satisfaction index indicates that the implementation of smart taxation, while increasing travel costs, paradoxically improves the overall experience quality. Reduced crowding, improved infrastructure quality, and enhanced cultural authenticity

resulting from tourism tax reinvestment create a premium experience that is justifiably higher cost. Longitudinal surveys show that repeat visitation rates increase in destinations with effective implementation of smart taxation, indicating that tourists value a quality over quantity approach. This phenomenon creates a positive feedback loop where higher spending per visitor compensates for the potential reduction in visitor volume.

3.4 Integration of Digital Technology in the Smart Taxation System

The digital revolution in smart taxation administration has transformed the sustainable tourism management landscape through the integration of sophisticated technology platforms that enable real-time monitoring, dynamic pricing, and personalized taxation. Technologies such as artificial intelligence (AI) and the Internet of Things (IoT) aim to minimize damage to natural and cultural ecosystems, promote education and environmental conservation. The implementation of IoT sensors at various strategic points of destinations allows real-time monitoring of visitor flow, environmental conditions, and infrastructure utilization, providing a data foundation for dynamic adjustment in the tourism tax structure (Nugroho et al., 2024).

Artificial Intelligence algorithms analyze massive datasets that include historical visitation patterns, weather conditions, local events, and economic indicators to predict optimal taxation structure. Machine learning models identify correlation patterns between tax rates and visitor behavior, allowing for continuous fine-tuning to achieve the desired balance between revenue generation and visitor flow management. Predictive analytics facilitates proactive adjustment in taxation policy before an overtourism crisis, shifting from reactive to preventive approach in destination management (Aliyah et al., 2023).

Blockchain technology implementation in the payment system ensures transparency and immutability in taxation transactions, increasing stakeholder confidence in fund utilization. Smart contracts automatically allocate tourism taxes based on predetermined criteria, eliminating potential corruption and ensuring efficient resource distribution. Digital wallet integration enables a seamless payment experience for travelers while simultaneously collecting valuable data for further policy optimization. The system integrates with international payment platforms, reducing friction in the tourist experience while maintaining robust monitoring capabilities (Dhiraj et al., 2023).

The mobile application platform provides a user-friendly interface for tourists to understand and pay tourist taxes, as well as provide real-time information about destination conditions and recommended activities. Gamification elements in the application encourage responsible tourism behavior through a reward system that provides discounts or access privileges for tourists who demonstrate sustainable practices. Augmented reality features provide educational content about local culture and environment, enhancing tourist awareness of the importance of conservation efforts. Integration with social media platforms allows for viral marketing of positive sustainable tourism experiences, creating organic promotion for responsible travel.

3.5 Policy Framework for Sustainable Smart Taxation Implementation

The development of a comprehensive policy framework for the implementation of smart taxation requires a multi-stakeholder approach that integrates the perspectives of government agencies, private sector, civil society, and international organizations. Tourism taxation is one of the instruments that can effectively contribute to obtaining resources that support the development of policies to improve sustainability and tourist experience in mass tourism destinations. This framework must accommodate jurisdictional complexity, cultural diversity, and varying stages of tourism development across different destinations (Feyers et al., 2020).

Institutional architecture for smart taxation implementation requires the establishment of specialized agencies with technical expertise in taxation policy, tourism management, and environmental conservation. Inter-agency coordination mechanisms must be facilitated through a formal protocol that defines roles and responsibilities in policy formulation, implementation, and evaluation. Capacity building programs for government officials, industry practitioners, and community leaders are essential for ensuring effective policy execution. The international cooperation framework allows knowledge sharing and best practice transfer between destinations with similar challenges (J. Zhang, 2023).

The regulatory framework must include a comprehensive legal foundation that governs taxation authority, revenue utilization, taxpayer rights, and dispute resolution mechanisms. Legislation must be flexible enough to accommodate future technological advancement and changing tourism dynamics, while maintaining legal certainty for industry investment. Environmental impact assessment must be integrated into the taxation policy formulation, ensuring alignment between fiscal objectives and conservation goals. Social impact evaluation mechanism ensures that taxation policy does not disproportionately affect vulnerable communities or create social tensions (Cahyadini et al., 2025).

Monitoring and evaluation systems require the establishment of key performance indicators that measure effectiveness in achieving multiple objectives: revenue generation, overtourism mitigation, environmental conservation, and community welfare improvement. Regular assessment intervals allow for timely adjustment in policy parameters based on empirical evidence and stakeholder feedback. Transparency mechanism through public reporting and stakeholder consultation ensures accountability and maintains public support. International benchmarking allows for continuous improvement through comparison with global best practices and adaptation of successful innovations from other destinations.

4. CONCLUSIONS AND SUGGESTIONS

The implementation of smart taxation in the context of sustainable tourism management has demonstrated significant effectiveness as a policy instrument to overcome the phenomenon of overtourism. A comprehensive analysis of various global destinations indicates that a smart tax system is able to create an optimal balance between tourism economic growth, preservation of environmental assets, and welfare enhancement of local communities. The digital technology-based fare differentiation mechanism allows for the personalization of tourist

contributions in accordance with the ecological footprint and consumption patterns, creating an equitable and proportional system. The paradigmatic transformation from quantity-oriented to quality-focused tourism development has resulted in increased visitor satisfaction, community acceptance, and destination competitiveness. The integration of artificial intelligence and blockchain technology in tourism tax administration facilitates real-time monitoring, transparent fund allocation, and dynamic policy adjustment that is responsive to changing conditions of tourism destinations.

Optimizing the implementation of smart taxation requires the development of a comprehensive regulatory framework that accommodates technological advancement and stakeholder diversity in the tourism industry. The government should facilitate capacity building programs for local communities to maximize participation in the sustainable tourism value chain. Investment in digital infrastructure and technical expertise is essential to ensuring effective implementation and continuous innovation in the taxation system. The establishment of international cooperation networks will allow knowledge transfer and best practice sharing between destinations with similar characteristics. Future research should focus on long-term impact assessment and development of predictive models for anticipating tourism dynamics evolution. Industry practitioners need to adopt sustainable business practices that are aligned with the taxation incentive structure to gain competitive advantages in an increasingly environmentally conscious market.

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