عنوان مقاله:

The Impact of Taxation in the Tourism Industry: Dynamic Approach

محل انتشار:

هشتمین کنفرانس بین المللی ترفندهای مدرن مدیریت، حسابداری، اقتصاد و بانکداری با رویکرد رشد کسب و کارها (سال: 1400)

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خلاصه مقاله:

Tourism is becoming one of the essential pillars of any economy. Therefore, the best way to grow and upgrade this industry is to position the best tax rate that encourages tourism development. The Government should adjust the economies' tax system based on developing their tourism industry to improve this area's investment. Therefore, this study's main objective is to investigate the effect of the tax rate on the tourism industry in selected countries using the dynamic panel modeling (SGMM) method in the range of ۲۰۱۱ to ۲۰۱۶. The results indicate that the position of a robust tax system will harm the tourism industry. The high tax rate will hurt competition, and a major disaster will be toward competition and revenues. So, the hypothesis of this research indicates the negative impact of the tax rate on tourism revenues is accepted. Other variables such as per capita income and trade openness have a positive effect on tourism revenues.

کلمات کلیدی:

(Tax System, Tourism Industry, System Generalized Method of Moments (SGMM

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