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Stakeholder perceptions of taxation in hotels and short-term rentals: Evidence from Attica

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The housing crisis in Greece has led the government to introduce new tax measures targeting short-term rental accommodations, aiming to alleviate housing shortages while increasing tourism revenue. This study examines stakeholders' tax perceptions in the tourist accommodation sector and evaluates the impact of these recent policies. Data were collected through two questionnaires addressed to Greek travelers and accommodation businesses in the Attica region. The findings indicate that although the measures may increase tax revenues, their effectiveness in addressing the housing crisis remains questionable. Respondents reported reduced profitability and higher consumer prices. Additionally, businesses expressed dissatisfaction with the complexity and instability of the tax system, emphasizing the need for clearer communication and a simpler, more balanced tax framework that supports both tourism development and housing policy goals.

Keywords: Taxation, VAT, Hotels, Airbnb, Attica

JEL codes: H2; H25; H26

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1. Introduction

In recent years, the rapid expansion of short-term rental platforms such as Airbnb and Booking.com has reshaped the global tourism and property rental landscape. In Greece, this transformation has been particularly pronounced, as tourism constitutes a fundamental pillar of the national economy. The emergence of short-term rentals, as a key component of the sharing economy, has generated new opportunities for property owners and travelers while simultaneously challenging the established structure of the hotel industry. Alongside these developments, significant concerns have arisen regarding taxation, regulatory frameworks, market fairness, and the broader economic and social implications of this evolving accommodation model.

Given the central role of tourism in public revenue generation, taxation of tourist accommodations has become an increasingly critical policy issue. Greece relies heavily on tourism-related tax income to support its national budget, making the design and implementation of fiscal measures particularly important. At the same time, the country is confronting a housing crisis, partly attributed to the rapid growth of short-term rentals, which has intensified debates over the appropriate balance between encouraging tourism growth and safeguarding housing availability. Within this context, understanding the structure, burden, and effectiveness of taxation across different types of accommodations is essential for assessing the sustainability and competitiveness of the sector.

This study investigates the tax framework governing tourist accommodations in Greece, focusing on both traditional hotel businesses and short-term rental operators. It provides a comprehensive analysis of the taxes applicable to these entities, including income taxation, Value Added Tax (VAT), the Single Property Tax (ENFIA), and the Climate Change Resilience Fee, as well as recent legislative interventions such as the implementation of the MyData digital tax reporting platform. Beyond describing the formal tax structure, the paper explores how these measures influence business behavior, tax planning strategies, competitiveness, and compliance, particularly in light of concerns regarding tax evasion.

While previous research has addressed tourism taxation and the expansion of short-term rentals in Greece, existing studies have typically examined regulatory aspects or presented descriptive assessments of economic effects. This study advances the literature by integrating three interrelated dimensions within a unified analytical framework: recent tax policy changes, business responses, and traveler perceptions. By empirically linking taxation measures affecting short-term rentals with issues of housing availability and tourism competitiveness, the analysis moves beyond purely descriptive accounts and provides evidence on how fiscal policies shape both market dynamics and social outcomes.

The originality of the research lies in its dual-perspective approach. By incorporating data collected through structured questionnaires from both businesses and travelers, the study offers a better understanding of how tax measures are perceived and how they influence operational decisions, pricing strategies, and accommodation choices. This integrated perspective enables a critical evaluation of whether current fiscal policies effectively address the housing crisis while maintaining the growth and international competitiveness of Greek tourism.

The paper is structured as follows. The literature review outlines the theoretical and empirical background on tourism taxation and the sharing economy. The methodology section describes the research design and data collection process. The empirical analysis then presents and interprets the findings from both the traveler and business perspectives. Finally, the conclusion summarizes the main results, discusses policy implications, and identifies limitations and directions for future research. Through this structure, the study progresses logically from conceptual foundations to empirical evidence and policy-relevant conclusions.

2. Literature review

Taxes play a pivotal role in the functioning of any economy, and in the tourism sector, they must be carefully designed to ensure that they do not undermine the industry's growth and sustainability. As Jensen and Wanhill (2000) emphasize, taxation policies should avoid disrupting the seamless operation of the travel and tourism system. However, for the hotel industry, taxes can impose significant burdens, potentially creating an overtaxed environment that may hamper business growth (Institute of Tourism Research and Forecasting, 2024). Meanwhile, the sharing economy, exemplified by platforms like Airbnb and Booking.com, has grown rapidly in recent years, especially in Greece. This shift has led to an increase in regulatory efforts aimed at preventing tax evasion and expanding the tax base (Dalir & Mahamadinov, 2020).

One of the most notable taxes applied to tourist accommodations in Greece is VAT. While the standard VAT rate in Greece is 24%, a reduced rate of 13% applies to accommodation services, offering a potential competitive advantage for Greece's tourism sector in comparison to other European destinations. Studies suggest that adjusting VAT rates could serve as a tool for increasing tourism competitiveness (Jimenez et al., 2020). Beyond VAT, income tax remains the primary direct tax levied on accommodation providers. The tax burden for both hotel businesses and short-term rental operators has significant economic implications, which must be managed to avoid negatively affecting the sector's long-term sustainability.

Tourism is a vital sector in the Greek economy, contributing considerably to tax revenues. According to INSETE (2018), between 2009 and 2016, tourism generated €52.3 million in tax

revenue. Within this sector, corporate tax planning is crucial for minimizing tax liabilities through deductions, exemptions, and other mechanisms (Magkoutis, 2023). The hotel industry, which combines elements of service, retail, and manufacturing, faces unique challenges. Notably, the inflexible nature of hotel capacity can make it difficult for businesses to adjust quickly to market demands, as significant time is needed to expand accommodation supply (European Commission, 2017). Hotel accounting, which is distinct from general accounting, focuses on tracking assets, calculating financial outcomes, and analyzing performance across various operational sectors.

Recent research underscores the importance of effective taxation in the tourism sector. However, the fragmentation of accommodation markets—especially with the rise of short-term rentals—requires that taxation systems account for the unique characteristics of different market segments. Platforms such as Airbnb often operate in a less-regulated environment than traditional hotel businesses (Balampanidis et al., 2019). Empirical studies further show that tax enforcement and regulatory frameworks play a significant role in shaping market behavior and host compliance (Garz & Schneider, 2023). In Greece, short-term rentals have affected housing markets, particularly in urban areas, by influencing housing prices and neighborhood dynamics (Iliopoulou et al., 2025). This study contributes to the literature by examining how tax measures in Greece are perceived by both businesses and travelers, identifying potential unintended consequences, and highlighting areas where policy adjustments may be needed.

The challenges posed by short-term rental platforms extend beyond Greece, affecting tourism-intensive destinations worldwide. For instance, Wachsmuth and Weisler (2018) show that Airbnb's expansion contributes to rising rental prices and gentrification in urban housing markets, shifting long-term housing stock to short-term tourist use. Empirical evidence from the United States (Horn & Merante, 2017) further supports the claim that short-term rental activity drives up local rent, particularly in high-demand neighborhoods. Similarly, in Barcelona, Gutiérrez et al. (2017) find that short-term rentals tend to concentrate in central areas, exacerbating housing affordability concerns and intensifying competition with traditional accommodation providers. These international studies suggest that regulation and taxation of short-term rentals must be carefully calibrated to avoid disrupting housing markets and the broader tourism economy. Building on this international perspective, the present study examines the effectiveness of recent tax measures in Greece and assesses their impact on both the tourism and housing sectors.

The sharing economy, characterized by the exchange of access to unused assets through digital platforms (Jimenez et al., 2020), has brought economic benefits, including local business growth and resource efficiency. However, it has also raised concerns about the negative impact of short-term rentals on housing prices and local communities (Jimenez et al., 2020). Furthermore, the rapid growth of platforms like Airbnb has led to financial pressures on the hotel industry, reducing the revenue base of traditional accommodation providers. In Greece, tax regulations differ for natural persons and legal entities. Income from business activities is taxed for individuals based on the profits derived after deducting business expenses, while legal entities are taxed at a flat rate of 22% (Yiannopoulos, 2022).

Recent legislative changes in Greece have introduced new fees and obligations for property owners engaging in short-term rentals. Specifically, Law 5073/2023 distinguishes between income from renting up to two properties (which is treated as real estate income) and renting three or more properties (which is classified as income from business activities). Regardless of classification, property owners are also subject to insurance contributions and business taxes. Property taxes, which are applied based on the value of the property rather than its use, do not usually distort competition between different accommodation providers, but they do influence the overall cost structure, affecting the competitiveness of tourist destinations (European Commission, 2017). Another important tax is the Climate Change Resilience Fee, which is levied per room per night and ranges from €2.00 to €15.00 in 2025. This fee aims to support tourism investments and environmental protection efforts (Goktas & Cetin, 2023). The introduction of the MyData platform by the Independent Authority for Public Revenue (AADE) has also streamlined tax reporting, marking a significant shift in Greece's tax reporting system.

The increasing taxes on the Greek hotel industry has raised concerns about the competitiveness of the sector. The total tax burden on tourism packages has been shown to reduce hotel profits by as much as 50% (World Economic Forum, 2017). In fact, tax-related issues are frequently identified as significant barriers to entrepreneurship in Greece (Marinakos et al., 2022). To address these challenges, many European countries have introduced regulatory measures to better manage the growth of short-term rentals and mitigate their negative impact on local economies and housing markets.

Tax evasion continues to be a major issue in the tourism sector, with hotel businesses often seeking to minimize their tax liabilities by circumventing legal requirements. Such practices undermine public trust, reduce social services, and limit the government's ability to respond effectively to economic challenges. Many industry stakeholders argue that lowering taxes

could increase employment, foster investment, and enhance overall economic contributions from the tourism sector (Marinakos et al., 2022).

3. Research questions and Methodological approach

Building upon the gaps identified in the literature, particularly the limited empirical research integrating stakeholder perceptions with evaluations of tax policy, this study adopts a research question-driven approach. Rather than testing formal hypotheses, the analysis is guided by clearly defined research questions that reflect current debates surrounding taxation, housing availability, and tourism competitiveness. This approach aligns with previous empirical studies in tourism economics, where survey-based evidence is used to examine behavioral responses and assess the effectiveness of policies in dynamic regulatory environments.

The primary aim of this study is to explore the perspectives of Greek travelers and hotel businesses in Attica regarding the new tax measures introduced to address the housing crisis. Of particular interest is the perceived effectiveness of these measures in balancing tourism growth and housing stability. To guide this investigation, the study seeks to answer the following research questions:

1. How do travelers assess the impact of short-term rentals on the availability of accommodation? Do they perceive it as profitable and beneficial for property owners?
2. What are travelers' experiences with short-term rental accommodations in Attica? What advantages and disadvantages do they perceive, and would they prefer staying in a hotel instead?
3. To what extent do short-term rentals contribute to the local community and the broader tourism sector?
4. What effects have the new tax measures had on hotels? Which of these measures have been perceived as the most effective?
5. How does the reduced VAT rate influence the competitiveness of tourist accommodation?
6. How does tax evasion affect the accommodation sector and tourism at large, and what measures could be implemented to mitigate it?
7. Does the increase in the climate change resilience fee impact short-term rentals and the accommodation sector as a whole?

To address these questions, a quantitative research methodology was employed. This approach is well-suited for this study, as it allows for the collection and analysis of numerical

data, enabling clear, evidence-based conclusions (Mehmood et al., 2012). The use of quantitative methods ensures systematic data collection, allowing for comprehensive statistical analysis to identify patterns, relationships, and trends across stakeholder groups.

The study employed two distinct questionnaires, tailored to the unique roles of travelers and accommodation providers within the Attica tourism ecosystem. Travelers provide insights into demand-side behaviors, perceptions of pricing, and accommodation preferences, while accommodation providers contribute supply-side data regarding tax burdens, competitiveness, and compliance costs. Though the number of business responses is somewhat limited, the hotels surveyed represent medium and large establishments located in key tourist areas in Attica, providing valuable insights into sector-level challenges. The Attica region was selected as the case study area, due to its high concentration of both hotels and short-term rental properties, as well as its central role in Greece's tourism and housing markets.

The data collection process involved the distribution of two separate questionnaires: one targeting travelers and another aimed at accommodation providers. The traveler questionnaire consisted of 15 closed-ended questions with binary Yes/No responses, some multiple-choice questions, and four open-ended questions. The accommodation provider questionnaire included 17 closed-ended questions, using both simple answer and multiple-choice formats. The surveys were administered between January and May 2025, with the business surveys focusing primarily on establishments in Athens, located within the Attica region. Data for the study was compiled electronically using Microsoft Excel and subsequently transferred into SPSS for statistical analysis. SPSS was utilized to capture the views of travelers and hotel businesses on the new tax measures and their impact on the accommodation sector.

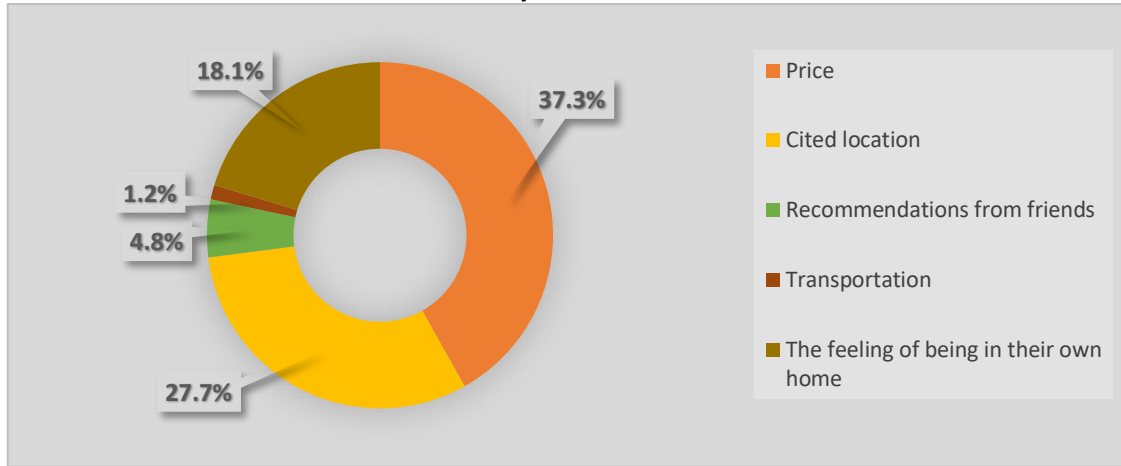
4. Empirical results

4.1 Travelers' perspective

The results of the traveler questionnaire are 83 answers and there is a predominance of women, as 72.3% of respondents were women and 27.7% were men. There is a predominance in the 45-54 age group by 38.6%, followed by the 35-44 age group by 20.5%, third is the 55-64 age group by 19.3%, 16.9% belong to the 25-34 age group, and finally, 2.4% belong to the 65+ and 18-24 age groups.

Regarding the question "have you stayed in short-term rental accommodation?", 90.4% (75) of travelers stated that they had stayed in short-term rental accommodation, while the remaining 9.6% stated that they had not stayed in such accommodation. Each of them stayed between one and twenty-five times.

Chart 1: What factors influence you to choose these accommodations?

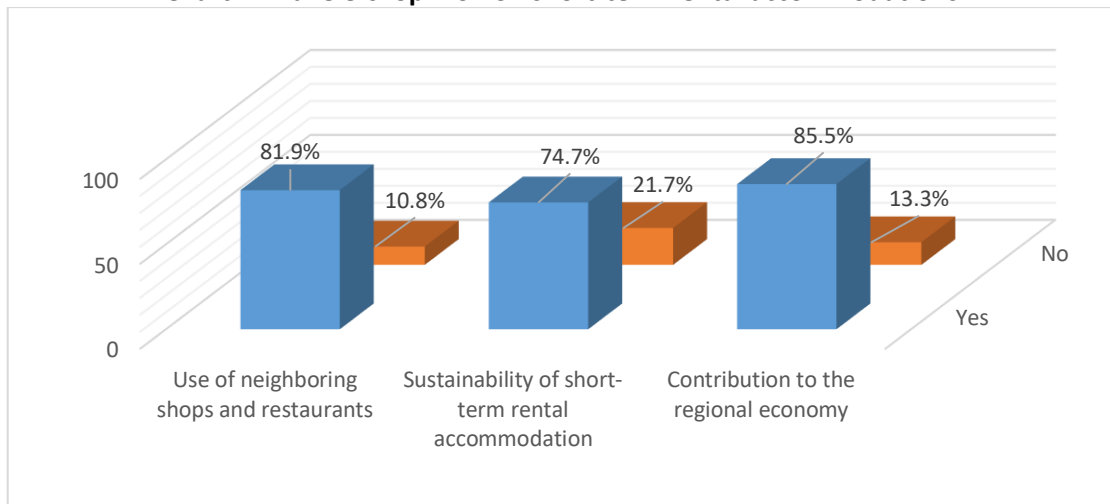


Source: Author’s calculations

The main reason for the 75 travelers was recreation and vacation, followed by business purpose and social events. Regarding the motives for choosing accommodation, 37.3% answered price, 27.7% cited location, 18.1% cited the feeling of being in their own home, 4.8% cited recommendations from friends, and 1.2% cited other reasons (see Chart 1).

A percentage of 81.9% responded that they used nearby shops and restaurants when staying at the accommodation, and 10.8% responded no. A percentage of 74.7% believe that the accommodation is sustainable, and only 21.7% stated the opposite. In other words, most believe that they are feasible, useful, and promising. A large percentage of respondents (85.5%, or 71) answered that they contribute to the region's economy, while only 11 (13.3%) answered that they do not (see Chart 2).

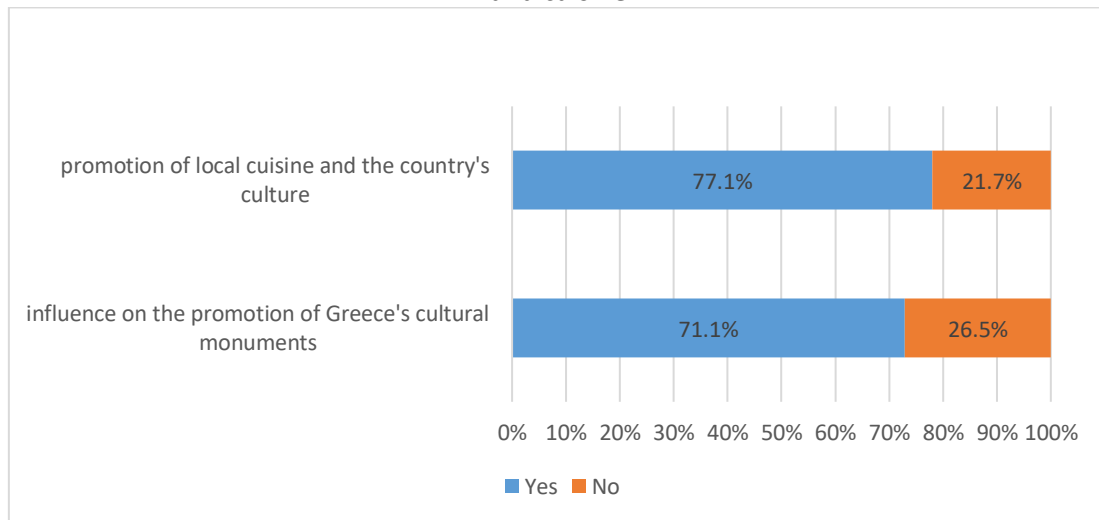
Chart 2: Travelers’ opinion on short-term rental accommodations



Source: Author’s calculations

More than half of travelers (55.4%) believe that short-term rentals compete with hotels, while 43.4% say they do not. A significant percentage responded positively to the promotion of Greece's cultural monuments (71.1%) and negatively (26.5%). As in the previous question, the majority (77.1%) responded positively to the promotion of local cuisine and culture, while 21.7% responded negatively (see Chart 3).

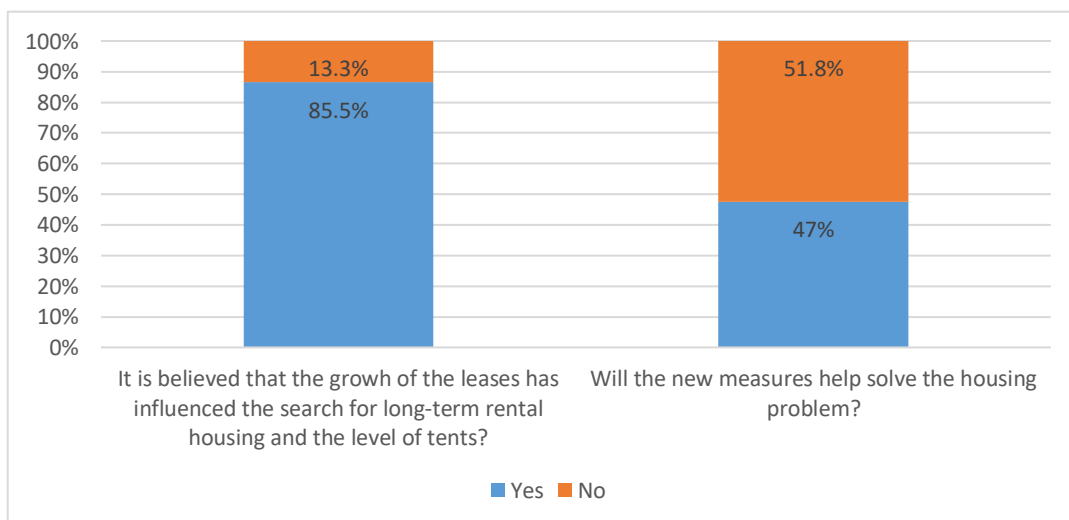
Chart 3: Influence on the promotion of cultural monuments, local culture and cuisine



Source: Author's calculations

Most respondents (85.5%) believe that short-term rentals have affected rent prices and the housing problem in general, while only 13.3% responded that they have not had an effect (see Chart 4).

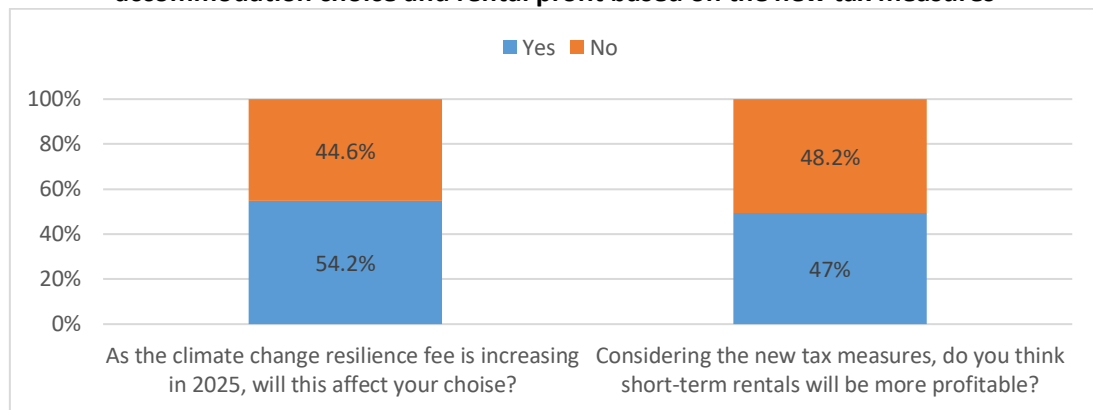
Chart 4: The impact of accommodation on the housing problem and the contribution of measures to solving it



Source: Authors' calculations

Regarding the question about the new tax measures solving the housing problem, it is noted that the percentages are almost halved, as 51.8% responded that the new measures would not help solving the housing problem, while 47% responded that they would help (see Chart 4).

Chart 5: Impact of the increase in the climate change resilience fee on accommodation choice and rental profit based on the new tax measures



Source: Author’s calculations

The 45 respondents stated that they would take into account the increase in the climate change resilience fee when choosing accommodation, while the remaining 37 responded that they would not consider it. Almost half (48.2%) believe that short-term investments will not yield more revenue than long-term investments, while the remaining 47% believe the opposite (see Chart 5).

A percentage of 53% have stayed in European short-term rental accommodation, while the remaining (45.8%) have not stayed in such accommodation, and most of them (48.2%) responded that they were satisfied and that the accommodation was worth the price and services. Meanwhile, 12% would have preferred to stay in a hotel. In response to an open-ended question about the city they visited, the answers varied, with Rome, Paris, Berlin, Madrid, London, Lisbon, and Athens being the most common responses.

4.2 Businesses’ perspective

Unfortunately, only 13 hotel businesses responded to the second questionnaire sent to businesses in the Attica region. Eleven are public limited companies, one is a sole proprietorship, and one is a limited partnership. Most (84.6%) of the 11 companies are located in various areas of Athens, one in Kythira, and one in Kifissia.

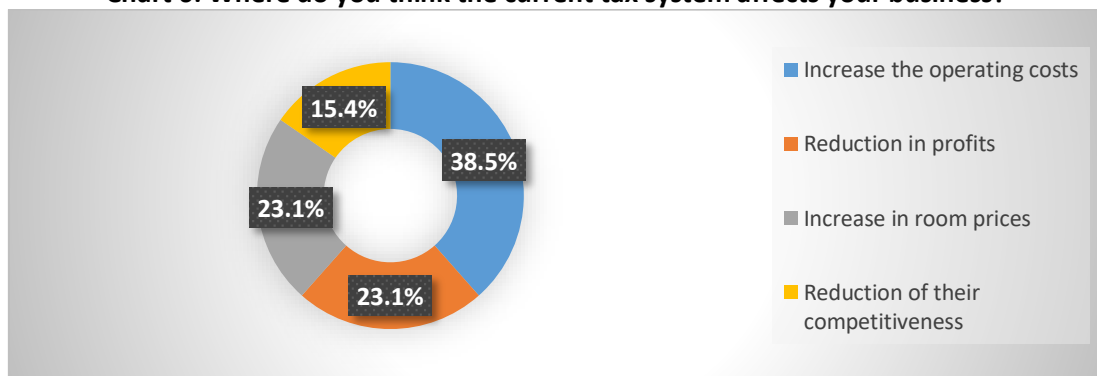
One question concerned the number of employees working in the business. It is noted that all businesses have many employees, except for the sole proprietorship, which has no employees. The largest percentage, 23.1% (3 companies), employ 50 employees, while there

was one with 350, another two with 259 and 40, respectively and the rest employ between 35 and 8 employees.

In response to the question regarding business operations, 10 businesses (76.9%) operate year-round and 3 operate seasonally (23.1%). In the question related to turnover, 38.5% have a turnover of more than €1,000,000, 30.8% report between €500,000 and €1,000,000, 15.4% have up to €250,000, and finally 7.7% reported a turnover of €250,000 to €500,000.

The most important factor affecting the smooth operation of the business is considered to be high taxation, with a rate of 76.9%. Each of the remaining businesses (7.7%) report the inability to combat tax evasion, competition from short-term rentals, and external factors. The majority (38.5%) responded that the existing tax system increases the operating costs of their business, followed by 23.1% who cited a reduction in profits and an increase in room prices. Finally, 15.4% responded that it reduces their competitiveness (see Chart 6).

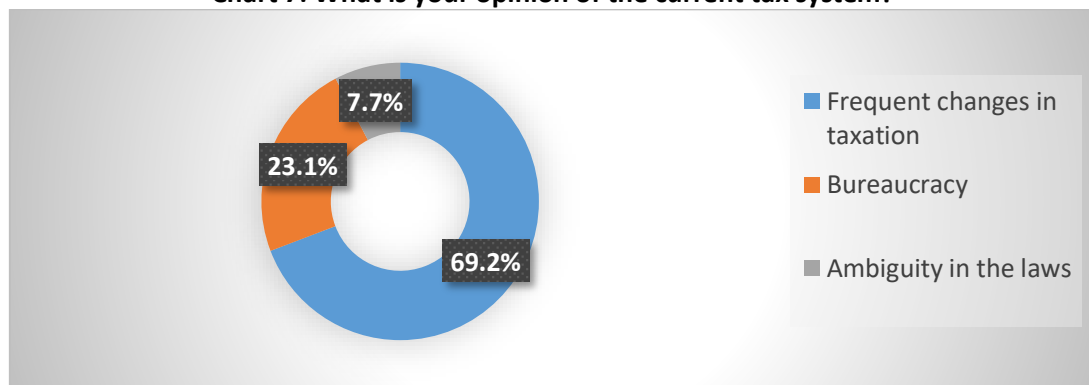
Chart 6: Where do you think the current tax system affects your business?



Source: Author's calculations

In the question "what is your opinion of the current tax system", most 69.2% stated that there are frequent changes in taxation, followed by 23.1% who cited bureaucracy and 7.7% who cited ambiguity in the laws (see Chart 7).

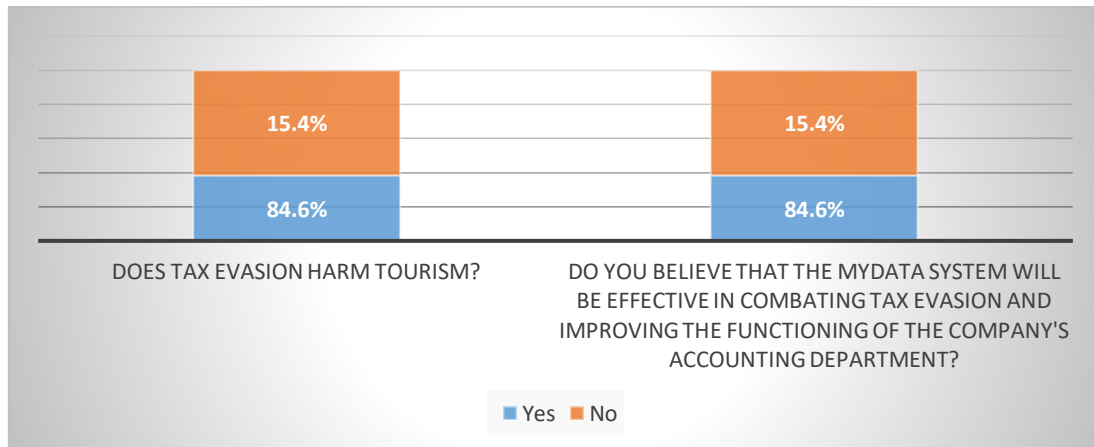
Chart 7: What is your opinion of the current tax system?



Source: Author's calculations

A high percentage (84.6%) responded that tax evasion is detrimental to tourism, while only 15.4% responded negatively. The overwhelming majority, 84.6%, believe that the Mydata system will be effective in combating tax evasion and improving the functioning of the company's accounting department, while only 15.4% responded negatively (see Chart 8).

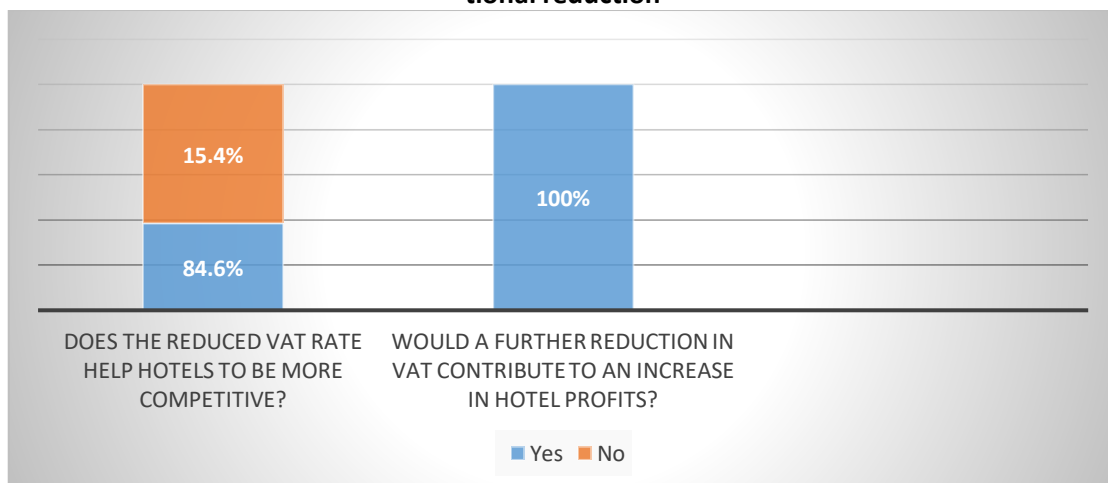
Chart 8: Tax evasion in relation to tourism and the effectiveness of Mydata e-books.



Source: Author's calculations

The majority (84.6%) responded yes to the importance of the reduced VAT rate, while the remaining (15.4%) stated that it was not particularly important. In response to the next question regarding an additional VAT reduction, all 13 companies (100%) stated that a further reduction would contribute to an increase in their profits (see Chart 9).

Chart 9: The contribution of the reduced VAT rate and the case of an additional reduction

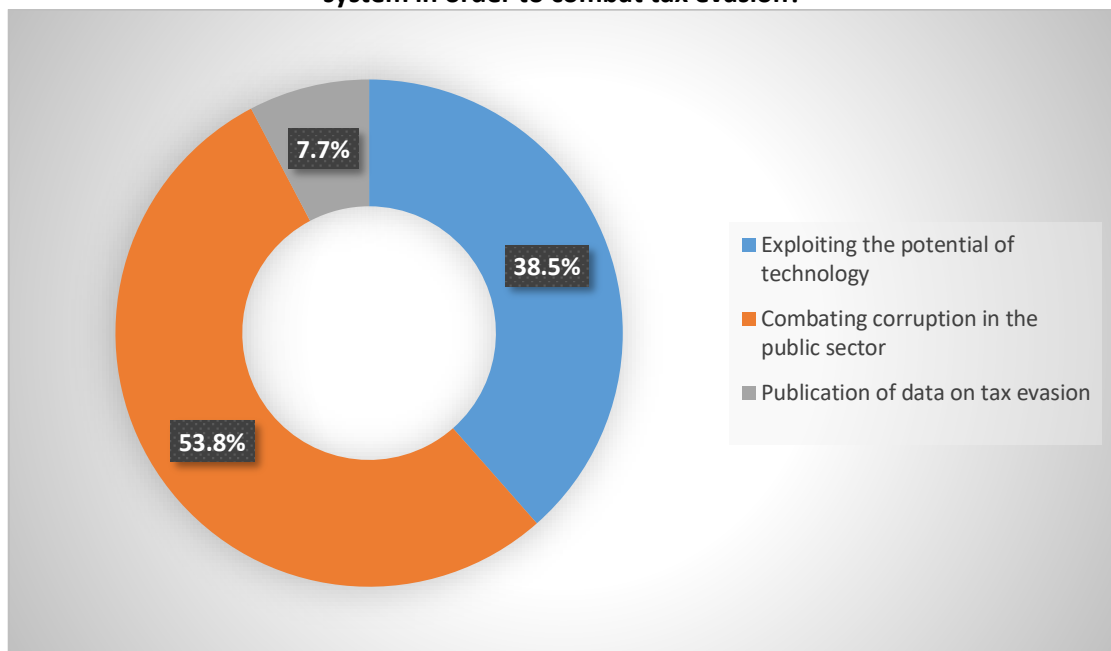


Source: Author's calculations

Just over half (53.8%) responded that the increase in the climate change resilience fee affects the competitiveness of their business, while 46.2% said that it would not affect them.

When asked what improvements could be made to the tax system to combat tax evasion, a large percentage (53.8%) said that corruption in the public sector should be tackled, 38.5% said that the potential of technology should be exploited, and finally 7.7% said that information on tax evasion should be made public (see Chart 10).

Chart 10: In your opinion, what would be the best improvement to the tax system in order to combat tax evasion?



Source: Author's calculations

The data suggests that both travelers and businesses view the new tax measures with skepticism. A significant portion of travelers (51.8%) believe that the new taxes will not ease the housing crisis. Businesses, on the other hand, overwhelmingly agree that the increased tax burden is a significant challenge, which aligns with the concerns raised by Marinakos et al. (2022) regarding the negative impact of excessive taxation on the competitiveness of the hotel sector. Interestingly, while Jimenez et al. (2020) found that short-term rentals contribute positively to local economies, the businesses surveyed in this study expressed frustration with the lack of clear regulatory frameworks for short-term rental platforms. This supports the argument that a more balanced approach is needed to level the playing field between traditional accommodations and new market entrants.

Overall, the empirical findings reveal consistent patterns across both surveys. Travelers acknowledge the economic contribution of short-term rentals but express strong concern about their impact on housing availability and rent levels. At the same time, hotel businesses perceive taxation as the primary factor undermining profitability and competitiveness. These results suggest that recent tax measures are viewed more as revenue-generating tools than

as effective mechanisms for addressing structural housing issues. The convergence of traveler skepticism and business dissatisfaction highlights the risk of unintended consequences, such as higher accommodation prices and reduced investment, which may ultimately weaken the broader tourism ecosystem.

5. Conclusions

Tourism is a cornerstone of Greece's economy, significantly contributing to national tax revenues and fostering positive economic outcomes. However, as the sector continues to grow, the need for an adaptive and effective tax system becomes increasingly evident, particularly in light of challenges such as the housing crisis. A more flexible taxation framework could improve the regulation and oversight of short-term rental hosts, ensuring that the sector contributes more effectively to both the economy and society.

Short-term rentals have transformed the tourism accommodation landscape by offering an affordable alternative to traditional lodging options. The findings of this study indicate that cost considerations are the primary motivator for travelers choosing short-term rentals over hotels, with many respondents highlighting the price advantage. However, the study reveals a mixed impact on the hotel industry. While a majority of respondents believe that short-term rentals negatively affect hotels by acting as substitutes, a substantial share disagree. This suggests that the effect of short-term rentals on hotels may vary depending on factors such as hotel category, target market, and location.

The study also highlights a divide in opinion regarding the effectiveness of newly implemented tax measures. Slightly more than half of travelers do not believe these measures will alleviate the housing problem. While higher taxes could boost government revenues, they may also increase accommodation prices, potentially reducing tourist numbers and affecting business profitability. This division suggests a broader issue of insufficient knowledge and awareness about the new policies among stakeholders. To enhance the effectiveness of these measures, better communication and support, especially for small accommodation providers, is necessary to ensure that policies are clearly understood and successfully implemented.

From the perspective of hotel businesses, the survey results reveal significant dissatisfaction with the high tax burden. A clear majority of hotel owners expressed concern that excessive taxation undermines the long-term sustainability of their operations and the competitiveness of tourist destinations. Businesses also reported difficulties in staying up-to-date with frequent changes in tax legislation, further complicating the already complex tax

environment. A simpler and more transparent tax system would help businesses plan more effectively and operate with greater certainty.

One area where businesses found some relief was the reduced VAT rate of 13%, with most respondents agreeing that this rate helps maintain competitiveness. However, many businesses suggested that a further reduction in VAT would further benefit the sector, given that competing European destinations have VAT rates ranging from 8% to 10%. This may reduce Greece's relative competitiveness compared to destinations applying lower VAT rates.

Regarding the taxation of short-term rentals, businesses generally favored treating these accommodations as business activities rather than income from real estate. About half of the respondents agreed that this change would make the tax system fairer and more aligned with the nature of short-term rental operations. This suggests that a more comprehensive regulatory framework for short-term rentals, including proper tax treatment, is necessary to create a level playing field between traditional hotels and newer entrants in the market.

In conclusion, the findings of this study underscore the need for substantial reform in Greece's tourism-related tax system. The current system is seen as overly complex, with frequent changes making it challenging for businesses to stay compliant and plan effectively. A simplified and more stable tax framework, including a potential reduction in VAT to 10%, would enhance the competitiveness of Greece's tourism sector and support business sustainability. Such changes could also foster a fairer market for all stakeholders, including hotels, short-term rental operators, and the broader local economy.

From a policy perspective, the findings suggest that taxation measures for short-term rentals should be part of a broader regulatory framework that also addresses housing supply constraints and market transparency. Simplified tax rules, clearer guidance for small accommodation providers, and the expanded use of digital tools such as MyData could improve compliance while reducing administrative burdens. For businesses, a more stable and predictable tax environment would support long-term planning, investment, and employment. From a societal standpoint, balanced tax policies could help mitigate housing pressures in urban areas, improve public trust, and contribute to more sustainable tourism development. These findings demonstrate how empirical evidence can inform public policy and bridge the gap between academic research and practical decision-making.

This study also highlights the importance of maintaining a competitive environment for both hotel businesses and short-term rental operators. Policymakers should consider simplifying the tax framework, increasing transparency, and providing more support to small accommodation providers. Theoretical contributions from this research deepen our

understanding of the relationship between taxation, competition, and market entry in the context of short-term rentals. Societal implications are also significant, as the study calls for tax reforms that not only address economic concerns but also consider the broader social impact on local housing markets. Policymakers can use these insights to design policies that promote fair competition while mitigating the negative effects on local communities.

While this study offers valuable insights into the views of both travelers and businesses regarding the new tax measures, it is important to acknowledge its limitations. A key limitation is the relatively small sample size of the business survey, which limits the generalizability of the findings. Future studies could expand the sample size to include a more diverse range of businesses, enabling a more comprehensive analysis of tax planning practices and the relationship between taxation and business performance.

Further research could also explore the broader social and economic impacts of short-term rentals, particularly on local communities. Investigating the effects of short-term rentals on rent prices, housing availability, and the quality of life for residents in high-tourism areas warrants additional attention. It would also be valuable to explore whether tax policies could be tailored to address the specific needs of different regions, considering local economic conditions and tourism dynamics. Further research in these areas could help policymakers refine their strategies for balancing the needs of tourists, businesses, and residents, ultimately fostering a more sustainable and equitable tourism environment.

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