

# **PRE GST-TAXATION AND ITS IMPACT ON HOTEL INDUSTRY**

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## **INTRODUCTION:**

### **Abstract:**

The pre-GST era in the hotel industry was marked by a convoluted tax system with various levies. This study shows the impact of pre-GST taxes in hotel industry. By examining the repercussions of the pre-GST tax structure, it provides insights into how the subsequent introduction of GST brought about streamlined processes, cost efficiencies, and enhanced competitiveness for the hotel sector.

**Keywords:** Pre-GST, impact, Hotel, Industry

### **Background of the study:**

The government receives funding from a variety of sources, including taxes, grants, foreign aid and direct government investment in businesses. Although taxes may not be the government's most significant source of income in terms of total revenue, they remain the most significant due to their predictability and stability. Therefore, taxation is an obligatory charge imposed by the government, acting through its agencies on the capital, income or consumption of its constituents. These taxes are applied to personal income that includes commissions, earnings from businesses, dividends, interests and salaries.

Businesses at all levels typically base their decisions on taxes. These decisions affect finance, investments and dividends. High taxes have a number of effects on company decisions. First, they can discourage people from starting new enterprises, which lowers the overall number of business birth. They can also lessen small businesses desire and capacity to survive as independent companies by making the profits from a merger appear more alluring than the revenue from continuing operations. These factors can also slow down the rate at which small businesses are able to grow by making it difficult from them to finance a rapid expansion.

## **Literature Review:**

### **Paper:1**

Impact of Taxation on Financial Services Business Location Decisions in Pakistan

2009 Dr. Chandan Lal Rohra, Mohammad Salih Memon, Dr. Mohammad Aslam Memon

The study done by Dr. Chandan Lal Rohra, Mohammad Salih Memon, Dr. Mohammad Aslam Memon investigated the relationship between tax system variables and certain other variables of location decision making. The findings show that tax burden is positively concerned with the financial services business location decisions, or in other words we can form a statement in the light of empirical results that institutions are not looking mostly tax factor but they are only trying to avail the Business opportunities.

### **Paper: 2**

The Impact of the Tax System on Business Environment

2008 Kristina Kindsfaterienė, Kazys Lukaševičius

Study done by Kristina displayed Lithuanian experience with respect to acceleration of the economic growth and formation of investment-friendly business environment for foreign investors. The positive rearrangements of the tax system have had a decisive influence to the fact that the rates of economic growth in Lithuania during 2004-2006 were higher than the rates of economic growth in EU countries.

### **Paper:3**

A Study on the Impact of Goods and Services Tax Reform on Hotels in Kerala

2019 Ann Abraham, Dr. Tomy Mathew

Ann and Tomy done research to identify the problems and the prospects of the impact of GST Reform on Hotel Industry in Kerala. a. The study revealed that the hoteliers faced problems in transitioning to the new system, their compliance costs rose and there was a general increase in the price of goods and services. However, it is expected that in the long run GST will prove beneficial and make the dream of One Nation One Tax come true.

### **Paper:4**

A three-sector comparative study of the impact of taxation on small and medium enterprises

2007 JMP Venter, B de Clercq

Clercq has done a study to determine whether the size of an enterprise and the sector in which the enterprise operates has an impact on how the enterprise's tax responsibilities are administered and managed. The study found that most small and medium enterprises (SMEs) in the business services sector outsource their tax responsibilities because they lack the time needed to manage these functions. It was also found that the size and type of organisation affects the role taxation inputs play in business decisions. The SMEs included in the survey preferred a reduction in interest and penalties charged as a taxation relief measure.

**Paper:5**

THE EFFECT OF TAXATION ON BUSINESS DECISION (A STUDY OF PROMOTEX INDUSTRIAL AND CHEMICAL COMPANY LIMITED NNEWI, ANAMBRA STATE)

2022 DR. P.C ORANEFO

Dr.Oranefo did a study on the effects of taxation on business decision in Promotex and Chemical Company Limited Nnewi. The study found out that taxation seriously has effect on the various business decisions undertaken by the company.

**Paper : 6**

Analysis of the Impact of Taxation of Business Entities on the Innovative Development of the Country

2016 Andrey Nechaev, Oksana Antipina

Andrey and Oksana revealed through their study that tax system plays a key role in stimulating innovative activity. Economic growth based on raw material export is not stable, Financial support for innovative activity is urgent. It also revealed the factors affective innovation development and finally concluded it by saying that transition to innovative development is necessary for steady economic growth.

**Paper:7**

The impact of taxation on company value

Alexandra Fodor

Alexandra has analysed a number of 47 Romanian companies from various fields to find out weak negative relationship between two elements. They revealed that studying both the

impact of taxation on growth and indirect on the company by the effects of rising opportunities on the companies or the direct impact on firms, refers to a generally negative correlation.

**Paper:8**

Impact of Goods and Service Tax (GST) On Hotel Industry in India

2021 P.VARALAKSHMI, PROF. K.SANTHA KUMARI

Varalaxmi had done research to study whether the GST system has increased or decreased the burden on hotel management as well as the tourists. They revealed that under the GST regime, both customers as well as restaurant owners have reason to express joy. And suggested that liquor should be included in GST and concluded by GST should be positive for the sector assuming that the multiplicity of taxes will go away in food and beverages.

**Paper : 9**

Impact of Taxes on Business and Budget: Literature Review

Yelena Popova

Yelena has done a study on the issue of influence of taxation on national economy. The effect of taxes on budget revenue is always considered. The study revealed that it is possible to determine the level of tax rates which allows increasing the tax contribution to the budget revenue and simulating the business activities it will permit to make taxation system really efficient for the national economy development.

**Paper:10**

AN EMPIRICAL STUDY ON IMPACT OF GST ON HOTEL INDUSTRY AT CHENNAI CITY

2020 Dr. M. Subha Priya, Dr. M. Premkumar

This study aimed to find out the influence of GST on hotel industry at Chennai city. The study was chosen five independent variables to identify the opinion of respondents on the implementation of GST namely GST is effective, easy to understand, taxation condition, profit margin and customer increase after GST. The study found that there is a significant certain impact of GST implementation on hotel industry at Chennai city. The study concluded that GST in hotel industry will attract more customers to consume hotel service and also enhances revenues to the government.

**Paper: 11****Impact of the GST on the Development of Hospitality and Tourism Sector in India**

2020 Venkataramanaiah, Sherry Abraham

The primary objective of the study is to investigate the impact of GST on the performance of hospitality and tourism sectors in India. The impact of GST on the performance of the hospitality and tourism can be measured with the help of some variables, these are direct contribution of travel and tourism to GDP, foreign tourist arrivals in India. All the variables are exhibiting steady growth in terms of absolute terms in the percentage changes over time. GST has negative impact on the performance of hospitality and tourism sector in the short run but in long run, this impact is almost significant.

**Paper: 12****The Effects of Property Taxation on Investment Decisions**

This study examined the significance of property tax on business location, investment, employment, and related matters of many businesses arises out of coincidences or personal preference fact that the developer lives in a certain place and selects it as business. Surrounding events and the people involved with business in a certain locality and on a certain street. After it is decided to move because of a variety of conditions that have little to do with property taxes.

**Paper: 13****THE IMPACT OF TAXATION ON BUSINESS PERFORMANCE CASE STUDY: CHAKALA ENTERPRISE**

2011 KONGA LILIAN FELIX

Lilian has done a study that emphasised on how businesses fund their operation, response of the businesses to Taxation, effects of Taxation on business performance and the various forms of Taxation. The research findings indicated that some of the problems businesses are facing are high Taxes as result of use of illegal means of tax collections, lack of information and failure to offer incentives like tax holidays and payments in instalment basis. Businesses will continue to perform poorly as taxation is seen as the main cornerstone to growth and performance of businesses.

**Paper: 14****IMPACT OF THE INTRODUCTION OF HOTEL TAX ON LOCAL GOVERNMENT AND THE HOTEL INDUSTRY IN ARMENIA**

2011 LUSINE KHACHATRYAN

The purpose of the study done by lusine is to analyse the impact of hotel tax introduction on local government budgets and the hotel industry in Armenia. It gave an overview of the necessity to introduce a hotel tax followed by analysis of the main provision of the draft “Law on Hotel Tax”. It presents the main challenges and opportunities of hotel tax introduction for local governments and the hotel industry of Armenia.

**Paper: 15****The Effect of Lodging Taxes on the Performance of US Hotels**

2020 Abhinav Sharma, Richard R. Perdue, Juan L. Nicolau

Abhinav and co has done a study with an objective to analyse the impact of lodging taxes on the performance of US hotels by looking at the two key market segments involved. The results show that lodging taxes have a more negative effect on hotel performance for group bookings than for transient bookings. As groups usually have a greater flexibility regarding the location of events, they can more easily choose a different destination if a tax increase is observed. To prevent this possibility hotels may be more inclined to offer discounts to group, thereby absorbing some of the tax increase.

**Paper: 16****Tax Misperception and its Effects on Decision Making – Literature Review and Behavioural Taxpayer Response Model**

2020 KAY BLAUFUS, MALTE CHIRV, HANS-PETER HUBER, RALF MAITERTH, CAREN SURETH-SLOANE

The research revealed that many taxpayers have substantial tax misperceptions that lead to biased decision making. They developed a Behavioural Taxpayer Response Model on the impact of provided tax information on tax perception. Besides individual traits, characteristics of the tax information and the decision environment determine the extent of

tax misperception. They discussed opportunities for future research and methodological limitations.

**Paper: 17**

The Impact of Taxation Policies on the Performance of Small to Medium Enterprises

2021 Wadesango Ongayi, Doctrine Tadiwanashe Muzenda, Jonathan T Satande, Khashane S Malatji

The study investigated challenges faced by Small and Medium Enterprises (SMEs) in the introduction of new government taxation policies to financial performance of SMEs. Findings indicated that intermediate money tax transfer has a significant impact on the financial performance of SMEs, the research also showed that there is a negative impact of mobile money tax transfer and bank transfer tax to the financial performance of SMEs. It was also established that there is a negative relationship between SMEs in the supply chain as all SMEs agree that mobile electronic tax transfer result in increase in cost of transactions and decrease in number of transactions.

**Paper :18**

Effect of Taxation on the Productivity of Tourism and Hospitality Firms

2022 Kukoyi Ibraheem Adesina, Oseni Oluwatosin Pelumi, Awodire Olamide E.

This study investigates the taxes and levies paid by tourism and hospitality firms in Ogun State, Nigeria, intending to underscore its effect on the productivity of these companies. Findings revealed that about 11 taxes were levied on tourism and hospitality firms and hotels were found to be the sub-sector levied with the highest number of taxes. It was also revealed that all the 3-tiers of government collect taxes separately, and some were for similar a purpose which implies the possibility of multiple taxations. Further investigation revealed that taxes levied on tourism and hospitality firms significantly affect prices of goods and services rendered.

**Paper: 19**

EFFECT OF TAX REFORMS ON HOSPITALITY & TOURISM INDUSTRY IN JAIPUR -  
A STUDY

2020 Srivastava Manoj, Bhattacharya G, Kaikini Ravindra, Mathur Vishal

This study has been undertaken to investigate the effect of GST on the Jaipur tourism industry and the variables on which the introduction of GST had changes the business operations in Jaipur. The paper revealed that the hoteliers faced problems in transitioning to the new system, their compliance costs rose leading to a general increase in the cost of goods and services for the consumer. However, it is expected that in the long run GST will prove beneficial and make the dream of One Nation One Tax come true.

**Paper: 20**

CONSEQUENCES OF GOODS AND SERVICES TAX(GST) ON RESTAURANT  
INDUSTRY

2017 Dr. Pramod Kumar, V. Deshani

This study examines the impact of Goods and Services Tax (GST) on the restaurant industry. GST is a national tax on the production, sale, and consumption of goods and services. It replaces previous taxes and is divided into three legislations. GST applies to all transactions and is paid to the Centre and the States. The main advantage of GST is the economic unification of India. It has significant effects on people's daily lives. This paper analyses the consequences of GST on the restaurant industry.

**Research Gap:**

Most of the papers have documented the effects of taxes in various industries; however, there is a notable absence of research specifically examining the pre-GST taxes in the hotel industry. This particular research paper concentrates solely on the hotel industry and provides a comprehensive analysis of its impact.

**Objective of the study:**

- To identify the advantages and disadvantages of Taxation
- To know different taxes in hotel industry
- To understand about the affect of taxation on hotel industry



**Scope of the study:**

The study has a scope in terms of identifying those effects of taxation which have a negative impact on hotel industry. And identifying the most possible solution to overcome the effects. Deductions of the taxation can be researched in hotel industry which will help the business in hotel industry to know about the deductions. The types of taxes can be done with quantitative approach for the future researches.

**MATERIALS AND METHODS**

Every piece of data and information included in the analysis came from secondary sources, including academic journals, websites, official search engines, and popular search engines.

**ANALYSIS AND INTERPRETATION****Tax:**

Government imposes taxes on their people in order to raise funds for initiatives aimed at improving the nation's economy and raising the living standards of its population. It is a compulsory contribution to state or central revenue, levied by the government on worker's income and business profits or added to the cost of some goods, services and transactions.

No matter where we live in the world, paying taxes to the local government is an essential aspect of everyone's life. The government must collect taxes from qualified residents in order to manage the country responsibly.

These days, taxes can be gathered through a variety of channels, including state and federal government taxes, direct and indirect taxes and more.

**Taxation:**

The process by which a government or taxing authority imposes or levies a tax on its people, including businesses is known as taxation. Taxation is applied at all levels, ranging from income tax to goods and services tax (GST).

In India, the Central and State governments have a big say in what taxes are charged. Over the past few years, the state and federal governments have implemented a number of regulatory changes to ensure transparency and expedite the taxes process. One such

modification was the Goods and Service Tax(GST), which loosened the nation's tax laws governing the delivery and sale of products and services.

One of the government's primary functions is taxation. Governments are unable to fund social programmes such as public healthcare, social security and infrastructure development without tax revenue.

Taxes have the potential to decrease consumer spending or savings and all taxpayers are required to abide by the government's tax regulations. Sales tax, property tax and income taxes are few examples of taxes paid.

### **Advantages Of Taxation:**

- **Wealth Redistribution:** Taxes help to redistribute wealth by allowing high-income earners to pay more taxes than low-income earners. This promotes equality and increases the economy.
- **Local Taxes:** Both the federal government and municipal government rely on local income and sales taxes for their development functions, such as road construction, hospitals and support for other social amenities.
- **Keep people out of poverty:** Tax payments help to build a social network that ensures people stay out of poverty.
- **Fair and equitable:** Each person's tax burden is determined by their ability to pay. Taxes are often progressive or proportionate. Each is aware of their tax obligation.
- **Discourage the use of dangerous products:** Some products may be subjected to taxes in order to deter consumers from using them. To preserve the public's health, taxes on alcohol and tobacco goods may be implemented.
- **Special projects:** Taxes paid might be used to fund special initiatives like infrastructure or public transit upgrades. It is up to the taxpayers to decide which projects to support or not.
- **Promote domestic industries:** To encourage more people to purchase items made in the country rather than from abroad. Government places a customs levy on imported goods. Taxes paid by those in the export industry are lower.
- **Good credit rating:** If businesses pay the correct amount of taxes, they will have a good credit rating from financial institutions and other agencies.
- **Control Inflation:** By raising different taxation rates on different products, taxation can be used to control demand-pull inflation.

### **Disadvantages of Taxation:**

- **Stifle economic growth:** The nation's ability to thrive economically may be hampered by high taxation. In order to stimulate consumer spending and growth during economic downturns, the government may implement tax cuts.
- **Decrease in consumer spending:** Taxes lower consumer net income which leaves them with less money to spend.
- **Impacts income for businesses:** A reduction in consumer spending hurts businesses and places a lot of strain on hiring and capital expenditures
- **Increase in expenditures:** Taxes can raise a company's expenses which makes it harder for it to turn profit. Licences and permits for businesses are also subject to higher taxes.
- **Promote outsourcing:** Excessive taxes promote the outsourcing of operations overseas, which has an impact on nation's employment rate.
- **Misuse of public funds:** Those in charge of collecting taxes misuse the funds.
- **Discourages investment:** If a particular investment has a high tax on its profits, investors may be discouraged from making that investment.
- **Examines government power:** Because taxes support a number of government initiatives, politics and other special interest groups can influence how these initiatives are carried out
- **False returns:** Some individuals may submit false tax returns in order to pay less in taxes.

### **Taxation in Hotel Industry:**

In the ever-changing world of hospitality, hotels manage a complicated tax system in addition to offering lodging. Hotels are subject to a variety of taxes and fees that significantly influence their financial responsibilities as important participants in both the local and global economies. The world of hotel taxation is complex and constantly changing, ranging from income tax and destination marketing fees to Value Added Tax(VAT) and occupancy taxes. It is imperative for hoteliers to comprehend the complex interplay of financial responsibilities in order to guarantee financial stability, compliance and effective manoeuvring through the varied tax terrain.

## **Taxes in Hotel Industry:**

### **1.Service Charges:**

Service fees are typically assessed when paying for meals at a restaurant or hotel and not on stay charges i.e. room rent. It is not required by law. This service charge is frequently mistakenly believed to be part of the service tax, which is not the case. Service charges are a type of gratuity that restaurants and hotels impose, typically ranging from 0% to 10% . service costs are also subjected to service tax and VAT.

These are the fees that the restaurant charges for providing certain services such as food service. The owner is the one who collects this tax. The government does not impose it. The restaurant has complete discretion over whether to charge service fees and they are allowed to charge whatever amount they see fit. Typically, service fees range from 5% to 10%.

Since the prices for the meals provided in restaurants are combined for both products and services, the service tax cannot be applied to the entire amount that the restaurant charges.

However, it is exceedingly difficult to separate the value of products from services when levying the service tax. For this reason, the government has proposed an abatement scheme for the levy of service tax on certain types of services.

### **2.Luxury Tax:**

It only applies to stay fees(Such as room rent).it does not apply to meal fees. The various states impose a statutory luxury tax on the room rent which is one of the stay costs. States differ in this regard.

As per the Luxury Tax Act , a service or commodity that is designated as providing comfort, delight or pleasure to an individual's life is considered as "luxury". Even when a person may not enjoy a specific hotel or place of lodging, they are nevertheless required to pay the applicable taxes in accordance with the Luxury Tax Act and State Luxury Tax Rate.

The notion of luxury has long presented difficulties for the Indian tax administration. "Luxury items" are now subject to the highest tax rate of 28% following the government's implementation of the Goods and Services Tax(GST). Because it is inherently subjective, luxury is by definition difficult to define. What is a luxury to one person may often be a necessity to another.

Per Day room Rent	Maharashtra
<=Rs1000	Nil
>Rs 1000 but <=Rs 1500	4%
>Rs 1500	10%

Per Day room Rent	Delhi
<Rs750	Nil
>=Rs 750 but <Rs 1000	4%
>=Rs 1000	10%

### 3. Value Added Tax(VAT):

In general, restaurant or food costs are subject to VAT. On occasion, though it is also applied to hotel rental fees by separately displaying the food component. Again, state-by-state variations exist in the rate of VAT, which is applied to the entire amount of the meal bill(including any relevant service costs).

Value Added Tax on Hotel Accomodations Frequently, hotels used to offer free breakfast or dinner as part of the accommodation rate and did not charge extra for it. In such a situation, certain hotels indicate the charges for the complementary food and separately charge VAT on the food portion of the bill when charging the customer. This results in a decrease in the stay charges and consequently in the luxury tax.

Food Bill VAT: According to the rates set by the relevant state, VAT is applied to the restaurants or hotel's food bill. In this case, the VAT is applied to the entire cost of the meal, including any applicable service fees.

### 4. Service Tax

The Central Government of India imposes this tax and service providers must pay it on all services rendered with the exception of those listed on the negative list. While the hotel keeps the service charge paid, the government receives the service tax received.

The Central Government has eliminated the service tax's applicability for room rentals with declared tariffs of less than Rs 1000 through a notification about service taxes. The stated

tariff includes all costs associated with the room's amenities, such as the air conditioning system and furniture but excludes any discounts from the listed rates. Service tax is not applicable in addition to the exemption for rooms with a declared rate of less than Rs1000.

Only 60% of the rent for rooms, guest houses, clubs and other commercial establishments used for lodging is subject to service tax. Nevertheless, the service provider cannot claim any CENVAT credit or input credit if service tax is only paid on 60% of the entire amount.

### **Impact of Taxation on Hotel Industry:**

- **Cost Structure and Pricing:**

Taxes have a major role in determining a hotel's cost structure and the total cost of operations. Sales taxes, occupancy taxes and Value added tax(VAT) all add to the financial burden that hotel have to bear. Pricing strategy becomes even more important as hotels try to stay competitive and pay for their tax-related expenses. Taxation and price methods interact in a complex way that affects a hotel's capacity to draw customers without jeopardising its financial stability. As a result, taxes play a crucial role in evaluating how cost-addictive the services are, which has an immediate impact on the establishment's bottom line and overall financial stability.

- **Profitability and Financial Performance:**

Hotel profitability and financial performance are significantly impacted by taxes since different taxes, such as income tax on earnings, have a direct impact on the net income available for hotel operations. The amount of money available for renovations, investments and other necessary expenses may be restricted by high tax rates. The ability of a hotel to effectively negotiate and manage the tax landscape is closely linked to its financial performance. Hotels needs to carefully consider how taxes will affect their bottom line since, in the cutthroat hospitality industry, profitability is not only a key indicator of success but also a catalyst for expansion and sustainability.

- **Competitiveness in the Market:**

Hotel's ability to compete in the market is greatly influenced by its tax situation. Taxation levels have a direct impact on room rates, which in turn affects a hotel's appeal to budget-conscious tourists. Elevated tax rates might make a hotel less competitive when compared to hotels in regions with more favourable tax systems in the highly competitive global hospitability business. Maintaining a competitive edge

and catering to the varied tastes of their client requires hotels to strike the correct balance and offering competitive rates.

- **Demand and Consumer Behaviour:**

It is impossible to overestimate the impact of taxes on demand and consumer behaviour. Elevated taxes imposed on room rates can raise the ultimate cost of a hotel stay and consequently reduce demand, especially in price-sensitive areas. Traveller's financial decisions are closely linked to the total cost of lodging. Therefore, hotels must take taxes into account when making decisions about its patrons. Hotels must comprehend these dynamics in order to modify their pricing plans in a way that keeps them competitive and meets the needs of their target market.

- **Investment and Expansion Decisions:**

Tax concerns play a major role in a hotel's decision making when it comes to investment and expansion. Tax laws that are favourable to hotels might encourage them to make expansion-oriented investments, make repairs and buy additional properties. On the other hand, adverse tax circumstances can deter these kinds of investments, which could have an effect on the hotel's capacity to grow and maintain its competitiveness. As a result, strategic tax planning becomes a crucial component of a hotel's entire business plan, impacting choices about long-term viability, development and capital spending in the dynamic hospitality industry.

- **Compliance and Administrative Burden:**

It takes a lot of administrative work and resource allocation to meet tax responsibilities. Hotels have to manage difficult compliance procedures, keep up with constantly shifting tax laws and file accurate, timely returns. In order to guarantee adherence to legal standards, hotels must invest in reliable systems and staff due to the administrative load that comes with tax compliance. The financial stability and operational effectiveness of the hotel may be negatively impacted by penalties resulting from ineffective management of this administrative component.

- **Local Tourism Development:**

Certain taxes such as local occupancy taxes and destination marketing fees have a dual function by fostering the growth of tourism in particular areas. Although local tourism efforts are supported by these levies, hotels have to carefully manage the potential influence on their financial sustainability while also making a positive contribution to local development. Establishing a symbiotic relationship between the hotel business

and the destinations it serves may be achieved by contributing to local development, which is why it is imperative for hotels operating in tourism-dependent areas to strike this balance

### **SUGGESTION:**

The taxes that were mentioned above were Pre-Goods and Services Tax (GST) such various taxes like Service tax, VAT, Luxury tax had impacted hotel industry in both positive and negative ways as mentioned in the research paper. There are few positive impacts on hotel industry that makes me suggest that such taxes should be present at some extent but at the same time would be better if the firms take actions to avoid taxations.

### **CONCLUSION:**

The period before the implementation of the Goods and Services Tax (GST) in the hotel industry was characterized by a complex tax system, consisting of numerous state-level taxes that brought that intricacy and increased costs of compliance. The hotel industry experienced a noticeable impact as a result as multiple taxes such as Service Tax, Luxury Tax and VAT were eliminated leading to a more efficient and transparent framework. The inclusion of input tax credits under GST offered hotels the opportunity to save on costs in their supply chain. Despite initial difficulties in adjusting to new tax rates and compliance procedures, the long-term effects have been positive, promoting efficiency and growth in the hotel sector.

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