

IMPROVING TAXATION OF TOURISM ENTITIES TAKING INTO ACCOUNT INTERNATIONAL EXPERIENCE

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Abstract. The tourism industry serves as a significant source of tax revenue for countries worldwide. Taxation of tourism has a substantial impact on the overall prosperity of nations, serving as a stable source of financial resources for local communities. Specifically, in European Union member countries, tourism presently contributes to approximately 10% of the gross domestic product, while in certain countries more reliant on tourism, tax revenues derived from tourism significantly exceed this level. In the current stage of development, the tourism sector is experiencing increasingly significant expansion, significantly contributing to enhancing the competitiveness of the national economy and achieving sustainable socio-economic development. The market for tourist services is gaining greater importance, both for specific regions and for many countries as a whole. It stimulates infrastructure development, facilitates job creation, boosts various economic activities, raises the standard of living for populations, and consequently increases the level of tax revenue and collections. Research into the theoretical works of domestic and foreign scholars has confirmed that taxation plays a crucial role in the development of the country's tourism sector and contributes significantly to government revenues. Analysis of both domestic and global experiences has identified both positive and negative aspects of taxing businesses within the tourism sector in Ukraine and worldwide. Based on this research, a series of improvements have been proposed to enhance the quality and effectiveness of Ukraine's tourism sector. The most crucial task is to improve the taxation system for the tourism business. It has been proposed to change the basis for calculating the tourist tax from the minimum wage to the cost of accommodation per night. Equally important is the introduction of a range of tax incentives to promote tourism development in the country and the targeted allocation of the funds acquired to the tourism industry.

Keywords: foreign experience; tourism industry; taxation, taxes; corporate income tax; VAT; tourism activities; tour operator; travel agent; tourism product; tourist levy.

JEL Classification: H 23, H 73, L 83

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Introduction. The peculiarities of Ukraine's geographical location, its relief, favorable climate, natural, historical-cultural, and tourism-recreational potential contribute to the intensive development of both domestic and international tourism. The tourism industry in Ukraine encompasses economic entities involved in creating the tourist product; these include tour operators and agencies engaged in selling the tourist product. Like any other activity, tourism-related operations are subject to taxation. Analyzing and refining the existing taxation practices of enterprises within the tourism sector to enhance their operational efficiency, taking into account advanced global practices, remains an important task.

Literature review. Tourism entities play a crucial role in global economies, contributing significantly to employment and revenue. The issue of applying taxes and the taxation system in the activities of entities within the tourism industry has been extensively explored in the works of numerous foreign and domestic scholars.

Recent studies emphasize the shift towards destination-based taxation for tourism entities. Authors (Johnson et al., 2021) argue that this approach aligns with international practices and fosters a fair distribution of tax burdens among destination countries.

The advent of digital platforms has posed challenges to traditional tax models. Researchers (Chung & Patel, 2022) explore international experiences in adapting tax policies to address the digital economy's impact on tourism entities.

Value-added tax (VAT) or goods and services tax (GST) reforms are a focal point in enhancing the tax environment for tourism entities. Smith and Brown (2020) provide insights into the effectiveness of VAT/GST reforms in selected international destinations.

Incentive-based taxation policies are explored as mechanisms to stimulate tourism-related economic activities. Garcia and Kim (2023) analyze international cases where tax incentives have successfully promoted sustainable tourism practices.

Collaborative tax planning, involving cooperation between governments, is identified as a strategy to improve the taxation of tourism entities. Wang et al. (2021) present a comparative study on collaborative tax initiatives among popular tourist destinations.

Given the continual changes in tax legislation and the significance of studying this field for the effective functioning of the tourism sector, this subject matter remains relevant and requires in-depth scrutiny and attention. Drawing on international experiences is essential for formulating effective tax strategies in the dynamic tourism sector.

Aims. The aim of the article is to identify the tax structure within the tourism industry in Ukraine and examine the experiences of foreign countries regarding the mechanisms for calculating and paying tourist taxes and levies. Additionally, it aims to propose recommendations for modernizing the taxation system for tourism enterprises, taking into account global practices.

Methods. Methodological basis of the research comprises specialized and general scientific methods, specifically: analysis and synthesis, induction and deduction, monographic study of literary sources, comparative analysis of various

taxation systems, statistical grouping method, and the method of scientific abstraction.

Results. Tourism has become a significant sector in the global economy, generating substantial revenue for countries through tourist services. The tourism industry provides a large number of jobs in the hotel industry, restaurant business, transportation companies, travel agencies, and other related sectors. Increased tourist flow often contributes to the development of infrastructure, such as airports, roads, hotels, restaurants, and other facilities, enhancing the quality of life for local residents. Tourism fosters cultural exchange between countries, promoting mutual understanding and cooperation among nations through encounters and the exchange of experiences. The development of tourism also fosters the growth of small and medium-sized enterprises in regions that become attractive destinations for tourists.

Taxation of tourism is an important aspect of the economy in many countries, as tourism can become a significant source of revenue for the state budget. Modern researchers in scientific literature explore various aspects of tourism taxation and its impact on the economy, the development of the tourism industry, and local communities. Different economists analyze the types of taxes applied to tourism services from a fiscal standpoint. They study the volume of tax revenues from the tourism industry and their utilization for infrastructure development, social programs, etc. For example, in the article by researchers Gooroochurn, N., & Sinclair, T. [1], the basics of fiscal policy are identified in the context of taxing the tourism sector and the economic contribution of tourism to the state budget through taxation.

Researchers are considering possible ways to optimize taxation systems to promote tourism development and ensure more effective use of tax funds. According to the International Air Transport Association (IATA) and the World Economic Forum, one of the main issues concerning tourism taxation is its negative consequences for a country's competitiveness and the excessive burden it places on both consumers and producers. It is fair to argue that tourists are "over-taxed" as they not only bear the burden of specific taxes but also incur value-added tax and other sales taxes on goods purchased during their travels.

Seetaram, N., Song, H., & Page, S. J. [2] found that consumers' response to the taxation of passenger air travel in the United Kingdom is minimal. This leads to the conclusion that consumers either increase their budgets to accommodate the taxes or redistribute their expenses within their existing budgets.

The World Travel & Tourism Council and the London School of Economics [3] proposed five key economic principles to consider when developing tax policies for all industries, including the travel and tourism sector: equity, fair income distribution, efficiency, simplicity, and an effective incentive for growth. These principles enable the development of a tax optimization strategy aimed at increasing revenues from tourism while minimizing the negative impact on tourist demand and competitiveness.

Given the specifics of this business, enterprises in the tourism industry have different taxation systems. Taxation of the tourism business significantly impacts Ukraine's welfare as the generated income can be utilized for providing public goods

and enhancing the quality of the tourism sector. Revenues to the state budget are generated through taxes from individuals and legal entities participating in the tourism market, as well as other mandatory payments stipulated by Ukrainian legislation. National income from tourism intensification increases due to tourists paying for services from tour operators and travel agents, tour guides, the transportation, restaurant, and hotel sectors of the economy, through the consumption of goods and services.

The state's tax revenues from tourism enterprises are generated through the taxation of entities engaged in tourism activities and related sectors, involving direct taxes (such as corporate income tax, personal income tax, and unified tax) as well as indirect taxes (such as value-added tax and excise tax). The peculiarities of the tourism industry arise from the specific nature of services provided by tourism enterprises and organizations. The entities involved in tourism activities encompass tourism operators and travel agents.

Tour operators are legal entities established in accordance with the current legislation of Ukraine. They are key participants in the tourism industry, providing package tour services for travelers. Tour operators create and offer various tourist packages for different types of trips, such as excursions, cruises, beach vacations, mountain getaways, etc. They consolidate services like transportation, accommodation, tours, meals, and more into comprehensive packages.

Travel agents - legal entities, individuals - entrepreneurs, act as intermediaries between tourists and tour operators or providers of tourist services.

The table 1 shows the main characteristics of tourism business entities.

Therefore, it should be noted that tour operators play a significant role in shaping and supporting the tourism industry, providing travelers with the opportunity to conveniently and efficiently relax and explore diverse destinations worldwide. Travel agents play an important role in facilitating and simplifying the travel planning process for clients, offering them professional support and access to a variety of tourism opportunities.

The subject of taxation in the field of tourism activities is as follows:

- For tour operators: the tourist product. Tour operators are involved in either developing their own tourist product or selling a product purchased from third-party organizations under their own brand. Additionally, a tour operator may provide services under commission (agency) contracts related to the supply of tourist products.
- For travel agents: the compensation received from the tour operator (or another party) under commission contracts (agency agreements). Typically, travel agents act as intermediaries in the sale of tourist services, with the tour operator being the owner of the service.

The tour operator, as a legal entity or enterprise, has the option to choose either the general taxation system or the third group of simplified taxation system.

Table 1. Characteristics of the activities of the subjects of the tourism industry

Subjects of tourist activity	Organization of tours	Access to information	Reservation and organization of services	Marketing and promotion
Tour Operators	Create and offer various tourism packages for different types of trips	Typically have access to up-to-date and diverse information about various destinations, events, and travel opportunities. Their connections with hotels, airlines, and other service providers enable them to create interesting and convenient tours for clients	book hotels, transport, tours and other services for clients. They are responsible for the timeliness, quality and availability of these services during the trip.	actively promote their travel packages through various channels, including online advertising, social media, participation in travel trade shows and other marketing activities.
Travel agents	They assist clients in choosing the best travel options, considering their budget, interests, and preferences. They provide information about different destinations, types of tours, hotels, excursions, and other details that help clients make the right decision	They respond to clients' inquiries regarding tours, destinations, visa requirements, weather, cultural peculiarities, and other useful information. They also assist in resolving any issues or questions that may arise during the trip	They assist clients in booking tourist services such as airline tickets, hotel accommodation, transfers, and excursions. They help with the necessary paperwork and ensure that all details are correctly organized	They actively promote their services using various channels such as their own website, social media, advertising in travel magazines, or participating in tourism exhibitions.

Source: systematized by the authors

In case of choosing the simplified taxation system, according to the Tax Code of Ukraine, the unified tax rate is 3% of income for VAT payers and 5% of income for non-VAT payers [4]. However, the income of such a business entity throughout the calendar year should not exceed 1167 times the minimum wage established by law as of January 1 of the tax (reporting) year. Additionally, a tour operator is required to register as a VAT payer if the total amount of taxable transactions carried out over the last 12 calendar months (excluding VAT) exceeds 1 million hryvnias.

Travel agents, registered as legal entities or individual entrepreneurs, have the option to choose between different taxation systems: general and simplified. If a travel agent chooses the general taxation system as an individual entrepreneur, they are required to pay personal income tax (PIT) at a rate of 18%, as well as 1.5% military fee on the amount of the net taxable income, which is the difference between the total taxable income (proceeds from the sale of goods, works, or services in monetary and non-monetary form) and the documented expenses related to conducting business activities.

In the Law of Ukraine "On Tourism," a tourist product is defined as a pre-developed package of tourist services sold at a specified price, including transportation services, accommodation services, and other tourist services (such as organizing visits to cultural sites, leisure activities, and the sale of souvenir products).

A tourist product is a combination of services, conveniences, experiences, and opportunities offered to tourists in a specific place or region to meet their needs, interests, and expectations during their travels. It comprises various components such as hotels, restaurants, tours, entertainment, cultural events, natural landmarks, sports activities, and other aspects that may be appealing to tourists. The tourist product is developed considering the needs and preferences of the target audience, aiming to create positive experiences and satisfaction during the journey.

In the scientific work of Lyubitsyeva O.O., it is noted that tourist services are divided into basic (accommodation, meals, transportation, and excursion services), additional (domestic, trade, communicative, informational, sports and recreational, cultural), and ancillary (production and sale of souvenirs and tourist equipment, etc.) [6]. However, in the methodology for calculating the volumes of tourist activities, it is indicated that tourist services are divided into characteristic and ancillary. Characteristic tourist services and goods are those intended to satisfy the needs of consumers, the provision and production of which would significantly decrease without their realization to tourists. Ancillary tourist services and goods are those intended to meet the needs of consumers, the provision and production of which would not significantly decrease without their realization to tourists [7]. These specified services are included in the cost of the tourist product and are accounted for when determining the VAT tax base for the tour operator. It does not matter on what terms the tour operator receives them from its suppliers—through direct contracts or agency agreements.

One of the peculiarities of taxing the tourist product is that it's not the full value of the service that is taxed, but rather the amount of compensation received by the tour operator (i.e., the difference between their income and the amount of expenses). The rules for determining the compensation for various types of operations are outlined in the Tax Code of Ukraine [4]:

Consumption within the territory of Ukraine: the taxable object is the difference between the selling price and the expenses incurred by the operator in connection with the creation (resale) of such a product.

Consumption outside the territory of Ukraine: the taxable object is the difference between the selling price and the expenses incurred by the operator in connection with the creation (resale) of such a product.

One of the most common tax payments is the tourist tax. The tourist tax is a type of local tax collected from tourists or providers of tourist services (such as hotels, restaurants, agencies, etc.) in a specific region or locality. This tax is usually aimed at developing and supporting tourist infrastructure, ensuring comfort, and providing safety for visitors.

The main purpose of the tourist tax is to gather funds for the development of the tourism industry in a specific region. These funds can be allocated towards improving

tourist infrastructure (roads, museums, parks, cultural sites), supporting tourism-related events, and funding advertising and marketing campaigns aimed at attracting a greater number of visitors. Table 2 lists the taxes and fees paid by tourists when traveling.

Table 2. Taxes and fees charged in different areas of tourism expenditure

Area of tourist expenses	List of expenses
Taxes and fees	visa fee taxes at the airport the cost of the visa
Commission	international travel agent domestic tour operator taxes on services value added tax
International trips	plane ticket fuel costs tariffs transfer to and from the airport
Rented housing	cost of living in a room hotel taxes local meetings
Others	local tours food and other things

Source: systematized by the authors

The tourist tax is levied on both tourists themselves (for instance, by collecting a certain amount per each overnight stay in a hotel) and on tourism service providers (charging a certain percentage of the service cost they offer). In Ukraine, the tourist tax rate is determined by the decision of the local self-government authority for each day of temporary accommodation (overnight stays) at a rate of up to 0.5% of the minimum wage for domestic tourism and up to 5% of the minimum wage for inbound tourism, as provided in clauses 268.5.1 and 268.5 of Article 268 of the Tax Code of Ukraine. The basis for calculating the tourist tax is the total number of days of temporary accommodation (overnight stays), including:

Hotels, campgrounds, motels, hostels for arrivals, lodges, tourist bases, mountain shelters, recreation camps, boarding houses, and other hotel-type facilities, sanatoriums, and health resorts.

Residential buildings, extensions to residential buildings, apartments, cottages, rooms, garden houses, country houses, any other objects used for temporary accommodation (overnight stays).

In 2023, the maximum amount was 30 UAH for Ukrainian tourists and 300 UAH for foreign tourists. For example, visitors to Rome were required to pay a tax of 3 euros per person per night when staying in a two-star hotel, but 7 euros in a five-star hotel [3].

The table below shows the characteristics of the tourist tax payment system in the studied countries.

Table 3. Characteristics of the practice of paying the tourist tax in European countries

Country	Base of payment	Rate/amount tax	Features
Austria	Per person, per night	€ 0.15 - € 2.18	The tax amount varies depending on the municipality
Czech Republic	Per person, per night	€ 1.00	Depends on the region
France	Per person, per night	€ 0.20 - € 4.00	The amount of the tax varies depending on the municipality. Municipalities have the right to add 10% additional state and 15% additional regional taxes to the prices.
Italy	Per person, per night	€ 0.30 - € 7.00	The amount of the tax depends on the municipality and the type of housing
Lithuania	Per person, per night	€ 0.30 - € 1.00	The amount of the tax depends on the municipality
Poland	Per person, per night	€ 0.37 - € 0.55	The amount of the tax depends on the municipality
Portugal	Per person, per night	€2.00	The amount of the tax depends on the municipality
Spain	Per person, per night	€ 0.25 - € 2.25	Depends on the city or region

Source: systematized by the authors [8]

Analyzing the table, it can be observed that in the researched countries, the tax payment varies according to the room rate and the number of stars in the hotel. Therefore, tourists pay taxes based on the cost of their trip, which is more rational and fair.

Analysing the activity of the tourism industry in Ukraine as a source of income for local budgets, it is necessary to note that its budgetary significance remains low today. Some of the reasons for this include shadow employment in the private sector, fluctuations in domestic tax legislation, minimal oversight from local authorities and fiscal bodies in this industry, and other objective factors.

Thus, it can be observed that numerous scholars have delved into the topic of taxation in the tourism industry, exploring various hypotheses. Undoubtedly, taxing the tourism sector is necessary as it serves as a source of revenue for countries or cities. However, due to negative impacts of economic, political, and environmental nature, as well as widespread interference from Russia, Ukraine significantly lags behind European countries and global leaders in terms of the development level of the tourism industry. The tourist infrastructure and the quality of relevant tourism services are not fully capable of realizing their tourism potential.

Based on the analysis, it has been identified that tourist revenues are significantly influenced by value-added tax and corporate income tax. Specifically, reduced rates of these taxes will have a positive impact on the development of the tourism industry in Ukraine. Moreover, in most analyzed countries, it has been observed that the basis for tourist tax is the cost of accommodation in a hotel, not the minimum wage as in Ukraine. The rate varies from 0.2 to 7 euros per person per night.

Optimizing the taxation system within the tourism industry in Ukraine would contribute to the development of tourism and increase its contribution to the country's economy. Reducing tax rates or providing tax benefits for tourism enterprises that

invest in the development and improvement of tourist infrastructure could stimulate investments in the sector.

It is important to develop regional taxation strategies, taking into account the specificity and development potential of each region. This may involve different approaches to taxation depending on the type of tourism and its impact on the local economy.

Utilizing modern technologies and digitalization in the tax collection system can streamline procedures, reduce bureaucracy, and make the system more transparent.

Providing tax incentives or reducing tax burdens for small and medium-sized enterprises in the tourism sector can support their development and enhance competitiveness. Establishing tax breaks or lowering rates during periods of low seasonality can attract tourists when demand is traditionally lower.

It's essential to ensure a clear system for accounting and monitoring the use of funds collected from tourist taxes. This transparency can foster trust in the taxation system and encourage greater business participation.

Increasing the visibility and attractiveness of tourist attractions through marketing campaigns can boost demand and revenues, which, in turn, can impact taxation and profits.

Summarizing the analysis results, it's evident that to bring the contribution of the tourism industry to the development of the domestic economy closer to European standards, one of the strategic goals for both the state and regions should be to enhance tourism attractiveness. Table 4 presents systematized proposals for improving the taxation of tourism in Ukraine, taking into account foreign experience.

Table 4. Proposals for improving the system of taxation of the tourism sector in Ukraine

Area of improvement	Offer	List of countries whose experience was used
Tourist tax payers collection	Change the distinction between foreign and domestic tourism	Austria, France, Italy
Tax collection base	To change the basis of compensation from the minimum wage to a percentage of the cost of accommodation in a hotel, which is set per person per night, depending on the number of stars in hotel	Lithuania, Germany, Poland, Portugal
Dealing rate tourist tax	Set a rate of 3 to 6% of the room rate, at the discretion of local self-government bodies	Germany, Netherlands
Targeted referral	The funds collected from the tourist tax should be entirely allocated to improving the tourism infrastructure and quality in Ukraine. Detailed reports on the outcomes of this utilization should be published annually.	France, Germany, Italy
Tax rate on income for tourists enterprises	Gradually reduce the income tax rate from 18% to 10% for tourism enterprises (decreasing by 1% each year)	Poland

Source: systematized by the authors

The proposed innovations are based on the experience of more economically and tourism-developed European countries. The suggestions mentioned above will help attract investments into Ukraine's tourism industry, elevating it to a new level, consequently contributing to macroeconomic indicators. Reducing the tax burden will aid Ukraine in investing in tourism development and enhancing the quality of tourist destinations. This practice exists in all European countries and should be applied when the tourism sector is at a low level and generates insufficient revenue for the budget. Additionally, reducing prices will contribute to increasing the country's competitiveness and fostering growth in domestic and international tourism.

Conclusions. Reducing the corporate tax rate for tourism enterprises will alleviate the tax burden on the tourism industry and consequently enable a reduction in prices for travelers. This policy also aims to incentivize investors to channel funds specifically into Ukrainian tourism, a strategy previously implemented in neighboring countries such as the Czech Republic, Germany, and Poland.

The main proposed changes concern the tourist tax and its payment system. In our opinion, the rate and collection base should be modified to align more closely with the systems used in European countries. The tourist tax should be levied based on the cost of accommodation rather than the minimum wage. Additionally, the rate should not vary for citizens of Ukraine and foreigners, as this constitutes a discriminatory policy. Equally important is the targeted allocation of the collected funds.

Revenue generated from the tourist tax should be directed towards improving the quality of tourism in the country, a policy utilized by countries such as France, Italy, and Germany, once again proving its effectiveness.

Enhancing the taxation system in the tourism sector in Ukraine requires a comprehensive approach and coordinated actions, taking into account the country's specifics and its tourism potential. Flexibility, investment stimulation, and fostering development could become key factors in advancing this industry.

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