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WILLINGNESS TO PAY BY TOURIST COMPANIES FOR IMPROVING SUSTAINABILITY AND COMPETITIVENESS IN A MATURE DESTINATION

Abstract

Sustainability is becoming, in itself, an element of differentiation and competitiveness in tourism markets. However, the transition to sustainable tourism is a difficult task that requires time, money, and the willingness of stakeholders. The aim of this research is to estimate which factors explain tourism companies' willingness to pay (WTP) the most widely accepted tax instruments, which can be used to finance subsequent policy development related to the sustainability of the destination. The factors that influence WTP of the most accepted instruments are also identified through a logistic regression model. The study was carried out in Andalusia, a popular tourist region in Spain. To this end, a survey was carried out of 916 tourism companies. The results obtained show that the factors that influence tourism companies' willingness to pay are: commercial activity, business size, and annual turnover. In addition, taxes related to environmental protection generate greater WTP among tourism companies.

1. INTRODUCTION

According to the United Nations (2020:4) *“This crisis [resulting from COVID-19] is also an unprecedented opportunity to transform the relationship of tourism with nature, climate and the economy. It is time to rethink how the sector impacts our natural resources and ecosystems, building on existing work on sustainable tourism; to examine how it interacts with our societies and other economic sectors; to measure and manage it better; to ensure a fair distribution of its benefits.”*

In this context, the following question arises: are certain tourist destinations prepared, in terms of their tourism supply, to offer an adequate experience in a new post-pandemic tourist scenario? In the case of Spain, as in other countries that have opted for a mass tourism model linked to beach holidays, the maturity and even decline of some of its major tourist destinations means that challenges must be faced arising from changes in travel habits and behaviour patterns (Benner, 2020), which were first noted in the late 1990s, and which are now combined with new challenges derived from the outbreak of SARS-CoV-2.

In fact, in terms of supply, the post-pandemic tourism scenario will be characterised by the rise of experiential tourism that is more immersive, rich in creative, cultural, and educational content, more transformative, and based on the concept of co-creation (Batle, 2020), incorporating qualitative changes that make behaviours more sustainable (Gössling et al., 2020). This new scenario, therefore, requires the public sector to play a more dynamic role, which must promote new growth strategies that are more sustainable, innovative, and based on a gradual differential competitive repositioning of the tourist product (Durán-Román et al., 2021). Especially in destinations that seek to rejuvenate and extend their life cycle.

This new reality requires the availability of funds, which in most cases exceed public budgets (Mansourian and Dudley, 2008); therefore, strategies must be designed that allow for the generation of new sources of public income. The establishment of fiscal measures for tourist activity is defined in this context as an instrument of economic and fiscal policy that contributes to the collection of

generalised public revenues (Cetin et al., 2017). These revenues will contribute to the formulation and implementation of policies that facilitate the restructuring of the model of mass tourism in a mature, largely unsustainable destination, making way for a new management model, which can shape a more sustainable, innovative, and differentiated tourist offer, in turn extending the life cycle of the destination. More specifically, through the design and implementation of digital tools that allow a better management of tourist flows, the development of green mobility and the naturalisation of the destination, the sustained increase in quality standards, the reinforcement of the tourist experience through the renewal of the cultural and leisure offer, the expansion and diversification of the areas of tourist interest that contributes to the deseasonalisation of demand.

However, effectiveness in the formulation and implementation of policies aimed at restructuring the model of tourism in a mature destination –based on sustainable management and innovation– will largely depend on understanding the perception of the agents involved regarding their willingness to pay (WTP) (Edwards, 2009) taxation linked to tourism. While numerous studies have addressed the WTP of tourists in terms of contributing to sustainability and improved experience, among other things, little work has been done to address WTP among tourism companies with a view to increasing the sustainability and competitiveness of the destination.

In light of the above, the objectives of this paper are to: 1) identify the WTP of tourism companies to contribute to increased sustainability and competitiveness in an unsustainable mass destination; 2) know the preferences of tourism companies with regard to the types of fiscal instruments adopted; and 3) identify which business factors influence WTP among tourism companies with regard to the most widely accepted fiscal instruments, all of which are aimed at obtaining public income that will be subsequently contribute to the development of policies to improve both the sustainability and competitiveness of a destination. The study also looks to identify, through a binary logistic regression model, which business factors condition willingness regarding the five instruments which are most accepted by tourism companies. This study was carried out in Andalusia, a region with significant

tourism in southern Spain whose mass tourism specialisation attracted 32.4 million tourists in 2019. A survey was conducted of 916 tourism businesses located in this region.

2. THEORETICAL FRAMEWORK

2.1. Sustainable competitiveness

Since the 1990s, the competitiveness of tourism has emerged as one of the main research topics. The growing interest in competitiveness applied to tourist activity stems from the increase and diversification of tourist destinations, the progressive decline experienced by traditional destinations in terms of market share relative to international tourist arrivals and, therefore, increasing rivalry between destinations (García and Siles, 2015). This means researchers must study which new factors and strategies guarantee their competitiveness, which has turned improving competitiveness into one of the main objectives of tourism policy and a crucial factor for their success (Buhalis, 2000; Crouch and Ritchie, 1999). In parallel, the COVID-19 pandemic has led to calls for tourism to incorporate qualitative changes towards more sustainable trajectories (Gössling et al., 2020).

Thus, the competitiveness of a destination will largely depend on the availability of resources and the extent to which they are managed and improved sustainably (Durán-Román, 2020). In addition, according to Sancho et al (2001:34), the global competitiveness of a destination implies *“achieving economic, sociocultural, and ecological sustainability, since if it is not achieved in any of these areas, it will not be possible to achieve it globally”*. Therefore, competitiveness and sustainability, in tourist destinations, are complementary, interrelated concepts and should be analysed jointly to assure competitive, long-term development (Diéguez et al., 2011). Some authors such as Ritchie and Crouch (2003) and Hassan (2000) have even pointed out that the sustainability of a destination improves its competitiveness.

This triple dimension of sustainability with regard to tourism – economic, sociocultural, and ecological – implies the satisfaction of the different actors involved (Adongo et al., 2018),

creating economic opportunities, sociocultural benefits, and assuring environmental conservation (Nickerson et al., 2016). Specifically, providing a satisfactory experience for tourists, maximising benefits for the private sector, generating development for the local community, and assuring environmental conservation (Pulido-Fernández et al., 2015) and institutional sustainability (Viljoen 2007) for present and future generations (Bramwell et al. 2017). Therefore, improving the competitiveness and sustainability of tourism, since competitiveness is illusory without sustainability (Ritchie and Crouch, 2000), is one of the main political objectives of destinations, which requires the involvement of all stakeholders.

Of all the different models of specialisation, mass tourism is usually considered largely responsible for the impacts generated by this activity and is deemed to be incompatible with the concept of sustainability (Budeanu, 2005). These destinations are a clear example of highly seasonal tourism development (Cisneros-Martínez and Fernández Morales, 2013), which has caused significant negative impacts on the territory (Drius et al., 2019), with a progressive loss of competitiveness (Aguiló et al., 2005), immersed in advanced stages of its life cycle – stagnation and decline – (Aguiló et al., 2005; Benner, 2020). In light of the above, such destinations find it hard to respond to the challenges facing tourist activity, once the pandemic has been overcome, from the point of view of the tourism supply.

Alternatively, it is possible to rejuvenate a tourist destination, although this is a short-term solution unless a profound change is made in the attractions on which the destination is based (Butler, 1980). Indeed, mature mass tourist destinations, especially coastal ones, must be restructured to delay or halt their impending decline (Meethan, 1998), reconfiguring the product and targeting new markets and segments with the aim of stimulating a renewal in demand (Chapman and Light, 2016). The necessary restructuring process depends more than ever on the development and establishment of tourism policies committed to sustainable management (Kozak and Martin 2012; Ritchie and Crouch 2003);

since commitment to sustainability is becoming an element of differentiation and competitiveness in tourism markets (Birdir et al., 2013).

Sustainable tourism development is the result of efficient resource management and used to meet the environmental, economic, and socio-cultural needs of present and future generations (Bramwell et al., 2017). However, the transition to sustainable tourism is a difficult task and requires time, money, and willingness among stakeholders to undertake the necessary changes and implement sustainable practices (Simeoni et al., (2019), overcoming the challenges posed and remaining competitive (Angelkova et al., 2012).

2.2. Financing sustainable competitiveness

The benefits derived from tourism justify the allocation of public resources in order to increase a destination's competitive position vis-à-vis other destinations (Webster and Ivanov, 2014). However, the greater attainment of management targets, related to improving the competitiveness and sustainability of the destination, requires resources that, in most cases, exceed public budgets (Mansourian and Dudley, 2008; General Secretariat of Tourism, 2008). For decades, there has been an important debate about the spiralling cost of public spending on tourism, requiring governments to reflect on complementary sources of financing in order to maintain all actions; establishing the possibility of proposing cooperation formulas that allow the benefits generated by the tourist industry to be at least partially reinvested (Velasco, 2009).

If the benefits of tourism are shared out among a wide range of stakeholders (Heslinga et al., 2019) – economic benefits for businesses, employment opportunities for the local population, development and improvement of infrastructures, tax revenues, etc. –, it would therefore be justifiable to explore the willingness of the main beneficiaries of this activity, based on a perception of equity, to contribute to the increase of public revenues for the development of policies related to the sustainability and competitiveness of the tourist destination, such as: infrastructure improvements,, public tourist services, minimising the negative impacts of tourism (e.g. generation of waste, water and waste

treatment, pollution and tourist area congestion), conservation of natural, cultural and architectural heritage. Additionally, different actions should be conducted in terms of demand in order to attract pro-sustainability or responsible tourist profiles, e.g.: awareness-raising actions, sustainability marketing actions, or policies of redistribution of tourist flows.

This situation requires a shared vision to be held by the various actors involved (Faulkner, 2002) and the combination of public-private efforts (Klijn and Skelcher, 2007; Vargo and Lusch, 2004) in order to get a potential perspective that will provide a tool to foster innovation, knowledge sharing, competitiveness, and sustainable economic development for the stakeholders involved (Novelli et al. 2006; Tuggle et al. 2016).

More specifically, given that the local tourist industry benefits from a large number of services provided by the public administration – such as transport, security, cultural events, convention centres and infrastructure modernisation (Gascón and Cañada, 2005)- costs must be borne in proportion to the benefits received (Balmford and Whitten, 2003). Tourism development therefore requires both public and private funding (Morar, 2012), moving forward in the search for new funding formulas to cover part of that expenditure incurred by public authorities (Gago and Labandeira, 2001), since inadequate funding is one of the major obstacles to the development and promotion of destinations (Wilson et al., 2001).

In the literature on tourism, there are numerous studies that have addressed public-private collaboration (Wondirad, et al., 2020) and WTP to estimate the value of non-market goods (Reynisdottir et al., 2008), mainly from the viewpoint of the tourist. However, very few papers have analysed WTP among tourism companies. Among these, the research by Bernard et al. (2009) explored WTP among stakeholders to achieve the conservation and sustainable use of the Tapantí National Park, in Costa Rica. Mäntymaa et al. (2019) studied the attitude of different business owners with regard to their WTP, through the establishment of a mechanism for the payment of ecosystem services, which would improve the quality of the landscape, in the Ruka-Kuusamo region of Finland. Finally, Lan et al. (2014) analysed among different stakeholders (local government, tourist boat

companies and tourists) their WTP a higher amount for using biodiesel fuel, rather than fossil fuel, with the aim of reducing pollution in Ha Long Bay, Vietnam.

The difficulty of achieving sustainable management in tourist destinations lies in the nature of public goods present in many attributes of a destination (Briassoulis 2002; Healy 1994). Thus, according to Martínez-García (2010:7), “*public goods raise the question of how to finance their provision, since voluntary private financing is non-existent or reduced for optimal levels of provision, given the possibility of consuming simultaneously when another individual consumes, and without the need to pay for it.*” The alternative offered by fiscal instruments linked to tourism activity, to avoid “the tragedy of the commons,” as well as to deal with the problems arising from tourism development, is clear (Goorooburn and Sinclair, 2003; Martínez-García, 2010), since they require those who are subject to this instrument to take part in its financing. In this context, UNWTO (1998:16) defined tourism taxes as taxes that are “*applicable specifically to tourists and the tourism sector or, alternatively, if not specific to the tourism sector, those which are applied differently in tourist destinations*”. While the OECD (2014:76) defined tourism taxation as “*the indirect taxes, rates and levies that mainly affect the activities related to tourism*”; and it is considered to be one of the main elements by which it is possible to “*contribute to the obtaining of taxation income, financing the protection of the environment and public investment*”.

Sustainable tourism development therefore requires new and effective policies, especially in destinations at advanced stages in their life cycle. For example, through the establishment of fiscal and economic instruments that provide the necessary funds (Edwards, 2009; Young et al., 2011) to achieve the political objectives related to destination sustainability (Palmer and Riera, 2003; Ritchie, 1999), to compensate for costs arising from the provision of public goods and services, to correct market failures or negative externalities caused by tourism activity (Gago et al., 2009; Ponjan and Thirawat, 2016) and increase the quality of services and facilities (Young et al., 2011).

In this context, tourism taxation acts as a corrective and alternative mechanism for a price of public goods and services consumed by both tourists (Gago et al., 2009; Pastor, 2016) and companies

(OECD, 2014), which aims to restore economic efficiency (Clarke and Ng, 1993; Figuerinha, 2011) and institutional sustainability.

For more than four decades, numerous studies have analysed the establishment of fiscal instruments linked to tourist activity. Tourist taxes have been levied on a wide range of activities. This can be seen in accommodation (Arguea and Hawkins, 2015; Bonham and Gangnes, 1996; Jensen and Wanhill, 2002), the consumption of goods and services through indirect taxes, such as sales tax, goods, and services tax or value-added tax (Gago et al, 2009; Gooroochurn and Sinclair, 2003; Ponjan and Thirawat, 2016), so-called "eco-taxes" for environmental protection (Aguilò et al., 2005), the passenger movement charge (Forsyth et al., 2014; Tsvetanova and Seetaram, 2019) and the tax on ship mooring (Biagi et al., 2013), among others. In addition, along these same lines, Goktas and Polat (2019) develop the conceptual framework of tourist taxes, and how European Union member countries apply them, whilst Durán-Román et al. (2020) compile the tourist taxes implemented in the world's leading tourist destinations. With regard to the case of Andalusia, there is currently no specific form of taxation linked to tourist activity, either for tourists or for tourism companies.

Finally, and in the opposite direction, we cannot ignore the debate about the establishment of taxes on tourist activity and the possible consequences on the number of tourists visiting the destination. Although it is true that taxes have the effect of increasing the marginal costs of production, Tsvetanova and Seetaram (2019) argue that suppliers might wish to keep their prices low and absorb the full tax without placing a burden on the consumer. But it is also possible that companies might decide to cover the tax partially by slightly increasing their prices or shifting the entire tax burden to the consumer by incorporating the full tax amount into their prices. In this latter case, numerous studies have addressed the impact a price increase derived from taxing tourist activity would have on tourist flows. While some studies report a negligible impact on tourist arrivals or argue against levying tourism taxes, other studies present a mixed result (Adedoyin et al., 2021). In any case, this suitability depends on the market power of the destination (Sheng and Yanming, 2009; Tsvetanova

and Seetaram, 2019) and on the price sensitivity of the consumer (Aguiló et al., 2005; Tsvetanova and Seetaram, 2019).

3. MATERIAL AND METHODS

3.1 Data collection

The study was carried out in Andalusia, a clear example of mass coastal tourism development (Garrido and Lara, 2010), largely unsustainable (Durán-Román, 2020), which has had major negative impacts on the territory (Drius et al., 2019) and which is in the advanced stages of its life cycle – stagnation and decline – (Aguiló et al., 2005; Benner, 2020), with a progressive loss of competitiveness (Aguiló et al., 2005), requiring a series of transformations and the implementation of new sustainability policies (Navarro et al., 2013).

However, we cannot deny the importance of Andalusia as an international tourist destination, since it received a total of 32,476,854 tourists in 2019, of which 12,633,644 were of foreign origin (IECA, 2020), and because it is a clear example of specialisation in beach tourism – notwithstanding its importance with regard to other forms of tourism, such as urban, cultural or rural-nature.

Specifically, 916 surveys were carried out on Andalusian tourism companies. As Table 1 shows, the total distribution of interviews conducted with Andalusian tourism companies was carried out by means of simple random sampling, taking into account both the classification provided by Andalusia's Department of Tourism, Regeneration, Justice and Local Administration, and the proportion in terms of the number of tourism companies classified in each category¹, according to the official database provided by that Department for the purposes of this study. Specifically, and based on the total census of companies (6,420), a significant sample of 916 companies was taken (sample error: 3.1%; 95% confidence level; $p = q = 0.50$). Having selected the sample size, stratified quota sampling was carried out, respecting the populational weightings of each stratum, carrying out

¹ Registration of restaurants and cafes in Andalusia's Tourism Register is not mandatory but rather voluntary, which is why there are only a few registered for the whole of Andalusia on that register.

simple random sampling of each stratum. Interviews were conducted over the telephone between June and October of 2019.

Table 1. Distribution of interviews with Andalusia's private tourism sector

	Total companies	Proportion	Interviews
Total number of tourism companies in the database	6,420	1.00	916
Travel agencies	1,606	0.25	229
Accommodation	8	0.001	1
Rural accommodation	2,398	0.37	343
Holiday apartments	1,327	0.21	189
Camping	169	0.03	24
Active tourism, leisure, and adventure activities	912	0.14	130

Source: Authors' own based on Andalusia's Tourism Registry, information provided by Andalusia's Regional Department of Tourism, Regeneration, Justice and Local Administration, at our request, on 16 November 2018 (file: Consultation-15318).

The interviews, which were conducted between July and September 2019, consisted of three blocks of questions:

- The first block classified the participating Andalusian tourism companies according to the main business variables (type of company tourist, size of company, number of employees and annual turnover). Table 2 provides descriptive information about the sample analysed.
- The second block, using Likert type scales from 1 to 7, related to tourism competitiveness, sustainability, and the possibility of improving tourist experience in Andalusia (Table 3).
- The third block was designed to identify the WTP of Andalusian tourism companies with a view to providing greater sustainability in the destination and improving its competitive position and the experience of tourists visiting Andalusia.

With regard to the questions included in this third block, WTP among tourism companies has been analysed in terms of six specific tax figures levied on different aspects related to tourism activity: taxes on overnight stays in P2P accommodation, waste tax charged to tourism companies, facility usage charge, tax on passenger boats in protected natural areas, tax on activities in protected areas, and environmental conservation tax in municipalities whose main activity is eco-tourism. These tax figures have previously been delimited by a panel of experts in a previous paper (self-citation).

Although the six types of taxes were delimited by a group of experts, it is worth clarifying to readers the extremely likely reason underlying the high degree of consensus reached on the "tax on overnight stays in P2P" and not on other types of accommodation. This is due to the concerns of the Spanish legislature regarding the recent phenomenon of the collaborative economy. The latter has led to the proliferation of an informal economy that leads to tax collection risks (Navarro, 2017) as well as tax equity issues and distortions of competition (Montesinos, 2017). Therefore, some of the problems generated can be partially corrected by establishing special regulations and a specific tax applied to these types of activities.

Table 2. Characterisation of Andalusian tourism companies (sample analysed)

	Number	% of table N
Activity	916	100%
Travel agencies	229	25%
Accommodation	1	0.1%
Rural accommodation	343	37.4%
Holiday apartments	189	20.6%
Camping	24	2.6%
Active tourism, leisure and, adventure activities	130	14.2%
Size (number of employees)	916	100%
Self-employed with no employees	260	28.4%
1-9	584	63.8%
10-49	65	7.1%
50-249	7	0.8%
Turnover bracket (€)	916	100%
Up to 50,000	221	24.1%
Between 50,001 and 100,000	231	25.2%
Between 100,001 and 500,000	406	44.3%
Between 500,001 and 1,000,000	45	4.9%
Between 1,000,001 and 2,000,000	8	0.9%
More than 2,000,000	5	0.5%

Source: Authors' own.

Based on the proposed objectives, three hypotheses were formulated:

H1: Tourism companies in Andalusia are willing to pay fiscal instruments aimed at financing policies to improve the sustainability and competitiveness of the destination.

H2: There are certain taxes and/or fees that enjoy a greater acceptance among tourism companies.

H3: There is a set of business factors that determine the willingness to pay of Andalusian tourism companies with regard to the most widely accepted fiscal instruments.

3.2 Applied methodology

The logistic or logit multivariate model expresses the probability that Andalusian tourism companies are WTP according to different factors (activity developed, turnover obtained, and business size), which act as independent variables (Greene, 1997).

The logistic model expresses the odds (defined as the ratio between the probability that tourism companies will be WTP and the probability that tourism companies will not be WTP) as an exponential function of independent variables:

$$\frac{p}{1-p} = e^{\beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n} \quad (1)$$

Where p is the probability of being WTP and X_i ($i=1,2,\dots,n$) are the independent variables (socio-economic characteristics of tourism companies). β_i are the regression coefficients, to be estimated in the analysis. Note that an equivalent way to write the equation is:

$$\frac{p}{1-p} = e^{\beta_0} e^{\beta_1 X_1} e^{\beta_2 X_2} \dots e^{\beta_n X_n} \quad (2)$$

Thus, the unit increase of a given factor X_i – or the presence of a factor relative to absence in the case of dichotomous factors – multiplies the odds by the value. Therefore, the significant influence of a factor will be measured in terms of variation produced in the odds. To quantify the goodness of fit provided by the model, the probability of the sample results is studied, having assumed the parameters estimated, in other words, their likelihood. Moreover, in logistic regressions, there are several variable selection procedures (similar in any type of multivariate regression). In this particular case, the forward stepwise method has been used.

For this purpose, a statistic defined as minus twice the logarithm of likelihood (-2LL) has been used. If -2LL is zero, the fit is perfect. Another measure of goodness of fit will be Nagelkerke's coefficient R^2 , which is an interpretation of the % of variance explained. In parallel, the Hosmer and Lemeshow test contrasts the calibration of the model, that is, the degree to which the predicted probability fits the reality.

4. RESULTS

As Table 3 shows, there is a high degree of agreement between the managers of Andalusian tourism companies regarding the consideration that: the costs of maintenance and conservation of infrastructures and the costs of the provision of public services are higher due to the existence of tourist activity in a territory; tourist activity generates negative impacts on the tourist destination, including: waste generation, pollution, congestion around tourist attractions, vandalism, saturation in certain services, etc.; and, to improve the competitiveness of the destination, both the infrastructure and the services provided should be fundamentally improved.

If the variables are considered continuous from 1-7 (Table 3), descriptive statistics can be shown indicating that the improvement of existing infrastructures and services is very important when it comes to improving the competitiveness of the destination (6.13 out of 7); followed in importance by the increase in costs due to tourist activity (5.73 out of 7) and the negative impacts on the destination generated by the activity (5.56 out of 7).

Table 3. Competitiveness and tourist sustainability

	N Valid	Mean	Standard deviation	Minimum	Median	Maximum
Do you consider that both the costs of maintenance and upkeep of infrastructures and the expenses derived from the provision of public services are higher due to tourist activity?	916	5.73	1.08	1.00	6.00	7.00
Do you consider that, on certain occasions, tourism activity generates negative impacts on the tourist destination, such as the generation of waste, pollution, congestion around tourist attractions, vandalism, saturation in certain services, environmental, heritage and architectural degradation, etc.?	916	5.56	1.34	1.00	6.00	7.00
Do you consider that, to improve the competitiveness of the destination, the existing infrastructures and services should be improved?	916	6.13	.86	1.00	6.00	7.00

Source: Authors' own.

Andalusian tourism companies were then asked about their WTP certain fiscal instruments (defined by a group of experts in a previous study) aimed at improving the competitiveness and sustainability of Andalusia as a territory. A company is considered to have negative WTP if it states that it is not WTP any of the six proposed tax figures, and positive WTP if it states that it would agree to pay at least one figure out of the six proposals. Bearing this in mind, Table 4 shows that 91% of managers

of Andalusian tourism companies express their WTP at least one of the tax figures and therefore have a positive WTP.

Table 4. WTP among Andalusian tourism companies

		Number	%	N Valid	Mean % turnover	Stand. Dev.	Min	Med.	Max.
Tax on overnight stays in P2P accommodation	Total	916	100%	641	2.67	1.98	.10	2.00	20.00
	No	275	30%						
	Yes	641	70%						
Waste tax payable by tourism companies	Total	916	100%	429	1.48	1.14	.05	1.00	10.00
	No	487	53.2%						
	Yes	429	46.8%						
Facility usage charge	Total	916	100%	566	2.67	1.89	.10	2.00	20.00
	No	350	38.2%						
	Yes	566	61.8%						
Tax on passenger boats in protected natural areas	Total	916	100%	657	3.04	1.98	.10	3.00	20.00
	No	259	28.3%						
	Yes	657	71.7%						
Tax on activities in protected areas	Total	916	100%	743	3.14	1.96	.10	3.00	20.00
	No	173	18.9%						
	Yes	743	81.1%						
Environmental conservation tax in municipalities whose main activity is ecotourism	Total	916	100%	664	2.53	1.73	.25	2.00	15.00
	No	252	27.5%						
	Yes	664	72.5%						

Source: Authors' own.

Of the six tax figures proposed, the tax on activities in protected areas is the most widely accepted – 81.1% – followed by the environmental conservation tax in municipalities whose main activity is ecotourism – 72.5% – the tax on passenger boats in protected natural areas – 71.7% – the tax on overnight stays in P2P accommodation – 70% – and the facility usage charge – 61.8%. Only the waste tax payable by tourism companies had an acceptance of less than 50% (46.8%). On the other hand, with regard to the average percentage of turnover that the tourism companies surveyed are WTP for each of the proposed tax figures, these percentages ranged from 1.48% to 3.14%. Thus, the highest percentages correspond to figures that are closely linked to environmental protection (tax on activities in protected areas (3.1%) and tax on passenger boats in protected natural areas (3%).

Below we analyse the protection factors of each of the five figures that enjoy the widest acceptance among Andalusian tourism companies. For this purpose, five logit models will be run, focusing on the probabilistic model in which the protection factors of the WTP are detected. Therefore, the complete sample will be used (discarding the training and validation sample) and the sensitivity, specificity, VP+ and VP- typical of a prediction model will not be calculated, since the goal is not to predict but to know which business factors increase or decrease WTP.

As one can observe in the results of the five regression models discussed below, the differences between these models regarding the significant variables and their intensity are linked to:

- 1) The very nature of each tax and how it is perceived by each company.
- 2) The business variables analysed that indicate the probability that Andalusian tourism companies will be willing to pay each of the five taxes analysed.

4.1. Tax on overnight stays in P2P accommodation

With regard to a tax on overnight stays in P2P accommodation, as shown in Table 5, activity, size and turnover are influential factors in the WTP of Andalusian tourism companies for this fiscal instrument: turnover – up to €1.000,000 – and company size increase WTP, as does any activity other than travel agencies (model valid with R2 of 15.1% and AUC 0.703 –values of AUC that are close to 1 or 0 indicate that the test is adequate or not adequate, respectively; while values close to 0.5 indicate that the usefulness of the test is no better than chance-, p-value 0.000, C.I. 95% 0.665, 0.741). The Hosmer and Lemeshow test yields a Chi² value of 12.363 and a p-value of 0.089 (the Hosmer-Lemeshow statistic indicates a poor fit if the significance value is less than 0.05); therefore, the model fits the data adequately.

Table 5. Tax on overnight stays in P2P accommodation: WTP protective factors

	B	Standard error	Wald	df	Sig.	Exp(B)	95% C.I. For EXP(B)	
							Lower	Higher
ACTIVITY: Travel agencies (Ref. Cat.)			35.982	3	.000			
Rural accommodation	1.323	.244	29.469	1	.000	3.753	2.328	6.051

Apartments	.466	.244	3.661	1	.056	1.594	.989	2.570
Active tourism, leisure, and adventure activities companies	1.258	.309	16.533	1	.000	3.520	1.919	6.456
SIZE: Self-employed with no employees			11.023	2	.004			
1-9	.609	.214	8.120	1	.004	1.838	1.209	2.795
10-49	1.626	.611	7.087	1	.008	5.081	1.535	16.815
TURNOVER: Up to 50,000 /Ref. Cat)			20.021	5	.001			
Between 50,001 and 100,000	.800	.250	10.210	1	.001	2.226	1.363	3.638
Between 100,001 and 500,000	1.076	.286	14.167	1	.000	2.933	1.675	5.136
Between 500,001 and 1,000,000	1.427	.616	5.376	1	.020	4.168	1.247	13.928
Between 1,000,001 and 2,000,000	-.692	.936	.547	1	.459	.500	.080	3.132
More than 2,000,000	-.624	1.476	.179	1	.672	.536	.030	9.665
Constant	-1.083	.252	18.501	1	.000	.339		

Source: Authors' own.

More specifically:

Regarding the type of tourist activity, the Exp (Beta) for rural accommodation is 3.753. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 3.753 if the company is a rural accommodation provider compared to a travel agency. Additionally, the Exp (Beta) for active tourism companies is 3.520, which implies that the risk (or probability) of having WTP for this figure is multiplied by 3.520 if the company is an active tourism company compared to a travel agency.

As for turnover, the Exp (Beta) for turnover between €50,000 and €100,000 is 2.226, meaning that the risk (or probability) of having WTP for this figure is multiplied by 2.226 if the company's turnover is between €50,000 and €100,000 compared to if its turnover is less than €50,000. In addition, the Exp (Beta) for turnover between €100,000 and €500,000 is 2.933, which implies that the risk (or probability) of having WTP for this figure is multiplied by 2.993 if the company's turnover is between €100,000 and €500,000 compared to if its turnover is less than €50,000. Finally, the Exp (Beta) for turnover between €500,000 and €1,000,000 is 4.168. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 4.168 if the company's turnover is between €500,000 and €1,000,000 compared to if its turnover is less than €50,000.

With regard to business size, the Exp (Beta) for business size of 1 to 9 employees is 1.838, indicating that the risk (or probability) of having WTP for this figure is multiplied by 1.838 if the company has between 1 and 9 employees compared to companies that have no employees. As for the Exp (Beta) for business size of 10 to 49 employees, it reaches a value of 5.081, which implies that the risk (or probability) of having WTP for this figure is multiplied by 5.081 if the company has between 10 and 49 employees compared to companies that have no employees.

4.2. Facility usage charge

With regard to the Facility usage charge, as shown in Table 6, size and activity are influential factors in the WTP of Andalusian tourism companies for this fiscal instrument: business size increases WTP; furthermore, rural tourism and accommodation companies also have a higher WTP compared to travel agencies (model valid with an R^2 of 6.3%, AUC of 0.616, p-value 0.000, C.I. 95% 0.578, 0.655, Hosmer and Lemeshow test with χ^2 of 6.767 and p-value of 0.239).

Table 6. Facility usage charge: WTP protective factors

	B	Standard error	Wald	df	Sig.	Exp(B)	95% C.I. For EXP(B)	
							Lower	Higher
ACTIVITY: Travel agencies (Ref. Cat.)			17.174	3	0.001			
Rural accommodation	0.718	0.180	15.878	1	0.000	2.051	1.440	2.920
Apartments	0.303	0.210	2.084	1	0.149	1.354	0.897	2.043
Active tourism, leisure, and adventure activities companies	0.582	0.246	5.579	1	0.018	1.789	1.104	2.899
SIZE: Self-employed with no employees			26.392	2	0.000			
1-9	0.830	0.163	26.100	1	0.000	2.294	1.668	3.155
10-49	0.858	0.336	6.523	1	0.011	2.358	1.221	4.556
Constant	-0.550	0.176	9.708	1	0.002	0.577		

Source: Authors' own.

More specifically:

With regard to the type of tourist activity, the Exp (Beta) for rural accommodation is 2.051, indicating that the risk (or probability) of having WTP for this figure is multiplied by 2.051 if the company is a rural accommodation provider compared to a travel agency. Furthermore, the Exp (Beta) for active

tourism companies is 1.789, meaning that the risk (or probability) of having WTP for this figure is multiplied by 1.789 if the company is an active tourism company compared to a travel agency.

As for business size, the Exp (Beta) for business size of 1 to 9 employees is 2.294. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 2.294 if the company has between 1 and 9 employees compared to companies that have no employees. In addition, for business size of 10 to 49 employees, the Exp (Beta) is 2.358. This indicates that the risk (or probability) of having WTP for this figure is multiplied by 2.358 if the company has between 10 and 49 employees compared to companies that have no employees.

4.3. Tax on passenger boats in protected natural areas

With regard to the tax on passenger boats in protected natural areas, as shown in Table 7, turnover and size are influential factors in the WTP of Andalusian tourism companies for this fiscal instrument: business size increases WTP, which is also higher among companies with turnover up to €500,000. However, this trend is reversed in companies whose turnover ranges from 1 to 2 million euros (model valid with an R^2 of 7.3%, AUC of 0.617, p-value 0.000, C.I. 95% 0.578, 0.659, Hosmer and Lemeshow test with Chi^2 of 3.363 and p-value of 0.499).

Table 7. Tax on passenger boats in protected natural areas: WTP protective factors

	B	Standard error	Wald	df	Sig.	Exp(B)	95% C.I. For EXP(B)	
							Lower	Higher
SIZE: Self-employed with no employees			9.598	2	0.008			
1-9	0.489	0.205	5.685	1	0.017	1.631	1.091	2.439
10-49	1.354	0.496	7.449	1	0.006	3.874	1.465	10.245
TURNOVER: Up to 50,000 /Ref. Cat)			15.999	5	0.007			
Between 50,001 and 100,000	0.448	0.235	3.640	1	0.046	1.565	1.088	2.479
Between 100,001 and 500,000	0.428	0.230	3.456	1	0.049	1.534	1.077	2.410
Between 500,001 and 1,000,000	-0.454	0.496	0.837	1	0.360	0.635	0.240	1.680
Between 1,000,001 and 2,000,000	-3.247	1.170	7.706	1	0.006	0.039	0.004	0.385
More than 2,000,000	-22.321	27452.276	0.000	1	0.999	0.000	0.000	
Constant	0.296	0.145	4.204	1	0.040	1.345		

Source: Authors' own.

More specifically:

With regard to business size, the Exp (Beta) for business size of 1 to 9 employees is 1.631. This implies that the risk (or probability) of having WTP for this figure is multiplied by 1.631 (increase of 63%) if the company has between 1 and 9 employees compared to companies that have no employees. In addition, for business size of 10 to 49 employees, the Exp (Beta) is 3.874, which indicates a risk (or probability) of having WTP for this figure is multiplied by 3.874 if the company has between 10 and 49 employees compared to companies that have no employees.

As for turnover, for turnover between €50,000 and €100,000, the Exp (Beta) is 1.565, meaning that the risk (or probability) of having WTP for this figure is multiplied by 1.565 (increase of 56%) if the company's turnover is between €50,000 and €100,000 compared to if its turnover is less than €50,000. Furthermore, the Exp (Beta) for turnover between €100,000 and €500,000 is 1.534, indicating that the risk (or probability) of having WTP for this figure is multiplied by 1.534 (increase of 53%) if the company's turnover is between €100,000 and €500,000 compared to if its turnover is less than €50,000. Finally, the Exp (Beta) for turnover between €1,000,000 and €2,000,000 is 0.039. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 0.039 (decrease of 96%) if the company's turnover is between €1,000,000 and €2,000,000 compared to if its turnover is less than €50,000.

4.4. Tax on activities in protected areas

With regard to the tax on activities in protected areas, as shown in Table 8, activity, size, and turnover are influential factors in the WTP of Andalusian tourism companies for this fiscal instrument: business size increases WTP, which is also higher among rural accommodation providers compared to travel agencies, and companies with turnover up to €500,000. However, this trend is once again reversed in companies whose turnover ranges from 1 to 2 million euros (model valid with an R^2 of 17.5%, AUC of 0.733, p-value 0.000, C.I. 95%, 0.688, 0.788, Hosmer and Lemeshow test with χ^2 of 14.235 and p-value of 0.076).

Table 8. Tax on activities in protected areas: WTP protective factors

B	Standard error	Wald	df	Sig.	Exp(B)	95% C.I. For EXP(B)
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							Lower	Higher
ACTIVITY: Travel agencies (Ref. Cat.)		49.853	3	0.000				
Rural accommodation	2.009	0.315	40.674	1	0.000	7.455	4.021	13.821
Apartments	0.268	0.279	0.925	1	0.336	1.307	0.757	2.257
Active tourism, leisure, and adventure activities companies	0.450	0.323	1.935	1	0.164	1.568	0.832	2.954
SIZE: Self-employed with no employees		6.751	2	0.034				
1-9	0.418	0.252	2.752	1	0.097	1.519	0.927	2.489
10-49	1.644	0.651	6.373	1	0.012	5.173	1.444	18.531
TURNOVER: Up to 50,000 /Ref. Cat)		36.885	5	0.000				
Between 50,001 and 100,000	1.099	0.308	12.734	1	0.000	3.002	1.641	5.492
Between 100,001 and 500,000	1.484	0.337	19.373	1	0.000	4.412	2.278	8.544
Between 500,001 and 1,000,000	0.166	0.588	0.080	1	0.777	1.181	0.373	3.738
Between 1,000,001 and 2,000,000	-3.010	1.240	5.897	1	0.015	0.049	0.004	0.559
More than 2,000,000	-1.455	1.456	0.998	1	0.318	0.233	0.013	4.052
Constant	-0.505	0.297	2.888	1	0.089	0.603		

Source: Authors' own.

More specifically:

As for the type of tourist activity, the Exp (Beta) for rural accommodation is 7.455, which indicates that the risk (or probability) of having WTP for this figure is multiplied by 7.455 if the company is a rural accommodation provider compared to a travel agency. With regard to business size, the Exp (Beta) for business size of 10 to 49 employees is 5.173. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 5.173 if the company has between 10 and 49 employees compared to companies that have no employees.

Regarding level of turnover, the Exp (Beta) for turnover between €50,000 and €100,000 is 3.002, which implies that the risk (or probability) of having WTP for this figure is multiplied by 3.002 if the company's turnover is between €50,000 and €100,000 compared to if its turnover is less than €50,000. In addition, for turnover between €100,000 and €500,000, the Exp (Beta) is 4.412, meaning that the risk (or probability) of having WTP for this figure is multiplied by 4.412 (more than quadruple) if the company's turnover is between €100,000-500,000 compared to if its turnover is less than €50,000. Finally, the Exp (Beta) for turnover between €1,000,000 and €2,000,000 reaches a value of 0.049. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 0.049 (decrease of

95%) if the company's turnover is between €1,000,000 and €2,000,000 compared to if its turnover is less than €50,000.

4.5. Environmental conservation tax

With regard to the Environmental conservation tax, as shown in Table 9, activity, size, and turnover are influential factors in the WTP of Andalusian tourism companies for this fiscal instrument: business size increases WTP, which is also higher among rural accommodation providers and active tourism companies compared to travel agencies, and companies with turnover up to €500,000. However, this trend is once again reversed in companies whose turnover ranges from 1 to 2 million euros (model valid with an R^2 of 13.2%, AUC of 0.693, p-value 0.000, C.I. 95%, 0.653, 0.733, Hosmer and Lemeshow test with χ^2 of 26.290 and p-value of 0.056).

Table 9. Environmental conservation tax: WTP protective factors

	B	Standard error	Wald	df	Sig.	Exp(B)	95% C.I. For EXP(B)	
							Lower	Higher
ACTIVITY: Travel agencies (Ref. Cat.)			37.219	3	0.000			
Rural accommodation	1.452	0.252	33.095	1	0.000	4.270	2.604	7.002
Apartments	0.393	0.244	2.588	1	0.108	1.482	0.918	2.392
Active tourism, leisure, and adventure activities companies	0.872	0.297	8.626	1	0.003	2.392	1.337	4.282
SIZE: Self-employed with no employees			9.389	2	0.009			
1-9	0.406	0.221	3.378	1	0.066	1.501	0.973	2.313
10-49	1.842	0.617	8.899	1	0.003	6.309	1.881	21.162
TURNOVER: Up to 50,000 /Ref. Cat)			25.655	5	0.000			
Between 50,001 and 100,000	0.754	0.262	8.296	1	0.004	2.125	1.272	3.550
Between 100,001 and 500,000	0.964	0.293	10.827	1	0.001	2.622	1.477	4.656
Between 500,001 and 1,000,000	-0.029	0.564	0.003	1	0.959	0.972	0.322	2.936
Between 1,000,001 and 2,000,000	-3.279	1.236	7.033	1	0.008	0.038	0.003	0.425
More than 2,000,000	-1.171	1.478	0.628	1	0.428	0.310	0.017	5.617
Constant	-0.672	0.256	6.874	1	0.009	0.510		

Source: Authors' own.

More specifically:

With regard to activity, the Exp (Beta) for rural accommodation is 4.270. This means that the risk (or probability) of having WTP for this figure is multiplied by 4.270 if the company is a rural

accommodation provider compared to a travel agency. As for active tourism companies, the Exp (Beta) reaches a value of 2.392. Therefore, the risk (or probability) of having WTP for this figure is multiplied by 2.392 if the company is an active tourism company compared to a travel agency.

With regard to business sizes of between 10 and 49 employees, the Exp (Beta) is 6.309. This implies that the risk (or probability) of having WTP for this figure is multiplied by 6.309 if the company has between 10 and 49 employees compared to companies that have no employees.

As for turnover, the Exp (Beta) for turnover between €50,000 and €100,000 is 2.125. This means that the risk (or probability) of having WTP for this figure is multiplied by 2.125 if the company's turnover is between €50,000 and €100,000 compared to if its turnover is less than €50,000. Furthermore, for turnover between €100,000 and €500,000, the Exp (Beta) is 2.622, implying that the risk (or probability) of having WTP for this figure is multiplied by 2.622 if the company's turnover is between €100,000 and €500,000 compared to if its turnover is less than €50,000. Finally, for turnover between €1,000,000 and €2,000,000, the Exp (Beta) is 0.038, indicating that the risk (or probability) of having WTP for this figure is multiplied by 0.038 (decrease of 96%) if the company's turnover is between €1,000,000 and €2,000,000 compared to if its turnover is less than €50,000.

5. DISCUSSION AND CONCLUSIONS

This article has sought to address the problem surrounding the financing of unsustainable mass tourist destinations that are in the advanced stages of their life cycle – maturity or decline-. There is no doubt that one of the main challenges for managers and policy makers, as is the case in Andalusia, would be the rejuvenation of the destination through the development and establishment of tourism policies committed to sustainable management, achieving a balance between the environmental, social, and economic dimensions, since the commitment to sustainability is becoming an element of differentiation and competitiveness in tourism markets.

These are precisely the main contributions of this study to the existing literature. On the one hand, the preferences of Andalusian tourism companies regarding their willingness to pay when offered six

different taxes have been identified. The purpose of these instruments is to obtain public income that will subsequently contribute to the development of policies that will improve both the sustainability and competitiveness of the destination, as cornerstones in the rejuvenation of an unsustainable mature mass tourist destination. On the other hand, the business factors that condition the WTP of Andalusian tourism companies with regard to the five most accepted taxes and fees have been determined.

The results obtained in this study confirm the hypotheses suggested at the start of this paper: firstly, that the majority of Andalusian tourism companies are WTP fiscal instruments aimed at financing policies with a view to improving the sustainability and competitiveness of the destination. Secondly, there are certain tax figures which generate lower levels of rejection among Andalusian tourism companies. And, thirdly, it is possible to determine which business factors influence WTP fiscal instruments that enjoy greater acceptance among Andalusian tourism companies.

More specifically, it shows that the implementation of certain fiscal instruments linked to tourism supply would be successful in Andalusia so that policies could be financed related to the sustainability and competitiveness of the destination. Thus, nine out of ten companies express their WTP at least one of the six proposed tax instruments. These results confirm the findings obtained in previous studies (Bernard et al., 2009; Lan et al., 2014; Mäntymaa et al. 2019), in which the WTP of tourism companies to contribute to greater sustainability in the destination is contrasted.

In this context, bearing in mind that sustainable tourism requires a collective effort on the part of all stakeholders involved in the activity (Roxas et al., 2020), in the case of Andalusia, there is an almost unanimous willingness expressed by tourism companies to contribute to the financing of public goods and services capable of improving the sustainability and, therefore, the competitiveness of Andalusia as a destination; in line with Björk (2000) sustainable tourism involves extensive cooperation between tourism companies, tourist destinations, and authorities (national, regional, local) to hurdle challenges and remain competitive (Angelkova et al., 2012). Indeed, of the six tax instruments proposed, those related to the protection of the territory (tax on activities in protected areas –81%-, environmental

conservation tax in municipalities whose main activity is eco-tourism –72.5%-, tax on passenger boats in protected natural areas –71.7%-) enjoy greater acceptance among Andalusian tourism companies, in line with Su and Swanson (2017), who state that much of the tourist industry depends, to a large extent, on the maintenance of a destination's natural environment.

Furthermore, by identifying the factors inherent in business organisations that determine their WTP the five tax figures that enjoy the highest degree of acceptance, and which will fund improvements in the competitiveness of the destination, as well as provide it with greater sustainability, this study has shown that tourism companies in Andalusia have characteristics that determine their WTP these taxes. More specifically, the commercial activity in which companies are engaged (mainly rural accommodation companies and active tourism, leisure, and adventure companies), business size (mainly companies with 10 to 49 employees) and annual turnover (up to €1,000,000) are factors that determine greater WTP on the part of Andalusia's tourism companies. The results obtained in the case of Andalusian tourism companies are consistent with the results obtained in previous work (Mäntymaa et al., 2019), which determine that the WTP expressed by tourism companies, in this case, to contribute to the financing of ecosystem services, is lower as the size of the business organisation decreases.

The management implications derived from the results obtained suggest that the commitment of Andalusian tourism companies to sustainability and competitiveness, expressed through a majority WTP, establishes an adequate starting point to begin real progress towards sustainable management in Andalusia; an unsustainable mass destination with a progressive loss of competitiveness. However, it is also of interest, both from a management and research point of view, to understand the reason why Andalusian companies with a higher turnover and greater number of employees reject the establishment of taxes and/or fees linked to tourist activity.

In addition, before rolling out any new form of taxation, Andalusian policymakers must understand its level of acceptance among Andalusian tourism business, since planning and management decisions

regarding a tourist destination —like any other consumption process— need to be carried out considering the needs and preferences of the stakeholders. Finally, the results obtained in Andalusia can be used to facilitate decision-making in other destinations that require new sources of funding so as to develop the public resources required to roll out policies capable of redefining their model of tourism.

However, we must acknowledge that this paper presents a series of limitations, such as the absence of interviews carried out with tourism companies within the restaurant trade, since these companies are not required to register with Andalusia's Tourism Register. A further limitation is the limited time frame over which surveys were conducted with tourism companies, which did not cover a full calendar year, which could have enriched the present work.

Finally, as future lines of research, it would be interesting to explore the business variables that influence WTP, and their amount, per cluster of companies; that is, groupings of tourism companies with certain similar characteristics.

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