



CALL FOR PARTNERS

TOURISM TAXONOMIES

RETHINKING HOW EUROPEAN CITIES CAPTURE AND
REINVEST TOURISM VALUE

THIS IS YOUR INVITATION





INTRODUCTION

TAX IS BACK!

After the big COVID dip, visitor numbers are now back on the steady growth curve and so is the continuous debate about visitor pressure and the impact on local communities, natural habitats and the global climate. In many member states and destinations, tourism taxes and levies have once again become the focal point in public debate, alongside calls for more regulation and a rethinking of destination management altogether.

Tourism Taxonomies is an initiative that will address these calls by following the money. More specifically, by mapping the direct, public revenue streams generally referred to as tourism taxes, visitor contributions, fees or levies. This initiative aims to map, monitor and access the funding models that are put in place in Europe's urban tourism destinations, and that might be key to create shared value, social innovation, resilience and sustainable growth models in destinations.

Tourism Taxonomies is a 12-15-month collaborative exploration initiated and facilitated by **Group NAO** (DK) in association and partnership with international partners and participating cities and destinations.

The initiative is driven by our shared vision: A future where tourism contributes substantially to the well-being of communities, restores cultural heritage, supports social innovation, and helps to conserve natural resources.

Our ambition with Tourism Taxonomies is to identify policies and funding models that can help make this vision a reality.

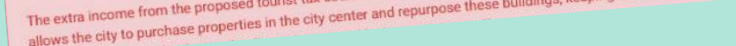
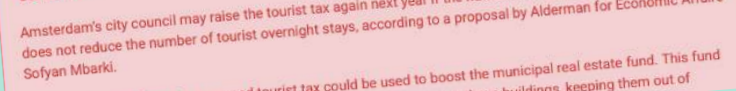
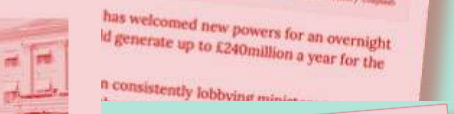


Tourism Taxonomies aims to deliver what no single stakeholder can achieve alone:

A comprehensive overview of visitor contributions, fees and levies in Europe's urban tourism - and more importantly: A thorough assessment of best practices in regenerative funding that will inspire decision makers and policy designers to find collaborative solutions to the most wicked problems of the visitor economy today and tomorrow.



TAX IS BACK!





WHAT IS

TOURISM TAXONOMIES?

Tourism Taxonomies is the working title for a 12-15-month collaborative exploration where destinations, academia and advisors will work together to map the revenue streams and funding models across Europe's leading urban destinations.

With new hard data, we will attempt to make the first assessment of the direct impact - quantitatively and qualitatively - of tourism taxes and levies on growth and tourism development in Europe's leading city destinations.

The big questions are: Do visitor contributions, fees and levies bring less tourism, more tourism or better tourism to the city? And specifically, how can visitor contributions and levies contribute to create shared value, social innovation, public acceptance and support, and sustainable growth models in Europe's destinations?

- **A PILOT FOR EUROPE:** Our vision with this initiative is to carry out a pilot study with data collection among 30-40+ European city destinations which will be the first study of its kind and provide new insights and inspiration for policy makers and strategists in strategic destination investment and development. In short, the study will collect hard empirical data on the revenue and models of visitor contributions and fees which will be compiled, stored and correlated with bed night volumes and other available data from TOURMIS and other sources. In addition, the study will provide model typologies and case studies on visitor contributions and levies throughout Europe.
- **FOCUS ON URBAN TOURISM:** In this first stage, the pilot study will "follow the money" in urban tourism, focusing particularly on visitor contributions (direct taxes, fees and



levies) in min. 30 of Europe's urban destinations. In partnership with leading data provider, **Trippz**, we will collect hard data on the monetary revenue and allocation models, and - to the extent possible - store, structure and present these for public access. This exercise should also enable us to correlate at the macro-level and to observe long-term trends in revenue and impact on bed night volumes. We have big questions to be answered: Do tax revenue and tourism growth go hand in hand? How is the revenue collected and reinvested? Which destinations collect the most? And how are the tourism tax systems governed and developed over time? ...

Specifically, we will focus on the distribution of revenue across different purposes: How much of the revenue goes to the general public fiscus, how much is going to specific public purposes and how much is reinvested in tourism? We will examine regenerative financing and identify ways and models for how it can help unlock the most wicked problems in destinations, such as seasonal distribution, short-term rentals, access to housing. Here, our approach is more qualitative as we will examine best practices and share ideas, insights and inspiration among all destinations taking part in the project and beyond.

- **SURVEYING THE LANDSCAPE:** Should the participants in the project decide, we will do a pan-European survey among city administration managers and destination professionals to assess the practices, learnings and opportunities associated with various models of visitor contributions, fees and tourism taxation. To the extent possible, the survey will follow up on previous surveys in this space (NAO, 2021).
- **STRATEGIC WORKSHOPS ON TOURISM FUNDING:** This initiative is not just research. It is also a strategic forum for leading destinations in Europe. As part of this programme, Group NAO facilitates a series of 5 strategic and inspira-



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tional workshops for destination leaders, strategists and policy makers on what works – and what falls short – in tourism funding.

Among other themes, we will examine how tourism taxes are designed and debated in public consultations with deep dives into concrete case examples. We will attempt to set up taxonomies of visitor contributions and models of collection. We will uncover how tax revenue is spent on long-term strategic investments. We will also focus on select wicked problems in travel and tourism as mentioned above, but also things like pressure on local resources and public infrastructure and assess how innovative funding models can help mitigate them. We will look for innovative solutions that can be applied across destinations, and our collaborative approach will help ensure that the insights and strategies identified are practical, actionable, and widely applicable. Finally, we will review how voluntary and locally organised Tourism Improvement Districts (TIDs) are in operation across the North America and how it could inspire Europe - in collaboration with our partners, Miles Partnership and Civitas - both firms serve as strategic advisors to destinations and policy makers across North America

■ **INTERNATIONAL INSPIRATION & ALTERNATIVE**

MODELS: The primary focus of this project is on taxation models. Still, there is much inspiration to be found by looking at a wider horizon. Tourism Improvement Districts (TIDs) are a model that has been gaining visibility in North America - in essence the model entails voluntary levies imposed and governed by the industry itself. In more than 220 US destinations, the visitor industry has agreed to levy a fee on themselves (often per room-night). The money is ring-fenced and managed by a dedicated board - usually with strong private-sector majority. In the US, TIDs have been a way to fund



marketing and visitor services without relying on city taxes or fickle political budgets. In this project, we will elaborate on the learnings, pros and cons and opportunities in a European context.

- **YES, A WHITE PAPER!** Toward the end of the program (mid-2027), partners will publish a balanced white paper with findings and recommendations from the research and data collection. The white paper will be made publicly available.
- **... AND A MINI-WEBSITE TOO:** To ensure that the outcome and value for participants is more than the final report, we will establish a website with all resources and results from the project for future reference and usage. The website will feature easily accessible formats for interaction.
- **A NEW LABORATORY FOR LEAD TOURISM CITIES?**
In the longer term, this initiative holds the potential to grow into an international, cross-sector laboratory for strategists and thinkers working in the field of tourism governance and policy design. Following the pilot study (2026-2027), the platform may welcome all cities, relevant associations and tourism stakeholders seeking new ways to unlock the value of tourism and tackle urgent challenges faced by cities and destinations. Over time, it could evolve into a dynamic forum for collaboration and practical innovation in funding models and strategic practices. The aim is not a one-off project, but a pilot project to lay the groundwork for a community of practice in the field of funding in tourism.

TOURISM TAXONOMIES



A 15 month European research and policy initiative mapping and reimagining how cities capture and reinvest tourism value

MAYBE THE NEW 'MOTHER KPI' IS HOW MUCH WE CAN COLLECT AND REINVEST IN COMMUNITY, CULTURE, SUSTAINABILITY AND NATURE EVERY YEAR?

KEY FOCUS AREAS

Follow the money

Map direct public revenue — visitor taxes, fees and levies — across 30–40+ European urban destinations using hard empirical data.

Assess regenerative funding

Identify best practices: how is revenue reinvested in communities, cultural heritage, sustainability and public infrastructure?

Strategic workshops

Min. 5 collaborative roundtable sessions to explore what works - and what doesn't.

European survey

Survey to assess practices and opportunities across the full range of visitor contribution models (taxes, levies, fees).

Resource Room & White Paper

Findings published in final white paper - along with resource site for policy makers and strategists.

WHY JOIN?

Shape the future

Shape the future of tourism value capture and sustainable destination funding.

Learn from others & key experts

Access first-hand insights and case studies from 30+ European cities - with inspiration from outside Europe too and key experts and data providers.

Share your data, gain more!

Contribute your city's destination data and gain access to comparable benchmarks across participants.

Policy and research lab

Survey to assess practice and opportunity across the full range of visitor contribution models (taxes, levies, fees).



DURATION

15 months

CITIES TARGETED

30+

WHITE PAPER

2027

KEY PARTNERS & ROLES

Group NAO

Global lead - Overall coordination, delivery & quality

Trippz

Strategic data partner - revenue & allocation mapping

Miles Partnership & Civitas

Research partners - North American insights & TID expertise

CELTH & its partner universities

Academic research partner

Eurocities

Advisory & communication partner

ETOA

Advisory & communication partner

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Tourism Taxonomies
Group NAO 2026



THIS INITIATIVE AIMS TO MAP AND MONITOR THE FUNDING MODELS IN EUROPE'S URBAN TOURISM THAT MAY BE KEY TO CREATING SHARED VALUE, SOCIAL INNOVATION, RESILIENCE AND SUSTAINABLE GROWTH.





WHO IS BEHIND IT?

Tourism Taxonomies has been developed by Copenhagen-based **Group NAO** (DK). Group NAO has published other studies on the topic - most notably the white paper Tourism Taxes by Design from 2022 which has since become a foundational source for policy makers and destination professionals. Find it at groupnao.com.

Group NAO will be global lead on the program and ensure coordination, learning, delivery and quality.

Trippz is a leading data-provider in the landscape of tourism data, compliance and facilitation. Trippz is strategic partner and data provider in mapping the landscape.

Miles Partnership and **Civitas** will be research partners and associated experts contributing with data and insights from the Funding Futures initiative in the US.

Centre of Expertise in Leisure, Tourism and Hospitality (CELTH) and its partner universities: Breda University of Applied Sciences and the European Tourism Futures Institute at NHL Stenden University of Applied Sciences in the Netherlands is academic research partner. The universities will review academic work on the topic.

Eurocities and **European Tourism Association (ETOA)** support the project as advisory and communication partners.

WHO IS INVITED?

The initiative is open to all European city authorities, destination management organisations, national agencies and stakeholders who have an interest in the topic. We hope as many cities as possible will sign up for the project as city destination partners. As a destination partner, you are expected to join with both data and learnings from your city, and to share both with other partners when you take part in the online sessions and workshops.



In addition, we welcome other non-European cities and destinations, and interested stakeholders to join as associate partners, offering financial contributions, case studies, or other relevant resources.

WHAT'S IN IT FOR YOU?

By joining this project, you will be at the forefront of strategic tourism development, and you will be among peers. You will gain first-hand insights into the policies and strategies designed to capture tourism's value for communities and natural habitats. You'll learn from other front runners, share your knowledge, and discover who's leading in tourism funding at a strategic level.

So, when joining Tourism Taxonomies, you are not just a sponsor. You are a participant in a policy and research lab. You are a member of an active network, and you participate by sharing data and insights from your destination.

WHO IS FINANCING?

Tourism Taxonomies is crowd-funded by all participating cities and destinations who will all pay the same fee. We will also seek grants from inter-governmental organisations, private foundations and international associations to help finance the work. Prices and terms on the next page.



PRICING & TERMS

Participation fees are for organisational partners, not individuals.

- **Eurocity & ETOA members price:** The fee for participation is EUR 9,550 excl. VAT for city and destination partners who are members of Eurocities or European Tourism Association (ETOA).
- **Non-members:** The fee for non-members, international organisations, cities and government is EUR 12,550 excl. VAT.

The fee will be collected in the program's beginning and is non-refundable. The fee covers all research, sessions and activities outlined in this prospectus, though additional fees may apply for physical events or customised research requests.

When the pilot program terminates mid-2027, the parties can choose to continue for a new period with further activities - to be developed based on the results of the pilot.

To participate, please register interest with Group NAO before **May 31st, 2026** via nao@groupnao.com or via this link:

PLEASE NOTE: For the project to launch, a minimum of 12-15 city partners must be confirmed.



GOVERNANCE: YOU

All participating organisations will appoint a representative to the Tourism Taxonomies Advisory Board, which will guide the project and meet at least two to three times during the program period.

Group NAO will assume global project management and function as secretariat. This means NAO will undertake all programme management, communication, meetings and coordinating activities on behalf of the founding partners.



ABOUT NAO

GROUP NAO is an agency of creative and explorative strategists with many years of experience in developing and facilitating large-scale international and collaborative programs. Most recently, Group NAO launched 'AI Opener for Destinations' where more than 100 European and 35 North American partners have taken part since the start in 2024. Group NAO also initiated "Time for Democracy" as an explorative project on community-based tourism and citizen engagement with 45 destination partners (2023). Finally, Group NAO published the white paper "Tourism Taxes by Design" in 2021, one of the most comprehensive policy studies on tourism funding and of the design and effects of tourist taxes. [Find it here in UN Tourism's resource center](#) or covered here in [New York Times](#). Visit and [read more about Group NAO here](#).

CONTACT & QUESTIONS

If you have any questions to this proposal and/or want to sign up, please do not hesitate to contact Group NAO.

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