

Accommodation Tax Policy in the Context of Turkish Tourism Sector

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Abstract

In Turkey, the tourism sector in particular has shown great improvement after 1980 and has played an important role in the elimination of external deficits, reducing unemployment and improving the balance of payments by providing a major foreign exchange inflow during the periods the country experienced economic difficulties. In many countries of the world, special taxes imposed exclusively on tourism sector and received from tourists have emerged. Although it has different names in different countries, the most common of these taxes is the accommodation tax. In this context, the aim of the study is to develop some suggestions on accommodation tax which has not been legalized and not implemented currently despite being previously proposed in Turkey by indicating the importance of tourism in the Turkish economy.

Keywords: *tourism economics; holiday destination; accommodation tax; data envelopment analysis; Turkey*

JEL Classification: *H20; H27; L83*

Introduction

Tourism is a very comprehensive activity. The event of tourism, increasing weather change and rest needs; the desire to recognize the glamorous beauties nourished by nature and art; based on the belief that nature gives people happiness, and as a result of the development of trade and industry and the perfect means of transportation; it can be described as a modern event that allows nations and societies to come closer to each other (Kozak, 2008).

Tourism, which is one of the three major service sectors in the world, is one of the traditional service activities that become the subject of international trade and is an important dynamic of the economy in both developed, less developed and developing countries. However, tourism is one of the sectors that are very sensitive to the negative effects of the economic conjuncture. In the tourism sector where non-compulsory needs such as luxury, comfort, leisure and culture are met, the existence of economic crisis periods or the existence of terrorist activities may turn the travel into an indispensable need due to the sociological tendency of avoiding luxury consumption.

With the diversification of transportation possibilities along with developing technology and the increasing role of multinational companies in the global economy, there has been a significant increase in individuals' journeys for both business and leisure purposes. Nevertheless, the need

for tax revenues is endless for states to maintain their sovereignty. Therefore, accommodation has become an integral part of the journey and created a new taxation area. In this study, it is thought that the implementation of accommodation tax in Turkey with a new legal framework would be appropriate for tourism. Implementation of the accommodation tax in Turkey is expected to provide versatile and significant benefits for local administrations.

Tourism and Economics Development

In many countries with tourism potential, including tourism developing countries; significantly contributes to employment, income level, easing domestic and foreign debt burden, balance of payments and consequently increasing the welfare level of the country (Ayaz, 2016).

Tourism is one of the leading income-generating factors within the world economy today and is a highly invested and developing sector (Aktaş 2005). Tourism is regarded as one of the most important service sectors that enable a country to gain economic, social and cultural benefits. Therefore, developed and developing countries with tourism potential aim to increase the level of welfare in the country by accelerating their economic development and spreading the income more equally with an emphasis on international tourism activities in particular (Çetinbaş&Bektaş 2008).

Services and goods produced by tourism, which is a service sector, must be consumed at the same place and time, where they are produced. Moreover, the sale of these goods and services means that the country concerned exports in some way. Tourists go to the places where touristic goods and services are produced, buy these goods or services, and therefore the enterprises or countries producing such goods and services obtain foreign currency income without sending any goods or services abroad.

Perhaps one of the most attractive aspects of tourism for many developing countries is that it can show the economic benefits it provides in a shorter period of time. However, the preparation period of a tourism investment before generating returns is longer than that of investments in other sectors. Tourism, shortly after a successful publicity campaign, is a sector that can provide the foreign exchange inflow strongly needed by the developing countries and can create an increase in income and employment. Foreign exchange obtained through tourism can be a solution especially in overcoming the foreign exchange bottleneck, which is the biggest problem faced by developing countries in achieving economic development. In addition, tourism expenditures and tourism investments also bring vitality to the economy in proportion to the multiplier effect (Tutar 1990).

According to the 2018 report of the United Nations World Tourism Organization (UNWTO), international travel in 2018 rose by 6% to 1.4 billion. According to UNWTO, this rate was the highest growth rate in the last eight years. According to the report, this is due to the partial recovery in the global economy, and the report also states that the increase in the number of foreign nationals going abroad from countries such as Russia and Brazil, which are among the traditional and developing markets, is also effective in this. According to UNWTO data, international tourism revenues increased by 6 % in real terms in 2018 to 1,4 billion USD (UNWTO 2019).

Below, Table 1 shows the top ten countries in the world ranking in terms of the number of tourists arriving in 2018 and the number of tourists arriving in these countries. While France ranked first with 89.4 million tourists, United Kingdom ranked tenth with 36.3 million tourists. Turkey, on the other hand, ranked sixth in the international arena with 45.8 million tourists.

Table 1. Top 10 countries according to the number of tourists arriving in 2018

No.	Countries	Millions
1	France	89,4
2	Spain	82,8
3	United States of America.	79,6
4	China	62,9
5	Italy	62,1
6	Turkey	45,8
7	Mexico	41,4
8	Germany	38,9
9	Thailand	38,3
10	United Kingdom	36,3

Source: UNWTO Tourism Highlights 2019 Edition.

Table 2 shows the top ten countries in terms of their revenue derived from tourism in 2018. The United States ranked first with 214 billion USD, while France, which is the world leader according to the number of tourists arriving in 2018, ranked third with its tourism revenue of 67 billion USD. When comparing the number of tourists arriving with the revenue obtained, it can be said that the purchasing power parity of the countries is directly proportional to the revenue obtained. For example, Turkey and Mexico, which are among the top 10 in terms of number of tourist arrivals, are not in the top 10 in terms of tourism revenues. This situation is thought to be caused by the situation of national currencies against the US dollar.

Table 2. Top 10 Countries in Terms of Tourism Revenues in 2018

No	Countries	Billion USD
1	United States of America	214.0
2	Spain	74.0
3	France	67.0
4	Thailand	63.0
5	United Kingdom	52.0
6	Italy	49.0
7	Australia	45.0
8	Germany	43.0
9	Japan	41.0
10	China	40.0

Source: UNWTO Tourism Highlights 2019 Edition

One of the ways to increase tourism revenues, which is extremely important for national economies, is to increase tourist spending per capita. A person's tourism spending in any country/region means another person's income. Although, of course, the income effect of tourism varies according to the country's level of development (Kozak, Gökovaıı&Bahar 2008), for a country/region that has the characteristics of being a tourism destination, the more the country/region is in demand, the more revenue it is expected to obtain from tourism. Table 3 below shows the ranking of the top ten countries in terms of tourism expenditures in 2019. While China was the country making the highest amount of travel expenditures in the world with a tourism expenditure of 277.0 billion USD, the United States of America, which ranked first in terms of tourism revenues, ranked second in terms of tourism expenditures in the international arena. Although the tourism expenditures of countries are affected by many different variables, it is known that the most important factor is the high level of welfare.

Table 3. Top 10 Countries in terms of Tourism Expenditures in 2018

No.	Countries	Billion USD
1	China	277.0
2	United States of America	144.0
3	Germany	94.0
4	United Kingdom	76.0
5	France	48.0
6	Australia	37.0
7	Russia	35.0
8	Canada	33.0
9	Korea	32.0
10	Italy	30.0

Source: UNWTO Tourism Highlights 2019 Edition

Tourism provides redistribution of income and welfare among countries and within the country. The development of international tourism movements creates a revenue flow from developed countries to developing countries. The concentration of certain tourist attractions in developing countries and regions, as well as the importance of labor-intensive activities in tourism, enables redistribution of income and welfare between regions and layers of society in a balancing manner (İçöz & Kozak 2008).

The Place and Importance of Tourism in Turkish Economy

As far as its geographical location is concerned, Turkey is like a natural bridge between Asia, Europe and Africa, which are the continents of the ancient world. For this reason, the relations between continents have been largely over Anatolia since the first periods of history. Anatolian lands have been used continuously for migrations, wars, invasions, trade routes and communication and have been the cradle of many civilizations. The combination of all these civilizations formed the basis of today's Anatolian culture (Ministry of Tourism 1997). The economic, social and cultural effects of tourism in Turkey were noticed after the 1940s, and it showed a tendency to develop gradually from 1963 until the 1980s. When foreign tourism demand for Turkey exceeded the world average after 1980, it became a turning point for Turkish tourism. After these years, tourism started to be dealt with together with its economic, social and environmental aspects. This is because it has been realized that the figures we achieve in Turkey do not correspond to the natural and historical richness we have. For this purpose, tourism incentive laws were enacted by making legal arrangements, and tax and customs exemptions, special foreign exchange allocations were granted. With these measures taken, great progress was achieved, and tourism grew by 12.1% between 1984 and 1990 (Ministry of Tourism 1998).

Policy-making efforts for tourism sector in Turkey started in 1980. The "Tourism Incentive Decision" issued in the same year, the "Tourism Encouragement Act No: 2634" enacted in 1982, and the inclusion of tourism in the "Sectors of Special Importance in the Development of Tourism", eliminated the barriers to the development of the tourism sector to a great extent, and in a short time the tourism sector has attained an indispensable position for the Turkish economy. Turkey, generated revenue of 411 million USD in 1983 with 1.6 million tourists, and it hosted 32 million tourists in 2009, which brought in revenue of 21.2 billion USD. In addition, the share of tourism revenue in reducing the foreign trade deficits in 2008 increased to 31.3 percent (WTO 2003).

The 1960s, when economic policies in Turkey began to be discussed with a wide perspective, were the years when the importance of tourism began to be comprehended. However, the share allocated to tourism investments according to targets and realization results did not exceed 0.7% of total fixed capital investments until 1980s. Turkish tourism, which has a share of 2.5% from

European tourism pie and 1.8% from world tourism pie, has become a popular country especially in developed Western European countries (Demirtaş 2000).

Table 4 below shows the number of tourists coming to Turkey in the last 10 years. When the table is examined, the most striking is the -24.83% decline in 2016, and of course the most important issue for tourism is security. Both citizens and tourists from abroad want to enjoy their touristic activities in a safe environment. However, the problem that we have seen in almost all parts of the world recently is the problem of security and terrorism. This situation negatively affects the decisions of tourists. Turkey is also struggling with the same problem. As a result of terrorist activities within the country and especially the wars in the Middle East, tourists' view of the country is changing. However, when we look at 2017 and 2018, with the increase of more than 20% in a row, the negative situation in our country is thought to have lost its effect in terms of tourists coming from abroad. The fact that the Turkish lira depreciated against foreign currencies and that Turkey was seen as a cheap holiday destination was also an important factor.

Table 4. The number of tourists visiting Turkey between the years 2008-2018

Years	Foreign Tourist (A)	Foreign Day Tripper (B)	Foreign Visitors (A+B)	Citizens Residing Abroad (C)	Total Visitors (A+B+C)	Rate of Change (%)
2008	24 994 007	1 342 670	26 336 677	4 801 097	31 137 774	14.31
2009	25 505 784	1 571 330	27 077 114	4 682 702	31 759 816	2.00
2010	26 999 809	1 632 395	28 632 204	4 365 104	32 997 308	3.90
2011	29 343 196	2 112 880	31 456 076	5 312 963	36 769 039	11.43
2012	29 769 386	2 013 446	31 782 832	5 932 393	37 715 225	2.57
2013	32 846 560	2 063 538	34 910 098	4 950 673	39 860 771	5.69
2014	35 024 592	1 813 308	36 837 900	4 789 346	41 627 246	4.43
2015	34 612 187	1 632 445	36 244 632	4 869 437	41 114 069	-1.23
2016	24 736 736	615 477	25 352 213	5 554 467	30 906 680	-24.83
2017	32 043 173	366 861	32 410 034	5 559 790	37 969 824	22.85
2018	39 146 171	342 230	39 488 401	6 624 191	46 112 592	21.45

Source: Republic of Turkey Ministry of Culture and Tourism, 2018 General Tourism Statistics

Turkey is a country as well as the highly acclaimed because it is cheaper than other alternatives. This is clearly seen when Table 4 is examined. However, there is a decline in the number of tourists coming in 2015-2016. The main reason for this situation is the reactionary coup attempt on July 15, 2015. This event, which took place almost at the end of the summer season, affected the next year and decreased by minus 24% in 2016. This event that caused many reservations and flight cancellations and Turkey has been deprived welcomes approximately 10 million tourists compared to previous years. Although the effect of this event has passed in the following years, as it can be seen in Table 5, it caused a decrease in tourism revenues by about 1 gdp percent.

One of the reasons why tourists visit Turkey is curiosity and its ecological values. From country's cuisine, music, local holidays to religious and national holidays, the folklore and traditions, Turkey has many original attractions. In addition, the presence of natural wonders and clean blue flag beaches are among the reasons why tourists prefer the country. However, due to the lack of diversification of tourism activities, there are problems in the sector such as seasonality and excessive use of coastal areas. In order to diversify tourism, different areas such as ecotourism, thermal, winter, cultural, golf, health and congress tourism have to be developed (Bedük, Zerenler&Soysal 2008).

Table 5. Tourism revenue by years, share of average expenditure and tourism revenue in GDP

Years	Tourism revenue (\$1,000)	Average expenditure (\$)	Share of tourism revenue in GDP (%)	Total GDP (Billion \$)
2008	25 415 067	820	3.3	764,30
2009	25 064 482	783	3.9	644,64
2010	24 930 997	755	3.2	771,90
2011	28 115 692	778	3.4	832,52
2012	29 007 003	795	3.3	873,98
2013	32 308 991	824	3.4	950,58
2014	34 305 903	828	3.7	934,18
2015	31 464 777	756	3.7	859,80
2016	22 107 440	705	2.6	863,72
2017	26 283 656	681	3.1	851,10
2018	29 512 926	647	3.8	771,35

Source: Turkey Travel Agencies Association, The Place of Tourism in the Economy

When examined in Table 5 of tourist spending per capita in Turkey it is seen that show continuous decline since 2014. This situation requires both tables to be interpreted together. When Table 6 is analyzed, it will be seen that the sudden rise in dollar after 2014 caused the Turkish lira to depreciate. Especially the effects of the terrorist incidents and internal turmoil experienced in 2015 on the tourism sector have been negative.

Table 6. Dollar/Turkish Lira Parity

Years	1 Dollar	Turkish Liras
2008	1 \$	1,29
2009	1 \$	1,55
2010	1 \$	1,50
2011	1 \$	1,67
2012	1 \$	1,80
2013	1 \$	1,90
2014	1 \$	2,19
2015	1 \$	2,72
2016	1 \$	3,02
2017	1 \$	3,65
2018	1 \$	4,82

Source: <https://paracevirici.com/doviz-parite/merkez-bankasi/eur-usd>

When Table 6 is analyzed, it will be seen that the dollar increased between years 2008-2014 is more acceptable compared to other years. However, due to the economic difficulties that emerged after this date and the internal turmoil mentioned above, the increase in the dollar has been unstoppable and the Turkish lira has constantly depreciated. In the emergence of this situation, the policies followed in the Turkey's geographical position and the effects of inflation should also be examined. However, when it is analyzed in terms of tourism revenues, it is seen that the already cheap destination becomes cheaper and more preferable, but the purchasing power of the tourist increases. The increase in the purchasing power of tourists in Turkey is true that the country preferred tourist location, but touristic costs are also increasing in parallel. Faced with this situation in Turkey will be more dirty streets, historic sites and attract more pain will be less than the equivalent of \$ 3-fold compared to 2010. Local governments need their own basic income to combat this situation. Solution that will be included in the next section, it is accommodation tax, but is not yet implemented in Turkey.

As with every field, tourism revenue and expenditures are also important for the country's economy because its share in the balance of payments determines the economic course of the country. The share of foreign currency movements in this balance is very important. With this feature, tourism revenues are a very important source of foreign exchange for the countries with

foreign exchange shortages and balance of payments deficit. If the foreign exchange gains are more than the foreign exchange losses, it is possible to talk about their positive contribution to the balance of payments. The tourism sector does not have an impact on the balance of payments by providing only foreign currency inflow. It also affects many sectors. For example, increasing tourist spending will lead to an increase in capacity. Thus, additional business fields will be opened and employment will be provided. It is possible to create large employment opportunities because it is a sector based on labor intensive production. In addition, it provides additional income for families and increases the standard of living by creating job opportunities for young people and women (Kızılgöl&Erbaykal 2008).

The role played by tourism in development as a locomotive of growth has not been ignored in the determination of state policies. After 1985, the sector has done its share in the economy in general. In recent years, the global financial crisis and recession have also affected the tourism sector and this situation has been considered mainly in the development policies of the state (İçöz&Kozak 1998). It is clear that the global crisis between 2008 and 2009 also affected the tourism sector. However, despite the significant decline in the number of tourists arriving in Turkey in tourism revenues during the crisis it has not changed (Sarı&Seçilmiş 2010). In addition to the global crisis, it is a known fact that terrorist incidents have negative effects on tourist activities. For example, after the September 11, 2001 attacks, many airline companies have reported that ticket sales have fallen. In terms of our country, it is observed that there is a decrease in the number of tourists arriving between 2014-2016 due to the increased terrorist activities and the following period (Bağcı 2017)

The global crisis, of course, has a negative impact on tourism revenues. However, Turkey's tourism revenues have been affected more than the coup attempt took place in 2015. This negative event caused a decrease in the number of tourists and therefore a decrease in tourism income. It is clear that individuals will prefer safer countries if the holiday concept is realized within the framework of rest, entertainment and security.

The continuous and uninterrupted rise of international tourism has caused many developing countries to be interested in this continuously growing industry. The reasons why a developing country such as Turkey is interested in the international tourism industry in order to get market share can be stated briefly as follows (Manisalı&Yarcan 1987):

- Tourism demand is increasing day by day.
- Tourism can bring solutions to foreign exchange bottleneck problems.
- Costs of tourism industry development may be low.
- Tourism is less affected by economic sanctions, tariffs and quotas.

The general trend of the Turkish economy is the expansion of production and demand in both service and industrial sectors. Therefore, tourism is developing in accordance with the general trend of the economy. It is seen that active tourism can provide important foreign currency inflow for Turkey. Thus, goods and services that cannot be exported can be transformed into a foreign currency source.

Accommodation Tax

Accommodation taxes, as ad valorem taxes, are levied on by adding a certain rate or amount to the overnight accommodation fees of the accommodation businesses. The accommodation tax, which is very common in Europe, is transferred to the budgets of local administrations and used to finance expenditures made in places visited by tourists.

These special taxes, which were first introduced in New York in 1946 for foreign tourists, became widespread especially in the 1980s and became applicable in all 50 states and 150 cities of the United States of America.

Taxes referred to by different names such as city, accommodation, room, bed taxes, etc. appear as a tourism-related tax, which regulates the financial contribution of domestic or foreign tourists visiting the region from the outside, apart from those who reside/live in that geographical management area, to the services provided (Doğan 2017).

The taxes collected from the tourism sector and accommodation taxes are constantly mixed. The taxes collected from the tourism sector consist mainly of the vat that tourists pay for the concept of all-inclusive hotels as a result of their consumption in the environment they stay. In addition, taxes on income from tourism are fully transferred to the central government. The purpose of accommodation taxes is to provide an income to be transferred to the municipality of the place where the tourist is located. With this income, maintenance and repair of the touristic environment, which is likely to be damaged, can be made. Accommodation tax is applied for years in Europe, but it is a new concept for Turkey and it is not yet implemented.

Accommodation tax was brought to agenda for the first time in 2008 in Turkey within the draft law on Special Provincial Administration and Municipal Revenues. Looking at the draft law detailing the Accommodation Tax planned to be implemented in Turkey, it is observed that tax base is determined as a price including daily eating, drinking and bed costs. Furthermore, it is stated that 3% tax will be levied through the mentioned tax base without exception in terms of the accommodation facilities. In this system, the tax base is determined not only as the accommodation price but also as the accommodation price including food and drink, and this creates a negative situation especially for all-inclusive or ultra-all-inclusive facilities (Bozdoğanoglu 2013) because accommodation taxes are generally defined as the taxes that are taken in small proportions that do not change the preference of the tourists. It is thought that the sector will be negatively affected by the way it is planned to be implemented. However, instead of taking a rate of 3% over the tax base, it would be more acceptable and efficient to determine a fixed rate per person per night based on the number of stars a hotel has.

Table 7. Number of Tourist Accommodations between the years 2008-2018 in Turkey

Years	Number of Tourist Accommodation	Average Length of Stay
2008	113 873 200	2.81
2009	124 376 002	2.76
2010	149 180 710	2.8
2011	156 232 861	2.79
2012	172 318 540	2.93
2013	169 709 109	2.85
2014	181 593 241	2.75
2015	177 494 692	2.61
2016	154 311 928	2.6
2017	155 809 568	2.52
2018	190 686 722	2.65

Source: Turkey Travel Agencies Association, The Place of Tourism in the Economy

When Table 7 is examined, it is seen that the average overnight stay of the tourists does not exceed 3 nights. In this case, in terms of applicability, for example, the revenue of 2018 will be approximately 191 million USD, with a tax of 1 USD per person per night. Considering that the total tourism revenue of Turkey was around 29.5 billion dollars in 2018, it is obvious that the revenue to be derived from accommodation tax cannot be underestimated. In addition, this practice will not cause a change in the preferences of tourists and will lead to the registration of

an area that cannot be taxed. For example, in France, the country with the highest number of tourists in the world, the overnight stay tax has been implemented for almost 100 years, and for each overnight stay, an accommodation tax of €0.50 - €3 per person is required to be paid according to the number of stars the hotel has. Through the accommodation tax, which emerged with the idea that it would be unfair to pay the city's maintenance costs by the local people in touristic cities, it is aimed that the historical places of the cities to be visited for tourism purpose exist for a longer period of time, the infrastructure of the city is revised and tourism advertising activities are increased.

Selected Countries and Turkey Application: Data Envelopment Analysis

The aim of the study is to measure the effectiveness of recreational, cultural and religious spending by the general government in total tourism revenues in the countries selected for 2018. Data envelopment analysis method, which was previously used in the literature, was used for efficacy measurement.

Method of Study

Data Envelopment Analysis (DEA), which is a non-parametric method, uses linear programming to determine the points on the curve obtained by using the inputs and outputs of the most efficient country instead of using any production function (Fanchon, 2003).

Data Envelopment Analysis, which is based on Farrell's 'The Measurement of Productivite Efficiency', takes into account the concept of 'effective limit'. The first article based on this article was published by Charnes, Cooper and Rhodes. In this study they carried out in 1984, Charnes, Cooper and Rhodes (CCR) model, Banker, Charnes and Cooper (BCC) model were created by revealing the power of Data Envelopment Analysis in terms of efficiency in terms of theoretical development. In the CCR model, single input and single output are driven from the fixed return assumption by scale, while in the BCC model, variable return assumption by scale is taken into consideration.

The CCR model measures the overall effectiveness combined with technical effectiveness and scale effectiveness. In determining the relative effectiveness of decision makers using the CCR model, they must have both technical and scale effectiveness in order to be considered effective. CCR model is handled as "Input Direction CCR" and "Output Direction CCR". The model used in the study is the CCR model for input.

Another step in the implementation of DEA is to select the input and output variables to be used in the analysis. Since DEA is a data-based activity measurement technique, it is possible that the measurement results are correct, with the selected inputs and outputs meaningful.

In this study, technical efficiency measurement of 10 countries was tried to be created. The technical activity is to produce the most output using the available technology, regardless of the time dimension, using the appropriate inputs (Harrison&Meyer 2014). Technical activity is at the border of the set of countries production possibilities is the activity it provides. It is the success of the country to produce the maximum possible product with a data input set. According to the method used in the calculation of technical efficiency values efficient limits are established for production by making input-output observations. The production efficiency value of each decision unit is compared to these effective limits. If the event value is equal to or close to 1, it means that the full event limit has been reached.

After the results are examined, each decision making unit for all inputs and outputs are passed to a general evaluation. For the relationship between effective and ineffective decision making units, the common findings of the observation set are investigated. In addition, the decision-

making units that make up the observation cluster belong to evaluations are made about the general condition of the area.

Research Results

In this study, the effects of culture, travel and religious services expenditures made by 10 countries in 2018 on tourism revenues were measured. The selected countries are the countries with the highest tourism income in 2018. The evaluation of countries separately on the basis of DEA is to enable relative efficiency analysis by making comparisons between similar economic units. The evaluations are based on the approach that countries with close expenditures will have similar scores. In addition, in order to evaluate it in terms of effectiveness, it was included in the analysis in Hungary, which is the country with the highest expenditure on culture, travel and religion in 2018.

Table 8 shows the 2018 activity scores. Activity scores range from 0 to 1, and the country with the value closest to 1 becomes the most active. The relationship between countries cultural, recreational and religious service expenditures and tourism revenues determines the most active country. The calculations related to Data Envelopment Analysis in the application part of the study were created by using the Deap 2.1 package program. This software is batch-oriented DOS software written in Fortran language by Tim Coelli. Fortran is a general purpose, procedural, compulsory programming language that is particularly suitable for numerical and scientific computing. However, it can easily work under Windows. The software, which is not very easy to implement, is fixed to scale and it can make various efficiency measurements based on DEA based on variable return assumptions and input or output. In addition, it can calculate the development of total factor productivity with the help of the Malmquist index.

When the table is examined, it is seen that the most effective country is France. This is followed by the United States, Turkey, Italy and Hungary, respectively. United Kingdom is the most inefficient country. It can be said that the reason for this is that it is already a well-known country and does not need tourism income. Therefore, it can be said that the U.K. spends its expenditures on culture, travel and religious services in inefficient areas. The same can be said in Australia, Germany and Spain. These countries are already countries with tourist potential. According to the results of the analysis, it is seen that they do not need to spend extra to attract more tourists.

When the results are examined, it is seen that United Kingdom is the most inefficient country and has 0.034 productivity points. Hungary, on the other hand, has an efficiency score of 0.325, although it allocates 3% of its gross domestic product to cultural, recreational and religious services expenditures. It is seen that Italy has the same efficiency score as Hungary. However, Italy reserves only 0.3% of GDP for cultural, travel and religious services. In this case, it is seen that how much of the countries' gross domestic product will be devoted to cultural expenditures is not important in terms of tourism revenues. What is important in terms of tourism revenues, as mentioned before, is the promotion of countries and becoming an attractive tourist spot.

Turkey is not the first, but is in a good location in terms of efficiency scores than others. Turkey, provides cheap destination to tourists and offers a combination of natural and cultural beauty of the seaside resort. It is considered that this situation should be supported by an accommodation tax collected by the municipalities.

Table 8. The relationship between cultural travel and religious services provided by the central government and tourism revenues

Countries	Activity Score
UNITED STATES OF AMERICA	0.862
SPAIN	0.195
FRANCE	1.000
UNITED KINGDOM	0.034
ITALY	0.325
AUSTRALIA	0.049
GERMANY	0.115
JAPAN	0.217
HUNGARY	0.325
TURKEY	0.575

Conclusions

When the discussions in the literature and developments in the international arena are examined, it is seen that accommodation tax is a common practice. From the point of view of the countries where it is implemented, it is seen that the accommodation tax does not adversely affect the demand for tourism and is found reasonable by tourists.

By means of accommodation tax, tourism costs are externalized and prevented from being paid by the society and municipalities. It can be said that the taxation arising from local needs and economic purposes has targets such as more sustainable environment, nature and society. In this regard, accommodation tax is thought to be a functional tax for Turkey. Accommodation tax, an important financing source for municipalities, is a tax imposed by many countries that Turkey competes with in international tourism.

However, the Accommodation Tax with its form that was brought to agenda in 2008 in the Draft Law on Special Provincial Administration and Municipal Revenues, is not in line with the models applied in competing countries. Following a regional classification of accommodation tax, classification of facilities in each region by taking into consideration some criteria such as number of rooms, overnight accommodation price, the number of stars a hotel has, and accordingly, imposing a fixed tax may be considered as a viable option for our country's conditions. In addition to this, using the income collected to contribute to the development of both the local administrations and the tourism sector will reduce the reaction of the companies operating in the sector.

The analysis results show that Turkey cannot be effectiveness use of tourism revenues. The reason why it is less effective in Turkey isn't having an accommodation tax collected by municipalities. The accommodation tax collected will allow for more public services. Municipalities will spend their income from the accommodation sector for the development of tourism. Landscaping, protection of cultural areas, more tourism promotion are just a few of them. In this case it means more tourists and more tourism income. It is clear that especially Istanbul, Antalya, Izmir and many other touristic cities need such a tax and attract more tourists. The fact that France, which is a fully active country, is one of the leading countries in terms of accommodation taxes confirms this view.

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