



Strategic priorities for the balanced development of cultural tourism entities in the post-war period

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Abstract. Armed conflicts were considered as potential catalysts for the modernisation of the tourism infrastructure. Under the conditions of comprehensive economic recovery, involving the implementation of innovations and the stimulation of both internal and external demand, growth in the sector could be encouraged despite significant losses experienced by Ukraine's tourism industry. These losses were associated with the destruction of infrastructure, a decline in entrepreneurial activity, imbalances in the labour market, and an increase in the cost of services. The purpose of the study – to determine the strategic priorities for the recovery of cultural tourism entities in Ukraine during the post-war period, to develop mechanisms for the integration of cultural heritage into sustainable development strategies. The research involved the analysis of tourism sector losses, the impact of war on tourism infrastructure, the development of business support programmes, the stimulation of internal tourism. Primary attention was given to the assessment of the damage inflicted on the tourism industry by the war, which included direct destruction, disruption of critical infrastructure, a decline in tax revenues. Despite substantial losses, internal tourism continued to function, particularly in the Western regions such as Zakarpattia and Bukovyna, which emerged as hubs of economic activity due to business relocation. A positive factor was identified in the increased demand for local tourism services, which contributed to the development of regional tourism. In 2023, Ukraine's tourism sector contributed UAH 383 million in taxes to the national budget, reflecting a 29% decrease compared to 2022 and a 39% decrease compared to 2021. Simultaneously, the number of taxpayers in the sector declined by 34%. However, the tourism industry encountered numerous challenges, including insufficient funding, destruction of infrastructure, restricted access to certain areas, and safety risks. The study proposed strategic approaches for the restoration of the tourism industry, including the development of special entrepreneurship support programmes, attraction of investment, infrastructure reconstruction, and promotion of the Ukrainian tourism brand on the international stage. Particular emphasis was placed on the importance of preserving and restoring cultural heritage as a key component of sustainable tourism development. The practical recommendations could serve as a foundation

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for the formulation of specific action plans aimed at revitalising Ukraine's tourism potential and enhancing its positioning as an attractive and safe international tourist destination

Keywords: tourism industry; cultural heritage; hospitality; war; sustainable development; digitalisation

Introduction

At the onset of the COVID-19 pandemic, Ukraine's hospitality industry found itself in a critical state and on the verge of survival. The full-scale military aggression launched by the Russian Federation in 2022, which led to the closure of a significant number of entities in the sector, further emphasised the urgent need for adaptation of the tourism business to new and challenging conditions. These circumstances resulted in a decline in business activity and an increased risk of crisis-related phenomena. In light of this, and given the important role of the hospitality industry in restoring socio-economic connections and interactions, it became necessary to identify optimal development strategies. These would enable tourism enterprises to adapt and function effectively under adverse economic and political conditions, ensuring their resilience and competitiveness within the tourism market. This strategy was to serve as a key element combining competitive actions and business approaches, determining success in the industry.

The tourism and hospitality industry plays a vital role in the modern world by contributing to economic growth and cultural development. Strategic management has been recognised as a key factor in ensuring competitiveness, attracting tourists, and supporting sustainable development. The main challenges have included the development and implementation of strategic plans, branding of tourist destinations, effective media and advertising use, cultural heritage preservation, promotion of sustainable tourism, cooperation with local communities, and the integration of innovations and technologies. Military actions in Ukraine significantly affected the tourism sector, causing a decline in demand, reduced revenues to state and local budgets, logistical disruptions, and destruction of tourism infrastructure. In addition, the closure of businesses and the reduction of jobs adversely impacted the economy. The inability to guarantee safety for tourists and to maintain appropriate service standards further damaged the country's image, exacerbating the crisis in the sector.

The work of M. Bosovska *et al.* (2023) focused on the recovery of Ukraine's tourism system under martial law and the development of forecast scenarios using the foresight methodology. Based on the analysis of economic indicators, the study identified potential opportunities for the sector, such as increased tax revenues and improved hotel performance metrics in 2023. The BANI method was employed to formulate both optimistic (α) and pessimistic (β) tourism development scenarios, which facilitated the definition of strategic directions for recovery and the mitigation of war-related impacts during the post-war period.

The authors L. Matviychuk & Yu. Dashchuk (2022) examined the potential application of European experience in sustainable hospitality development in Ukraine. The author's study explored the dynamics of the international tourism market and Ukraine's position within global tourism competitiveness. Particular attention was paid to the war's impact on the hospitality sector, including global economic consequences, and security was identified as a key priority for sustainable development. N. Yakymenko-Tereshchenko & O. Nosyriev (2024) investigated theoretical and methodological foundations for the development of the tourism and hotel industry, with a focus on strategic approaches to sustainable growth in a market economy. Reseracher's analysis addressed the war's effects on the sector, outlined prospective recovery pathways, and offered practical recommendations for product diversification and strategic partnerships to ensure destination sustainability.

Researchers L. Maliuta & S. Koroliuk (2023) analysed the state of internal tourism under martial law, highlighting its role in economic development and the preservation of cultural and natural resources. The author's findings addressed the sector's operational characteristics, identified key challenges, and proposed support measures, including security assurance, marketing strategy development, and legislative improvements. R. Kryvenkova & E. Sira (2023) examined the development of the hotel and restaurant industry under martial law, outlining priorities for post-war recovery. Scientist's analysis included core economic indicators, tax contributions, and the potential for restoring accommodation and food services in Ukraine.

The authors T. Bezsmertniuk & M. Melniichuk (2021) explored planning approaches for tourism activities within the protected areas network, integrated into regional and national planning frameworks. The study elaborated on the concept of sustainable tourism, its types and principles, and proposed strategic measures for sectoral development. Special attention was given to recreational activity management and the interaction of legal, economic, and financial regulatory mechanisms. O. Roik (2023) assessed the war's impact on Ukraine's tourism sector, estimated the losses, and justified the need to implement a sustainable development concept for post-war recovery and enhanced tourism competitiveness, taking national characteristics into account. The study identified issues affecting sustainable tourism during wartime and outlined pathways for future growth.

Scientist S. Filiuk (2022) analysed the problems and prospects for the development of Ukraine's tourism and recreation sector under globalisation and crisis

conditions, particularly in the context of martial law. The author proposed a system of innovation- and investment-oriented measures to modernise and enhance the competitiveness of Ukraine's tourism product in the international market. O. Morhulets & O. Nyshenko (2023) evaluated the economic condition of Ukraine's hotel and restaurant business during the COVID-19 pandemic and martial law. The study reviewed key operational indicators, influencing factors, and strategies for industry preservation and development, with an emphasis on the role of cross-cultural management in post-war recovery. I. Ierko (2023) addressed sustainable and secure tourism development as a critical factor in transforming the competitiveness of tourism enterprises. The research analysed aspects of balanced development, including environmental, social, and economic components, and stressed the importance of safety for tourism appeal, especially in the context of Ukraine's post-war reconstruction.

The purpose of this article was to define the strategic priorities for the balanced development of cultural tourism entities in the post-war period.

Materials and Methods

The study of strategic priorities for the balanced development of cultural tourism entities in the post-war period was based on the analysis of academic literature, regulatory and legal frameworks, statistical data, and reports from international and national organisations engaged in tourism and cultural heritage. To ensure the objectivity of results and the formulation of well-grounded conclusions, a comprehensive set of scientific methods was applied within the research framework. An empirical approach facilitated the collection and analysis of factual information regarding the operation of tourism enterprises. This enabled the reconstruction of an accurate picture of the sector's transformations and the tracing of regional interconnections. The theoretical method made it possible to examine modern scientific concepts and models of sustainable cultural tourism development and to identify directions for further research, particularly in terms of their adaptation to the Ukrainian context.

To process the economic indicators of the tourism industry, economic and mathematical tools were employed. Regression analysis was used to forecast tourist flow volumes based on factors such as the condition of cultural heritage sites, the level of infrastructure, promotion expenditures, and seasonal fluctuations. Simulation modelling enabled the assessment of pressure on cultural sites in specific regions, based on data regarding visitor numbers and heritage preservation efforts (e.g., restoration, protection measures, UNESCO listing). The analytical foundation of the study was built upon data from the following sources: Over 4 million tourists visited Ukraine last year (2022), As of November 2022, the total amount of damage caused to Ukraine's

infrastructure is nearly USD 136 billion (2024), Public Report of the State Agency for Tourism Development of Ukraine for 2024 (2024), and 1255 cultural heritage sites in Ukraine were damaged due to Russian aggression as of the end of December 2024 (2025). Additional sources included the works of A. Me & H. Fu (2021), the Travel & Tourism Development Index 2024 (2024), and data from the State Statistics Service of Ukraine (2025). These sources made it possible to conduct graphical analysis of tourism-related tax revenues across regions from 2021 to 2024 and to identify both global and regional trends in the tourism sector. To achieve the research purpose, methods of analysis and synthesis were applied to generalise theoretical approaches to cultural tourism development. A systemic approach was used to identify the interrelationship between tourism activity, economic factors, and cultural policy. Additionally, comparative analysis was conducted to assess international tourism development experience and its adaptation to modern realities. To forecast the sector's development prospects, the scenario analysis method was used, which allowed for the modelling of possible recovery and growth pathways for cultural tourism in Ukraine.

Results and Discussion

Armed conflicts often became a catalyst for the renewal and modernisation of destroyed cities. The process of recovery offered not only an opportunity to reshape urban spaces, but also to create modern tourism infrastructure that can contribute to the country's economic growth. The reconstruction of the economy required a comprehensive approach that included the implementation of innovations, restoration of production processes, improvement of living standards, and stimulation of demand in both internal and international markets. Ukraine's tourism industry had suffered substantial losses due to the destruction of infrastructure, cultural and natural heritage, a decline in the number of tourism enterprises, labour market imbalances, and rising costs of tourism services. Effective economic recovery necessitated the development of targeted business support programmes and the intensification of internal tourism development. The revitalisation of regions must be based on measures that promote population return, improvement of living conditions, resolution of social issues, reconstruction of infrastructure and its integration into the national system, as well as the creation of financial mechanisms to support these processes.

As of 2025, it is difficult to fully assess the extent of war-inflicted damage to the tourism industry and its infrastructure, as hostilities are ongoing. In addition to direct destruction, the industry suffered from disruptions to critical infrastructure, including frequent power outages caused by missile strikes. As of November 2022, tens of thousands of facilities had been damaged or destroyed, including tourist establishments, cultural landmarks, and transportation hubs (Fig. 1). Many hotels

and recreational centres experienced partial or total destruction, and some tourism assets were located in close proximity to the front line. Despite significant losses, internal tourism had not ceased – Ukrainians have continued to travel, albeit under restrictions such as bans on visiting forested and border areas. Most tourist activity had shifted to the relatively safe Western regions, particularly Zakarpattia and Bukovyna, which have become new centres of economic activity due to

business relocation. Along with companies, their employees have also moved to these areas, which has driven increased demand for local tourism services, visits to cultural institutions, and the growth of regional tourism. Some internally displaced persons may choose to remain in these regions permanently, while others will share their experiences with relatives and friends – creating a foundation for a new stage in the development of the tourism industry.

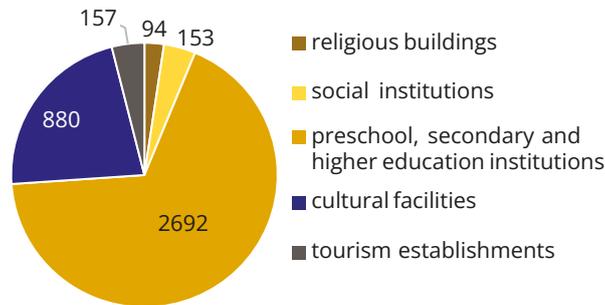


Figure 1. Number of destroyed or seized objects (as of November 2022)

Source: As of November 2022, the total amount of damage caused to Ukraine’s infrastructure is nearly USD 136 billion (2022)

According to the Ministry of Culture and Strategic Communications of Ukraine, as of the end of December 2024, a total of 1255 cultural heritage sites were damaged as a result of Russian aggression. Among them, 125 monuments were of national importance, 1055 were of local importance, and 75 were classified as newly discovered sites (Fig. 2). One of the key indicators of the effectiveness of the tourism industry was the volume of tax revenues, which was directly dependent on the number of tourists visiting a region. The COVID-19 pandemic in 2019-2020 caused a significant decline in these revenues. However, in 2021, the hospitality industry began a gradual recovery. Nevertheless, with the onset of

the full-scale invasion on February 24, 2022, tourism-related activities in Ukraine nearly came to a halt, with the exception of providing accommodation for internally displaced persons. The Travel & Tourism Development Index 2024 (2024) report by the World Economic Forum highlighted the partial recovery of the global transport and tourism sectors post-pandemic, although it also pointed to an imbalance between supply and demand and a decline in price competitiveness. While highly developed countries such as the United States, Spain, and Japan maintained leading positions, developing countries showed significant progress, but still required investment to close the gap.

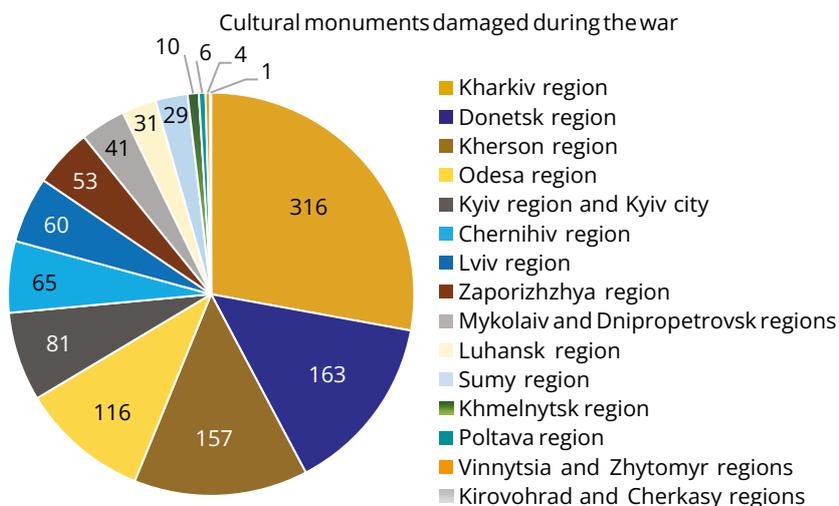


Figure 2. Number of cultural heritage sites damaged (as of December 2024)

Source: 1255 cultural heritage sites in Ukraine were damaged due to Russian aggression as of the end of December 2024 (2025)

In 2021, Ukraine was visited by more than 4 million international tourists, demonstrating a 26% increase compared to 2022. The largest number of visitors came from Moldova – approximately 1054 million individuals. Other countries with substantial tourist flows to Ukraine included Poland (311 thsd), Belarus (273 thsd), Romania (264 thsd), Turkey (247 thsd), Hungary (227 thsd), Germany (154 thsd), Israel (133 thsd), and the United States (103 thsd). The data showed that nearly 30% of travellers came for leisure and entertainment. Approximately 25.9% visited Ukraine for business purposes, while 22.4% travelled to visit relatives or friends. Around 11.7% came for health-related reasons, and only 4% travelled for shopping (Fig. 3).

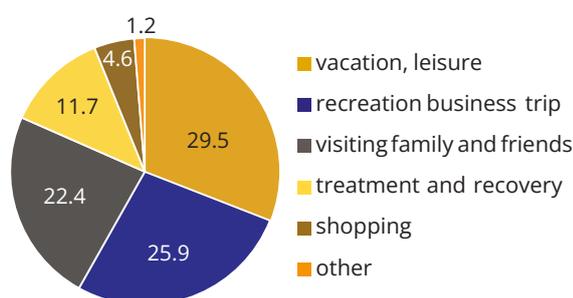


Figure 3. Purpose of travel among international tourists in 2022

Source: Over 4 million tourists visited Ukraine last year (2022)

In terms of travel formats, most visitors arrived with their families – accounting for 36.5% of all international tourists. Individual travellers comprised 35.4%, while 21.8% travelled with friends. Business trips in work collectives accounted for 5.1%, and organised tourist groups represented only 1.2% of total arrivals (Over 4 million tourists..., 2022).

An analysis of tax revenues for the first quarters of 2021, 2022, and 2023 revealed a negative trend: in 2023, the tourism industry contributed UAH 383 million in taxes, which was 29% lower than in 2022, and 39% lower than in 2021. The number of taxpayers in the tourism sector declined by 34%, with hotels traditionally providing the largest share of tax revenues (61%). However, even these contributions dropped by 22% compared to 2022 and 41% relative to 2021. An increase in tax revenues from accommodation facilities was observed in ten Ukrainian regions, largely due to their distance from

active combat zones and attractiveness to both tourists and internally displaced persons (IDPs). The highest increases were recorded in Chernivtsi (+98%), Lviv (+16%), and Zakarpattia (+15%) regions. Conversely, in conflict-affected regions such as Luhansk, Donetsk, Kherson, Zaporizhzhia, Mykolaiv, and Kharkiv, revenues from accommodation providers fell by 50-100%. Several other regions, including Odesa, Ternopil, Ivano-Frankivsk, and Kyiv, also experienced a 10-50% decline compared to 2022 (Public report of the State Agency..., 2024).

In Kyiv, previously a major tourist hub, tax revenues from accommodation decreased by 47% compared to 2022, primarily due to ongoing missile strikes. Revenues from recreational bases and children's camps dropped by 48%, largely because of insufficient bomb shelters and the use of such facilities for housing IDPs. In contrast, campgrounds and caravan parks saw a 20% increase in revenue, as they were generally located further from strategic targets. However, their total figures remained below 2021 levels, partly due to the closure of cross-border mountain routes. In the first quarter of 2023, the number of taxpayers in the tourism industry declined by 34% compared to the same period in 2022. The number of legal entities and sole proprietors decreased by 35% and 34%, respectively. Overall, the number of active tourism-related businesses fell by 38% compared to 2021, indicating a substantial exodus of entrepreneurs from the sector (Public report of the State Agency..., 2024).

In the second quarter of 2023, the situation deteriorated further due to the destruction of the Kakhovka Hydroelectric Power Plant by Russian forces and the nuclear terrorism threat at the Zaporizhzhia Nuclear Power Plant. The resulting ecocide led to the flooding of cultural and natural heritage sites, submersion of tourist facilities in Kherson and Mykolaiv regions, water pollution, potential desalinisation of the Black Sea near the Odesa coastline, and drinking water shortages across Southern Ukraine. These factors significantly delayed prospects for tourism recovery in the region, even after the war's conclusion (Starodubtsev *et al.*, 2023). It must be acknowledged that a range of challenges have significantly hampered the development of Ukraine's tourism sector, particularly under conditions of war and economic instability (Table 1). Overcoming these challenges required a comprehensive set of measures aimed at infrastructure restoration, business support, and rebuilding a positive tourism image of the country.

Table 1. Key factors hindering the development of the tourism industry

Category of factors	Description
Economic	Decline in population's purchasing power. High inflation and national currency instability. Insufficient funding and lack of investment in tourism infrastructure. High tax rates and regulatory pressure on the tourism business
Political and security	Military actions and occupation of territories. High level of threat to tourists due to shelling and mined areas. Insufficient state support for the tourism sector. Unstable political situation affecting the country's international image

Table 1, Continued

Category of factors	Description
Infrastructure	Destruction of tourist sites, roads, airports, and bridges. Problems with transport connectivity, especially in frontline regions. Insufficient development of modern hotels and other accommodation facilities. Poor condition of utilities and energy infrastructure
Social	Workforce outflow due to migration and job cuts in the tourism sector. Decline in staff qualifications due to lack of stable employment. Decrease in interest in internal tourism amid general uncertainty
Environmental	Ecocide and environmental pollution due to hostilities. Destruction of nature reserves and recreational areas. Insufficient attention to the preservation of natural heritage
Marketing and informational	Formation of a negative image of the country as a dangerous tourism destination. Lack of effective advertising campaigns to promote internal tourism. Insufficient level of digitalisation of tourism services

Source: developed by the authors

The modern state of development of cultural tourism entities in Ukraine was characterised by significant challenges, but also held prospects for recovery. Improvement was possible through effective management approaches that will promote the innovative development of territories, the implementation of modern technologies, and the creation of favourable conditions for cooperation between the state, entrepreneurs, and tourism organisations. Competent governance of the sector at the national level required a deep analysis of the overall economic situation and the specifics of the tourism sector.

The key challenges facing Ukraine's tourism industry included the absence of international tourist flows due to military actions; capital flight and insufficient funding for infrastructure restoration; high levels of danger in many regions; substantial destruction of tourist sites, historical monuments, and cultural institutions; lack of reliable information on the condition of tourist sites across the country; a limited network of tourist information centres and an outdated hotel classification system; the absence of an automated statistical data collection system for sectoral analysis; a ban on flights in Ukraine's airspace; and the lack of a unified national tourism portal to promote the country internationally in the post-war period. To ensure effective development of cultural tourism entities under conditions of uncertainty, it was necessary to apply both proven management practices and innovative, creative approaches. Key directions included:

- ▣ comprehensive modernisation of management processes in the sector;
- ▣ creation of favourable conditions for the development of tourism businesses;

- ▣ development of tourism growth models within the framework of national and regional economic policy;
- ▣ implementation of automated systems for data collection and analysis to improve monitoring and planning;
- ▣ use of digital technologies to promote tourism products, organise e-marketing, and facilitate service booking;
- ▣ introduction of innovations in hospitality, transportation, and financial services for tourists;
- ▣ creation of new types of tourism products and improvement of traditional services;
- ▣ access to international markets with competitive tourism offerings.

The efficiency of coordination and development of cultural tourism entities depended on high-quality legal and organisational frameworks. Moreover, a clear distribution of responsibilities between central, regional, and local authorities was essential, enabling effective development of local tourism, attraction of investment, and infrastructure creation.

Given the importance of legal and organisational support for the development of cultural tourism, it was also necessary to consider effective mechanisms for integrating cultural heritage into sustainable development strategies (Table 2). The creation of an effective tourism management system should combine the preservation of historical and cultural assets with the socio-economic growth of regions. In this context, the key role was played by mechanisms that ensured a harmonious balance between heritage protection, tourism infrastructure development, and investment attraction.

Table 2. Effective mechanisms for integrating cultural heritage into sustainable development strategies

Direction	Implementation mechanisms
Legislative and institutional consolidation	Integration of cultural heritage protection into sustainable development strategies; development of state programmes supporting monument preservation; cooperation between government bodies, communities, and businesses
Economic and financial support	Public-private partnership in funding restoration projects; attraction of international grants and investors; tax incentives and subsidies for enterprises in the cultural heritage sector
Education and awareness raising	Inclusion of heritage preservation topics in educational programmes; conducting information campaigns and training events; use of digital platforms to promote cultural heritage
Tourism and social integration	Development of tourist routes involving cultural landmarks; support for local communities in developing cultural tourism; use of traditional architecture, crafts, and gastronomy in tourism products

Table 2, Continued

Direction	Implementation mechanisms
Technological innovations	Digitalisation of heritage (3D-scanning, virtual tours, mobile applications); use of smart technologies to monitor the condition of monuments; innovative formats for presenting cultural heritage (AR, VR, NFT-museums)

Source: developed by the authors

The sustainable development of the tourism sector largely depended on the renewal and expansion of tourism and resort-recreational infrastructure. To this end, it was advisable to introduce a special investment regime that would stimulate the construction and renovation of hotels and other tourism-related facilities by attracting both Ukrainian and foreign investors. In addition, a crucial step involved ensuring direct funding from state and local budgets for the development of tourism

infrastructure, including the arrangement of tourist routes, recreational areas in forests and mountainous regions, public beaches, observation decks, tourist information centres, and road signage (Trostsianska, 2024). Given the above, proposed recovery models were expected to contribute to the revival of cultural tourism in Ukraine by stimulating economic growth, promoting international cooperation, and shaping a positive image of the country as an attractive tourist destination (Table 3).

Table 3. Models for the recovery and growth of cultural tourism entities in Ukraine

Path of recovery	Key measures	Expected results
State support and legal regulation	Adoption of programmes for the preservation and restoration of cultural heritage. Provision of state grants and subsidies for the reconstruction of tourism sites. Simplification of legal procedures for running tourism businesses	Restoration of destroyed landmarks and infrastructure. Increase in the number of enterprises in the field of cultural tourism. Creation of a favourable investment climate
Investment and international partnership	Attraction of foreign investors and international funds to finance projects. Development of public-private partnerships. Establishment of special economic zones for tourism recovery	Improvement of the material and technical base of cultural tourism. Stimulation of infrastructure and service development. Formation of a positive international image of Ukraine
Internal tourism development	Promotion of national cultural heritage through educational programmes and media. Organisation of cultural festivals, guided tours, and themed trips. Support for local initiatives and tourism start-ups	Increase in internal tourist flow. Enhancement of economic activity in the regions. Revival of interest in history and culture among the population
Innovation and digitalisation	Creation of virtual tours, mobile applications, interactive tourist route maps. Use of AR/VR technologies to popularise cultural heritage. Automation of tourism services (online booking, e-tickets)	Accessibility of cultural tourism to a wider audience. Improvement in the quality of tourism services. Better interaction between tourists, businesses, and cultural institutions
Sustainable development and ecotourism	Restoration of cultural landmarks using environmentally-friendly materials. Development of green tourism (eco-trails, rural tourism, ethnoparks). Implementation of responsible tourism principles	Formation of an environmentally conscious tourist environment. Minimisation of negative environmental impact. Increase in the flow of eco-tourists and international partners

Source: developed by the authors

From 2022 to 2025, under wartime conditions, Ukraine's tourism sector suffered significant losses due to a sharp decline in tourist flows and the destruction of tourism and recreational potential in areas affected by hostilities and shelling. According to data from the official website of the State Statistics Service of Ukraine (2025), the industry's performance was measured by the number of collective accommodation facilities, the number of people staying in them, and the number of hotel rooms. It was determined that the number of collective accommodation facilities decreased by 525 units from 2019 to 2020. In 2024, the global tourism sector contributed 10% to the world's GDP, reaching USD 10.9 trillion. The industry supported 357 million jobs, accounting for approximately one in ten worldwide. Both internal and international visitor spending increased, with foreign visitor expenditures rising by 11.6%, amounting to USD 1.9 trillion (Me & Fu, 2024).

Post-war recovery of tourism infrastructure will require large-scale investments and active measures to stimulate tourism, aiming for the swift restoration of damaged facilities and the revival of the sector's operations. This has been confirmed by research focused on the post-war reconstruction of the tourism industry. For instance, O. Bordun *et al.* (2022) noted that tourism recovery costs can be conditionally divided into two categories: direct (reconstruction and repair of tourism facilities, demining costs) and indirect, which included funding for infrastructure projects such as the reconstruction of roads, bridges, and airports essential for the tourism industry's full functionality. Therefore, the total recovery costs were significantly broader, encompassing related economic sectors. The preliminary estimated need for funding the restoration of tourism infrastructure amounts to UAH 16.80 billion, representing only 0.26% of the total costs required for Ukraine's overall

reconstruction. N. Shevchenko (2025) analysed the priority directions of tourism development during wartime and the formation of adaptation strategies for the post-war recovery of the sector through the promotion of cultural heritage. The author proposed flexible approaches to regional tourism development, including specialised types such as gastronomic tourism, taking into account new socio-cultural conditions.

As noted by I. Tsurkan & R. Kryvenkova (2023), the assessment of tourism industry losses caused by the war can be conducted in several directions. These include reduced tax revenues due to fewer taxpayers, direct losses from infrastructure destruction, indirect losses from expected future income declines, and recovery costs for the industry. O. Vasylyeva *et al.* (2023) identified emerging trends in tourism market recovery that will be relevant for Ukrainians, notably the increasing demand for recreational tourism and visits to former conflict zones. After two years of the COVID-19 pandemic, Ukrainians found themselves facing war-related realities, including mass migration, emotional exhaustion, and loss. As a result, many people sought rest in natural areas – by the sea, in the mountains, or forests – to restore physical and emotional well-being. Simultaneously, interest in military tourism was expected to grow as Ukrainians wish to see firsthand the places that became symbols of resistance, and which they had previously learned about from the news. A combination of these factors, along with the development of existing routes and active promotional campaigns, will help restore Ukraine's image as an attractive tourist destination.

Researcher H. Omelchak (2023) emphasised the importance of cybersecurity and IT-development as key factors contributing to the recovery of tourism in post-war Ukraine. To attract investment, active cooperation with international tourism organisations was needed to facilitate Ukraine's integration into global tourism networks. One effective measure could be the establishment of Ukrainian tourism offices abroad to promote the country's tourism potential to international travellers. The implementation of innovative recovery approaches will support the creation of a unique tourism image for Ukraine, combining war heritage with advanced technologies and modern infrastructure.

V. Kholodok (2023) stressed the necessity of developing strategies and mechanisms for the rapid recovery of the tourism business to ensure its efficient operation after the end of hostilities. An important aspect was the effective coordination between regional and local authorities aimed at developing the tourism industry and creating favourable conditions for its recovery. T. Herasymenko *et al.* (2024) analysed the challenges and prospects of attracting investment into Ukraine's tourism sector after the war, taking into account global trends and internal industry issues. The authors justified the importance of foreign investment and proposed mechanisms to stimulate investment activity for the

recovery and development of the country's tourism potential. L. Chepurda *et al.* (2024) examined the essence and significance of strategic marketing for tourism and hospitality enterprises under conditions of uncertainty and crisis, particularly during the post-pandemic and wartime periods in Ukraine. Researchers analysed theoretical aspects, assessed the industry's situation, and proposed measures for determining strategic priorities and effective marketing tools.

Thus, the effective development of cultural tourism entities required active state support. The tourism sector must be integrated into national humanitarian policy and identified as one of the country's strategic priorities. This will allow Ukraine to fully realise its tourism potential, contribute to economic growth, to develop recreation and wellness services, and to accelerate the socio-economic recovery of regions in the post-war period.

Conclusions

The study comprehensively highlighted the fatal impact of the full-scale war on Ukraine's tourism sector during the period from 2022 to 2025. The destruction of tourism infrastructure, damage to cultural and natural heritage sites, the sharp decline in international and internal tourist flows, and the mass closure of businesses led to significant economic losses and labour market destabilisation. The analysis of tax revenues confirmed this negative trend, showing a decrease in financial contributions to the state budget and a reduction in the number of tourism business entities.

As of 2025, Ukraine's tourism industry had suffered severe losses due to the war: over 1255 cultural heritage sites were destroyed or damaged, and tax revenues from the tourism sector in 2023 decreased by 29% compared to 2022 and by 39% compared to 2021. The number of tourism business entities fell by 38% relative to the pre-war level in 2021, indicating a massive outflow of entrepreneurs from the sector. At the same time, certain regions relatively remote from hostilities, such as Chernivtsi (+98%), Lviv (+16%), and Zakarpattia (+15%) regions, recorded an increase in revenues, demonstrating the potential of internal tourism as a factor of local economic recovery.

The study revealed the resilience of internal tourism, particularly in the Western regions of Ukraine, which became relatively safe and hosted a significant number of internally displaced persons. This highlighted the internal potential to partially offset losses and provided a foundation for future recovery. The relocation of businesses and populations to these regions contributed to increased demand for local tourism services, serving as a positive signal for regional tourism development. The findings emphasised the critical need for comprehensive strategies for post-conflict tourism recovery. Proposed models included active government support through targeted programmes and favourable regulatory frameworks, the attraction

of internal and foreign investments to rebuild infrastructure, stimulation of internal tourism by promoting national cultural heritage, implementation of innovative technologies to enhance service quality and tourism product promotion, as well as the integration of sustainable development principles to ensure long-term competitiveness of the sector.

Special attention was paid to the preservation and restoration of cultural heritage, which remained a key element of Ukraine's tourism appeal. Effective mechanisms for integrating cultural sites into tourism routes and sustainable development strategies will not only attract tourists, but also help preserve the country's national identity and cultural wealth. Therefore, the study results represented an important step in understanding the devastating impact of war on Ukraine's tourism

industry and substantiate the urgent need for coordinated efforts by the government, business sector, and international partners to ensure its effective recovery and sustainable development. Prospects for further research include exploring balanced development strategies for cultural tourism entities in the context of European integration processes.

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Conflict of Interest

None.

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Стратегічні пріоритети збалансованого розвитку суб'єктів культурного туризму в повоєнний період

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Анотація. Військові конфлікти можуть стати імпульсом для сучасної туристичної інфраструктури, що в умовах комплексного економічного відновлення із впровадженням інновацій та підтримкою внутрішнього і зовнішнього попиту здатне стимулювати зростання, попри серйозні втрати туристичної галузі України, що пов'язані з руйнуванням інфраструктури, спадом підприємницької активності, дисбалансом на ринку праці й зростанням вартості послуг. Мета дослідження – визначити стратегічні пріоритети відновлення суб'єктів культурного туризму в Україні в умовах повоєнного періоду, а також розробити механізми інтеграції культурної спадщини у стратегії сталого розвитку. Дослідження включало аналіз втрат туристичної галузі, впливу війни на туристичну інфраструктуру, розробку програм підтримки бізнесу та активізацію внутрішнього туризму. Основна увага приділена оцінці збитків, завданих війною туристичній індустрії, що охоплювало прямі руйнування, порушення критичної інфраструктури та зменшення податкових надходжень. Попри значні втрати, внутрішній туризм продовжив функціонувати, особливо в безпечних західних регіонах, таких як Закарпаття та Буковина, які стали центрами економічної активності через релокацію бізнесу. Позитивним фактором стало зростання попиту на місцеві туристичні послуги, що сприяло розвитку регіонального туризму. У 2023 році туристична галузь України сплатила до бюджету 383 млн грн податків, що на 29% менше, ніж у 2022 році, та на 39% менше порівняно з 2021 роком, водночас кількість платників податків скоротилася на 34%. Однак туристична галузь стикнулася з низкою викликів, зокрема нестачею фінансування, руйнуванням інфраструктури, обмеженнями на відвідування певних територій та загрозами безпеці. У дослідженні запропоновані стратегічні підходи до відновлення туристичної індустрії, що включають створення спеціальних програм підтримки підприємництва, залучення інвестицій, розбудову інфраструктури та просування українського туристичного бренду на міжнародній арені. Особливий акцент зроблено на важливості збереження та відновлення культурної спадщини як ключового елемента сталого розвитку туризму. Практичні рекомендації можуть слугувати основою для розробки конкретних планів дій, спрямованих на відродження туристичного потенціалу України та її позиціонування як привабливого та безпечного туристичного напрямку на міжнародній арені

Ключові слова: індустрія туризму; культурна спадщина; гостинність; війна; сталий розвиток; цифровізація