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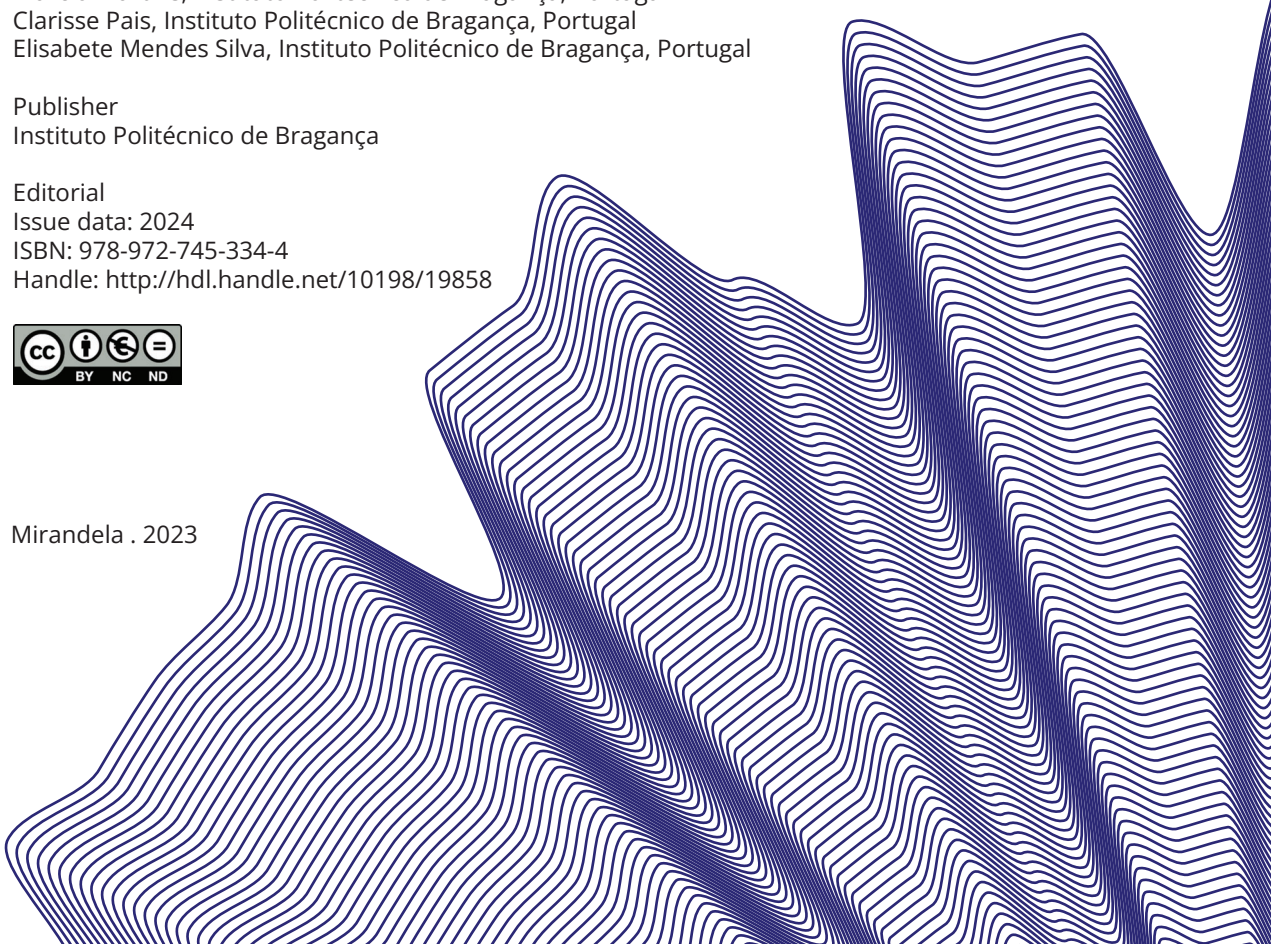
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# THE ROLE OF TAX INSTRUMENTS IN MANAGING OVERTOURISM

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**Purpose** – The tourism activity has largely evolved in the last decades. Until 2017, the phenomenon of overtourism did not receive particular attention from academia and it also did not attract particular attention from the tourism trade but the topic exploded in literature in 2018 and 2019 (Koens et al., 2018; Veríssimo et al., 2020). The purpose of the present study is to present a literature review about overtourism and how tax instruments can help manage tourism in destinations.

**Theoretical framework** – Overtourism is always a situation of massive tourism or increasing volume, which causes one or more excessive negative impacts (Carvao et al., 2018; Koens et al., 2018) (Carvao et al., 2018; Koens et al., 2018). According to Peeters et al. (2018, p. 41) overtourism is “the situation in which the impact of tourism, at certain times and in certain spaces, exceeds the physical, ecological, social, economic, psychological, and/or political capacity threshold(s) of a destination”. To this definition we add that such impacts are politically undesirable, which means that it is always the political community that decides that such impacts are negative and undesirable. Which political community is relevant to that decision is variable.

**Design/methodology/approach** – The present study is a theoretical essay based in literature review of the main contributions in scientific databases.

**Findings** – The negative impacts of overtourism have been widely referred in literature (McKinsey & Company & World Travel & Tourism Council, 2017; Peeters et al., 2018; World Tourism Organization, 2018) and broadly they can be summarized as follows i) a sharp decrease in the quality of life of residents in the place visited; ii) a sharp decrease in the quality of the tourist experience; iii) ruin or even destruction of cultural, physical or intangible assets, whether or not they are part of the tourist experience; iv) ruin or even destruction of environmental assets, whether or not they are part of the tourist offer. The use of tax instruments is a targeted strategy used to tackle the phenomena of overtourism.

**Research, practical & social implications** – There are several types of taxes that can be applied in tourism management: taxes, fees and special contributions. Within the non-sanctioning fiscal instruments, the tax is the one that best suits a management strategy for the overtourism problem, either because it can be freely created at the level of municipalities or other government or local administration. Furthermore, its justification may be linked to a certain use of public tourist goods, either because its product can and should, in this case, be used to manage the use of that public tourist good

**Originality/value** – The purpose of applying tourism taxes, levies and duties, public prices and fees in tourism management is a most urgent topic that should be studied to reduce the volume of tourism in several destinations.

**Keywords** – Overtourism, Tax instruments, Tourism destinations.

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