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Abstract

This paper investigates the effectiveness of local accommodation fee collection in the municipalities of the Hradec Králové Region, Czech Republic, during 2024. Employing a comparative methodology, official tourism statistics from Tourdata.cz are evaluated against residual mobile network (GSM) data to estimate the true volume of overnight stays. The further analysis of financial data of the communal budgets reveals a substantial reporting gap, with 68–83% of overnight stays potentially unregistered for fee purposes. These discrepancies are attributed to structural deficiencies in municipal collection systems, including limited administrative capacity, fragmented legislative alignment with the short-term rental sector, and pronounced information asymmetry between service providers and local authorities. Financial modelling indicates unrealized revenues of CZK 30.0–39.5 million under current municipal coverage and CZK 51.25–62.69 million under full regional implementation, representing potential increases of 40–83% relative to 2024 collections for the proposed models.

The findings highlight the urgent need for integrated digital monitoring tools, notably the eTurista platform, which is mandated under EU Regulation 2024/1028 as a single national registration point for short-term accommodation services. The study contributes to the literature on local public finance, tourism taxation, and compliance behaviour by demonstrating the scale of fiscal leakage in decentralized fee systems. Policy implications stress the necessity of harmonized data-sharing mechanisms, targeted enforcement strategies, and capacity building at the municipal level to enhance compliance, ensure equitable cost distribution among accommodation providers, and foster sustainable tourism development.

Key Words: Accommodation Fee, Municipal Finance, Information Asymmetry, Short-Term Rental Market, Tourism Policy

JEL Classification: **H71, R53, Z32, D82, C21**

Introduction

The efficiency of fee collection is constrained not only by limited municipal control capacity but also by the absence of shared data tools. These institutional weaknesses create an environment in which accommodation providers may underreport the number of overnight stays, thereby reducing their fee liability. Such behaviour reflects a broader structural problem that can be meaningfully interpreted through the lens of information asymmetry theory. This theory highlights the uneven distribution of information between actors with diverging interests—in this case, between accommodation providers, who hold precise knowledge of visitor numbers, and municipalities, which rely on self-reported data for fee administration. Where data sharing is absent and control mechanisms remain weak, this asymmetry is further reinforced, opening space for systematic distortions and deliberate underreporting (STIGLITZ, 2000). In the Czech context, the situation is exacerbated by the disconnection between the legislative framework and the rapidly evolving short-term accommodation market. As Lucie Plzáková and Petr Studnička (PLZÁKOVÁ & STUDNIČKA, 2021) show, institutional ambiguity and gaps in administrative practice enable providers to exploit these asymmetries to evade their obligations. Importantly, such structural conditions not only facilitate non-compliance but also shape the behavioural dynamics of trust and enforcement, providing a direct link to explanatory frameworks from behavioural economics, such as the slippery slope model and theories of blame avoidance.

From the perspective of behavioral economics, this phenomenon can be interpreted using the slippery slope model (KIRCHLER et al., 2008) which points to a close relationship between the level of trust in authorities and the willingness to comply with fiscal obligations (LISI, 2019; MARDHIAH et al., 2019). This model describes the situation where a low level of control and trust in a fair system leads to a weakening of moral motivation to fulfill obligations. Added to this is the theory of blame avoidance (HINTERLEITNER, 2019), which explains why local governments are often not active performers of control functions—they transfer responsibility or avoid it due to concerns about reputational and political costs.

Taken together, these theoretical frameworks demonstrate a high degree of relevance for the Czech context. The combination of information asymmetries, weak enforcement capacities, and limited trust in municipal governance helps explain the persistent underreporting of overnight stays identified in this study. In practice, this means that a significant share of potential fee revenues is not realised, reducing the fiscal capacity of municipal budgets to reinvest in tourism infrastructure and services. The observed revenue gap thus illustrates how structural and behavioural factors jointly undermine the effectiveness of the accommodation fee system.

1. Methods of Research

Fees paid by citizens and businesses to municipal budgets in the Czech Republic are generally regulated by Act No. 565/1990 Coll. on local fees. Until December 31, 2019,

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municipalities had the right to collect two types of fees based on a decree issued by the municipality: Accommodation capacity fee pursuant to Section 7 of Act No. 565/1990 Coll. on local fees (as amended by Amendment No. 278/2019 Coll.) and a spa or recreational stay fee pursuant to Section 3 of Act No. 565/1990 Coll. (PARLIAMENT OF CZECH REPUBLIC, 1990). With effect from January 1, 2020, the accommodation fees were unified by Amendment No. 278/2019 Coll. which amended Act No. 565/1990 Coll. on local fees, as of January 1, 2020 (Section 3 of the Act). The accommodation fee replaced both of the above fees (it can be understood as a combination of the accommodation capacity fee and the recreational/spa stay fee).

- **Subject:** Any stay for consideration in any facility intended for temporary accommodation in the municipality.
- **Payer:** Accommodated persons; the fee is collected by the accommodation provider and paid to the municipality.

The law defines the maximum amount of the fee that the municipality may set by decree, as well as the persons and conditions for exemption from the fee. The municipality may establish further exemptions and relief. Maximum rates of the fee as applicable in the period 2020-2024:

- **2020:** max. CZK 21 per person per day
- **from 2021:** max. CZK 50 per person per day
- Summary of fee developments 2017–2024

Tab. 1 development of statutory limits on accommodation fees

Period	Type of fee	Rate (maximum amount)	Legal regulation
2017	Accommodation capacity fee	CZK 6/bed/day	Section 7 of Act No. 565/1990 Coll. (until 31 December 2019)
2017	Spa/recreational stay fee	15 CZK/person/day	§ 3 of Act No. 565/1990 Coll. (until 31 December 2019)
2020	Accommodation fee	CZK 21/person/day	§ 3 of Act No. 565/1990 Coll. (amended by No. 278/2019 Coll.)
2021	Accommodation fee	50 CZK/person/day	Section 3 of Act No. 565/1990 Coll.

Source (PARLIAMENT OF CZECH REPUBLIC, 1990)

Note: Municipalities may set fees lower than the maximum amount, and some municipalities also offer discounts and exemptions. The wording of specific decrees varies.

The individual municipal decrees covered by this study are published in the Collection of Legal Regulations of Local Government Units and Certain Administrative Authorities, available online without registration at the link provided in the list of sources. Another source is the websites of individual municipalities, where municipal decrees are published. The rates from these sources were used for the purposes of this analysis.

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(MINISTRY OF INTERIOR OF THE CZECH REPUBLIC, b.r.) A publicly available source for the amount of revenue from fees for the period 2017–2024 for individual municipalities is the specialized information portal of the Ministry of Finance, which provides the public with free access to budget and accounting information from all levels of state administration and local government. The information presented comes from the State Treasury system (MINISTRY OF FINANCE OF THE CZECH REPUBLIC, b.r.) and is updated quarterly. In the IISSP monitor, data on revenues from individual fees, accommodation capacity fees, spa or recreational stay fees, and stay fees have been obtained.

Explanation of Item code:

- 1342 - until 31 December 2019 – Spa and recreation fee, from 1 January 2020 - Accommodation fee (to date)
- 1345 – until 31 December 2019 – accommodation capacity tax

Tab. 2 The data export settings from IISSP for individual districts - EXAMPLE – Sokolov district

Revenues and expenditures of territorial budgets (export from monitor.statnipokladna.cz, date 07/23/2025)
Units: CZK
Year: 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024
Consolidation of accounting units (name): Yes
Item code: 1342, 1345
District (name): Sokolov (total number of municipalities: 38 (12 towns and 26 municipalities))

Source: *The authors*

The data processed for each town or municipality with a valid decree on local accommodation tax in the districts of Hradec Králové, Trutnov, Jičín, Náchod, and Rychnov n. Kněžnou were aggregated and processed for the Hradec Králové Region in the outputs listed below. Data on accommodation capacities and the number of beds were obtained from the statistics of the Czech Statistical Office (CZSO). CZSO provides data on the capacities of collective accommodation establishments (HUZ) by municipality. This information is available in the office's statistical surveys and publications. (CZECH STATISTICAL OFFICE, 2024)

2. Results of the Research

Since 2017, the number of municipalities involved in the collection of fees in the Hradec Králové Region has been steadily increasing, as has the total amount of funds collected. Several factors influenced the changes in the amount of funds collected during this period.

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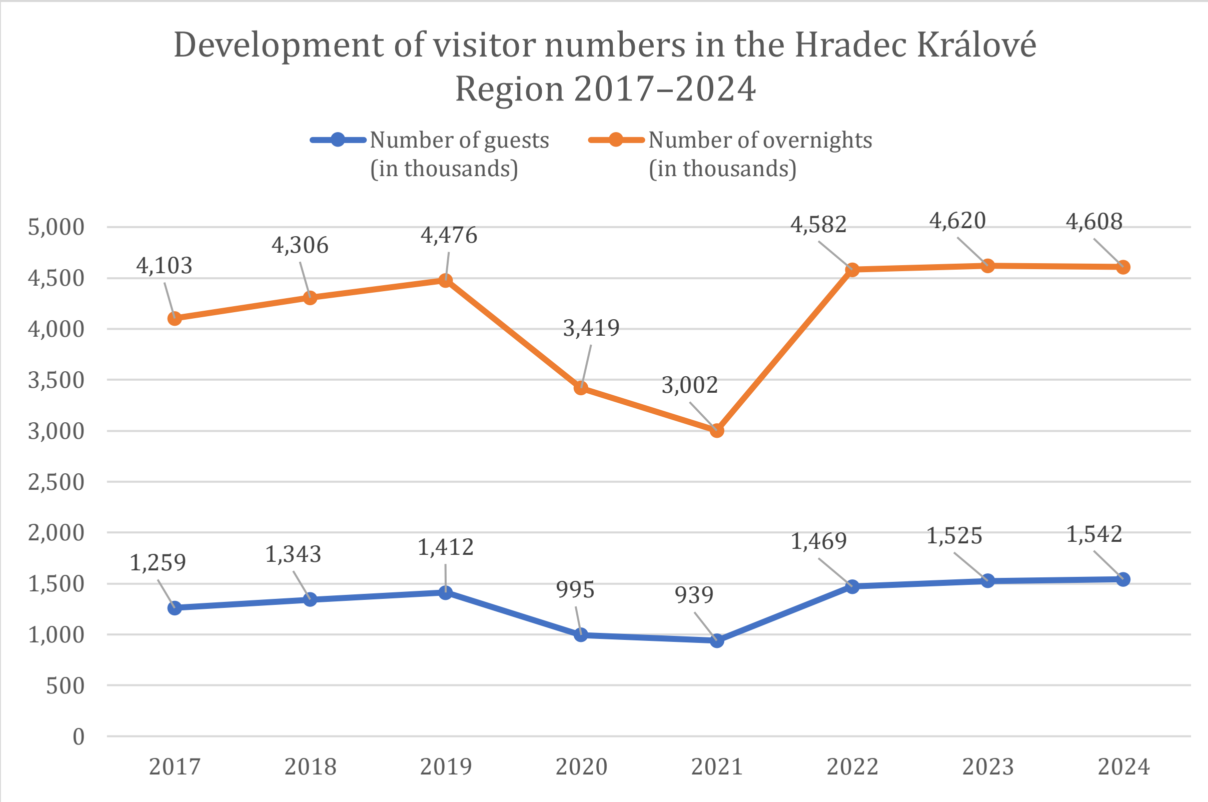
One is the legislative framework described in the methodological section, which gradually simplified and unified the fees collected into a single fee, namely the local accommodation fee (hereinafter referred to as "the fee"), which simplified the work of municipalities with fees. Another factor was the relaxation of the maximum amount of fees, which rose from the original CZK 6 from the accommodation capacity fee (until December 31, 2019) and CZK 15 from the spa or recreational stay fee (until December 31, 2019) to a maximum accommodation fee rate in 2020 of CZK 21 to a maximum of CZK 50, which is the upper limit that has been in effect since 2021.

Fig. 1 Development of visitor number in KHK



Source: Author's own Graph, data source (CZECHTOURISM, b.r.)

Naturally, the key factor is the number of visitors to the region, which is gradually increasing, with the exception of a decline in 2020 and 2021 caused by the impact of restrictive measures during the global COVID-19 pandemic. The following graph shows the growth dynamics of accommodation fee collection in 2017–2024 influenced by the above factors (MINISTRY OF FINANCE OF THE CZECH REPUBLIC, b.r.). The Hradec Králové Region is interesting for its range of tourist destinations. It offers mountainous terrain for outdoor activities throughout the year, as well as the Elbe River lowlands, which are ideal for cycling, UNESCO monuments and historic towns, and natural, cultural and historical destinations for a wide range of visitors.

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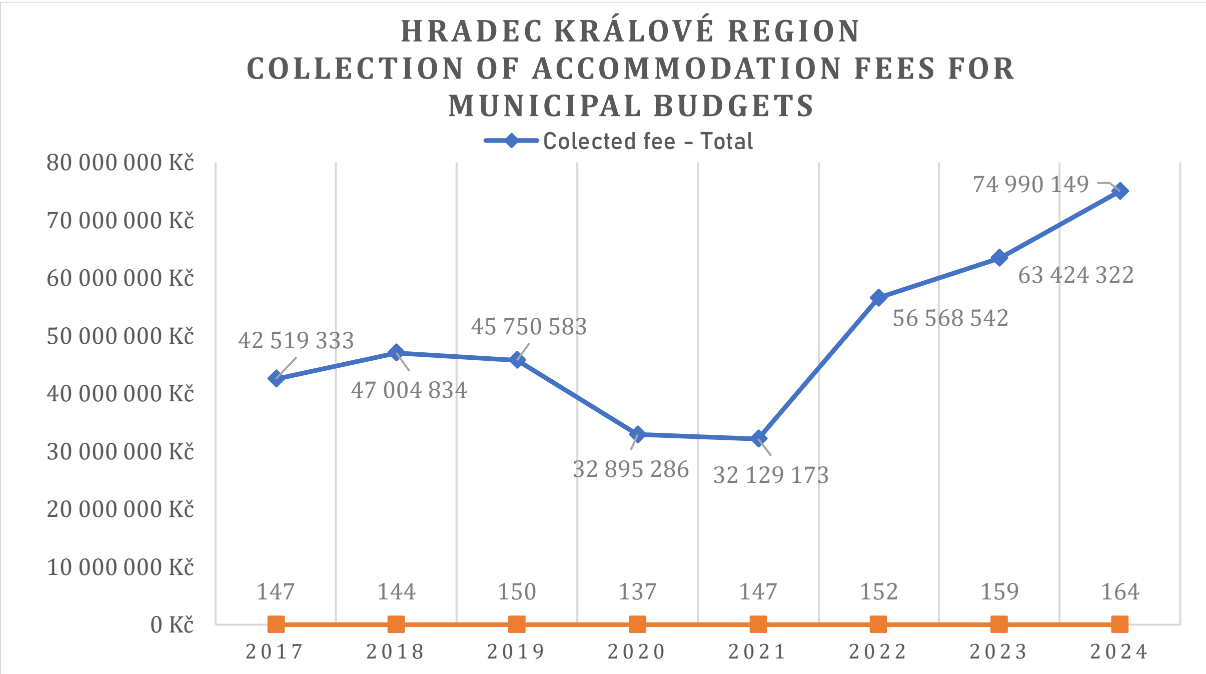
Tab 3. Development of the number of guests and overnight stays and length of stay in the Hradec Králové Region

Year	Number of guests (in thousands)	Number of overnight stays (in thousands)	Average length of stay (days)
2017	1,259	4,103	4.0
2018	1,343	4,306	4.0
2019	1,412	4,476	4.2
2020	995	3,419	4.0
2021	939	3,002	4.2
2022	1,469	4,582	4.1
2023	1,525	4,620	4.0
2024	1,542	4,608	4.0

Source: (CZECHTOURISM, b.r.)

Fig. 2 Development of fee collection and number of municipalities with accommodation fee regulations



Source: *The authors*

In 2024, 164 towns and municipalities (out of a total of 448 municipalities) in the Hradec Králové Region took advantage of the option to collect accommodation fee and therefore have a valid municipal decree. This is a share of 36.24% and is close to the Czech average (32.24%; 2016 out of a total of 6,254 municipalities in 2024). In 2025, an analysis was co-authored with Associated Professor Ing. Petr Janeček, Ph.D., from the CzechTourism agency entitled eTurista: Economic Impact of Local Tourist Taxes on Municipal Budgets (KÜHR & JANEČEK, 2025). The study examines the implications of short-term rentals

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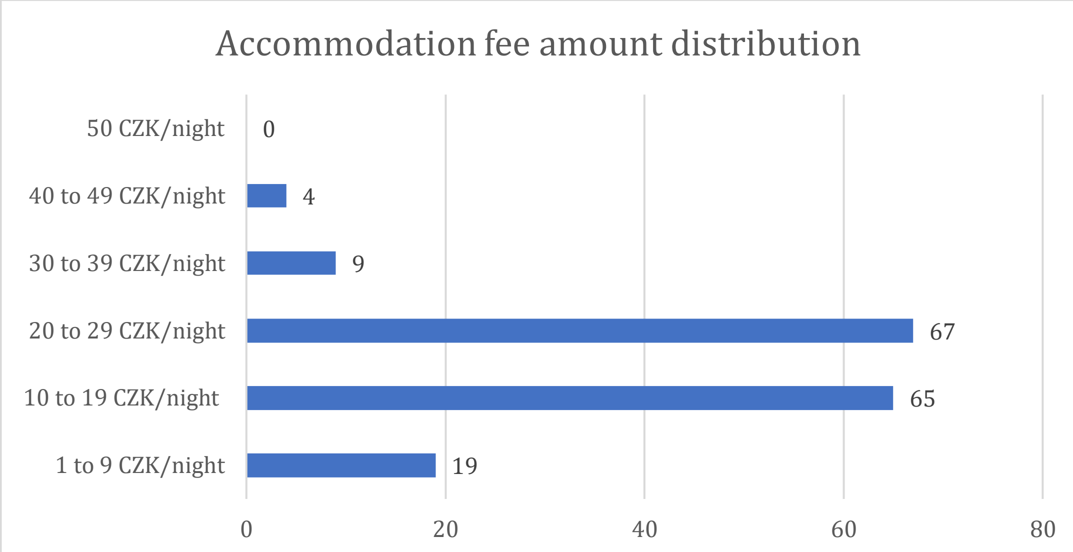
operated through platform economy business models, which have increasingly supplanted the traditional sharing economy within the accommodation services sector.

Fig. 3 Distribution of the fees



Source: *The authors*

As part of this analysis, potential revenues from improved registration and collection of the accommodation fee were quantified. The methodological approach involved comparing official statistical data on the number of overnight stays with estimates derived from residual mobile operator data (hereinafter "GSM data") for the year 2024. The GSM dataset was processed by INTENS for the CzechTourism agency. These findings constitute one of the calculation bases used to demonstrate the significant discrepancies that arise between different statistical sources and data collection methods when assessing the scale of overnight stays.

While GSM-derived mobility data offer a valuable proxy for measuring visitor presence, their accuracy varies by context. In urban municipalities, dense cell coverage enables high spatial precision (hundreds of meters), whereas rural municipalities may be affected by larger coverage areas, reducing locational accuracy. In addition, children and some demographic groups are underrepresented in GSM data, requiring demographic corrections. To address these limitations, the estimates in this study were adjusted for seasonality, family composition, and accommodation capacity, following international methodological guidance (EUROSTAT, 2014). Comparable studies also point to broader governance and sustainability challenges when integrating mobile positioning data into official tourism statistics (RAHMADIAN et al., 2023).

The study shows that the number of overnight stays calculated for the Hradec Králové Region based on residual GSM data, to which the accommodation fee levy applies, is 5,025,542 person-nights in 2024 (KÜHR & JANEČEK, 2025). According to Tourdata.cz, there were 4,608,488 statistically recorded nights in the Hradec Králové Region in 2024 (CZECHTOURISM, b.r.).

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These discrepancies not only highlight methodological challenges in tourism statistics but also point toward systemic governance issues in fee collection, which are further illuminated by compliance theory

Using data from the State Treasury information system - IISSP Monitor, it is possible to determine the reported income of individual municipalities in 2024 from local accommodation fee. The accommodation fee amount valid in 2024 was also determined for each municipality. Combining this data for each municipality and then for the districts of Hradec Králové, Trutnov, Jičín, Náchod, Rychnov nad Kněžnou, and for the entire Hradec Králové Region, the number of overnight stays (person-nights) from which local accommodation fees were paid was calculated. To calculate the number of nights based on the amount of fees collected for individual municipalities and districts, the ratio of the fee revenue to the fee was used. At the same time, the weighted average of the fee in the Hradec Králové Region for individual municipalities and for the region as a whole was calculated and related to the number of person-nights to which the fees were applied.

Tab. 4 number of overnight stays by district in the Hradec Králové Region and weighted average accommodation fee by district

Weighted average of fees - compared by number of overnight stays for districts and the region as a whole		
District	**Weighted average accommodation fee**	**Number of overnight stays**
Hradec Králové	38,53	203 324
Trutnov	30,54	1 580 435
Jičín	20,33	359 738
Náchod	19,25	344 839
Rychnov nad Kněžnou	20,17	251 109
Total for the region	**27,42**	**2 739 446**

Source: *The authors*

This weighted average is important for further calculations of the theoretical amount of the fee leakage caused by unreported overnight stays and unregistered individual accommodation establishments („IUZ“). The calculated number of nights from which the fee was paid in the Hradec Králové Region in 2024 is 2,739,446. (The fee revenue for each individual municipality was divided by the fee amount valid in that municipality in 2024 according to the decree). Table 5 compares three alternative sources on the number of overnight stays in the Hradec Králové Region in 2024: official Tourdata.cz statistics, GSM-derived estimates, and the number of nights calculated from actually collected fees. The table reveals marked discrepancies among the datasets. While Tourdata.cz reports 4.6 million nights, GSM-based estimates exceed five million, and the calculation from collected fees suggests an even lower effective base. These differences highlight the extent of statistical underreporting and point to structural weaknesses in the fee collection system, where official fiscal data systematically lags behind both statistical and big data sources.

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Tab. 5 Number of overnight stays in the Hradec Králové Region in 2024 according to sources

Number of overnight stays according to	Number of person-nights
Tourdata.cz	4,608,488
GSM	5,025,542
According to the above selected fees	2,739,446

Source: *The authors*

Given the large difference between the number of person-nights from which the fee was paid and the data according to toudata.cz statistics (CZECHTOURISM, b.r.), and subsequently from the calculation based on GSM data (KÜHR & JANEČEK, 2025), it was necessary to determine how significant an impact the ratio of bed capacity in municipalities that collect the fee and those that do not collect the fee has on this difference. The available data provided by the Czech Statistical Office was used for verification, which expresses the percentage of bed capacity in districts and the total in the Hradec Králové Region available in municipalities that collected the fee in 2024 (CZECH STATISTICAL OFFICE, 2024).

To better understand the fiscal implications of underreporting, it is necessary to relate potential fee revenues to the actual distribution of accommodation capacities across municipalities. In the Hradec Králové Region, municipalities that have enacted a decree on the accommodation fee account for approximately 83% of the region's total bed capacity. This concentration means that the effectiveness of fee collection is largely determined by the compliance behaviour in these decree-issuing municipalities.

For municipalities that collected the fee in the Hradec Králové Region in 2024, the following data can be found in the Czech Statistical Office (CZSO) data:

Tab. 6 Availability of data on accommodation capacities in the Hradec Králové Region

Number of municipalities collecting accommodation fee	164
Number of municipalities without data on accommodation capacities	51
Number of municipalities reporting the number of collective accommodation establishments („HUZ“)	112
Of which - number of municipalities reporting bed capacity	52

Source: *The authors*

52 municipalities, which is 31.90% of municipalities collecting accommodation fee in the Hradec Králové Region, report the number of beds and the number of accommodation providers in their territory in their statistics. In the overall statistics for the Hradec Králové Region, this represents 83.19% of the total bed capacity. The table shows this ratio in individual districts and in the region as a whole.

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Tab. 7 Share of beds in municipalities collecting the fee in the total bed capacity of the Hradec Králové Region

DISTRICT	NUMBER OF BEDS	ACCOMMODATIO N FEE BEDS	COVERAGE %
Hradec	3 588	2 922	81,44%
Jičín	6 308	3 667	58,13%
Náchod	6 039	3 097	51,28%
Trutnov	30 822	28 863	93,64%
Rychnov nad Kněžnou	5 852	5 215	89,11%
Hradec Králové Region - total	**52 609**	**43 764**	**83,19%**

Source: *The authors*

To make the calculation of unrealized accommodation fee collection amounts more objective, the number of person-nights obtained from Tourdata.cz statistics and from calculations based on residual GSM data was applied only to municipalities collecting accommodation fee through the calculation of bed capacity in these municipalities. (share 83.19%)

Tab. 8 Recalculation of the number of overnight stays according to bed capacity in municipalities with accommodation fee decree

Number of Overnight Stays	Number of Person-Nights	Share According to Bed Capacity (83.19%)
Tourdata.cz	4,608,488	3,833,676
GSM	5,025,542	4,180,612
Amount of fees collected	2,739,446	2,739,446

Source: *The authors*

3. Discussion

Previous data and calculations show that the volume of unrealized fee collections in the Hradec Králové Region can be estimated in the following way:

- Compared to the number of overnight stays (person-nights) according to Tourdata.cz, no local accommodation fee was paid on 1,094,230 overnight stays (person-nights). 3,833,676 (Fig.7) – 2,739,446 (Fig.7) = 1,094,230
- Compared to the number of overnight stays (person-nights) according to residual GSM data, local accommodation fee was not paid for 1,441,166 overnight stays (person-nights). 4,180,612 – 2,739,446 = 1,441,166

For further calculation, the weighted average of the fees in the Hradec Králové Region of CZK 27.42 (Fig. 3) per night was used, and this fee was applied to the number of person-nights for which no fee was applied. The first model calculates the leakage assuming that fees are collected from 83.19% of the total bed capacity in the Hradec Králové Region. The percentage of uncollected fees is related to the total collection of fees in the Hradec Králové Region in 2024, amounting to CZK 74,990,149 (EUR 2,980,531 by using single exchange rate EUR for 2024 – 25,16 CZK/EUR).

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Tab. 9 Unrealized fee collection in the Hradec Králové Region with current coverage by municipalities

Data source	Number of nights - reduced by nights with realized fee	Unrealised fee collection in czk / *eur*[1]	Volume of unrealised fee in %
Tourdata.cz	1 094 230	30 004 420,60 CZK *1 192 544,54 EUR*	40,01 %
GSM	1 441 166	39 517 602,90 CZK *1 570 651,94 EUR*	52,70 %

Source: *The authors*

Tab. 10 Unrealized accommodation fee collection with theoretical 100% coverage in the Hradec Králové Region

Data source	Number of nights - reduced by nights with realized fee	unrealised fee COLlection in CZK / EUR2	Volume of unrealised fee in %
Tourdata.cz	1 869 042	51 250 207,31 CZK *2 036 971,67 EUR*	68,34 %
GSM	2 286 096	62 686 068,02 CZK *2 491 497,14 EUR*	83,59 %

Source: *The authors*

The second model assumes a flat-rate collection of accommodation fee from the total bed capacity in the Hradec Králové Region. The percentage of uncollected fees is related to the total collection of fees in the Hradec Králové Region in 2024, amounting to CZK 74,990,149 (EUR 2 980 530,56 by using single exchange rate EUR 2024 - 25,16 CZK/EUR). The following Table (Tab.11) summarizes the potential total revenues for the above defined model examples of the potential fee collection.

Tab. 11 Summary table of potential fee collection amounts in KHK for various models

Data	accommodation fee collection realized IN CZK	Unrealized accommodation fee collection in CZK	potential Total fee revenue
Tourdata.cz – only municipalities with decree	74 990 149,49	30 004 420,60	104 994 570,09
GSM - only municipalities with fee decree	74 990 149,49	39 517 602,90	114 507 752,39
Tourdata.cz – region-wide	74 990 149,49	51 250 207,31	126 240 356,80
GSM – region-wide	74 990 149,49	62 686 068,02	137 676 217,51

Source: *The authors*

[1] Single exchange rate EUR 2024 - 25,16 CZK/EUR
[2] Single exchange rate EUR 2024 - 25,16 CZK/EUR

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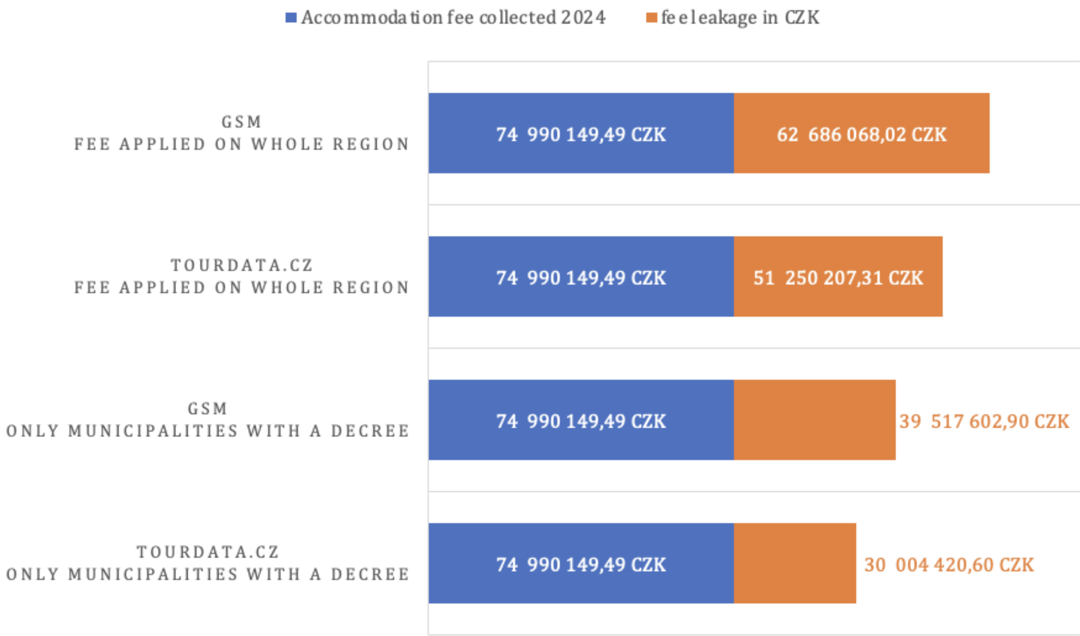
Fig. 4 Accommodation fee collection potential models in the Hradec Králové Region



Source: *The authors*

Conclusion

The availability and quality of data are decisive for assessing the economic impact of tourism on municipalities and, more broadly, for understanding the role of this sector in the Czech economy. Yet, the analysis of local accommodation fee collection in the Hradec Králové Region demonstrates persistent discrepancies between different statistical sources. Our comparison revealed substantial gaps between officially reported data and alternative estimates. For 2024, the Czech Statistical Office (CZSO) reported 57.2 million overnight stays, while GSM-derived data indicated 76.0 million—an unrecorded difference of nearly 18.8 million nights. Eurostat's experimental statistics on platform-based accommodation accounted for 10.7 million short-term rental nights, but this alone cannot explain the full gap. Even within the Hradec Králové Region, the difference between recorded overnight stays and those implied by actual fee revenues exceeded 68–83%, far more than could be explained by the share of municipalities without a fee decree (16.5%). These findings point to systematic underreporting and highlight the structural limits of the current data framework.

From a theoretical perspective, these discrepancies illustrate the dynamics of information asymmetry between accommodation providers and municipalities. Providers hold precise information on visitor numbers, while municipalities rely on self-reported data, with limited capacity to verify accuracy. This asymmetry is reinforced by institutional gaps in the legislative framework and weak inspection mechanisms, especially in the short-term rental segment (PLZÁKOVÁ & STUDNIČKA, 2021; STIGLITZ, 2000). Behavioural economics provides further explanatory insight: the slippery slope model (KIRCHLER et al., 2008) predicts that where enforcement is weak and trust low, voluntary

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compliance declines. In the Czech context, trust is undermined by the absence of a general obligation to reinvest accommodation fee revenues into tourism. While Prague has recently committed 50% of its fee revenues to tourism-related purposes (THEMAYOR.EU, 2022), most municipalities provide no such guarantees. This fosters scepticism among entrepreneurs, who perceive the fee as a pure tax rather than a shared investment, and weakens moral motivation to comply. At the same time, local governments often practice blame avoidance (HINTERLEITNER, 2019), shifting responsibility to systemic data limitations or higher authorities rather than enforcing compliance.

These structural and behavioural dynamics have tangible fiscal consequences. In the Hradec Králové Region alone, municipalities may be losing CZK 30–40 million annually under current conditions, representing a potential 40–53% increase over current collections. Expanding the accommodation fee coverage to all municipalities could yield CZK 52–63 million more, an increase of 68–84%. Such revenues could be reinvested into tourism infrastructure, marketing, and community services—directly benefiting both residents and businesses.

Addressing these challenges requires both technical and political solutions. The planned introduction of the eTurista system, mandated by EU Regulation 2024/1028 (EUROPEAN PARLIAMENT & Council of the European Union, 2024), offers a systemic digital tool to improve reporting and data sharing. Yet, its effectiveness will depend on accompanying changes in governance: stronger inspection capacity, transparent reinvestment of revenues, and clearer communication with entrepreneurs. Strengthening both trust (through purposefulness and transparency) and authority (through enforcement capacity) would reduce fiscal evasion and align the Czech practice with the predictions of tax compliance theory (ALM & TORGLER, 2011; KIRCHLER et al., 2008)

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