

**Title**

32<sup>nd</sup> APDR Congress – *Sustainable Transformation and Spatial Interaction of People and Places: Urban and Rural Landscapes for mobility, migration and tourism: Abstracts*

**Coordination:**

Ana Dias, University of Porto, Portugal

Carlos Seixas, University Portucalense, Portugal

Elisabete Martins, Associação Portuguesa para o Desenvolvimento Regional

Emília Malcata Rebelo, University of Porto, Portugal

João Leitão, Associação Portuguesa para o Desenvolvimento Regional

Jorge Afonso Rios, University of Porto, Portugal

Makhabbat Ramazanova, University Portucalense, Portugal

Margarita Carvalho, University Portucalense, Portugal

Medéia Veríssimo, University Portucalense, Portugal

Rolando Vaz, University Portucalense, Portugal

Vinicius Netto, University of Porto, Portugal

**Year:**

2025

**ISBN:**

978-989-8780-13-3

## TOURIST TAXES AND LOCAL SUSTAINABILITY: TRENDS IN POLICY INTEGRATION ACROSS PORTUGUESE MUNICIPALITIES

Luís Carvalho (Instituto Politécnico de Bragança)\*; Márcio Martins (Instituto Politécnico de Bragança); Eduardo Pinheiro (Instituto Politécnico de Viseu; Instituto Politécnico de Bragança); Cláudia S. Costa (Instituto Politécnico de Bragança)  
ca3912@alunos.ipb.pt\*; marcio.martins@ipb.pt; epinheiro@estgl.ipv.pt; [claudia@ipb.pt](mailto:claudia@ipb.pt)

### Luís M. Carvalho

Mestrando em Administração Autárquica, Instituto Politécnico de Bragança (Portugal)  
[ca3912@alunos.ipb.pt](mailto:ca3912@alunos.ipb.pt)

### Márcio Martins

Transdisciplinary Research Center in Education and Development (CITeD), Instituto Politécnico de Bragança (Portugal)  
[marcio.martins@ipb.pt](mailto:marcio.martins@ipb.pt)

### Eduardo Pinheiro

Instituto Politécnico de Viseu; Transdisciplinary Research Center in Education and Development (CITeD), Instituto Politécnico de Bragança (Portugal)  
[epinheiro@estgl.ipv.pt](mailto:epinheiro@estgl.ipv.pt)

### Cláudia S. Costa

Transdisciplinary Research Center in Education and Development (CITeD), Instituto Politécnico de Bragança (Portugal)  
[claudia@ipb.pt](mailto:claudia@ipb.pt)

### Abstract

**Purpose** | This study aims to analyse the recent evolution of municipal regulations regarding tourist taxes in Portugal, focusing on how these taxes are integrated into local public sustainability policies. It seeks to understand how municipalities are utilising these taxes as tools to mitigate the negative impacts of tourism (Carvalho et al., 2024; Göktaş & Çetin, 2023) and to promote more sustainable local development across economic, social and environmental dimensions. Additionally, the research aims to identify best practices and emerging trends in allocating revenues generated by these taxes, contributing to the ongoing discussion about their strategic role in sustainable tourism planning and management.

**Methodology/Approach** | A systematic analysis of the 42 municipal tourist tax regulations currently in effect in Portuguese municipalities was conducted. This analysis updates the conceptual framework proposed by Carvalho et al. (2024), which is based on several variables, including tax incidence, the age of taxpayers, criteria for total or partial exemptions, tax amounts, maximum payable amounts, collection commissions, administrative offenses, and the economic and financial rationale behind the tax, including its sustainability dimension. By examining these variables, we can assess how tourist tax revenues are allocated to mitigate the negative externalities of tourism activities and, as a result, support the sustainability of the tourism sector.

**Expected Results** | The study aims to demonstrate how tourist taxes can be utilised to mitigate the negative impacts of tourism and promote sustainable tourism practices. The analysis emphasises the potential for adjusting these taxes to support environmental preservation, enhance sociocultural well-being, and generate local economic benefits (Adedoyin et al., 2023). Additionally, the study seeks to understand how public decision-makers allocate tourist tax revenues to address the externalities associated with tourism and strengthen tourism sustainability (Pazienza, 2011; Derek, 2021). It examines the use of these funds across economic, social and environmental dimensions.

**Keywords** | Local taxes, tourism taxation, tourism externalities, public policies, sustainability of tourism.

### References

Adedoyin, F. F., Seetaram, N., Disegna, M., & Filis, G. (2023). The Effect of Tourism Taxation on International Arrivals to a Small Tourism-Dependent Economy. *Journal of Travel Research*, 62(1), 135–153.  
<https://doi.org/10.1177/00472875211053658>

- Carvalho, L., Pinheiro, E., Martins, M., & Costa, C. S. (2024). Local tourist taxes in Portugal: A systematic review of municipal regulations. *European Journal of Tourism, Hospitality and Recreation*, 14(2), 285-298. <https://doi.org/10.2478/ejthr-2024-0021>
- Derek, M. (2021). 'Why Tourists Should Pay Local Taxes', in M. Lackowska, K. Szmigiel-Rawska, and F. Teles (eds), *Local Government in Europe: New Perspectives and Democratic Challenges* (pp. 270-283). (Bristol, University Press. <https://doi.org/10.1332/policypress/9781529217186.003.0015>
- Göktaş, L., & Çetin, G. (2023). Tourist tax for sustainability: Determining willingness to pay. *European Journal of Tourism Research*, 35, 3503. <https://doi.org/10.54055/ejtr.v35i.2813>
- Pazienza, P. (2011). Should we tax tourism? Theoretical justifications from the economics of nonrenewable resource use. *Environmental Economics*, 2(1), 8-16. [https://www.businessperspectives.org/images/pdf/applications/publishing/templates/article/assets/3959/ee\\_2011\\_01\\_Pazienza.pdf](https://www.businessperspectives.org/images/pdf/applications/publishing/templates/article/assets/3959/ee_2011_01_Pazienza.pdf)