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Articles

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Digital Platforms and Local Tourist Tax in Slovakia as Seen by Accommodation Providers*

Platformy cyfrowe i lokalny podatek turystyczny w Słowacji według dostawców usług noclegowych

ABSTRACT

The authors focused on local taxation in Slovakia, specifically local tourist tax on short-term accommodation in light of lately changed legislation involving digital platforms like Airbnb or booking.com, which already play a significant role in tourism and accommodation reservations, into the process

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of tax collection. The article presents the results of a questionnaire survey focused on the views of accommodation providers, digital platforms and their role in the provision of their services, as well as the local tourist tax applied in Slovakia in the form of accommodation tax. The authors found out that 80% of the respondents believe that the use of electronic platforms increases the number of guests and profit from the accommodation, but, surprisingly, more than half (55%) of the hosts were unaware of the possibility of remitting the tax via the platforms, while more than a third (36.1%) would use this option. This is relevant regarding the fact that these respondents rated the Slovak accommodation tax system as problematic (claiming excessive administrative burden, complexity and frequent changes in legislation, and lack of information). Nevertheless, other respondents also rated the current system negatively, which may be a factor contributing to the tax gap. Based on the findings, it was concluded that the involvement of digital platforms in collecting tourist taxes could be beneficial for the hosts and local self-government. The main conclusions include suggestions for tax administrations and legislators in this context.

Keywords: digital platforms; online tourist agencies; tourist taxes; accommodation tax; local tax; Slovakia

INTRODUCTION

The tourism industry is one of the largest and most important sectors in the global economy. In 2022, it contributed 7.6% to the global GDP.[1] Among the most recent and significant innovations in tourism, we can definitely mention the use of advanced technologies. These technologies are being used to improve every aspect of the travel experience, from booking flights and hotels to finding restaurants and activities. In the area of accommodation booking, advanced technologies are being used to make the process more efficient and convenient for travellers. The use of digital platforms or online tourist agencies (OTAs) has the potential to contribute to the further development of tourism in Slovakia, as well, where OTAs' market share of distribution channels of Slovak hotels reaches 22.5%, even though it is lower compared to other European countries.[2]

The usage of these platforms is connected with many advantages,[3] but also disadvantages.[4] It also brings issues that must be addressed by legislation and

[1] In 2019, before the COVID-19 pandemic, it was 10.4% of the GDP, and generated 22 million jobs. See World Travel and Tourism Council, *Travel & Tourism Economic Impact Research (EIR)*, https://wttc.org/research/economic-impact/economic-impact%20economic%20impact%20research (access: 9.5.2024).

[2] R. Schegg, *European Hotel Distribution Study 2024*, 2024, https://www.hotrec.eu/en/media/digital_trends_in_accommodation_hotels_booking-com_and_dma_nbsp_nbsp_.html (access: 9.9.2024).

[3] N. Korfiatis, M. Poulos, *Using Online Consumer Reviews as a Source for Demographic Recommendations: A Case Study Using Online Travel Reviews*, "Expert Systems with Applications" 2013, vol. 40(14).

[4] L. Ling, Y. Dong, X. Guo, L. Liang, *Availability Management of Hotel Rooms under Cooperation with Online Travel Agencies*, "International Journal of Hospitality Management" 2015,

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anchored in acts. Countries passed laws to provide different regulations on the taxation of properties used for renting, accommodating, or safety requirements.[5] Platform-intermediated rental activity can often be illegal (potentially on both sides – regarding the undeclared rental income earned by the accommodation providers and non-collection of local taxes applicable), which challenges states to find adequate ways of subjecting them to existing tax systems.[6] Having acknowledged this problem, Airbnb started voluntarily entering into agreements with cities on collecting and remitting local taxes on accommodation worldwide,[7] setting an example for the other digital platforms in this segment of the economy.

On the side of tourists, one of the aspects interconnected with tourism is taxation, as they encounter a large array of taxes when travelling, some of them being of a more general nature and are paid by local residents, as well, however, some largely fall on tourists and thus may be designated as "tourist taxes".[8] Even though their primary goal is to generate revenue,[9] other aims (e.g. regulation of the amount of tourism and protection of some sites, and ecology) may be targeted, as well. Taxes imposed on tourists and tourism might be very helpful in these, serving the municipalities as a means of regulation and dealing with its positive and/or negative aspects.[10] Tourism taxation is one of the tools that can effectively contribute to obtaining resources that favour the development of policies to improve sustainability and the tourist experience in the destination,[11] and correct for market failures that

vol. 50; M. Garz, A. Schneider, *Taxation of Short-Term Rentals: Evidence from the Introduction of the "Airbnb Tax" in Norway*, "Economics Letters" 2023, vol. 226.

[5] M.Á. Solano-Sánchez, J.A.C. Santos, M.C. Santos, M.Á. Fernández-Gámez, *Holiday Rentals in Cultural Tourism Destinations: A Comparison of Booking.com-Based Daily Rate Estimation for Seville and Porto*, "Economies" 2021, vol. 9(4).

[6] M. Radvan, R. Kolářová, *Airbnb Taxation*, [in:] *The Financial Law Towards Challenges of the 21st Century*, eds. P. Mrkývka, J. Gliniecka, E. Tomášková, E. Juchniewicz, T. Sowiński, M. Radvan, Gdańsk–Brno 2020; S. Dalir, A. Mahamadaminov, H. Olya, *Airbnb and Taxation: Developing a Seasonal Tax System*, "Tourism Economies" 2021, vol. 27(2).

[7] J. Mazúr, *Daň za ubytovanie a digitálne platformy*, [in:] *Míľniky práva v stredoeurópskom priestore 2019*, eds. A. Koroncziová, T. Hlinka, Bratislava 2019; R.D. Pomp, *Myth vs. Reality: Airbnb and Its Voluntary Tax Collection Efforts*, "Faculty Articles and Papers" 2019, vol. 560, https://digitalcommons.lib.uconn.edu/law_papers/560 (access: 9.5.2024); A. Vartašová, K. Červená, C. Olexová, *Taxation of Accommodation Services Provided in the Framework of the Collaborative Economy in the Slovak Republic*, "Proceedings of the 5th International Conference on Tourism Research" 2022, vol. 15(1).

[8] L. Dwyer, P. Forsyth, W. Dwyer, *Tourism Economics and Policy*, Bristol 2010, p. 539.

[9] S.W. Litvin, J.C. Crotts, C. Blackwell, A. Styles, *Expenditures of Accommodations Tax Revenue: A South Carolina Study*, "Journal of Travel Research" 2006, vol. 45(6).

[10] M. Radvan, *New Tourist Tax as a Tool for Municipalities in the Czech Republic*, "Lex Localis – Journal of Local Self-Government" 2020, vol. 18(4).

[11] P.J. Cárdenas-García, J.I. Pulido-Fernández, J.L. Durán-Román, I. Carrillo-Hidalgo, *Tourist Taxation as a Sustainability Financing Mechanism for Mass Tourism Destinations*, "International Journal of Tourism Research" 2021, vol. 24(4), p. 1.

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affect this productive sector.[12] Thus, when providing or booking accommodation through OTAs, it is no less important to consider the tax obligations. Besides the more general tax duties, e.g. the tax on income generated from renting one's apartment, there are also other special tourist taxes hosts may be obliged to collect from their guests. In some countries, e.g. France, Italy, Germany, Portugal, the Netherlands, Switzerland, Lithuania, or Slovakia, speaking of European countries,[13] OTA platforms may collect and remit such taxes on behalf of hosts, however, there are exceptions and variations depending on the location and type of accommodation. From the plethora of possibly applicable tourist taxes, our focus will be on the Slovak local accommodation tax, which is of an occupancy tax type.[14]

According to A. Rinaldi, these are effective since they are simple, have Pigouvian properties and allow local governments to capture some revenues generated by tourist inflow in their destination.[15] The reason for our choice is that Slovakia is the first among the Visegrad group of countries that included OTAs in the process of collecting and remitting this local tourist tax. However, as stressed by A. Vartašová and K. Červená, the current legal regime of the tax in Slovakia is yet only minimally reflected in the literature.[16] Even though this tax is not significant in overall terms,[17] it represents an important source of local revenue for some municipalities,[18] and this is valid for other states as well.[19]

Our research aims to provide tax administrators and legislators with feedback and insight from the addressees of the local accommodation tax legislation – the accommodation providers based on their attitudes towards the digital platforms intermediating bookings and their evaluation of the Slovak local accommodation tax (in the context of these platforms usage) as, based on our previous research

[12] A. Rinaldi, *Externalities and Tourism: Evidence from Roma*, "Rivista di Scienze del Turismo" 2012, vol. 3(2), p. 82.

[13] Airbnb, *Areas Where Tax Collection and Remittance by Airbnb Is Available*, 2024, https://www.airbnb.com/help/article/2509?_set_bev_on_new_domain=1718782594_EANDVmYTQ0ZD-M3OT&locale=en#section-heading-1 (access: 25.8.2024).

[14] M. Radvan, *op. cit*.

[15] A. Rinaldi, *op. cit*., p. 86.

[16] A. Vartašová, K. Červená, *Digitálne platformy v segmente krátkodobého ubytovania na Slovensku – prehľad literatúry*, [in:] *5. slovensko-české dni daňového práva*, eds. M. Štrkolec, F. Baláži, N. Priateľová, A. Vartašová, Košice 2023. See also S. Simić, *Prevádzkovateľ digitálnej platformy ako zástupca platiteľa dane za ubytovanie v kontexte rozhodovacej činnosti súdneho dvora*, [in:] *Bratislavské právnické fórum 2022*, Bratislava 2022; S. Simić Ballová, *Zdaňovanie digitálnych služieb – inciatívy, problémy a možnosti smerovania ich daňovo-právnej regulácie*, Prague 2023.

[17] A. Vartašová, K. Červená, *Real Property Tax in the Countries of Visegrad Group – Comparative View*, "Studia Iuridica Lublinensia" 2022, vol. 31(1).

[18] A. Vartašová, K. Červená, C. Olexová, *op. cit.*

[19] For example, in Hungary. See R. Ambrus, K. Gróf, *Importance of Local Taxes in the Budget of Hungarian Local Governments – Focusing on Tourist Tax*, "Tér Gazdaság Ember" 2021, vol. 9(3–4).

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and the relevant literature,[20] we believe that digital platforms usage is raising and that their help in collecting local tourist tax will be important for improving the tax discipline. For this purpose, we used the method of questionnaire survey, where we focused on different types of accommodation providers operating in the two biggest cities of Slovakia – Bratislava and especially Košice, the second largest city in Slovakia and the academic workplace of the authors.

LEGISLATIVE CONTEXT

Subject to the Slovak local accommodation tax is a short-term accommodation (up to 60 days) provided to any natural person in any accommodation facility of an entrepreneurial or private nature (i.e. ranging from hotels to shared rooms in family houses or apartments), on condition that the accommodation is compensatory, not gratuitous. The character of a stay is not reflected, so not only tourists are affected by the tax.[21] Its regulation is set by Act No. 582/2004 Coll. on Local Taxes and Local Fee for Municipal Waste and Small Construction Waste, as amended. The rate is set by each municipality/city, which are also tax administrators, and the tax is paid by accommodation providers in the position of tax remitters. One of the latest changes in the relevant regulation (in 2021) was the incorporation of online digital platforms' operators into the process of tax payment by appointing them as tax remitters' representatives. Such an amendment was induced by the constant strengthening of the position of online platforms and the assumed tax gap caused by the higher level of anonymity of rentals provided through the platforms.[22]

The hosts have some administrative duties connected with this tax, especially notification duty when starting and terminating the accommodation provision and on their particular tax base, and record-keeping duty (comprising personal data of the accommodated persons, number of nights and other data determined by the municipality in its generally binding regulation).

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[20] M. Garz, A. Schneider, *Taxation…*; eidem, *Data Sharing and Tax Enforcement: Evidence from Short-Term Rentals in Denmark*, "Regional Science and Urban Economics" 2023, vol. 101; M. Janovec, *Airbnb as an Accommodation Platform and Tax Aspects*, "Studia Iuridica Lublinensia" 2023, vol. 32(5); A. Vartašová, K. Červená, C. Olexová, *op. cit.*; L. Plzáková, P. Studnička, *Local Taxation of Tourism in the Context of the Collaborative Economy – Case Study from the Czech Republic*, "Lex Localis – Journal of Local Self-Government" 2021, vol. 19(1).

[21] B. Pahl, M. Popławski, M. Radvan, A. Vartašová, *The Legal Construction of and Legislative Issues Concerning Tourist Taxes: A Comparative Law Case Study*, "Białostockie Studia Prawnicze" 2024, vol. 29(1).

[22] A. Vartašová, K. Červená, C. Olexová, *op. cit*.

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METHODOLOGY

We used the method of a questionnaire survey, where, after a thorough analysis of the literature, we formulated the questions to be submitted to the respondents, with the wording presented within the figures in the next section.

As for the database of the respondents, data from the commercial database of the Slovak companies and sole traders on the web page www.finstat.sk were chosen, where the respondents were chosen on the basis of seat/base – being Bratislava and Košice with principal business as providing accommodation (statistical classification of economic activities – SK NACE – 55). Besides this, the list was completed by searching the Internet, including the databases containing also data on private accommodations for Kosice (the most relevant online booking platforms according to Eurostat – Airbnb, Booking.com, Tripadvisor, and Expedia Group; moreover, hauzi.sk and 1-2-3-ubytovanie.sk portals were searched). Based on the expressed interest of the city of Košice in the research results as a feedback to the local tax policy setter from the actors in local tourism market, the base for data collection was more extensive in Košice in order to increase the objectivity of the results.

The questionnaire was distributed electronically within 30 days during July and August 2023 by email using Google's form tool. It was conducted among accommodation providers contacted on the email addresses available in databases of www.finstat.sk and public lists of accommodation providers in Košice, as it was mentioned above. Addressed were all the identified subjects with available email address. The selection was carried out by the method of total selection from the database www.finstat.sk and providers based in Košice advertising on the Internet in the given period.

In the pilot phase, we asked the respondents to cooperate in obtaining categorization information distinguishing groups of respondents' legal forms, types of accommodations, length and extent of service provided, and then main questions focused by the survey. Emails were sent to the 220 unique addresses available from the commercial database of active companies providing accommodation based in Bratislava. The ratio of the companies with available email addresses was 36.48% of all the included Bratislava's active companies. We continuously sent messages to alternative email addresses if we found out that the email provided had been undeliverable, however, some of them did not provide alternative active email, thus, the final number of accommodation providers with an active contact was 192. The return on responses from Bratislava-city was at the level of 6.77% of the companies with active e-mail contact; that is 2.16% of all the companies operating in providing accommodations in Bratislava recorded in the database.

After the pilot phase and subsequent minor adjustments of the questionnaire regarding the selection of questions, the order of options and, in one case, the modification of answer options, we launched the main phase of collecting responses from Košice-city area using again the finstat.sk database (containing 70 entities) enlarged

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by the accommodation providers searched on the Internet as explained above (containing a total of 360 individual private and non-private accommodations out of which, considering also multi-property providers, only 141 individual contacts were available). After the elimination of duplicities and non-active contacts in these two databases for Košice, we identified 387 individual accommodations (facilities) but only 161 individual contacts. We contacted them by email and, where not available, by phone. A week later, we resent emails to the used addresses of Košice companies, with a reminder for responding. The return on responses from Košice-city was at the level of 19.26%.

During both stages, we received a total of 44 responses, 13 as mentioned above from the pilot survey from Bratislava and 31 from Košice. In fact, 4 companies based in Bratislava were providing accommodation in Košice. Because of the low number of responses, we examined all the data together.

The results of the survey were graphically presented using IBM SPSS Statistics software version 28, and upon their analysis, we formulated the findings and recommendations for the tax administrations and legislators, supported by the literature.

RESULTS

The questions of the questionnaire about the use of digital platforms and accommodation tax were focused on personal opinions and attitudes, and also contained a general part with data characterizing respondents and on registered offices of companies or places of provision of accommodation for non-entrepreneurs, serving for categorization of the answers.

The largest group of respondents consisted of limited liability companies, namely 61% of respondents. The others are entrepreneurs, citizens – non-entrepreneurs and public or state organisations (see Figure 1).

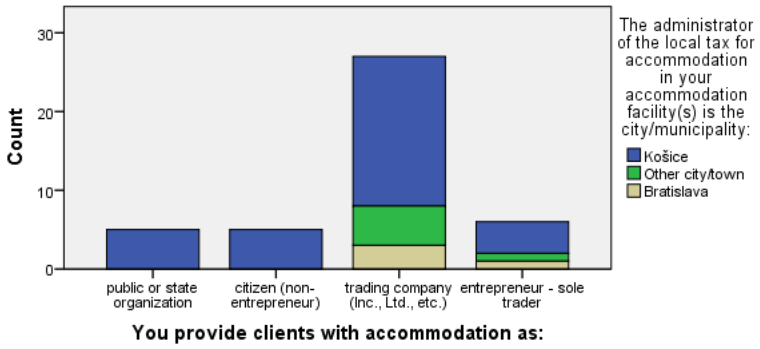


Figure 1. Characteristics of respondents regarding the legal form of the accommodation provider

Source: Authors' own research.

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Half of the respondents provide predominantly short-term accommodation on a regular basis, the other respondents provide also/only long-term accommodation, and 11% of them provide some accommodation only occasionally (see Figure 2).

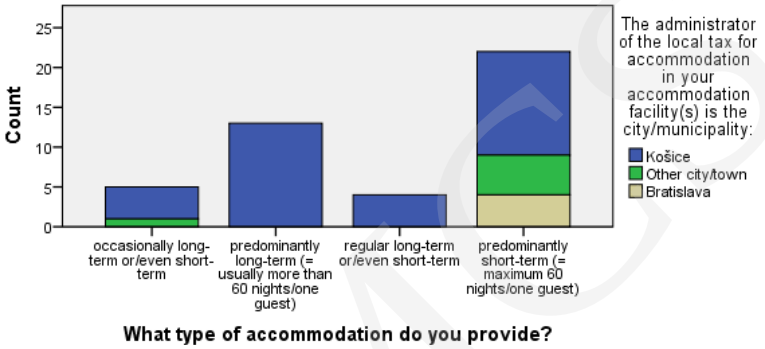


Figure 2. Characteristics of respondents regarding the type of accommodation

Source: Authors' own research.

The largest group of respondents (32%) are entities providing accommodation for more than 1,000 guests per year, other groups provide accommodation annually to a smaller number of guests (see Figure 3).

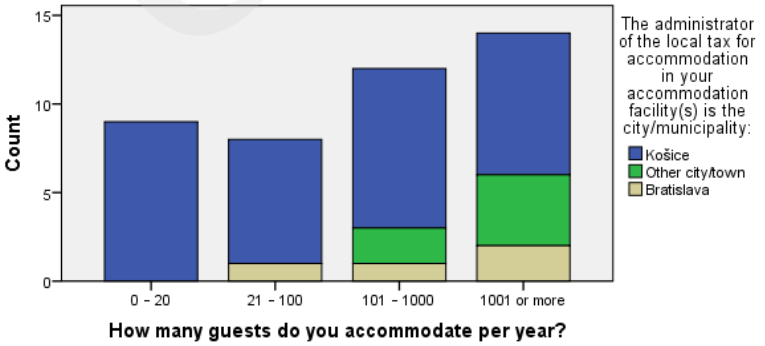


Figure 3. Characteristics of respondents regarding the number of accommodated guests

Source: Authors' own research.

Almost half of the respondents (45%) have been providing accommodation for 6 to 20 years, about the same group has been engaged in this activity for a shorter period, and 11% have been established in the industry for more than 20 years (see Figure 4).

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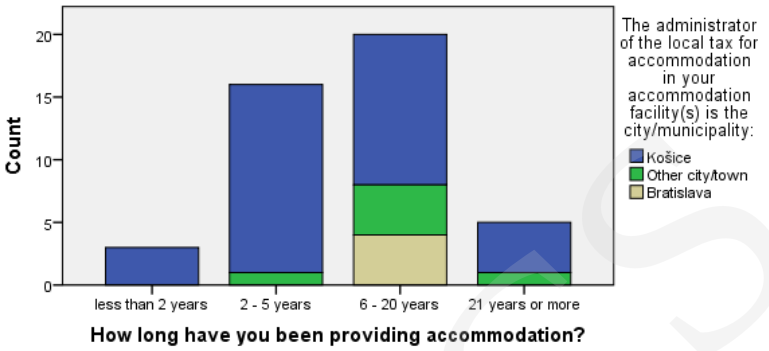


Figure 4. Characteristics of respondents regarding the period of accommodation

Source: Authors' own research.

Thirty-nine percent of respondents stated that their turnover is between € 100,000 and € 1,000,000, in this question most respondents did not want to give information (9%; see Figure 5).

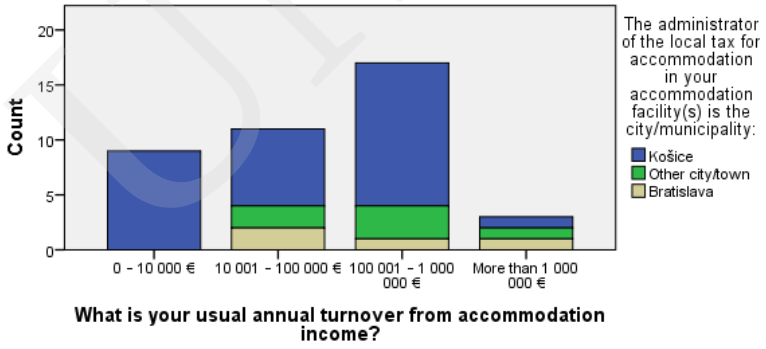


Figure 5. Characteristics of respondents regarding the turnover of accommodation provision

Source: Authors' own research.

OTAs are used by 66% of respondents, and no platform is known by 9% of respondents (see Figure 6).

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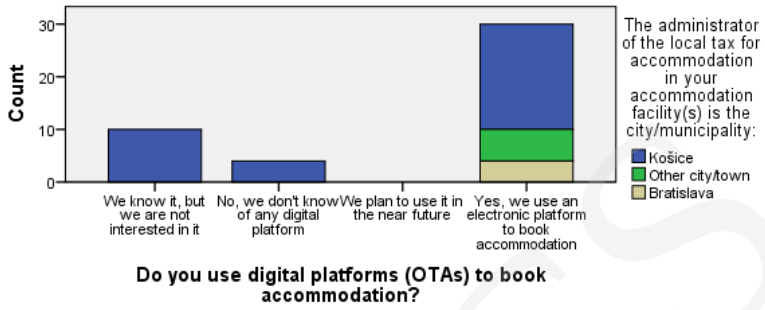


Figure 6. Use of digital platforms for providing accommodation

Source: Authors' own research.

Nevertheless, not only those who use OTAs but also some who know OTAs but do not use them, think that OTAs contribute at least slightly to increasing the number of guest nights and profit from accommodation (see Figure 7).

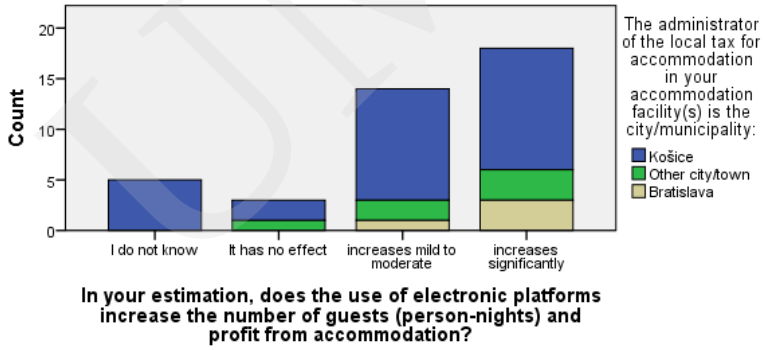


Figure 7. Evaluation of benefits of using digital platforms for the hosts

Source: Authors' own research.

More than half of the respondents liable to pay tax do not think the tax is adequate (should be lower or none); however, 2 respondents would be willing to pay more (see Figure 8).

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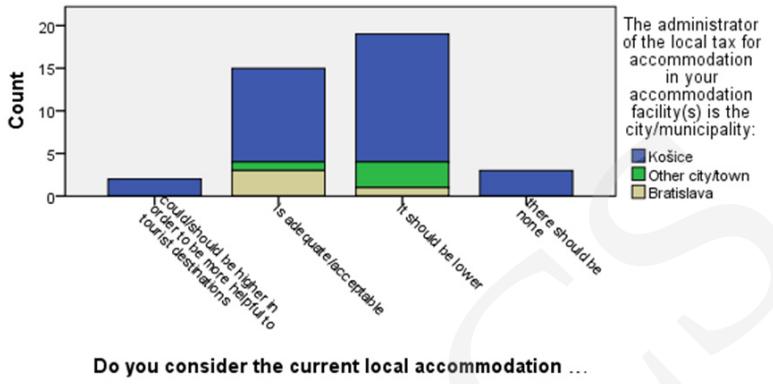


Figure 8. Evaluation of local accommodation tax rate

Source: Authors' own research.

One third of respondents is interested in the service of digital platforms in remitting accommodation tax to the local tax administrator (see Figure 9). More than half of the respondents have no knowledge about the possibility of such a regime.

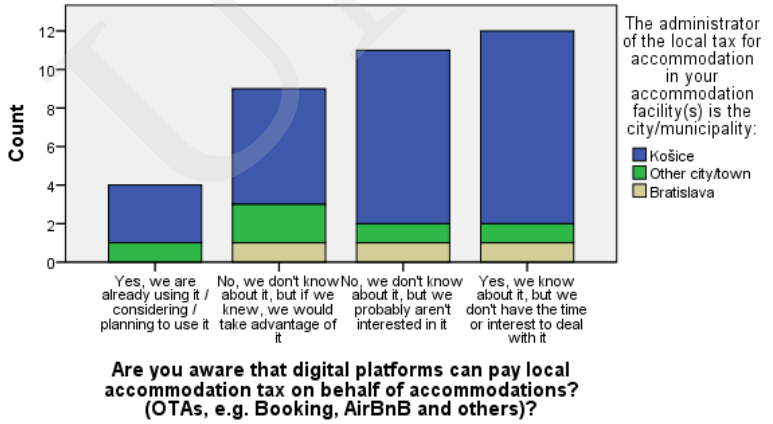


Figure 9. Awareness of the possibility of having the local accommodation tax paid by digital platforms

Source: Authors' own research.

We were curious to learn the opinions of accommodation providers on the existing system of local taxation of overnight stays. The most common adjective for the existing system of local accommodation tax was excessive administrative burden, which is a problem for 30% of respondents. Meanwhile, 28% of respondents rate the system as adequate. There were several objections to complexity, lack of information or frequent changes, and two respondents could not take any position. The replies are summarized in Table 1.

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Table 1. Opinions on the existing system of local accommodation tax in Košice

Opinions	Responses		Percent of cases
	N	%	
It is an excessive administrative burden	15	30.0	34.1
It is adequate	14	28.0	31.8
It is ambiguous and/or incomprehensible	8	16.0	18.2
We do not have enough information	7	14.0	15.9
Frequent changes occur	4	8.0	9.1
I can't judge	2	4.0	4.5
Total	50	100.0	113.6

Source: Authors' own research.

The benefits of digital platforms are already generally accepted.[23] The analysis of the questionnaire (questions 10 and 11) showed the relevance and wide use of electronic platforms intermediating accommodation by Slovak accommodation providers, as well, which is supported by the fact that 308 out of the total of 387 accommodations identified in Košice were advertised through any of the searched platforms. Also in Slovakia, they represent an established economic element with a positive impact on all participants in the triangular relationship: platforms themselves, clients of accommodation facilities and accommodation operators. According to the survey analysis and the legislative information, they have a potential role also in the collection of local accommodation tax, increasing the efficiency and effectiveness of the collection of such taxes. We see it in the case of Bratislava, where (as informed by the city) the tax collected and remitted by Airbnb represented in 2023 13.1% of the accommodation tax revenues with an increasing trend from its beginning in 2021 (7.3%).

The significance of digital platforms providing accommodation bookings is closely linked to the results of questions 12 and 13 and Table 1. The question "Do you consider the current local accommodation tax rate to be reasonable?" was answered only by respondents who collect and pay accommodation tax, i.e. landlords providing at least occasionally also short-term accommodation. In general, the majority of respondents (48.7%) answering the question about the local accommodation tax rate believe that the tax rate should be lower. In the group of providers of all types of accommodation, all respondents prefer a lower accommodation tax

[23] For example, see J.J. Solano Noriega, J. Bernal, J.C. Leyva Lopez, *A Multicriteria Model for the Selection of Online Travel Agencies*, [in:] *Artificial Intelligence in Prescriptive Analytics*, eds. W. Pedrycz, G. Rivera, E. Fernández, G.J. Meschino, Cham 2024; K. Jolene, *The Influence of Online Travel Agencies (OTAs) on Hotel Revenue and Distribution Strategies*, "Journal of Modern Hospitality" 2023, vol. 2(1); M. Tudorica, *The Expansion of OTA's: Benefits and Risks*, "The Annals of the University of Oradea. Economic Sciences" 2022, vol. 31(1).

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rate (as this group is more likely to have a short-term type of accommodation, and more often the accommodation tax is levied on guests).

The result may also be influenced by the fact that respondents come mainly from the area of the city of Košice, where, compared to the surrounding villages, there is a multiply higher tax rate, which may encourage potential guests to look for a slightly more distant accommodation, but cheaper by at least part of the tax. The Association of Hotels and Restaurants of Slovakia also warns of such a consequence when raising tax rates, and it was also the case for Košice when the number of guest nights spent in the city slightly dropped in 2013 compared to 2012 (when the rate raised from € 1 to € 1.5 per night) even though the city was the European City of Culture, however, we did not report any cut in the number of guest-nights spent in the city in 2023 when the rate raised again to € 2.5 per night, on contrary, the numbers of guests (nights spent) raised.[24]

We find the answers to the perception of the whole system of local accommodation tax very important. From the survey we learnt, that approximately two-thirds of the accommodation providers think of any/more negative features of the system and do not find it adequate, which definitely is a sign for the legislator to think about it. This together with the result on knowledge of digital platforms collecting and remitting the tax indicate interesting results. As 36.1% of respondents would use/plan to use this possibility, while the majority of this group was not even aware of it, it creates room for using the platforms to improve tax compliance in this regard. The other side of the coin is the majority of the respondents (63.8%) that did not have time or interest to deal with such an option. The more thorough statistical analysis of the relationships between various characteristics of the respondents and their views on this problem will be the topic of the follow-up research to prove or disprove the statistical significance of any discovered patterns.

Anyhow, we learnt that more than half of the respondents were not even aware of the new regulation, which is, from our point of view, alarming, striking and another point of interest for the legislator. In our parallel research, we found out that no city in Slovakia (except for Bratislava, which made an agreement with Airbnb before the amendment) is applying the new regime of collecting and remitting the local tax by digital platforms. The data on unawareness of the new regulation by the respondents confirms the huge problem in communication and a complete lack of information campaign by the state and/or the local self-government towards the accommodation providers, and the taxpayers, as well, which, we assume, in case of such a fundamental change should be present. A similar conclusion about

[24] Association of Hotels and Restaurants of Slovakia, *Leto v znamení chaosu a výrazného úbytku turistov? Zvyšovanie daní z ubytovania môže turizmu na Slovensku výrazne uškodiť*, 3.7.2023, https://ahrs.sk/leto-v-znameni-chaosu-a-vyrazneho-ubytku-turistov-zvysovanie-dani-z-ubytovania-moze-turizmu-na-slovensku-vyrazne-uskodit (access: 19.6.2024).

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not informing the relevant public on changes in the legislation, in general, was expressed by the Association of Hotels and Restaurants of Slovakia who "lack active communication with the local government, in which we could help set the tax policy in this sphere based on our knowledge of the structure of tourists and their purchasing behaviour".[25] The problems regarding the tax regulation identified by more than half of the respondents may be a factor for the assumed gap in the tax. Based on the interview with the city of Košice's representatives, we estimate that at least half of the accommodation facilities are escaping the local tax obligations, which can likely be linked to their reluctance to deal with such a burdensome duty. Since the tax itself creates only transactional costs to the hosts, the registration and recordkeeping might be the stumbling block.

DISCUSSION AND CONCLUSIONS

As the tourism industry continues to grow, the use of advanced technologies in accommodation booking is likely to increase. As we learnt, accommodation providers began to widely participate in the utilisation of digital platforms also in Slovakia. Since, as we can summarize the results of our research for our conditions, platforms can provide accommodation operators with access to a wider audience and simplify the booking process, serve as a marketing tool to promote accommodation establishments and increase their online visibility, and provide hoteliers with valuable data on guest preferences and behaviour, allowing them to improve their services.

One of the platform usage benefits could be a single online payment for the accommodation, including the tourist tax, by a platform, which would not only ease the administrative burden laid upon the accommodation providers but also secure a better fulfilment of tax obligations and thus help to finance the tourism development in particular locations. In light of our research, a significant part of accommodation providers in two biggest Slovak cities invited the possibility of having a digital platform undertake their duties in the collection and remittance of local tourist tax and while most of the providers assessed the local tax system as unclear, burdening or in other way problematic, which is an impulse for the legislators to think about its revision. The incorporation of these platforms into the tax collection process hand in hand with the reduction of hosts' administrative burden might therefore be a solution, following that it is also the platforms that benefit from the hosts, since, accommodation operators provide them with content and offerings that are critical to their operations, they generate their commissions on bookings, allowing them to make a profit and partnering with hotels and hospitality

[25] *Ibidem*.

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operators allows them to build a reputation and credibility in the market, as well. Nevertheless, from the hosts' viewpoint, we found that the possibility of collecting taxes by digital platforms instead of hosts was not a decisive factor for the usage of digital platforms, but rather a broad perception of their helpfulness in finding guests and raising profits.

Digital platforms play a role in the collection and remittance of local taxes on behalf of hosts in various locations.[26] This is partially the case of Slovakia, where such a regime has been implemented only lately. Yet, following the results of our research, we were able to identify certain features of a co-existence of local tourist tax systems, accommodation providers, and digital platforms and subsequently make these suggestions to tourist tax legislators and/or administrators:

1. Pay attention to a good information campaign and active cooperation between the tax administration, digital platforms and hosts. We consider this crucial in the implementation of any regulation that is expected to bring the desired effect and profit for all the stakeholders. The platforms as well as hosts need to be aware of the applicable local tax rules on short-term accommodation and rentals, and, in case of amendments, it is worth applying a proactive approach by the state/local self-government, making sure the parties have information on what their new duties or rights are.
2. Prefer the collecting and remitting of local taxes by the platforms on hosts' behalf in the (local) tax legislation. The majority of accommodation providers use the platforms and find them beneficial for their activities, so they may be valuable intermediaries in the process of collecting local tourist taxes. Moreover, their size enables them to streamline the processes better than smaller hosts would do (assuming these are the majority of the platforms' users) and who often do not cooperate voluntarily in the remittance of local tax due to many reasons, e.g. lack of knowledge of current tax duties, not coping with administrative burden, or simply efforts to escape the tax duties. Especially the last one is often the case and the cause of critique of the platform usage which is believed to facilitate it by providing higher anonymity to hosts. The research of M. Garz and A. Schneider shows that a data-sharing agreement between the Danish government and Airbnb reduced the listing propensity by 14% while increasing prices by 11%, and that, in case of poor enforcement, self-reporting by taxpayers might not be an optimal design choice.[27] A.J. Bibler, K.F. Teltser and M.J. Tremblay speak about only of, at

[26] J. Mazúr, *op. cit*.

[27] M. Garz, A. Schneider, *Data sharing…*; eidem, *Taxation…*

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most, 24% of Airbnb transactions taxes are paid voluntarily prior to enforcement.[28] Regularly audit the fulfilment of the duties by hosts and platforms.

3. Ease the local tax legislation, the complexity of which might discourage hosts (or taxpayers) from paying the tax. Make the registration and payment of local taxes with the local tax authority transparent and simple.
4. Prefer the local tourist tax revenues to be earmarked – invested back into tourism[29] and be transparent about their spending. Should the local providers (and taxpayers) have sufficient information on how the local tax revenues help develop the particular city (and thus raise the attractiveness of their facilities), they might be more willing to pay/collect local taxes voluntarily.[30]
5. Be clear about the local taxes – inform the guests about local taxes, whether they are included in the accommodation price or will be paid separately. This information should be provided already in the listing on the digital platform.

We can say that digital platforms, in general, are already important players in the tourism industry, and for tourist destinations (cities) and accommodation operators, it should be very important to build strategic partnerships with them. Such cooperation (platforms – accommodation providers – tax administration) would be mutually beneficial – not only platforms generate revenue from providing intermediation services to the accommodation providers and the host increase their profit by benefiting from a wider audience provided by the platforms, but a better tax collection would develop the tourist destination making it more attractive and thus raising the number of tourists coming to particular destination – for this purpose hosts and platforms should cooperate and actively participate in the tax collection process.

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ABSTRAKT

Autorki skupiły się na podatkach lokalnych w Słowacji, w szczególności na lokalnym podatku turystycznym od wynajmu krótkoterminowego w świetle ostatnio znowelizowanych przepisów obejmujących platformy cyfrowe, pełniące istotną rolę w turystyce i rezerwacji miejsc noclegowych, takie jak np. Airbnb czy booking.com, w kontekście procesu poboru podatku. Artykuł przedstawia w szczególności wyniki ankiety koncentrującej się na spostrzeżeniach dostawców usług noclegowych oraz na platformach cyfrowych i ich roli w świadczeniu usług przez tych dostawców, a także na lokalnym podatku turystycznym stosowanym w Słowacji w formie podatku hotelowego. Stwierdzono, że 80% respondentów uważa, iż wykorzystanie platform elektronicznych podnosi liczbę gości

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i zysk z noclegów. Co jednak zaskakujące, ponad połowa (55%) usługodawców nie była świadoma możliwości odprowadzania podatku za pośrednictwem tych platform, a ponad jedna trzecia (36,1%) skorzystałaby z tej opcji. Jest to istotne, zważywszy na fakt, że ci respondenci ocenili słowacki system podatku hotelowego jako kłopotliwy (wskazując na nadmierne obciążenie administracyjne, skomplikowane i częste zmiany przepisów oraz brak informacji). Niemniej pozostali respondenci również ocenili system negatywnie, co może stanowić czynnik składający się na lukę podatkową. W oparciu o poczynione ustalenia stwierdzono, że zaangażowanie platform cyfrowych w pobór podatków turystycznych może być korzystne dla dostawców usług noclegowych oraz samorządu terytorialnego. Jako główną część konkluzji przedstawiono sugestie dla organów podatkowych i prawodawców w tym zakresie.

Słowa kluczowe: platformy cyfrowe; internetowe agencje podróży; podatki turystyczne; podatek hotelowy; podatek lokalny; Słowacja

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