



A Qualitative Research on Exemption and Exception Practices in Accommodation Tax ¹

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Konaklama Vergisinde İstisna ve Muafiyet Uygulamaları Üzerine Nitel Bir Araştırma	A Qualitative Research on Exemption and Exception Practices in Accommodation Tax
Öz Bu çalışma, Türk vergi sistemi içerisinde yer alan konaklama vergisindeki mevcut istisna/muafiyetlerin yanı sıra bu verginin küresel ölçekteki uygulamasında kabul gören istisna/muafiyetlere yönelik verginin çeşitli taraflarının bakış açılarını değerlendirmek amacıyla hazırlanmıştır. Bu kapsamda 35 katılımcıyla yarı yapılandırılmış görüşmeler gerçekleştirilmiştir. Çalışma sonucunda, katılımcıların büyük çoğunluğunun mevcut istisna/muafiyet uygulamalarını desteklediği ve bu noktada genişletici bir yaklaşıma sahip olduğu tespit edilmiştir. Ayrıca engelli bireyler ve yaş durumuna bağlı sosyal amaçlı istisnaların genel anlamda kabul gördüğü; buna karşılık belirli ücretin altındaki ve yerli turistlerin konaklamalarına yönelik istisnaların ise kabul görmediği tespit edilmiştir.	Abstract This study has been prepared in order to evaluate the perspectives of various parties of the tax on the current exceptions/exemptions in the accommodation tax in the Turkish tax system as well as the exceptions/exemptions accepted in the global practices of this tax. In this context, semi-structured interviews have been conducted with 35 participants. As a result of the study, it has been determined that the majority of the participants support the current exemption/exception practices and have an expansionary approach at this point. It has also been found that exemptions for social purposes related to disabled individuals and age status have been generally accepted, whereas exemptions for accommodation below a certain fee and for domestic tourists have not been accepted.
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1. Introduction

The tourism sector, which has been considered one of the main dynamics for the development of national economies, is not an isolated sector. Multiple interactions between visitors and hosts within a given geography cause social, environmental and economic impacts (Roman et al. 2020, p. 52). UNWTO's definition of tourism as "*a social, cultural and economic phenomenon involving the movement of people to countries or places outside their usual environment for personal or business/professional purposes*" is clear proof of this situation. Transportation, food and beverage, accommodation and entertainment, which constitute the main axis of tourism activity, are among the activities that have direct economic impacts (Haley et al., 2005, p. 35). However, this dimension, which can be limited to the income impact of tourism, represents a limited part of the tourism economy. In addition, the effects on employment, balance of payments, development, infrastructure and superstructure, and other related sectors are among the areas that should be evaluated within the scope of the economic impacts of tourism (Korucuk & Cengiz, 2017, p. 83). One of the main points focused on by perspectives that evaluate tourism in a multidimensional way is the environment. While the protection of the environment is one of the essential issues for the development of tourism, at the same time, minimizing the damage of tourism to the environment is the main point to be considered in the tourism-environment dilemma. It has been seen that a negative environmental image comes to the fore in the relationship between tourism activities and the environment (Akyurt, 2023, p. 94). Looking at the negative effects of tourism on the environment; environmental pollution, waste problems, destruction of cultural elements and urban construction problems come to the fore (Ömürgönülşen, 1990, p. 32; Korucuk & Cengiz, 2017, p. 102).

The socio-economic dimension of tourism has made it necessary for policy makers to regulate this field. One of the main extensions of this issue is taxation. The impact of the socio-economic effects of tourism on public revenues and public expenditures has paved the way for taxes on tourism to be discussed and eventually to become widespread (Mak, 2006, p. 251). There is no consensus on the definition of tourism taxes as there is no category called "*tourism taxes*" in the general tax regime (Ihalanayake, 2007, p. 13). However, the definitions of OECD and UNWTO have been accepted at this point. UNWTO defines tourism taxes as "*taxes imposed specifically on tourists and the tourism industry, or taxes imposed in different ways in competing destinations, even if not specific to the tourism industry*". OECD (2014), on the other hand, defines tourism taxes as "*indirect taxes, fees and other taxes that affect only tourism-related activities*". Therefore, based on these definitions of tourism taxes, when we think of tourism taxes, we should think of a tax base related to tourism rather than the tourism activity itself. In this context, taxes on tourism cover a wide range of general taxes such as VAT, special consumption tax, other sales taxes, import duties, income tax, corporate tax, as well as special taxes that primarily cover tourism-related activities such as hotel and restaurant taxes, airport taxes, visa fees, arrival and departure taxes (OECD, 2014, p. 76).

From a theoretical perspective, the relationship between tourism and taxation has been expected to be affected through different channels. First of all, transportation activities at the initial stage of the trip and entry and exit to and from the country within the scope of international tourism will generate various fees and tax revenues. Expenditures (restaurant payments, souvenir purchases, car rentals, museum visits, etc.) during the time spent in the country within the scope of tourism activity will also lead to an increase in the host country's

indirect tax revenues, especially value added tax. In addition, tourists's spending will contribute to higher profits for businesses. This will have positive effects on corporate and income taxes. Similarly, businesses that earn higher revenues will increase direct tax revenues as they venture into new lines of business, expand their existing businesses and increase their employment opportunities. In the event that these enterprises engage in import and export transactions with the resources they obtain from here, higher public revenues will be generated due to tariff revenues. As a result of the positive effects of these effects on economic growth, welfare will increase and this will create positive effects on public revenues by expanding the tax base in many areas (Mak, 2006, p. 253; Gnanon: 2020, p. 811; Şit et al. 2020, p. 675).

One of the important pillars of the tax dimension of tourism is the taxes on the accommodation sector. Specific taxes for the taxation of touristic accommodation activities have been applied in many countries under names such as tourist tax, tourism tax, cultural tax, bed tax, accommodation tax, etc. Some countries have also applied a large-scale tourism taxation policy that includes accommodation activities within the scope of the city tax (Akçaoğlu, 2020, p. 390). In Türkiye, the legalization process for the implementation of this tax coincides with 2019. In this context, the tax has been enacted within the scope of Law No. 7194 on Digital Service Tax and Amendments to Certain Laws and Decree-Law No. 375 to enter into force as of 01.04.2020. However, the implementation of the tax has been postponed first to 2021 and then to 2022 due to the Covid-19 pandemic. Finally, the accommodation tax started to be implemented as a general administration tax on January 1, 2023 (Uçar & Ayrancı Bağrıaçık, 2021; Yavan, 2020).

In Türkiye, the subject of accommodation tax is the accommodation service provided in accommodation facilities such as hotels, motels, holiday villages, boarding houses, apart-hotels, guesthouses, camping, chalets and all other services provided within the accommodation facility by being sold together with this service. The tax rate is 2% and the taxpayer is the person providing the accommodation service. As stated in paragraph 7 of the Law, there are two exceptions to this tax. The first one is the accommodation services provided to students in student dormitories, hostels and camps. In the event that services are provided to people other than students in the relevant units, the exemption disappears. Therefore, this exemption is a conditional application. The other exception to the accommodation tax has been handled under the diplomatic exception. Within the scope of the diplomatic exemption; the services provided to the diplomatic representations and consulates of foreign states in Türkiye and their members with diplomatic rights and international organizations and their members, which are granted tax exemption in accordance with international agreements, are exempt from tax, provided that they are reciprocal (Gider Vergileri Kanunu, md. 34).

When the current legislation has been examined, it has been seen that the exemption and exception applications in accommodation tax have been kept quite narrow. When we look at the practices of other countries that apply this tax, we come across a wide range of exceptions and exemption practices such as domestic tourists, individuals under and over a certain age, disabled individuals, accommodation for therapeutic purposes, accommodation below a certain fee and long-term accommodation (Bozdoğanoglu, 2013: 133-147; Demirbozan, 2024: 40-77). In this context, the main starting point of this study is to evaluate the very narrow exemption and exception applications in the Turkish tax system in terms of

accommodation tax. The assessment has been made in terms of the adequacy and necessity of the exemption/exception applications in the current law as well as some exemption/exception items that may be added to the law in the coming years. In this context, the first part of the study includes the literature on accommodation tax. Then, the data and methodology section has been explained and the study has been concluded with the findings section.

2. Literature

Tourism and the tourism industry, which has been developing since antiquity to the present day, started to attract the attention of tax policy makers in the mid-20th century. The tax dimension of tourism has been addressed in a wide range of areas, including general taxes on income and expenditure as well as direct tourist activities (OECD, 2014, 76). In this context, one of the most prominent specific taxes is taxes on accommodation activities. It has been accepted that the first modern and specific taxation of the accommodation sector was introduced in France in the 1910s (Akçaoğlu, 2020, p. 391; Rotaris & Carrozzo, 2019, p. 92). Today, it has been known that the accommodation tax has been applied in different geographies, especially in countries located on the European continent. With the spread of the tax, there have been significant developments in the number and scope of scientific studies on the subject.

The main focus of the literature on accommodation tax is on the impact of taxes on tourist decisions. The majority of the studies on this subject have found that taxpayer reactions to the tax are limited and that the tax is not at a level that can affect tourism demand, tourist decisions and preferences (Combs & Elledge (1979); Marinig (2014); Biagi, et al. (2017); Doğan (2017); García López et al. (2018); Mills et. al. (2019); Duman & Doğan (2020); Swenson, (2022). There are also studies that approach the issue from the perspective of accommodation facilities. In this context, the general conclusion is that the impact of the tax on accommodation facility revenues is also limited. Bonham et al. (1992) concluded that the impact of the tax on hotel revenues in Hawaii was negligible and that it reduced hotel revenues by only 1%. Bonham & Gangnes (1996), who conducted a similar study with time series analysis in Hawaii, reached a similar conclusion. Hudson et al. (2021) analyzed the data they obtained through interviews and secondary sources. They have examined the impact of accommodation tax rate increases on 8 different destinations in the US and concluded that increases in accommodation tax rates have a negative impact on small and boutique hotels. Sharma et al. (2022) analyzed the effects of accommodation tax on hotel performance and made more than 7000 observations between 2013-2018. As a result of the study, it has been concluded that the negative impact of the tax was more intense in group bookings.

There are also studies that show that taxes on accommodation have an impact on tourist decisions and that tourist's willingness to pay this tax is low, although not as many as the studies that show that taxes on accommodation do not have an impact on tourist decisions (Fujii, et al.(1985); Fujii et al.(1988); Mak (1988); Hiemstra & Ismail(1990); Hiemstra & Ismail (1992); Aguiló, et al.(2005); Durbarry, (2008); Do Valle, et al.(2012); Ihalanayake (2012); Rosselló Nadal & Rosselló(2017); Collins & Stephenson (2018); Liang (2020); Adedoyin, et al (2023)). Hughes (1981) points out a striking result at this point; he finds that tourists' decisions shifts towards facilities that are not subject to the tax due to the accommodation tax.

In the literature, there are also studies on the distorting competition effect of tax differentials across regions and facilities. Weston (1983), in his study examining the scope of the accommodation tax, states that the orientation towards facilities that are not included in the scope of the tax will lead to unfair competition among accommodation facilities. Reaching a similar conclusion Lee (2014) emphasizes that hotels that impose accommodation tax will have higher prices due to the tax and are likely to be competitively disadvantaged against nearby competing hotels that are not subject to the tax. Ihalanayake & Divisekera (2006) conclude that tax-induced price increases can significantly affect a destination's competitiveness and future growth in Australia.

Another issue addressed in the international literature regarding the accommodation tax is the effects of the accommodation tax on tax revenues. Studies by Martini, et al. (2022); Anwar & Octaviani (2022); Rahim & Arfandi (2023); Rikayana & Nurhasanah (2020); Hilfandi, et al. (2022)) suggest that the accommodation tax causes an increase in tax revenues. On the other hand, there are studies that conclude that the impact of the accommodation tax on tax revenues is very small considering the rate/amount of the tax (Mawarni & Indrawati (2022); Sitompul et al.(2014); Bakar & Nasrullah (2023); Sukarno & Haryono (2022); Sulistyowati & Hendrawati(2021), Monoarfa et al.(2022).

There are some studies in the literature that address the accommodation tax from more specific perspectives. For example; Litvin et al. (2006), in their study, investigated in which spheres the states in South Carolina would have a more positive impact if they spent the revenue from the accommodation tax. They concluded that the effectiveness of the tax will increase if the tax revenue is used for the promotion of arts, cultural events and other tourism-related activities. Gago et al. (2009), through the CGE model, concluded that both an accommodation tax and a moderate increase in VAT would have similar effects as a result of their study on whether tourism should be taxed with special taxes such as accommodation tax or general taxes such as VAT. Arguea & Hawkins (2015) have examined the elasticity of the tax base for Florida counties with an increase in the accommodation tax rate between 1998 and 2012. In the study, data obtained from government agencies have been analyzed. It has been concluded that there was a 20% decrease in the tax base after the increases in tax rates. Ponjan & Thirawat (2016) analyzed the effects of the reduction in the accommodation tax rate in Thailand and concluded that the accommodation tax reduction had a positive impact on macroeconomic variables and tourism. Marsi & Randon (2021) have examined a set of more than 300.000 reviews from Tripadvisor in Italy and aimed to analyze the impact of tourist taxes on the ratings given online by hotel customers. The study has concluded that as the tax rate increases, tax-related complaints also increase. However, it has been also observed that as the hotel quality increased, the reactions to the tax decreased. It has been thought that the reason for this situation is that tourists who choose low-level hotels are more sensitive to tax. Alfano et al. (2022) concluded that the effectiveness of the accommodation tax is related to the attractiveness of the city as a result of the study that analyzed the data of the municipalities in the Marche region between 2012 and 2015.

As a result, the international literature on the accommodation tax often focuses on the economic effects of the tax on the tourism sector. The literature on the exemption and exception of the accommodation tax, which constitutes the main subject of this study, is very limited. The studies on this subject are generally theoretical and no applied research has been found. In the Turkish literature, it has been observed that the issue has been approached in

terms of country practices and main elements of taxation. In this context, the study has been expected to contribute to filling this gap in the international and Turkish literature.

3. Data and Methodology

The aim of this study is to determine the views on the current policies and policy recommendations regarding the exceptions and exemptions related to the accommodation tax in the Turkish tax system. Qualitative research methodology has been preferred in the study and semi-structured interview technique has been used. In this context, interview questions have been prepared based on the regulations in the countries that apply this tax, the literature on accommodation tax and the Turkish tax legislation on accommodation tax, with a special focus on exemption and exception practices in accommodation tax. A case study design has been used as the research design. The main reason for this preference is the desire to address the opinions and thoughts of the parties of the accommodation tax in an in depth and comprehensive manner.

The population of this research is the managers of accommodation facilities in the tourism sector, receptionists, individuals working in the position of accounting professionals in the accommodation sector, academicians specialized in taxation, and members and managers of tourism non-governmental organizations, in Türkiye. Attention has been paid to the fact that the people in the population of the study have been involved in different dimensions of the accommodation tax and their relationship and experience with the accommodation tax were different. While determining these sample groups, it has been aimed not to exclude or neglect any of the wide-ranging elements such as the implementation, collection, accounting, how the tax revenue will be spent, the taxpayers's perspective on the tax and the impact of the tax on tourists's decisions. The actual taxpayers of the accommodation tax, tourists, have not been included in the population of the research due to the fact that the questions require a general tax literacy and the fiscal anesthesia effect (it is assumed that tourists do not feel and are not informed in most cases since they pay the tax in the accommodation fee), which has been accepted in the literature on indirect taxes.

Purposive sampling, one of the non-probabilistic sampling types, has been used in the selection of the sample group. In this context, 61 participants including the occupational groups in the population have been requested to be interviewed. 35 of the participants accepted the interview request. The distribution of the occupational groups of the relevant participants is as follows: 10 academicians (ACD), 10 accommodation facility operators and managers (AFOM) (P20, P30 and P31, five-star hotel management; P4 and P6, boutique hotel management; P18, P25 and P27 boarding house/guesthouse management; P22 and P26 bungalow management), 8 accounting professionals (AP), 4 tourism NGO members and managers(NGO) and 3 receptionist (RCP).

Interviews have been conducted with the participants between July 2023 and January 2024. Participants have been contacted by phone and asked to be interviewed. Face-to-face interviews have been conducted with 5 of the participants in their offices, 1 interview has been conducted via Zoom and 29 interviews have been conducted on the phone. Interviews with 35 participants have been recorded for 910 minutes (15 hours and 16 minutes). On

average, the interviews lasted 26 minutes. Informations about the participants have been given in Table 1.

Table 1: Participants' Informations and Interviews Durations

Participant Order	Gender	Occupation	Age	City	Interwiev Duration(Minute)
P1	Male	AP	52	Antalya	63,22
P2	Male	ACD	36	Adana	32,26
P3	Male	ACD	35	Aydın	26,28
P4	Male	AFOM	44	Aydın	27,50
P5	Male	AP	41	Ankara	34,48
P6	Male	AFOM	29	Nevşehir	22,45
P7	Male	AP	58	Kayseri	18,51
P8	Male	AP	60	Zonguldak	38,29
P9	Male	ACD	50	İstanbul	27,52
P10	Male	AP	56	Ankara	23,34
P11	Male	AP	70	Ankara	24,17
P12	Male	NGO	53	Ankara	21,21
P13	Male	NGO	44	Ankara	24,31
P14	Male	ACD	36	Niğde	43,08
P15	Male	NGO	55	Ankara	15,13
P16	Male	ACD	44	İstanbul	14,13
P17	Male	AP	30	Zonguldak	13,33
P18	Male	AFOM	44	Zonguldak	33,15
P19	Male	ACD	49	Batman	35,54
P20	Male	AFOM	45	Ankara	24,40
P21	Male	AP	44	Zonguldak	24,32
P22	Male	AFOM	43	Trabzon	18,26
P23	Female	ACD	42	Balıkesir	14,29
P24	Female	ACD	45	Kocaeli	16,38
P25	Male	AFOM	36	Antalya	20,33
P26	Male	AFOM	50	Sakarya	18,10
P27	Male	AFOM	34	Bolu	19,04
P28	Male	NGO	49	Antalya	25,18
P29	Female	ACD	32	Trabzon	16,49
P30	Male	AFOM	42	İstanbul	21,11
P31	Male	AFOM	48	Antalya	25,40
P32	Male	RCP	36	Antalya	15,44
P33	Male	RCP	32	Zonguldak	18,37
P34	Male	ACD	49	Ankara	40,34
P35	Female	RCP	36	Sakarya	15,21

Source: Created by the authors.

When the gender distribution of the participants was analyzed, it has been seen that 4 of them were female and 31 of them were male. 8 of the participants came from Ankara, 5 from Antalya, 5 from Zonguldak and 3 from İstanbul. In addition, two each from Aydın, Sakarya and Trabzon, and one each from Adana, Nevşehir, Kayseri, Niğde, Batman, Balıkesir, Kocaeli and Bolu. Interview transcriptions have been transferred to the “Maxqda Analytics Pro 2020” program. The transcriptions have been coded in line with the conceptual framework and purpose of the study. For data outside the purpose and conceptual framework of the study, no coding has been done and the data were excluded from coding. The next part of the study will continue with the analysis of the participants’ views.

4. Findings

In the scope of the study, first of all, a general evaluation question has been asked in the form of “*What do you think about the exceptions and exemptions regarding the accommodation tax? Are you knowledgeable about this issue?*” in order to evaluate the participants’ perspectives on the exceptions and exemptions regarding the accommodation tax. Then, the following questions have been asked in order to reach more in depth opinions. In this context, the exception and exemption examples existing in the Turkish tax system and country practices have been listed one by one (domestic tourists, individuals under and over a certain age, disabled individuals, accommodations for therapeutic purposes, accommodations under a certain fee, long-term accommodations) and trigger questions have been asked in the form of “Do you think ... should be excluded from the tax?”

When the opinions given to the first general question directed to the participants valuated, it was seen that 8 participants (P3, P10, P12, P13, P16, P20, P21, P35) stated that there should be no exemptions/exceptions in this tax and 2 participants (P5, P10) stated that the exemptions/exceptions stated in the Expense Taxes Law are sufficient. However, when the participants who stated that there should be no exemptions/exceptions in the first general question, were asked about the exemption/exception suggestions in the country practices, it was seen that the other participants, except for 2 participants (P10, P23), stated that it would be correct to evaluate at least one element among the listed items in the Turkish practice. In this context, when the two questions have been evaluated together, it has been determined that the majority of the participants (33 participants) preferred an expansive approach in terms of exemptions/exceptions. The reasons for these opinions of the relevant participants will be detailed under the following headings. However, one of the striking findings at this point is that the participants often based their opinions on the exemptions/exceptions in the practices of other countries. Some of the participant evaluations on the subject are as follows;

“As I said, exemptions can be expanded a little more, similar to world practices, by taking into account the number of children (P14).”

“(...) In Europe, there is no accommodation tax collected from people over the age of 65, it is not collected from disabled citizens, in some countries, it is not collected from children under the age of 16, in some countries it is not collected from children under the age of 12, but it is standard for us (P1).”

*“Oh, these exceptions can be expanded a little bit more. For example, as we said, this can be a certain **** starred accommodation facilities or those that provide a certain amount of service can also be considered within the scope of the exception (P2).”*

The views arguing that there should be no exceptions for any element listed in the questions in the accommodation tax are concentrated in the subcategories of *exemptions causing tax complexity* (P2, P4, P10, P14, P21), *being contrary to the principle of equality in taxation* (P3, P12, P13, P20, P35) and *reducing tax revenue* (P3, P9) according to the reporting frequency. Apart from these categories, coding, with lower frequency, has been made in the subcategories of *disrupting justice* (P10), *increasing the workload of the tourism professional* (P4), and *being abusive* (P21). Some of the participant evaluations on the subject are as follows;

"(...) when we go into too much detail in such things, what I always say is that simplicity disappears. What do we call it in tax language?, I mean it can also turn into a complex structure (P14)."

"As I said, it doesn't make any sense. According to the Constitution, everyone is equal. Anyone staying outside their own city must pay this price (P12)."

"Now, according to the principle of equality, no discrimination should be on this issue (P13)."

"(...) not having too many exceptions will ensure justice. Because as exceptions increase, I think the probability of losing the scales of justice is very high (P10)."

"Of course, there is an exception or exemption for every tax issue. However, exceptions and exemptions are factors that reduce tax revenue (P3)."

"No, it will be equal, there is no tax for a person here anyway. This is a turnover tax, whether you are 5 people, 1 person or 85 people, what did you pay for the hotel? 2% of this will be given. They should not start applying the exception for children or someone else. They should not do it and increase our time burden. They have already increased our financial burden, they should not increase our time burden (P4)."

"Of course, but when this happens, it seems to me that businesses will abuse it at the moment the accommodation is provided (P21)."

Following the general evaluation question regarding the exceptions and exemptions in the accommodation tax, the trigger questions *"Do you think ... should be excluded from the tax?"* was asked to obtain the participants opinions regarding domestic tourists, individuals under and over a certain age, disabled individuals, accommodations for therapeutic purpose, accommodations under a certain fee and long-term accommodations. Finally, the question of whether there was a different group other than the groups directed to them has been also asked. The analysis of the participants opinions regarding each question expressed within this scope is presented under the subheadings below.

4.1. Participants' Views on the Exception of Disabled Individuals

22 out of 27 participants (P1, P5, P6, P7, P8, P11, P12, P14, P16, P17, P18, P19, P22, P24, P26, P28, P29, P30, P31, P32, P33, P34) who responded to the question *"Do you think disabled people should be exempt from accommodation tax?"* stated that accommodation for disabled people should be exempt from tax. Participants' views for exemption concentrated on the subcategory of *positive discrimination* and *encouraging them to tourism*. Some of the participant's evaluations on the subject are as follows;

"Here, positive discrimination can only be for individuals with disabilities (P5)."

"There may be disabled individuals. In terms of positive discrimination (...) (P16)"

"(...) our disabled citizens do not feel like they belong there, even though there are disabled rooms in many hotels, because there is not much organized for them or done for their benefit. Let's say that if there are hotels that take steps in this direction to include these people in social life, to ensure that they have a good time, of course it would be a good thing to encourage them (P1)."

The 5 participants' views (P2, P4, P9, P13, P35) that expressed against excluding accommodations provided for disabled individuals from taxation focused on the subcategory of *tourism being a luxury expense* and *the principle of financial strength*. Some of the participants evaluations on the subject are as follows;

"(...)I do not think it is right to give privileges to disadvantaged people, cause they are spending on luxury (P9)."

"Now, a disabled person... ummmmm, that's such a question that if we say no, we might be hurting our consciences a little bit. But when we say yes, we might not always get a positive result. I mean, unfortunately, the person might be living a disabled life, but we have the principle of financial power. They might be in a very superior position in terms of financial power. That's why we need to look at not only disability but also something else. We need to evaluate the principle of financial power as well (P2)."

As a result, it has been determined that approximately 82% of the participants who expressed their opinions on the question of whether disabled individuals should be excluded from the scope of tax, support the exemption. At this point, it draws attention as the most accepted exemption item among the categories under the trigger questions asked to the participants.

4.2. Participants' Views on Exceptions to Accommodations of the People Under and Over a Certain Age

17 of the 22 participants expressed their opinions to the question *"Do you think people under a certain age should be exempted from tax?"*, (P1, P3, P6, P7, P8, P11, P14, P17, P18, P19, P21, P22, P24, P26, P29, P30, P34) supported the exclusion of this group from the tax. In contrast, 5 participants opposed this view (P2, P4, P9, P13, P23). Participants' opinions on not collecting tax from individuals under a certain age are concentrated in the sub-category of *"no fee is already charged for children's accommodations under a certain age, tax also should not be collected"*. Other country practices and encouraging tourism are among the less frequently reported reasons. Opinions that people under a certain age should not be exempt were often based on the justification that accommodation fees are not paid for children anyway. Some of the participant evaluations on the subject are as follows;

"I mean, some things are usually free for people under the age of twelve in the accommodation fee. That's why it might not be right to make such a distinction and complicate this law about the accommodation tax. I mean, when you put too many articles in the law and make it too ramified and detailed, it can sometimes cause more harm than good. Because this is generally open to abuse, I mean, every additional provision of a law creates the possibility of abuse, so I think it's enough. There's no need for anything more. Hotels are already taking their own positions accordingly (P2)."

"Accommodation for children under a certain age is already free of charge, regardless of whether they are local or foreign. Since there is no tax base for accommodation provided free of charge, accommodation tax should not be collected... However, if accommodation services are provided free of charge, accommodation tax is applicable since the event that gives rise to the tax occurs (P23)."

"(...) For example, I don't know, an age can be determined, if there is accommodation at work below that age, an exemption can be applied. Because, for example, if a father, a spouse and their child come, when their child is under a certain age, for example, there are hotels where they can stay for free, but I think it would be better if age was determined. If an exemption were applied (P17)."

"Children under a certain age can be kept. In most places they are free anyway. Of course, under 7 is free, for example. Some can go up to 9-11 (P22)."

"For example, children may not be taken until a certain age. For example, this is the practice in Europe. I did some research when the tax came out, I looked into it a bit. For example, they take 50% or not until they are 15-16 (P30)."

A similar result has been reached in the question regarding the exclusion of accommodations of individuals over a certain age as well as individuals under a certain age from tax. 13 participants (P1, P7, P8, P11, P12, P14, P18, P21, P24, P26, P28, P29, P34) who expressed their opinions on this issue stated that it should be exempt, while 4 (P4, P6, P9, P13) participants stated that it should not be exempt. Participants who expressed their positive opinions on the exclusion of accommodations of individuals over a certain age from tax focused on the sub-category of *encouraging individuals of a certain age and above to go on holiday*. Although the reason has not been stated, there were 4 participants who stated that it should not be exempt. As a result, it has been determined that the second most accepted exception item among the categories under the trigger questions asked to the participants was age-related exceptions.

4.3. Participants' Views on the Exception of Long-Term Accommodations

In response to the question *“Do you think that accommodations of people staying for a certain number of days or more should be included in the scope of the exception?”*, 10 out of 20 participants (P3, P13, P14, P18, P19, P25, P28, P29, P32, P34) stated that they should be included, while 10 (P1, P2, P6, P15, P17, P20, P26, P30, P31, P33) stated that they should not be included. The views of the participants who said that they should be included in the scope of the exception were concentrated in the subcategories that *their contribution to the economy increases* (P14, P25, P34) and that *they should not be considered tourists* (P19, P29, P32). Participants stated their views less frequently in the subcategories that *similar exceptions are applied in other countries* (P28) and that *people staying for long periods are staying for education or business purposes* (P3). Some of the participant evaluations on the subject are as follows;

“(…) So if this is a tourist tax, someone who stays for a year is no longer a tourist. Someone who stays for 3 months is no longer a tourist. So I think an exemption could be applied based on the number of days (P29)”

“A person who stays for more than 10 days seems to have adopted this settled life style. It would also be appropriate not to collect taxes from people who stay like that (P32).”

“Of course, if a guest coming from abroad will contribute more to the country's economy by staying for more than 10 days or, let's say, more than 15 days, it may be logical for them to be exempt from this tax (P31).”

“It is meaningful because when a person starts to stay for a long time, yes, there is a cost he incurs, but his contribution to the economy is different. In other words, there is an economic value he leaves to that region with his food, drink, and shopping. Since this will lead to a revival in the regional economy, it can contribute to the indirect financing of the cost he incurs by causing an increase in the base of other taxes (P34).”

The views of the participants who said that it should not be included in the scope of the exception are concentrated in the subcategory of *having financial power* (P1, P26, P31, P33). Some of the participant evaluations on the subject are as follows;

“No, I don't think it should be exempt because if they are staying for a long time, they definitely have a certain amount of financial strength or they definitely have free time, I think they are well off because generally, let me give an example from local tourists, our average holidaying family is 3 days. Of course, there are those who do 10 days, there are those who do 3 days, but our average overnight stay for local tourists is 3 days. Now, the guy comes and has a wonderful holiday for a month, of course he should pay, why shouldn't he pay (P1).”

“Even if there was such an exemption here. I don’t think it would affect tourist’s decisions that much. Well, if they stay for a long time, they have money anyway, so there is no problem financially, I think they should pay the tax (P33).”

One of the participants (P2) differs from the other participants with the view that *“(…) staying longer is not actually an escape from the accommodation tax for them, but actually it means that the accommodation tax is more attached to that people. Either that or I see it as something like that. I think that because I have established a direct proportion between the accommodation tax and the services provided locally or the activities carried out there, in other words, the longer a person stays there, the more they will benefit from the opportunities and blessings of that place. However, since I also see the accommodation tax as the cost of enduring this burden, since it will bring a burden to the place, I do not think it is appropriate to consider staying for very long periods as an escape from the accommodation tax.”* In this view, it has been seen that the emphasis is on the negative environmental externalities, which are one of the main reasons for the accommodation tax.

As a result, it has been determined that half of the participants who expressed their opinions on the question of whether long-term accommodation should be excluded from the tax supported the exemption, but the other half opposed it for various reasons, especially financial power.

4.4. Participants’ Views on the Exception of Accommodations in Facilities Under Certain Fees

In response to the question *“Do you think that accommodations in accommodation facilities with a fee under a certain amount should be excluded from the accommodation tax?”*, 6 out of 16 participants (P2, P14, P24, P25, P26, P29) stated that it should be, while 10 participants (P5, P8, P11, P15, P17, P19, P22, P31, P33, P34) stated that it should not be. The majority of participants who said that an exemption should not be made based their justification on the fact that the accommodation tax is a certain percentage of the service fee, and therefore the amount of tax to be paid in affordable facilities is less than in relatively expensive facilities. Therefore, the main subcategory focused on at this point has been coded as *the percentage of the accommodation fee*. Participants also expressed their opinions less frequently in the subcategories of *only individuals with low financial means not staying in affordable facilities* and *that there shouldn’t be unfair competition between facilities*. The majority of participants who stated that facilities offering accommodation services under a certain fee should be included in the exemption scope emphasized the income level of the people staying in these facilities. Some of the participant opinions on the subject are as follows;

“(…) whether it’s going to a boarding house or somewhere else.. I mean, if people go somewhere other than where they live, reside, work permanently for a certain purpose and stay there for a certain period of time, they definitely have to pay something, they have to pay a tax because of that stay. When they stay in a low-price place, they will pay lower taxes because they pay in proportion to the price. When they stay in a high-price place, they will pay more (P19).”

“Now, since a tax of 2% is being levied on a certain amount of the accommodation amount, it is actually being levied according to everyone’s means. Whereas the amount you would pay in a place where you stay for a hundred thousand liras is two thousand liras, the amount you pay in a place where you stay for a thousand liras is lower than

that. It is being levied according to your means. I think it should be levied. In other words, that 2%, the rest has to be paid in both the hostel and the holiday village (P31)."

"Now, sometimes, especially among the young people, there can be a preference for cheap accommodation but luxurious dining, drinking and traveling. When we go to the West, instead of staying in a 5-star hotel or a 4-star hotel, when we go alone, we can stay in a hostel for 3-5 dollars. Now, in this case, the cheap price does not mean that we are staying because we do not have the ability to pay. So when I look at it from this perspective, I do not think that every cheap accommodation appeals to a certain income level, and people should stay here because their income is low (P34)."

"So, to what extent is it right to separate it now, I do not agree with that. You are probably thinking, saying, like this, that is, a lower segment one-star hotel accommodation facility or a non-star accommodation facility should not be subject to this tax. Or I think that hostels should not be separated. Because if they are in this sector, if they are experiencing the problems of this sector, if this sector needs to develop, if this money received will be used in this sector, if it will be beneficial for them, of course I think it should be taken (P8)."

"(...) I think this tax should not be collected from accommodations that cater to a certain income level. I mean, hostels, apartments, let me tell you, camping, this tax shouldn't be collected from these, the reason why our citizens who go to apartments prefer apartments with a certain income level is this. The same goes for guesthouses. They prefer these because they are cheap or they want to stay at a more affordable price. Therefore, I think it would be more fair if these types of accommodations were exempt from this tax (P14)."

As a result, it has been determined that the majority of the participants who expressed their opinions on this question, approach this exemption item as unnecessary due to the taxation approach adopted in the Turkish tax system as the rate of accommodation fee.

4.5. Participants' Views on the Exception of Accommodation Tax of Individuals Coming for Therapeutic Purpose

When the participants were asked about their views on the exemption of accommodations for therapeutic purposes, it was observed that 3 participants (P6, P14, P31) stated that only domestic tourists could be included in the exemption, while 14 participants (P1, P2, P5, P7, P9, P17, P21, P24, P26, P27, P29, P32, P33, P34) stated that all tourists, regardless of their nationality, staying for therapeutic purpose could be included in the exemption. The participants who justified their views that accommodations for therapeutic purpose should be included in the exemption are concentrated in the sub-category of *not being made for tourism purpose*.

The number of participants who stated that accommodations for therapeutic purpose, regardless of nationality, should not be exempt from tax is 11 (P1, P3, P8, P12, P13, P15, P16, P18, P19, P22, P34), while the number of participants who stated that only accommodations of foreign tourists should not be exempt is 5 (P4, P6, P14, P30, P31). The opinions of the participants who stated that accommodations for therapeutic purpose should not be included in the exemption are concentrated in the subcategories of *difficult to determine accommodations for therapeutic purpose* (P1, P3, P4, P11, P18, P19, P31) and *aesthetic purpose* (P1, P12, P13, P31, P34), according to the frequency of reporting.

It has been seen that the opinions of the participants who support the view that taxes should be collected from foreign tourists coming for therapeutic purpose are also focused on

aesthetic purpose. Apart from these, *benefiting from the country's opportunities* and *having high income levels* are among the subcategories that are mentioned less frequently. In addition, 4 participants (P1, P5, P25, P31) stated that the issue will differ depending on the type of therapy and the type of facility. The participants who expressed their opinions on this point argued that taxes should be collected from people coming for optional therapies, while they stated that the accommodations of people coming for a mandatory disease therapy should be included in the scope of the exemption. In terms of the type of facility, opinions have been expressed that accommodations in facilities serving health tourism such as spas should be included in the scope of the exemption (P21, P32, P34).

Based on the above evaluations, it has been determined that the opinions on whether therapy accommodations should be exempted from tax or not, do not differ sharply compared to other exemption items. In this context, a comparison table containing the reasons for the participants' opinions has been presented in Table 2.

Table 2: Participants' Views on Whether Accommodation for Therapy Purposes Should Be Included in Taxation

Participants Opinions Indicating That Individuals Coming for Therapy Should Be Subject to Accommodation Tax	Participants Opinions Stating That Individuals Coming for Therapy Should Not Be Subject to Accommodation Tax
<p>"(...) It is very difficult to separate the guests staying there and to separate the reason for their arrival. Therefore, it is also very difficult to confirm this. For example, they have come to the hospital but they are also touring the city. Or they say they have come to the hospital but they did not come for that reason. They came for other purposes, namely tourism. Therefore, it is very difficult to confirm these and to measure these, therefore, I think such an exemption is not very realizable (...) (P19)"</p> <p>"Now, I think that the operator who operates the accommodation sector, who comes for what purpose, cannot document these things. Therefore, the operator should think a little bit about it, normally it seems good that it is not taken according to the logic you mentioned, they come for treatment, our state, the social state, can be done in a nice way by considering these health expenses inclusively, but I think that they need to present a document to the accommodation facilities in order to stay and this will make worst facilities's situation (P18)."</p> <p>"I think it should be paid. Because when you look at Ankara, right now I am in Ankara, our biggest tourism share is our income from health and most of these people come here for aesthetic purposes, putting their health aside, so the 2% they will pay is nothing compared to the price they pay to hospitals (P12)"</p>	<p>"Yes, of course it should be. I mean, the purpose here is to get treatment. I mean, when we look abroad, some of these places can be made a little more attractive in this context. If it is really a suitable place in terms of healing in the country, of course, it would be an accurate assessment and application if it is not evaluated within this scope, that is, if it is excluded from the scope of accommodation tax, because it will facilitate access to this service for treatment purposes. (P2)".</p> <p>"(...) I think it is logical to be exempted. Because you are receiving health services there rather than compulsory accommodation. You go there for a week, what we call health tourism, which includes accommodation. Since these types of businesses actually need accommodation in the same student dormitories, you are also receiving health services in these. (P21)."</p> <p>"But as you said, the local population generally goes to regional hospitals for their basic health needs, because we do not have city hospitals or comprehensive state hospitals or private hospitals in 81 provinces, they have to go to different cities. I think these people should definitely be exempted from this tax (P6)."</p>

<p><i>"I have friends who go to Ankara from Antalya for treatment, they stay in a hotel. I do not approve of tax being collected from them. But now, I would like to see a person who comes from Istanbul to Antalya and wants to have plastic surgery, not 2% but 5%. Now, health tourism has just started to come to the forefront. I have friends who work in health tourism and make serious investments, and believe me, 80% of those who come for plastic surgery. It can be collected from these people, that is, such things. It should be collected, and even more should be collected (P1)."</i></p>	<p><i>"No, it should not be included. Because people do not come here for touristic purposes anyway. They do not come here to save money and travel either. People have problems and not to add this to it... In other words, both should not be put in the same category for touristic purposes and health purposes (P26)."</i></p>
<p><i>"Let them pay for it too. After all, the purpose of this accommodation tax is to compensate for the wear and tear in the city (P16)."</i></p>	<p><i>"Of course they should be exempted. In fact, I think that the state should pay some of the hotel expenses of citizens in that situation. Citizens go to another city for health services and also pay for hotel expenses. Forget collecting taxes, the state should cover this. (P33)."</i></p>

Based on Table 2 and the evaluations stated above; it has been determined that the participant opinions on whether or not accommodation for therapy purposes should be excluded from the tax are directly related to the nationality of the tourists and the type of therapy. It has been observed that the participants' opinions opposing this exemption item are based on the difficulty of identifying accommodation for treatment purposes and the existence of luxury therapy preferred especially by foreign tourists.

4.6. Participants' Views on the Exemption of Accommodations by Domestic Tourists

In response to the question *"Do you think domestic tourists should be exempted from the accommodation tax?"*, 16 out of 24 participants (P2, P3, P7, P8, P9, P11, P13, P17, P18, P19, P22, P23, P24, P29, P33, P34) stated that domestic tourist accommodation should also be taxed, while 8 participants (P1, P4, P6, P14, P15, P26, P28, P30) stated the opposite view. The views that domestic tourists should not be exempted from the tax are concentrated in the sub-category of *"everyone who receives the service should pay"* (P2, P7, P17, P18, P19, P22, P33, P34).

When the participants' opinions supporting the exclusion of domestic tourists from the tax were examined, it was seen that the opinions were concentrated in the *economic situation* sub-category. On this point, 3 participants (P4, P6, P28) stated that it would be right to exclude domestic tourists from the tax by citing their income status. Participants expressed their opinions in the sub-categories of *domestic tourists paying enough taxes* (P4, P15) and *domestic tourists exception is a meaningful exception that also exists in other countries* (P14, P15) with a relatively lower frequency. Table 3 presents a comparison table containing the reasons for the participants' opinions.

Table 3: Participants' Views on Whether Accommodations of Domestic Tourists Should Be Included in Tax Scope

Participants' Opinions Stating That Local Tourists Accommodation Should Be Excluded from the Scope of Tax	Participants' Opinions Stating That Local Tourists Accommodation Should Not Be Excluded from Tax Scope
<p><i>"Yes, look, it's nice, there may be a demand for something nice, local tourists should be excluded from the accommodation tax because this guy is already in a bad financial situation (P4)."</i></p> <p><i>"It may be very important for local tourists. How much chance can local tourists get in 5-star hotels on the coastline where 80% of foreigners are hosted? But at least you can exempt them from this as much as they can because the conditions are always, unfortunately, against local tourists (P28)."</i></p> <p><i>"All citizens should be exempted from the accommodation tax. Because we live in this republic, we live here and I think we already pay enough taxes for this from our salaries and all our other services (P15)."</i></p> <p><i>"In fact, when I consider the world practice and look at these sample practices, there are many countries or cities outside of our country where domestic tourists are not included in this tax. So maybe it would be meaningful to consider all domestic tourists within the scope of exemption here (P14)."</i></p> <p><i>"Turkish citizens already pay enough taxes. Therefore, it is logical that there is an exception for Turks (P4)."</i></p>	<p><i>"Here, it would not be fair to separate locals from foreigners. I don't think it's a good idea to not collect taxes from local tourists but from foreigners. Everyone should pay this tax (P33)."</i></p> <p><i>"A tourist is a tourist. Local or foreign, what is important is that they have gone somewhere, consumed that service and whether they have incurred the costs they have created for that destination while consuming that service. In other words, whether they have put pressure on that destination or not, it does not matter whether they are local or foreign. That is why I am against the exemption for local and foreign tourists. There should not be such an exemption (...) (P19)"</i></p> <p><i>"In my opinion, it shouldn't be tolerated, brother. It shouldn't be tolerated. A tourist is a tourist. Do you know why? You travel from one place to another and stay there. It doesn't matter if you're a local or a foreigner. It shouldn't be tolerated (P7)."</i></p> <p><i>"No, I don't agree that it should be exempt, after all, it means that the sector does not get a share from the added value created within our country, the incident you mentioned. I think the aim here is to revitalize the tourism sector, to support it, to produce something. Generally speaking, I think it should be like that. Why was this tax introduced? What was the aim? I don't know how correct it would be to separate local and foreign when that is the case (P8)."</i></p> <p><i>"No. In other words, if we act with the logic of a benefit tax, local tourists also impose a burden on the town or settlement where they go for accommodation. So they have to pay the tax for this. (P34)"</i></p>

As a result, it has been determined that the least supported element among the exemption/exception suggestions directed to the participants within the scope of the study was the domestic tourist exception. In this context, it has been determined that approximately 67% (16 participants) of the participants (24 participants) who expressed their opinions were against the distinction between domestic and foreign tourists in taxation for the various reasons stated above.

4.7. Other Exceptions and Exemptions Suggestions Suggested by Participants

When the participants have been asked about their opinions on whether a different group should be included in the exception and exemption application other than the groups directed to them, it was observed that they expressed their opinions in the following subcategories according to the frequency of reporting; *students* (P1, P7, P9, P19, P25, P27, P31), *accommodation of families of martyrs and veterans* (P1, P8 P18, P25, P26 P32), *accommodation for educational purpose* (P1, P3, P7, P19, P30, P34), *business travels* (P1, P3, P6), accommodations of low-income individuals (P2, P25, P31). Participants expressed their opinions less frequently that *accommodations of patient companions* (P9, P11), *accommodations of young people aged 25 and under* (P18, P25), and *accommodation service provided in events organized by non-governmental organizations* (P1, P34) should be included in the scope of the exception.

In addition, the views stating that accommodation in facilities in earthquake zones (P20), accommodation for miners, healthcare professionals and teachers (P1) and accommodation in environmentally friendly facilities (P14) should be included in the scope of exceptions are among the remarkable suggestions.

5. Conclusion

Accommodation tax is one of the taxes built on accommodation activity, which is one of the main components of the tourism sector. This tax, which has been applied under different names and techniques in many countries, has been included in the Turkish tax system as of 2019. However, it has been postponed for three years for various reasons and finally started to be implemented as of 2023. When we look at the legislation regarding this tax, which is regulated within the Expense Tax Law, it has been seen that the scope of the exemption and exception are kept quite narrow. When we look at the scope of exemption/exception regulations for many other taxes in the Turkish tax system, it has been seen that a broad approach is generally adopted in this regard. It has been thought that one of the main reasons for the narrow exemption/exception regulations for the accommodation tax is that the tax implementation is still new. Considering that a significant portion of the exemptions/exceptions added to other tax laws have been added to the tax laws later, a similar situation is expected to occur in the accommodation tax. Under this assumption, one of the main objectives of this study is to evaluate the perspectives of various parties of the tax on the adequacy and necessity of the existing exemptions/exceptions in the accommodation tax in the Turkish tax system. In addition, as stated above, it has been also aimed to evaluate the exemption/exception applications that are likely to be added to the tax in the coming years on a similar scale. In this context, the second issue presented to the evaluation of the various parties of the tax is the evaluation of the exceptions/exemptions accepted in the global implementation of this tax. Within the framework of this purpose, semi-structured interviews have been conducted with managers of accommodation facilities, receptions, individuals working as accounting professionals in the accommodation sector, academicians specialized in taxation, members and managers of tourism non-governmental organizations.

One of the main findings of the research is that the participants concentrate on the expansion of exemption/exception practices regarding this tax. When the participants have been asked about their general perspectives on exceptions/exemptions in the accommodation tax without specifying any exceptions/exemptions, it has been observed that eight participants stated that there should be no exceptions/exemptions in this tax. Two

participants stated that the existing exceptions/exemptions are sufficient. The justifications of these participants for these views have been concentrated in the sub-categories of fairness in taxation, equality, tax revenue and workload. However, when the general question has been followed by a question listing the various exemptions/exceptions applied globally in relation to this tax, it has been found that 33 respondents have been positive towards at least one of the exemptions and exceptions listed. The main items that have been approached positively are accommodation for visitors under and over a certain age and accommodation for person with disabilities. While the opinions on the exclusion of disabled people were based on social reasons, the justifications for the exclusion of people under certain age were mostly based on free accommodation and the promotion of tourism.

Another prominent finding of the study is that the practice of excluding domestic tourists and accommodation in facilities below a certain price from the scope of the tax is among the factors that are viewed negatively. Opinions on not excluding domestic tourists from taxation are concentrated within the framework of the principle of equality in taxation. Opinions on the exclusion of accommodation below a certain price have been based on the method of tax assessment. More precisely, it has been argued that charging the tax as a proportion of the accommodation fee is in line with the principle of solvency and therefore this exemption/exception item is not necessary.

Among the exemption/exception items asked to the participants within the scope of the study, the issue with the highest concentration of opposing views was accommodation for treatment purposes. Opinions that accommodation for this purpose should be excluded from the scope of taxation focus on the fact that such accommodations are not for tourism purposes. On the other hand, the difficulty in determining the purpose of the accommodation and the existence of some optional treatments (especially accommodation for aesthetic purposes by foreign tourists) have been identified as sub-justifications for excluding such accommodation from the scope of tax. One of the exemption/exception items for which the opposing views were similar was long-term accommodation. Participants who stated that such accommodations should be excluded from the scope of taxation concentrated on the contribution to tourism and that these people should be considered outside the scope of the concept of tourist. On the other hand, the participants who expressed the opposite opinion mostly made a connection between long-term accommodation and financial power.

Studies on accommodation tax in the literature generally focus on the impact of this tax on tourist decisions and its economic impact. On the other hand, studies on the evaluation of exemptions/exceptions in accommodation tax are limited in number and mostly at the theoretical level. In this context, the study has been expected to contribute to the literature both conceptually and methodologically. Tourists could not be included in the sample group due to the technical nature of the questions posed to the participants within the scope of the study and the fact that they require a certain level of tax literacy. In this context, it has been thought that it is important to make an assessment specific to tourists, who are the actual taxpayers of the tax, in future studies on the subject.

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Extended Summary

A Qualitative Research on Exemption and Exception Practices in Accommodation Tax

In Türkiye, the subject of accommodation tax is the accommodation service provided in accommodation facilities such as hotels, motels, holiday villages, boarding houses, apart hotels, guesthouses, camping, chalets and all other services provided within the accommodation facility by being sold together with this service. As stated in paragraph 7 of the Law, there are two exceptions to this tax. The first one is the accommodation services provided to students in student dormitories, hostels and camps. The other exception to the accommodation tax has been handled under the diplomatic exception. Worldwide, accommodation tax exemptions/exceptions are available for individuals above and below a certain age, disabled individuals, domestic tourists, accommodation for treatment purposes, long-term accommodation and accommodation in facilities with a nightly below a certain price. However, as it can be seen, exemption and exception applications are very limited in the application of accommodation tax in Türkiye. This is the main starting point of this study. In this context, semi-structured interviews have been conducted with 35 participants in order to evaluate the exceptions/exemptions currently applied to the accommodation tax in Türkiye and to determine the perspective on the exceptions/exemptions of the accommodation tax in other countries.

Within the scope of the study, a general evaluation question has been first asked to assess the participants' perspectives on exceptions and exemptions related to the accommodation tax. Then, in order to reach more in-depth views, the study continued with probing questions. In this context, examples of exemptions and exceptions in the Turkish tax system and country practices have been listed one by one and triggering questions have been asked. When the opinions given to the first general question posed to the participants are evaluated, it is seen that 8 participants stated that there should be no exceptions/exemptions in this tax and 2 participants stated that the exceptions/exemptions stated in the Expense Tax Law are sufficient. However, when the participants who stated that there should be no exemption/exception in the first general question were asked about the exemption/exception suggestions in the country practices, it was observed that except for 2 participants, the other participants stated that it would be correct to evaluate at least one item among the items listed in the Turkish practice. In this context, when the two questions are evaluated together, it is determined that the majority of the participants (33 participants) prefer an expansionary approach in terms of exceptions/exemptions. According to the frequency of reporting, the opinions arguing that any item listed in the last questions should not be exempt in the accommodation tax are concentrated in the subcategories of *exemptions cause tax complexity, contradict the principle of equality in taxation and reduce tax revenues*. In addition to these categories, the subcategories of *distorts justice, increases the workload of the tourism sector and can be abused* were coded with lower frequency.

As a result of the study, it is seen that the exemption of disabled individuals from accommodation tax is perceived positively by most of the participants. At this point, it draws attention as the most accepted exemption item among the categories under the trigger questions asked to the participants. Participants who provided justification for the exemption were concentrated in the sub-category of *positive discrimination and encouraging accommodation*. The opinions that oppose the exclusion of the accommodation of disabled individuals from the scope of the tax are concentrated in the subcategories of *tourism being a luxury expenditure and the principle of financial power*. The other factor that is considered to be included in the scope of the exemption is the accommodation of individuals under and above a certain age. These opinions are concentrated in the subcategories of *children under a certain age should not be taxed and encouraging individuals of a certain age and above to take vacations*. There is an equal number of participants opinions on the inclusion of long-term accommodation within the scope of the exemption. Of the 20 participants who made a statement, 10 of them stated that it should be included and 10 of them stated that it should not be included. The opinions expressed at this point are concentrated in the subcategories of *contribution to the economy and they should not be considered as tourists*. The views of the participants who said that they should not be included in the scope of the exemption are concentrated in the subcategory of *financial power*. The opinions stating that the accommodation of individuals coming for treatment purposes should be included in the scope of the exemption are relatively more intense than the opposing opinion. The related opinions are concentrated in the subcategory that the accommodation is not for tourism purposes. Opposing views are concentrated in the subcategories that accommodation for treatment purposes is difficult to identify and may be for aesthetic purposes.

It was found that domestic tourist accommodation and accommodation below a certain price were seen as elements that should not be included in the scope of the exemption. The views that domestic tourists should not be excluded from the scope of the tax are concentrated in the sub-category of *everyone who receives service should pay*. When we look at the views of the participants who support the exclusion of domestic tourists from the scope of the tax, it is seen that the views are concentrated in the economic situation subcategory. It was reported that accommodation in facilities below a certain fee should not be included in the scope of exemption due to the fact that the tax is levied as a proportion of the accommodation fee.

As a result of the study, it has been determined that the majority of the participants support the current exemption/exemption practices and have an expansionary approach at this point. It has been also found that exemptions for disabled individuals and age-related social purposes have been generally accepted, whereas exemptions for accommodation under a certain price and accommodation of domestic tourists have not been accepted. It has been also determined that there is no significant concentration of opinions on the exemption of long-term accommodation and accommodation for therapeutic purposes, and the number of opposing opinions is similar.