## Tourism Promotion and Over-tourism Management for Local Development: A Case of Accommodation Tax in Japan

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## [SYNOPSIS]

This study started as an attempt to analyze the introduction of a lodging tax as a means to harmonize between tourism promotion as a local policy and over-tourism as a local living issue. However, as the situation surrounding the tourism industry in Japan has changed drastically due to the outbreak of the COVID-19 since January 2020, the purpose of this study is to present an accurate understanding of the current situation and to provide suggestions for tourism promotion policies and measures against over-tourism in the age of post-COVID. We conducted a quantitative analysis of the tourism industry in several municipalities in 2020. The results of the analysis show that the accommodation tax introduced in Fukuoka Prefecture, Fukuoka City, and Kitakyushu City in April 2020 does not have a significant impact on accommodation prices, and even if it did, it would be shortterm. Existing studies have shown that the introduction of an accommodation tax or similar taxes can have a short-term impact, but many studies have shown that the impact is almost non-existent, and the results obtained in this study are consistent with the results of existing studies. In order to obtain more robust results, additional analysis is needed, such as extending the period of data and including cases of tax introduction that do not include events that have a significant impact on tourism demand, such as the COVID-19 pandemic, in the analysis period.