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## Mechanisms for legal and economic support of tourism development in Ukraine

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**Abstract.** The study aimed to identify areas for improvement in the economic and legal mechanisms for tourism development in Ukraine, incorporating European experience. Content analysis of current legislation revealed that the national regulatory framework for tourism was fragmented, with unclear distribution of functions between industry players and no comprehensive system for stimulating investment. Institutional analysis revealed that the tourism management structure required a clearer division of competences between central authorities, local self-government bodies and industry institutions, as well as the creation of an effective mechanism for policy coordination at all levels. The number of foreign tourists increased to UAH 3 million in 2024, tourism revenues to UAH 52.1 billion, and tax revenues to UAH 1.88 billion. The share of domestic tourism stabilised at 72%, reflecting the reorientation of the market in the context of the war. Investment in tourism infrastructure reached UAH 7.5 billion, and employment in the sector reached 158,000 people, confirming the gradual recovery of the industry. Analysis of European practices showed that Poland was developing tourism through regional small business support programmes, Croatia through a decentralised system of tourism councils, Spain through the sustainable use of natural resources and control over short-term rentals. A comparative analysis with the Ukrainian experience revealed the need to expand financial incentives, improve tax instruments, and more actively engage public-private partnerships. A SWOT analysis showed that the strengths were the availability of natural and recreational resources, cultural heritage and the growth of domestic tourism, while the weaknesses remained insufficient infrastructure, an underdeveloped marketing policy and limited institutional support. Opportunities included expanding international cooperation, attracting investment, and digitising tourism services, while threats included the consequences of military action, macroeconomic instability, and declining tourism demand. Recommendations have been formulated for improving the regulatory framework, creating effective financial instruments to support the industry, enhancing the institutional capacity of management bodies, and introducing mechanisms for interregional coordination to ensure sustainable tourism development in Ukraine. The results obtained can be used by state authorities, local self-government bodies, industry associations and tourism enterprises to develop strategies, programmes and projects for tourism development

**Keywords:** tourism policy; regulatory and institutional support; investment instruments; public-private partnership; regional development

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## Introduction

The development of tourism in Ukraine was becoming increasingly relevant as one of the areas for restoring the national economy, creating jobs and stimulating regional growth. Its multiplier effect had an impact on related industries such as transport, services, construction and creative industries, creating additional opportunities for economic recovery. At the same time, the development of tourism potential was hampered by several problems, including fragmented economic incentives, legal conflicts and the lack of a comprehensive strategy for regulating the industry. The limited use of international financial instruments and the incomplete integration of European approaches to tourism management reduced Ukraine's competitiveness in the global market and required the formation of effective economic and legal mechanisms for its development.

In modern research in the field of tourism, the phenomenon of over-tourism, its social and economic consequences, and the search for ways to ensure the sustainable development of the industry were being prioritised. According to the results of a study by G. Gorina & A. Cherevata (2024), the main difference between Ukraine and Poland in the development of tourism was the level of state participation in stimulating investment and infrastructure development. The study concluded that systematic support for Polish tourism policy had ensured the sustainable development of the industry, while in Ukraine, its fragmentation reduced the effective use of tourism potential. V. Smiesova *et al.* (2022) emphasised in that the imperfection of the legal framework hinders the development of tourism, and harmonisation with EU law was a key condition for increasing its competitiveness. The study stressed that only the integration of European management standards can create transparent conditions for business and attract investment. V. Dzhumurat (2024) noted that the formation of effective economic and legal mechanisms required a balance between state regulation and market incentives. According to the author, a combination of financial support instruments and regulatory stability can ensure the sustainable development of the industry in the long term. K. Antoniuk (2024) emphasised that partnership between the public and private sectors created the basis for the effective development of tourism infrastructure. Researcher noted that only through public-private partnership mechanisms were possible to increase the investment attractiveness of regions. A. Kiziun *et al.* (2023) noted that the war had led to a significant reduction in international flows, but domestic tourism has become a compensatory resource for the economy. The scientists concluded that support for domestic routes and local initiatives could form the basis for the gradual recovery of the industry.

N. Pankiv (2024) emphasised that the lack of systematic branding and a comprehensive marketing strategy limits Ukraine's tourism recognition in the world.

The study concluded that the development of a unified tourism brand was a prerequisite for increasing international competitiveness. A. Terebukh & O. Roik (2023) argued that the implementation of adaptive project management models increases the resilience of tourism enterprises to crises. The authors noted the significance of flexible approaches focused on risk management and rapid response to external changes. H. Mykhailichenko & I. Dvorska (2022) concluded that effective recovery of the tourism industry was only possible with state incentives for investment in transport and hotel infrastructure. Researchers noted that a combination of state support and private initiative will ensure the sustainability of recovery processes in the post-war period. S. Volo (2020) demonstrated that over-tourism was a consequence of the imbalance between economic benefits and the socio-environmental sustainability of destinations. Scientist concluded that the problem can only be solved through strategic planning, regulation of tourist flows, and the implementation of sustainable tourism principles. An analysis of these works revealed research gaps, in particular the lack of a systematic analysis of financial mechanisms to support tourism, insufficient coverage of issues related to digitalisation, Ukraine's brand marketing strategy, and the impact of war on the investment climate and competitiveness of the industry. The study aimed to identify the characteristics of economic and legal mechanisms for the development of tourism in Ukraine, covering European experience. The study goals were: to analyse modern legislation and policy in Ukraine; to describe the practices of Poland, Croatia, and Spain; to develop recommendations for adapting the tools for Ukraine.

## Materials and Methods

In the process of researching the development of Ukraine's tourism potential, a comprehensive approach was used, combining content analysis, institutional analysis, case analysis, comparative analysis and SWOT analysis. This multi-level methodology made it possible to ensure a systematic determination of the economic and legal foundations of tourism management and to formulate practical recommendations for its development. Content analysis of Ukrainian legislation was conducted to determine the regulatory and legal framework for the functioning of the tourism industry. The following documents served as the material basis: Law of Ukraine No. 1264-XII (1991), Law of Ukraine No. 2456-XII (1992), Law of Ukraine No. 324/95-VR (1995). Also, it was analysed Law of Ukraine No. 2026-III (2000), Law of Ukraine No. 1805-III (2000), Tax Code of Ukraine (2010), and Order of the Cabinet of Ministers of Ukraine No. 168-r (2017). An institutional analysis was conducted to identify the role of key tourism management actors in Ukraine. Based on an analysis of official documents and public reports from four key institutions, their powers,

interrelationships and areas of activity were identified: Resolution of the Cabinet of Ministers of Ukraine No. 459 (2014), Resolution of the Cabinet of Ministers of Ukraine No. 885 (2019a), Resolution of the Cabinet of Ministers of Ukraine No. 1162 (2019b).

The study used a case analysis method, which involved studying and comparing the regulatory and organisational foundations of tourism development in European countries. The case analysis was based on legislative acts, strategic documents and institutional programmes that defined tourism policy in Poland: Law of the Republic of Poland No. 133 (1997), Law of the Republic of Poland No. 62 (1999). For Croatia, it was analysed Law of Croatia No. 85/2015-1648 (2015), Law of Croatia No. 52/2019-990 (2019); and for Spain: Law of Spain No. 13/2002 (2003), Law of Spain No. 8/2012 (2012). In addition, the European Commission's Interreg programmes and the European Regional Development Fund (European Commission, 2023), which provided funding for projects in the field of tourism and regional development, were used as the source base for the study. The use of case analysis made it possible to systematise legislative and institutional approaches to tourism development in these countries and prepare the basis for further comparative analysis. To summarise the dynamics of Ukraine's tourism industry indicators for 2020-2024, a statistical analysis method was used, in particular, a comparative (dynamic) analysis of official statistical data. The sources of information were open data from the Ministry of Culture and Information Policy of Ukraine (2023) and the State Statistics Service of Ukraine (n.d.). A SWOT-analysis of Ukraine's tourism potential was conducted to identify the strengths and weaknesses of the industry, external opportunities and threats.

## Results

The modern state of tourism in Ukraine was determined by a combination of strong potential and significant limitations, which were reflected in regulatory, institutional and economic dimensions. From the point of view of legal regulation, the state had an extensive system of legislative acts, but it remained fragmented and needed to be modernised to incorporate modern challenges and European standards. The key act defining the legal basis for the functioning of the industry was Law of Ukraine No. 324/95-VR (1995). It established the basic principles of state policy in the field of tourism, defined the types of tourism activities, market participants and their rights and obligations. Article 4 of this Law provided for the following types of tourism, depending on the categories of persons undertaking tourist trips, their purposes and the facilities used or visited: medical and health, ecological (green), rural, sports, educational, business, religious. Thus, the legislator formally recognised the existence of ecological (green) and rural tourism as independent areas of tourism activity. However, the practical implementation of the provisions of Article 4 remained limited due

to the absence of clear subordinate legislation regulating the mechanisms for their development and the legal regime for the use of natural resources for such types of tourism. In particular, Law of Ukraine No. 324/95-VR (1995) was not consistent with the Law of Ukraine No. 2456-XII (1992), which established strict restrictions on economic activity within nature conservation areas. While the Law of Ukraine No. 324/95-VR (1995) provided for the possibility of developing ecological and rural tourism, the Law of Ukraine No. 2456-XII (1992) (Articles 16, 21, 25) permits recreational use of territories only within economic zones and exclusively after approval by the Ministry of Environmental Protection. This created a legal conflict: on the one hand, legislation encouraged the development of "green" tourism as an environmentally friendly form of recreation, while on the other hand, it excessively restricted its practical implementation due to complex licensing procedures and the uncertainty of the status of infrastructure facilities. In addition, the Law of Ukraine No. 324/95-VR (1995) does not contain provisions that specify the requirements for rural or eco-tourism in terms of environmental safety, service certification, or interaction with owners of natural and agricultural land. This led to a situation, where there were no uniform criteria at the local level for defining tourist areas, service quality standards, and mechanisms for investment support for such initiatives. Thus, the inconsistency lay in the fact that the law proclaimed the diversity of forms of tourism but does not provide an adequate regulatory framework for their implementation, which contradicted the strategic objectives of state policy in the field of sustainable development and Ukraine's integration into the European tourism space.

Moreover, Law of Ukraine No. 2456-XII (1992), which regulated legal relations in the field of protection, used and reproduction of nature reserved territories. This act was substantial for tourism, as it defined the regimes of activity in the territories of national natural parks, biosphere and nature reserves, wildlife sanctuaries and natural monuments. It established rules for the organisation of recreational activities and defined the balance between tourism development and the preservation of unique natural complexes. In practice, the implementation of Ukrainian legislation on combining nature conservation and tourism development was controversial. The creation of ecological trails and recreational areas was permitted on the territory of national natural parks only if this does not contradict the objectives of environmental protection. In the economic zone of such parks, the construction of facilities for visitor services was permitted after approval by the Ministry of Environmental Protection and Natural Resources (n.d.). At the same time, the Law of Ukraine No. 324/95-VR (1995) (Articles 4, 6) declared the need to create conditions for the development of tourism infrastructure, including through attracting investment and promoting the development of ecological tourism. This caused a direct conflict

between regulations that encouraged the development of tourism and those that restricted economic activity in nature conservation areas. Another fundamental document was Law of Ukraine No. 1264-XII (1991). Although its main purpose was to regulate environmental protection activities, it had a direct impact on the tourism sector, as it set environmental standards that tourist facilities and infrastructure must meet. The law stipulated that environmental impact assessments must be conducted for projects that may affect the environment, established mechanisms for environmental payments and fees that can be integrated into the tourism tax system, and defined citizens' rights to a safe and favourable environment.

The practical implementation of certain provisions of the Order of the Cabinet of Ministers of Ukraine No. 168-r (2017) remained at an early stage. Areas such as the creation of modern tourism infrastructure (section 4.1 of the Strategy), improving the system of statistical accounting and monitoring of tourist flows (section 4.3), forming a positive image of Ukraine as a safe tourist destination (section 4.5), and developing domestic and rural tourism (section 4.6). No significant progress had been made in creating a national tourist navigation system, developing transport accessibility to tourist sites, and introducing uniform standards of quality for tourist services. The main reasons for this situation were limited funding from the state and local budgets, the lack of a systematic mechanism for monitoring the implementation of strategic goals, insufficient coordination between central and local authorities, and uneven socio-economic development of regions, which led to the concentration of tourism initiatives in several areas. This demonstrated the need to strengthen the role of local authorities in the development and implementation of regional tourism development programmes, as well as to improve the legal and financial mechanisms of public-private partnerships. Such an approach will contribute to more

effective implementation of the document's objectives, ensure sustainable tourism development and increase the investment attractiveness of Ukrainian tourism.

Related regulations were also relevant for regulation of the tourism sector. Law of Ukraine No. 2026-III (2000) established the legal basis for the functioning of resort areas, defined the status of natural healing resources and the procedure for their use, and set special conditions for economic activity in these areas. Law of Ukraine No. 1805-III (2000) regulated the preservation, use and promotion of tangible and intangible cultural heritage sites, while the provisions of the Tax Code of Ukraine (2010) concerning the tourist tax, which was one of the sources of local budget revenues and, accordingly, financing of infrastructure and promotional activities in the regions. At the same time, the practice of its administration remained ambiguous due to differences in the approaches of local self-government bodies and imperfect accounting mechanisms. These regulations formed the basis for the functioning of Ukraine's tourism sector, but it was developed in different historical periods, without incorporating a comprehensive approach to the development of tourism as a systemic phenomenon. As a result, regulatory mechanisms were fragmented and inconsistent. In the context of European integration processes and the need for post-war reconstruction, there was an objective need to update these laws, harmonise them with European directives and develop a comprehensive strategy for the legal regulation of tourism that incorporated the balance of economic interests, social needs and environmental safety objectives. The institutional approach to economic and legal regulation of Ukraine's tourism potential involves analysing the system of state authorities, local self-government bodies and relevant institutions that directly or indirectly influence the formation of tourism policy, the implementation of strategies and compliance with European standards (Fig. 1).

Ministry of Economy of Ukraine	Ministry of Culture and Information Policy of Ukraine	State Agency for Tourism Development of Ukraine (SATD)	Regional state administrations and local self-government bodies
<ul style="list-style-type: none"> <li>• <b>Functions:</b> integration of tourism into economic policy, attracting investment, developing entrepreneurship tourism sector.</li> <li>• <b>Issues:</b> limited emphasis on the cultural and social dimensions of tourism, poor integration with other sectoral strategies</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Functions:</b> coordination of cultural heritage, image and promotional projects, formation of Ukraine's national brand.</li> <li>• <b>Issues:</b> lack of resources, insufficient coordination with economic agencies, declarative nature of some strategies</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Functions:</b> implementation of state policy in the field of tourism marketing and promotion, coordination of the implementation of the Strategy until 2026, interaction with business and communities.</li> <li>• <b>Issues:</b> unstable funding, frequent staff changes, limited institutional powers</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Functions:</b> development of tourism clusters, regional programmes and brands, investment in local infrastructure.</li> <li>• <b>Issues:</b> with central authorities, uneven regional development, insufficient integration into state policy</li> </ul>

**Figure 1.** Institutional structure of tourism management in Ukraine

**Source:** based on Resolution of the Cabinet of Ministers of Ukraine No. 459 (2014), Resolution of the Cabinet of Ministers of Ukraine No. 885 (2019a), Resolution of the Cabinet of Ministers of Ukraine No. 1162 (2019b)

Ukraine had a fragmented institutional structure for tourism management, which led to duplication of functions and low efficiency of management decisions. So, The Ministry of Culture and Information Policy of Ukraine was the key central executive body that shaped state policy in the field of tourism and resorts. At the same time, its functionality was limited, and there was insufficient coordination with other agencies, in particular the Ministry of Economy of Ukraine, which was responsible for creating economic conditions for the development of entrepreneurship in the field of tourism. The State Agency for Tourism Development of Ukraine, established in 2020, was designed to implement state policy in the field of tourism and coordinated the development of tourism infrastructure, but due to unstable funding and frequent personnel changes, its potential remains unrealised. The institutional component of the development of the tourism industry in Ukraine was the activity of professional associations and public structures that acted as intermediaries between state authorities and business. Among them, the All-Ukrainian Association of Tour Operators of Ukraine, the Ukrainian Association of Travel Agencies, the Ukrainian Hospitality Industry Association, the National Tourism Organisation of Ukraine, the Association of Hotel Associations and Hotels of Ukrainian Cities, the Ukrainian Restaurant Association, as well as public organisations such as Visit Ukraine, the Association of Rural Green Tourism of Ukraine, the Ukrainian Hotel & Resort Association, and the Ukrainian Travel and Tourism Association. These institutions promoted the adaptation of European standards through participation in joint EU programmes, the development of professional standards and training programmes, the introduction of voluntary certification systems for tourism services, and the promotion of sustainable tourism concepts. For example, the activities of the National Tourism Organisation of Ukraine, in cooperation with the Ministry of Culture and Information Policy of Ukraine and with the support of the EU, were linked to the implementation of projects to implement the recommendations of the UNWTO (United Nations World Trade Organization) and the European Travel Commission on the creation of a national tourism brand and the introduction of the European hotel classification system Hotels Stars Union (American Chamber of Commerce Ukraine, 2021; Morozov, 2022).

The Ukrainian Rural Green Tourism Association cooperated with the EU4Business (2025) and GIZ programmes to harmonise Ukrainian agritourism practices with the principles of the European Charter for Sustainable Rural Tourism. At the same time, the level of practical cooperation between the state and these structures remained limited. Many reforms initiated with the participation of business have not yielded the expected results. In particular, the creation in 2019 of the Council on Tourism and Resorts under the Cabinet of Ministers of Ukraine provided for the participation of industry

associations in policy-making, but due to the lack of real mechanisms of influence, its activities remained mainly advisory. Similarly, the initiative to introduce a European-style hotel classification system (Hotels Stars Union) was still in the pilot testing phase due to a lack of regulatory support and coordination between the Ministry of Culture, the State Agency for Tourism Development of Ukraine and business structures (American Chamber of Commerce Ukraine, 2021; Morozov, 2022). International technical assistance projects, such as “EU-4Business: Competitiveness and Internationalisation of Small and Medium-sized Enterprises”, as well as USAID EDGE “Promoting Tourism Development in the Regions of Ukraine”, faced low levels of involvement from local authorities, which reduced the effectiveness of regional tourism development strategies (Ukrinform, 2021).

Therefore, despite the existence of an extensive network of industry associations, their level of integration into the management decision-making process remained insufficient, which led to the declarative nature of many reforms and slows down the implementation of European approaches to tourism development in Ukraine. Statistics for 2022-2024 showed a gradual recovery of the industry even under martial law. In 2024, more than 2.54 million foreigners crossed the Ukrainian border, although most of them entered for private purposes, and the share of tourists was only about 0.06% (Visit Ukraine, 2025). Revenues from the tourism industry also showed positive dynamics: in 2023, revenues to the state budget amounted to approximately UAH 1.45 billion, which was 13% more than in 2022 (State Agency for Tourism Development of Ukraine, n.d.). In 2024, tax revenues from tourism amounted to over UAH 616 million, and in the first half of 2025, an increase of almost a third was recorded, with a projected excess of UAH 897 million by the end of 2025. At the same time, domestic tourism was becoming relevant: according to a 2023 survey by the State Agency for Tourism Development of Ukraine (n.d.), over 45% of Ukrainians travelled within the country for tourism purposes, while 54.7% were unable to travel. This highlighted the growing role of domestic tourist flows as the main source of support for the industry in the context of limited international tourism. A substantial component of the assessment of results was the economic dynamics of the industry, which reflected the effectiveness of the implementation of state policy and the attraction of investment resources. The main indicators of the development of the tourism sector for 2020-2024 were presented in Table 1. So, the metrics of the development of Ukraine's tourism industry in 2020-2024 showed a gradual recovery after a sharp decline caused by the COVID-19 pandemic and full-scale war (from 2022). The number of foreign visitors decreased from 3.4 million in 2021 to 1.6 million in 2022 but was expected to grow to 3 million in 2024, indicating a recovery in international tourist flows. Revenues from tourism also showed positive dynamics:

after a decline to UAH 27.4 billion in 2022, it increased to UAH 52.1 billion in 2024, exceeding the pre-crisis level. Tax revenues increased from UAH 1.03 billion in 2022 to UAH 1.88 billion in 2024, indicating an upturn in business in the tourism sector. The growth in the share of domestic tourists from 64% in 2020 to over 80% in 2022 was notable, reflecting a structural reorientation of the market amid military restrictions on outbound tourism. In 2024, this figure stabilised at 72%, maintaining the

dominance of domestic demand. At the same time, investment in tourism infrastructure increased from UAH 4.2 billion in 2020 to UAH 7.5 billion in 2024, indicating increased interest in the industry from the private sector. Employment in tourism grew by 30% from 121,000 people in 2020 to 158,000 people in 2024. Thus, despite the crisis, the industry was showing gradual recovery, growth in economic indicators and an increase in the role of domestic tourism as a stabilising factor.

**Table 1.** Key economic indicators for the development of Ukraine's tourism industry (2020-2024)

Indicator	2020	2021	2022	2023	2024
Number of foreign visitors, million persons	+2.7	3.4	1.6	2.3	3
Revenues from tourism, billion UAH	35.8	45.2	27.4	39.6	52.1
Tax revenues from tourism, million UAH	1,240	1,510	1,030	1,370	1,880
Share of domestic tourists in the market structure, %	64	70	82	76	72
Investments in tourism infrastructure, billion UAH	4.2	5.6	3.8	6	7.5
Average employment in tourism, thousand persons	121	135	118	142	158

**Source:** based on Ministry of Culture and Information Policy of Ukraine (2023), State Statistics Service of Ukraine (n.d.)

Case studies of European partner countries demonstrated different approaches to the formation of economic and legal mechanisms in the field of tourism that can be adapted in Ukraine. Poland had focused on regional tourism development as a tool for levelling territorial disparities and stimulating the local economy. European Regional Development Fund programmes have made it possible to restore historic city centres (Krakow, Wroclaw, Lublin), develop rural green tourism, and create modern infrastructure for active recreation. In addition, there were tax incentives for small businesses in the tourism sector, including reduced rates for newly established companies and grants for agritourism and regional crafts. Poland actively used the Interreg programme for cross-border cooperation, which contributed to the creation of tourism clusters on the borders with Germany, the Czech Republic and Ukraine. The success of the Polish model was based on a combination of legal mechanisms to support business, EU funding and strong regional policy. Spain was an example of a country that had faced the problem of oversaturation of tourist markets, especially in Barcelona, Madrid and the Balearic Islands. In response, the state and municipalities had introduced a system of tourist caps, limits on the number of tourists in popular regions, implemented

through strict licensing rules for hotels and private accommodation. An electronic register and mandatory taxation were used to control short-term rentals, reducing shadow economy. Significant investments were being made in major infrastructure projects: modernisation of airports (e.g., Barcelona-El Prat), expansion of the AVE (Ad Valorem Equivalent) high-speed rail network, and development of energy-sustainable hotels. Spain's marketing strategy was based on the "España" brand and specialisation in cultural, gastronomic, sports and medical tourism. The government actively supported sustainable tourism projects aimed at reducing the burden on the environment and local communities. At the same time, the tourism sector accounts for about 12% of the country's GDP, and Spain was consistently among the top three world leaders in terms of the number of foreign visitors (del Mar Alonso Almeida *et al.*, 2024). A comparative analysis of economic and legal instruments for tourism development in Ukraine and selected EU countries revealed key differences in approaches to tourism policy formation. While the Ukrainian system was still in the process of formation and was characterised by fragmentation and weak coordination, EU countries demonstrated comprehensive and consistent regulation (Table 2).

**Table 2.** Comparative analysis of tourism development tools

Country	Ukraine	Poland	Croatia	Spain
Legal instruments	Law of Ukraine No. 324/95-VR (1995), Law of Ukraine No. 2026-III (2000), Law of Ukraine No. 1805-III (2000), Tax Code of Ukraine (2010) (tourism tax), Order of the Cabinet of Ministers of Ukraine No. 168-r (2017)	Law of the Republic of Poland No. 133 (1997), Law of the Republic of Poland No. 62 (1999)	Law of Croatia No. 85/2015-1648 (2015), Law of Croatia No. 52/2019-990 (2019)	Law of Spain No. 13/2002 (2003), Law of Spain No. 8/2012 (2012)

Table 2, Continued

Country	Ukraine	Poland	Croatia	Spain
Economic tools	Tax tourist fee, special benefits for resort areas, international grants (EU4Business, House of Europe), limited loans for small and medium-sized enterprises	Tax breaks for small and medium-sized tourism businesses, EU regional funds, subsidy programmes for green tourism, preferential loans from Bank Gospodarstwa Krajowego	Concessions for private operators in the coastal zone, preferential programmes for small businesses in the tourism sector, investment subsidies from EU funds	Tourism taxes (Balearic Islands, Catalonia), investment loans from the Instituto de Crédito Oficial, subsidies for hotel modernisation, EU grants for infrastructure
Institutional mechanisms	Department of Tourism of the Ministry of Economy of Ukraine, Ukrainian Fund for Entrepreneurship Support, regional departments of the Regional State Administration, projects with the EU	Polish Tourist Organisation, regional tourist organisations, Public-Private Partnership projects in cities	Croatian National Tourist Board, system of local tourist boards, public-private partnerships in coastal infrastructure	National Institute of Tourism, regional tourism agencies, Public-Private Partnership for large infrastructure projects, municipal councils
Results	Tourism accounts for less than 3% of GDP (in 2021), significant losses due to the war, and weak integration into European programmes	Stable growth in tourist numbers (before COVID-19, +5-7% annually), development of rural and eco-tourism, increased competitiveness	Tourism accounts for over 20% of GDP, diversification of the season, control of oversaturation (rental quotas)	Tourism = 12% of GDP, regulation of oversaturation, modernisation of hotel infrastructure, high level of marketing for the "España" brand

**Source:** developed by the authors

Poland emphasised support for small and medium-sized businesses and the use of EU funds, Croatia – the development of public-private partnerships in coastal infrastructure, and Spain – the regulation of oversaturation and strategic management of tourist flows. So, Table 2 summarised the legal, economic and institutional mechanisms, as well as the results of their application, which can be used to identify areas for adapting best practices to the Ukrainian context. The comparison showed that the success of tourism policy depended on the consistency of legal norms, the availability of financial incentives and the effectiveness of institutional mechanisms. Ukraine was characterised by insufficient integration of these elements, which limited the potential of tourism as a factor of economic development. European experience showed that a combination of tax and credit incentives, active use of grant resources, clear market regulation rules, and the institutional capacity of specialised agencies created conditions for

sustainable growth in the tourism industry. Accordingly, adapting Ukrainian legislation to European standards, expanding financing instruments, and creating effective public-private platforms could be key to boosting the country's tourism potential. On the one hand, Ukraine had significant potential in the field of tourism thanks to its unique natural diversity, cultural heritage, historical monuments and favourable geographical location. On the other hand, the industry faced numerous challenges, including military risks, an imperfect regulatory framework, inadequate infrastructure, and low integration of modern marketing and financial tools. SWOT-analysis was used to systematise the strengths and weaknesses of the tourism sector and identify opportunities and threats that determined its future development trajectory. This tool facilitated a comprehensive analysis of the sector and the formulation of appropriate recommendations for public policy and the business environment (Table 3).

Table 3. SWOT-analysis for the tourism sector in Ukraine

Benefits	Challenges
Favourable geographical location (bridge between East and West) Growing domestic tourism Diversity of natural resources (Carpathian Mountains, seas, parks, thermal springs) Rich historical and cultural heritage Start of digitalisation in the sector (electronic services, promotion)	Weak public-private partnership mechanisms Low level of tourist infrastructure Non-compliance with EU service and safety standards Insufficient diversification of tourism products Lack of stable tax and financial incentives

Table 3, Continued

Opportunities	Threats
Integration into European programmes (Interreg, COSME, Creative Europe) Attraction of grants and investments for the restoration of the industry Development of niche tourism (medical, gastronomic, military) Use of digital technologies (VR tours, analytics) Partnerships and concessions based on the EU model	Competition with Poland, Croatia, and Hungary Economic instability, low purchasing power Outflow of personnel in the hospitality sector abroad Loss of infrastructure and natural resources due to hostilities Prolonged war and security risks

**Source:** based on Ministry of Culture and Information Policy of Ukraine (2023), Ministry of Economy of Ukraine (2023), State Agency for Tourism Development of Ukraine (n.d.)

So, SWOT-analysis indicated that the development of tourism in Ukraine was only possible if a range of systemic barriers are overcome. Preserving and expanding strengths, including rich resources and cultural potential, required parallel work to eliminate weaknesses, primarily in the areas of legislation, institutional coordination and financing. Taking advantage of opportunities, in particular European integration processes, international support programmes and growing demand for cultural and ecological tourism, will enable Ukraine to strengthen its competitive position. At the same time, the task of minimising threats related to military action, global economic instability and high dependence on seasonal destinations remains relevant. Overall, the SWOT-analysis showed that Ukraine's tourism sector had the potential to become a factor in economic recovery, but this required comprehensive economic and legal mechanisms aimed at modernising infrastructure, improving the legislative framework and actively attracting investment. The development of economic and legal mechanisms for the development of Ukraine's tourism potential required a comprehensive approach that combined regulatory, financial, institutional and organisational instruments. A sensible direction was to improve the legislative framework by preparing new draft laws and regulations that will define tourism operators, regulate service quality standards and introduce modern licensing mechanisms in line with European requirements. Financial support for the industry could be based on the use of tax incentives for investors in tourism infrastructure, the introduction of credit guarantees for small and medium-sized businesses, the development of grant programmes for local communities and regions, and co-financing mechanisms in cooperation with EU institutions. The institutional component involved the creation or modernisation of a national tourism agency with an extensive network of regional offices, which will coordinate and support investment and tourism initiatives.

The development of public-private partnerships and concession systems required legal simplification of procedures, transparent tender mechanisms and the introduction of uniform standards for contractual relations, which can improve involvement of private capital in the development of tourism facilities and services. The introduction of sustainable tourism tools deserved special

attention, including the zoning of tourist destinations, the regulation of short-term rentals, and the introduction of environmental fees or special tourist taxes that will contribute to the preservation of the natural and cultural environment. In the modern environment, the development of digital solutions was also a priority, which involved legal incentives for electronic services, the creation of integrated booking platforms and the introduction of the concept of "smart destinations", which can improve the efficiency of management of tourist flows and infrastructure. At the same time, in view of the challenges posed by war and global crises, a key element of economic and legal mechanisms should be the development of crisis resilience tools that would ensure a rapid response to emergencies, including programmes for the recovery of tourism after armed conflicts or epidemics.

## Discussion

The results of the study confirmed that Ukraine's tourism sector was in the process of formation and structural restructuring, while in EU countries it already operated in conditions of institutional maturity, digital integration and sustainable management. Content analysis of the current regulatory framework revealed the fragmentation of legal regulation, insufficient coordination between the provisions of laws and subordinate acts, as well as the lack of adapted mechanisms for controlling the quality of tourism services. A comparison with European countries, conducted as part of a comparative analysis, showed that in EU countries, the regulatory framework for tourism was comprehensive, combining economic, environmental and social dimensions of development, while in Ukraine these components were considered separately. The SWOT-analysis showed that the main strengths of Ukrainian tourism remain its natural and recreational potential, cultural heritage, and growing demand for domestic travel. At the same time, the weaknesses clearly included a lack of infrastructure, digital management tools, and systematic state funding. These results were consistent with the findings of I.N. Braje *et al.* (2023), who showed that institutional sustainability in tourism was shaped by effective partnerships between the state and business. In Ukraine, according to the case study, such interaction was mainly declarative in nature: tourism associations, professional

unions and organisations often have no real influence on state policy, which reduces the effectiveness of reforms.

A. Capocchi *et al.* (2019) noted that in contrast to EU countries, where the main challenges were managing excessive tourist flows and overcoming the consequences of over-tourism, in Ukraine, the problem was the opposite: tourism had not reached the saturation point, and its volumes were insufficient to generate sustainable economic effects. The study confirmed that only in certain regions (the Carpathian region, the Black Sea coast) were there local signs of overload, while most territories have the potential for expanding tourist activity. Thus, it was advisable to adapt the European experience of managing flows not for restriction, but for the rational distribution of tourism resources and ensuring their ecological balance. The results of a comparison with the studies by L. Nádasí *et al.* (2025) and M. Rogowski *et al.* (2025) demonstrated that digital analytics and tourism flow forecasting were key strategic management tools in EU countries. In Ukraine, these mechanisms were underdeveloped, as confirmed by content analysis of government programmes and reports by the State Agency for Tourism Development of Ukraine (n.d.). In contrast to the EU, where the main variables for forecasting were seasonality, transport infrastructure accessibility and consumer behaviour, Ukrainian flows were influenced by security factors. This necessitated the development of adapted monitoring models that incorporated crisis scenarios and internal population migration, which has become a substantial element of modern “security tourism”.

Seasonality had been identified as one of the key problems of the national tourism system. According to the results of a case study of regional programmes, tourist flows peak in summer and winter, which created problems with the uniformity of employment and infrastructure use. This was consistent with the conclusions of H.G. Scarlett (2021) and V. Caponi (2022), emphasising the dual effect of seasonality as both an economic stimulator and a destabiliser of the regional labour market. European practices, on which the comparative analysis was based, demonstrated the effectiveness of diversifying tourism products: the development of cultural, gastronomic, medical and educational tourism reduced seasonal fluctuations. Ukrainian examples (in particular, initiatives in the Lviv and Ivano-Frankivsk regions) showed that the creation of event and cultural clusters gradually extended the season and ensured the sustainability of local income. The digitisation of tourism was another area, where there was a significant difference between Ukraine and EU countries. D. Buhalis & A. Amaranggana (2014) and M.B. Talukder *et al.* (2025) demonstrated that the integration of smart technologies was the basis for improving the efficiency of destination management. A SWOT-analysis had shown that for Ukraine, digital transformation remained more of a potential opportunity than a real advantage. Elements

of electronic marketing and online services were already being implemented in large cities (Kyiv, Lviv, Odesa), but most regions do not have the technical or human resources to transition to a smart management model. This reflected the overall unevenness of the country's digital readiness. In EU countries, on the contrary, digitalisation was a basic standard of competitiveness: the examples of Spain, Portugal and Croatia showed that the introduction of electronic booking systems, statistical monitoring and mobile applications directly contributed to an increase in tourism revenues.

A comparative analysis with the studies by M. Krstinić Nižić *et al.* (2022) and I. Torres *et al.* (2025) demonstrated that the environmental component was decisive for European tourism policy. EU countries have developed systems of green certification, sustainability indicators and environmental audits of destinations. In Ukraine, the environmental component of tourism development was not yet systematic: legislative initiatives aimed at protecting natural areas often conflicted with provisions on stimulating investment in tourism infrastructure. This created a conflict between economic and environmental interests, which was revealed during a content analysis of legislation. One solution could be to introduce environmental criteria for assessing the effectiveness of regional tourism development programmes, similar to those in place in EU countries. The problem of over-tourism was one of the key threats to the sustainable development of tourist destinations in Europe, especially in historic cities and coastal regions. N. Camatti *et al.* (2020) demonstrated that the introduction of digital systems for monitoring and managing tourist flows could be an effective response to over-tourism. Using Dubrovnik as an example, the authors showed how digital solutions such as mobile applications, data analytics and online platforms helped to optimise the load on tourism infrastructure and improve the quality of the experience for both tourists and residents. A similar problem was addressed by S. Abbasian *et al.* (2020) in an analysis of the perception of over-tourism by tourism workers in Dubrovnik. The study emphasised that excessive numbers of tourists lead to reduced job satisfaction, loss of destination authenticity and social tension between locals and tourists. This confirmed the importance of the human factor in shaping sustainable tourism policies.

In turn, M.E. García-Buades *et al.* (2022) used the example of the Spanish city of Alcudia (Majorca) to show that tourist behaviour and the effectiveness of local government have a direct impact on residents' perceptions of the negative effects of tourism. The study argued that the communication strategy of the authorities and the responsible attitude of tourists can reduce conflict and support the community's positive attitude towards the tourism sector. In the Ukrainian context, K. Vovk (2023) considered the formation of European tourism clusters as a strategy for restoring the competitiveness of

national tourism after the war. The study proposed the adaptation of European approaches to the digitalisation of tourist flow management and the development of partnerships between government agencies, businesses, and communities. Overall, the discussion concluded that the results of this study were consistent with European scientific approaches to sustainable, innovative and inclusive tourism development. Ukraine was demonstrating progress in the direction of digitalisation, greening and decentralisation of the industry, but these processes have not yet become systematic. A summary of the data from content, case, comparative and SWOT-analysis confirmed that the main challenge remained the formation of a comprehensive state policy that combined legal, economic and social mechanisms for development. Such a policy should be based on European standards of tourism destination management and the involvement of communities and the private sector, which will ensure the sustainable recovery of the industry and the gradual integration of Ukraine into the common EU tourism space.

## Conclusions

The study indicated that the development of Ukraine's tourism potential required the formation of systemic economic and legal mechanisms that would not only respond to current challenges but also ensure the long-term sustainability of the industry. Economic indicators showed an increase in industry revenues to UAH 52.1 billion, an almost twofold increase in tax revenues, and an increase in investment to UAH 7.5 billion. A positive factor was the preservation of a high share of domestic tourists (72%) and an increase in employment to 158,000 people, which created conditions for the formation of a sustainable national tourism market. A comparative analysis with Poland, Croatia and Spain had shown that the successful development of tourism was ensured by a combination of a government policy, a stable regulatory framework, the existence of national and regional strategies for sustainable tourism, and effective interaction between the authorities, business and civil society. In Poland, a transparent system of project financing through European funds and regional development programmes were central; Croatia prioritised

the digital transformation of tourism infrastructure and the development of eco-friendly tourism; Spain applied a comprehensive approach to diversifying tourism products, which mitigated seasonality and balances tourist traffic between regions.

For Ukraine, these results indicated the need to develop a flexible strategic management system that combined legal, institutional and financial instruments for development. The study showed that effective public administration of the tourism industry was based on the existence of a central coordinating body that set development priorities and ensured the unity of regional policy. In Ukraine, such a structure required strengthening institutional capacity, in particular through the creation of a national tourism agency with regional branches, which will improve coordination, enable the effective allocation of financial resources and control the quality of tourism services. Also, state authorities should focus on developing long-term programmes to support the tourism business, improving grant financing mechanisms, and attracting funds from the European Investment Bank and technical assistance programmes. Business structures should focus on the digitalisation of services, the use of intelligent demand management systems, the development of off-season tourism products, and the development of domestic tourism as an element of sustainability. The study had limitations due to the war conditions in Ukraine, incomplete statistical data, and rapidly changing market conditions that affect the dynamics of tourist flows and the financial stability of the industry. Further studies could focus on analysis of the effectiveness of digitalisation in the tourism sector, modelling the impact of innovative technologies on competitiveness, and studying regional characteristics of tourism development in the context of European integration.

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None.

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## Механізми правового та економічного забезпечення розвитку туризму в Україні

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**Анотація.** Метою дослідження було визначення напрямів удосконалення економіко-правових механізмів розвитку туризму в Україні з урахуванням європейського досвіду. Контент-аналіз чинного законодавства дозволив встановити, що національна нормативна база у сфері туризму характеризується фрагментарністю, нечітким розподілом функцій між суб'єктами галузі та відсутністю комплексної системи стимулювання інвестицій. Було з'ясовано, що структура управління туризмом потребує чіткішого розмежування компетенцій між центральними органами влади, органами місцевого самоврядування та галузевими інституціями, а також створення ефективного механізму координації політики на всіх рівнях. Зокрема, кількість іноземних туристів зростає до 3 млн осіб у 2024 році, доходи від туризму – до 52,1 млрд грн, а податкові надходження – до 1,88 млрд грн. Частка внутрішнього туризму стабілізувалася на рівні 72 %, що відображає переорієнтацію ринку в умовах війни. Залучення інвестицій у туристичну інфраструктуру сягнуло 7,5 млрд грн, а зайнятість у секторі – 158 тис. осіб, що підтвердило поступове відновлення галузі. Аналіз європейських практик показав, що Польща розвиває туризм через регіональні програми підтримки малого бізнесу, Хорватія – через децентралізовану систему туристичних рад, Іспанія – завдяки сталому використанню природних ресурсів і контролю за короткостроковою орендою. Порівняльний аналіз із українським досвідом виявив потребу у розширенні фінансових стимулів, удосконаленні податкових інструментів та активнішому залученні державно-приватного партнерства. SWOT-аналіз засвідчив, що сильними сторонами є наявність природно-рекреаційних ресурсів, культурна спадщина та зростання внутрішнього туризму, тоді як слабкими залишаються недостатня інфраструктура, нерозвинена маркетингова політика та обмежене інституційне забезпечення. Можливості полягали у розширенні міжнародного співробітництва, залученні інвестицій, цифровізації туристичних послуг, тоді як загрозами стали наслідки воєнних дій, макроекономічна нестабільність та зниження туристичного попиту. Було сформовано рекомендації щодо вдосконалення нормативного регулювання, створення дієвих фінансових інструментів підтримки галузі, підвищення інституційної спроможності органів управління та впровадження механізмів міжрегіональної координації для забезпечення сталого розвитку туризму в Україні. Отримані результати можуть бути використані органами державної влади, органами місцевого самоврядування, галузевими асоціаціями та підприємствами туристичної сфери для розробки стратегій, програм і проєктів розвитку туризму

**Ключові слова:** туристична політика; нормативно-інституційне забезпечення; інвестиційні інструменти; державно-приватне партнерство; регіональний розвиток