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Investment appeal and legislative constraints of green tourism in Ukraine

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Abstract

This study aimed to identify the key aspects of state and investment support for green tourism in Ukraine. The methodological foundation of the research comprised scientific and methodological principles within the field of public administration, as well as regulatory frameworks of Ukraine and the European Union. In particular, the study utilised methods of systemic-structural analysis, logical-dogmatic analysis, and comparative legal analysis. An examination of European practices in the development and organisation of green tourism confirmed that adaptation of Ukraine's tourism sector would be insufficiently effective without integrating the experience of the European Union. This article addresses the main challenges and advantages associated with developing green tourism in Ukraine and proposes potential

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solutions to overcome these barriers. The findings, based on an analysis of the practices of European Union countries, highlight the prospects for organising this form of tourism in Ukraine. It is emphasised that the development of eco-tourism should be grounded in principles of territorial concentration, strengthening the role of local authorities, and employing a programme-targeted approach to engage rural communities in business projects within the eco-tourism sector. The importance of legislative initiatives aimed at fostering an ecological specialisation in green tourism is substantiated, covering strategic, regulatory, and programme-targeted aspects. It is established that the successful growth of this sector requires addressing a range of issues through collaboration between governmental bodies and local councils, especially in the context of decentralisation and the formation of amalgamated territorial communities. The need for prioritising financial and legislative support, alongside the development of a balanced state policy for regulation at the regional level, is highlighted. The importance of incorporating an ecosystem approach into the implementation of local and regional socio-economic development programmes is argued, with a focus on environmental priority within economic activities

Keywords: rural areas; development strategy; public policy; European experience; farmhouses

Introduction

Tourism in Ukraine, like many other countries, has the potential to become one of the primary drivers of economic growth, contributing to enhancing the country's international image and integrating it into the global economy. Ukraine's resort and recreational areas cover approximately 9.1 million hectares, which constitutes about 15% of the state's territory (State Statistic Service of Ukraine, n.d.). Despite significant destruction caused by hostilities and pollution (The damage to Ukraine's..., 2023), a significant portion of resort areas remains in safe regions and has considerable potential for development. Resort areas in western regions of Ukraine are of particular interest, however, rural areas are no less promising and can become centres for the development of rural and green tourism.

In the post-war period, the issues of rebuilding and sustainable development of rural areas will become particularly significant, and tourism can play a key role in addressing these challenges. Supporting these initiatives in Ukraine will not

only help to solve environmental problems in the regions but also serve as a means of diversifying the rural economy. According to the World Travel and Tourism Council, the tourism industry is demonstrating some of the highest growth rates globally (Global travel & tourism..., 2023).

The urgency of attracting investment resources and developing effective mechanisms to strengthen the investment component for the development of tourism destinations is driven by the needs of post-war state reconstruction. Green tourism plays a crucial role in this process, contributing to improving the environmental situation, raising the standard of living of the rural population, and the socio-economic development of rural areas.

At the present stage, green tourism in Ukraine is at an early stage of formation, although in several European countries, this direction already occupies a significant place in the tourism sector. Green tourism is characterised as a non-traditional form of tourism activity that

demonstrates a growing environmental consciousness and awareness among the population. One of the key features of this type of tourism is its positive impact on the socio-economic development of rural areas, including improving infrastructure, increasing employment levels and raising budget revenues from local income.

At present, green tourism in Ukraine is in its nascent stages, whereas in many European countries, this sector already holds a significant position within the tourism industry. Green tourism is characterised as a non-traditional form of tourism that reflects a growing environmental consciousness and awareness among the population. One of the key features of this type of tourism is its positive impact on the socio-economic development of rural areas, including improvements in infrastructure, increased employment levels, and higher local government revenue.

The topic of developing tourist destinations has been the subject of numerous scientific studies. In the study by O. Sushchenko (2022), key approaches to tourism development are explored, with particular emphasis on investment aspects. The research confirms that the development of rural and green tourism is important for overcoming socio-economic disparities in rural regions and for diversifying the local economy. The research by E. Dziurakh and I. Kulyniak (2022) focuses on key aspects of investing in the tourism sector, particularly in rural areas. It is determined that the effective development of tourism in these regions requires a significant increase in capital investment through the attraction of additional investment resources. Based on an analysis of the characteristics of investment activities, a classification of investment types that support the development of rural areas as tourist destinations is proposed.

In the studies of D. Suharto and C. Tando (2021) and M. Nekmahmud and M. Fekete-Farkas (2021), investment policy and its impact on environmental aspects are analysed. It is emphasised that various stakeholders play an important role in this process, including local and central government authorities, as well as non-governmental organisations, which jointly contribute to preserving environmental balance through the application of appropriate investment policy.

M. Ihnatenko *et al.* (2021) conducted research that focuses on the legislative support of green tourism. Their study substantiates various forms and directions of state and local support for strategic development programs of enterprises in the field of rural green tourism, including small businesses providing tourist services in rural areas. The instruments and methods of both direct and indirect support, as well as material and non-material incentives aimed at improving the living standards of the rural population and developing the middle class, are studied.

Research conducted by N. Thang (2023), S. Ma and Y. He (2022), highlights the significance of government policy, regulatory frameworks, financial resources, and community engagement in shaping investment intentions in the green tourism sector. It is indicated that the alignment of tourism offerings with the ecological and social preferences of conscious consumers can stimulate more active investment in this area.

An analysis carried out by A. Trstenjak *et al.* (2023) focuses on sustainability aspects within the tourism sector, particularly on the impact of economic, environmental, and social factors on ensuring long-term value. The research reveals the ineffectiveness of current environmental policies and the need for a review of approaches to environmental taxation. This indicates the need for increased attention to the quality of economic

development to minimise negative environmental consequences in the tourism industry.

Despite numerous studies dedicated to the development of rural tourism, theoretical and methodological questions related to the investment role in shaping tourist destinations in rural areas remain insufficiently developed. This particularly applies to issues of investment attractiveness of such territories, defining priority areas for capital attraction, as well as improving mechanisms of state regulation and attracting financial resources to support rural tourism.

This research aimed to determine the main aspects of legislative and investment support for green tourism in Ukraine. To achieve this goal, the following objectives were set: analysis of the specifics of investment attractiveness and support for green tourism; research on the experience of European Union countries in regulating green tourism; identification of existing legislative limitations in the field of green tourism regulation in Ukraine.

Materials and Methods

As part of the conducted research, an analysis of legal acts was carried out, providing a current understanding of the issue and identifying potential solutions. To study the regulatory framework of tourism in Ukraine and Europe, the following norms were systematically analysed: Law of Ukraine No. 1560-XII "On Investment Activities" (1991), Law of Ukraine No. 222-VIII "On Licensing of Economic Activities" (2015), Law of Ukraine No. 324/95-BP "On Tourism" (1995), Draft Law of Ukraine No. 5206 (2021), and Draft Law of Ukraine No. 4162 (2020), Farmers' Social Insurance Act of Austria (2024), Agriculture Act of Germany (1955), Personal Income Tax Act of Poland (1991).

To study the state policy in the field of tourism development, the following documents were

analysed: Strategy for the Development of Tourism and Resorts for the Period up to 2026 (2017), Resolution of the Cabinet of Ministers of Ukraine No. 297 (2006), Order of State Tourism Administration of Ukraine No. 19 "On Approval of the Rules for the Use of Hotels and Similar Accommodation Facilities and Provision of Hotel Services" (2004), "Position paper 20-155" of Information and Research Centre at the Verkhovna Rada of Ukraine (2021), Regional Development Strategy of Germany (2022), tourism development strategy in Austria (Plan T. Master..., 2019), Report from the Commission to the European Parliament, the Council and the Court of Auditors (2024).

A systematic-functional approach was employed to study the specified topic, allowing for a comprehensive assessment of the effectiveness of regulatory mechanisms in the green tourism sector, considering the interconnectedness of legal norms, economic factors, and social conditions. This approach not only helped to identify shortcomings in existing legislation but also determined the directions for its improvement, aimed at ensuring a more balanced development of green tourism. The analysis within this framework also involved an assessment of the functional interaction between government institutions, the private sector, and public organisations, which made it possible to formulate specific recommendations for improving the legal regulation and support of this sector.

The application of the logical-dogmatic method, in conjunction with other methods, has enabled the formulation of new conclusions, distinct from traditional ones, regarding the legal regulation of green tourism. The use of this method has facilitated a deeper understanding of legal norms through an analysis of their structure and content, allowing for the development of alternative approaches to the application of legal mechanisms

in this field. Such an approach has provided a critical perspective on existing legal instruments, enabling a review of established provisions and the proposal of new solutions to existing problems.

A comparative legal method was employed in the research to analyse the legal regulations and practices of green tourism in Poland, Austria, and Ukraine. The use of this method enabled the identification of both differences and similarities in the legal approaches to regulating green tourism in these countries, contributing to a deeper assessment of their impact on the development of the tourism industry. Within this analysis, various models of state support, tax incentives for farms, conditions for attracting private investment, and environmental requirements for organising green tourism were examined. Poland and Lithuania, as Central and Eastern European countries, share a similar history of development, social and economic conditions. They have also undergone the process of a post-socialist transition to a market economy, which makes the comparison with Ukraine relevant.

Results

Characteristics of the investment appeal and provision of green tourism. The term “green tourism” encompasses all forms of tourism activity undertaken in natural areas, with a focus on the use of natural resources and the implementation of environmentally friendly practices (Sustainable tourism..., 2024). The primary function of green tourism is to preserve both large natural landscapes and smaller natural objects, along with wildlife, for future generations. Thus, green tourism, as a subdivision of ecotourism, aims to minimise negative impacts on the environment and preserve the cultural heritage of local areas. Although the United Nations has defined certain criteria for ecotourism (UNWTO, 2017), green

tourism can vary in its level of environmental impact, encompassing both fully sustainable forms and those that are less harmful compared to traditional forms of tourism.

According to studies by T. Toubes and N. Araújo-Vila (2022) and D. Perkumiene *et al.* (2020), green tourism reflects the principles of sustainable tourism, aligning the interests of ecology, the environment, local communities, businesses, and tourists. The primary goal of green tourism is to minimise the negative impact of tourism activities on the environment and society.

Within the framework of sustainable tourism, green businesses focus on creating enterprises that prioritise environmental sustainability, social responsibility, and economic efficiency (Roblek *et al.*, 2021). According to research by N. Habiba and H. Calhan (2024), green businesses in the sustainable tourism sector act as a catalyst for innovation, economic growth, and increased environmental awareness, positively impacting the competitiveness of tourist destinations. Such entrepreneurs actively implement innovative ideas, solutions, and business models that align with the principles of sustainable development.

A study by M. Podovac *et al.* (2024) identifies several key factors that determine the significance of green investments. These include financial aspects (loan repayment terms, long-term risk assessment, etc.); additional factors encompassing environmental, scientific, religious, ethnic, and political considerations; reputational factors (investor and company image, marketing strategies, public pressure); and legal and fiduciary obligations (internal legal acts and international agreements).

W. Wang *et al.* (2023) highlights that the primary drivers of green investments are competitive pressure, environmental regulations, industry-specific characteristics, a growing focus on innovation, collaboration among companies,

and the increasing need to cultivate “green” consumer behaviour. Despite the significant role of financial and reputational factors in stimulating green investments, some limitations can hinder their development. For instance, environmental regulations are often insufficiently stringent or inconsistently applied across countries, which can create an uneven playing field for businesses and reduce the motivation to adopt sustainable practices. Furthermore, consumer behaviour is not always a stable factor, as changes in consumer preferences can be temporary and unpredictable. Innovative activities in the field of green technologies, while important, often face high costs and risks, which hinder their widespread adoption.

Green investments serve as a proactive mechanism to mitigate existing environmental challenges and prevent new ones from emerging. It has been established that the successful implementation of environmental initiatives requires close coordination between government agencies and the private sector. For profit-oriented enterprises, adhering to environmental and social standards is crucial as it contributes to improving their operational efficiency. Given the various negative impacts on the environment, such as water and air pollution, excessive energy consumption, waste generation, noise pollution, and congestion, which threaten flora and fauna, there are significant opportunities for investment in the green sector of the economy.

Research conducted by S. Rosyafah *et al.* (2020) identifies key components of green investments. These include low-carbon energy sources such as renewable energy, biofuels, and nuclear power; increased energy efficiency in both energy supply and consumption; and carbon sequestration processes, particularly issues related to deforestation and agriculture. Research by I. Mbukanma and R. Rena (2021) emphasises

that for the successful implementation of green investments, it is necessary not only to assess existing opportunities but also to create a supportive environment that includes educational programs, support for sustainable development, and resource provision for innovative initiatives.

However, it is noted that the aforementioned aspects do not provide an exhaustive understanding of green investments. Contemporary approaches to classifying green investments may not adequately account for the dynamic nature of environmental challenges and economic realities. For example, the emphasis on energy efficiency and low-carbon energy supply may not capture all the nuances associated with environmental impacts from manufacturing or infrastructure projects that are not always directly linked to energy consumption. The effectiveness of green investments depends significantly not only on the availability of resources but also on political will, economic incentives, and regulatory mechanisms, which may not be sufficiently reflected in existing research.

Key aspects determining the investment attractiveness of a particular territory are a complex of factors that influence the effectiveness of investment activities. Research conducted by M. Islam (2023) confirms that the investment attractiveness of regions is shaped by both objective and subjective factors. Objective factors encompass the socio-economic characteristics of specific regions, as well as their main directions of economic structural transformation. It has been established that investors prefer territories with developed industries and favourable economic conditions. Among the subjective factors, the activities of local authorities aimed at creating conditions conducive to attracting investment capital stand out.

The described categories of investment activity can be viewed through two main components:

investment attractiveness and investment climate. Investment attractiveness determines the level of popularity of a territory among investors and tourists, while the investment climate characterises the conditions for doing business and attracting investment. A territory with specific resources, favourable transport and geographical location, and accessible information can become a tourist attraction and turn into a tourist centre (Streimikiene, 2023).

To achieve a high level of tourist attractiveness and maximise socio-economic benefits, it is necessary to ensure the presence of a modern and developed material and technical base for tourism, along with effective tourism infrastructure. Even with significant natural resources and cultural heritage, without adequate infrastructure that meets international standards, it is difficult to expect significant revenues from the tourism industry in a particular region.

Despite the severe challenges faced by Ukraine's tourism industry due to the ongoing conflict, a total of UAH 89,420.000 in tourism fees were collected in the first half of 2022. This marks a 28.8% increase compared to UAH 69,453.000 collected in the same period in 2021. The largest contributions came from Kyiv, where the amount exceeded 20 million UAH, and from Lviv Region, which contributed UAH 19,774.000, demonstrating a 193% increase compared to 2021. Ivano-Frankivsk Region paid UAH 9,047.000, reflecting a growth of 76.4%, while Zakarpattia Region contributed UAH 8,872.000, an increase of 144% over the previous year. Among the regions, besides Lviv, Ivano-Frankivsk, and Zakarpattia, the highest growth was observed in Ternopil Region (145%), Khmelnytskyi Region (116%), Kirovohrad Region (105%), and Chernivtsi Region (103%) (Fig. 1).

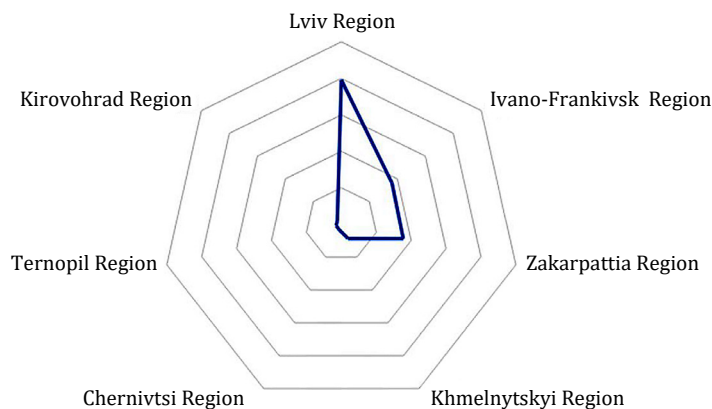


Figure 1. Tourist tax collection in 2023

Source: Tourism statistics of Ukraine: Dynamics of tax revenues by region (n.d.)

Investments in the tourism sector play a pivotal role in stimulating the development of the tourism market, expanding infrastructure, and improving service quality. Tourism is a relatively open sector, providing favourable conditions

for profitable business. For instance, according to O. Sushchenko (2022), the diversity of the tourism business allows for the diversification of investments, encompassing a wide range of production and service areas, a viewpoint that is

hard to dispute. Indeed, diversifying investments in tourism helps to mitigate risks associated with dependence on a single activity and enables more efficient use of available resources. This ensures the stability and sustainable development of the industry, which is further supported by research from J. Borsatto and C. Bazani (2021), who note that one of the key aspects contributing to innovation in the tourism business is adherence to environmental regulations, which incentivises companies to implement green innovations. Consequently, studying various mechanisms of environmental regulation can help explain how and under what conditions environmental policy influences green innovations within companies. The results of such studies can serve as the foundation for a robust conceptual framework that would facilitate further research in this area.

However, investments in the tourism sector of rural areas have certain specific characteristics that distinguish them from investments in urban and other territorial entities. The limited attractiveness of investing in the development of rural areas as tourist destinations is due to the difficult financial situation of most residents of these areas, as well as limited or non-existent opportunities for providing collateral. The main assets that can be used as collateral, such as fixed assets, typically have low liquidity due to significant depreciation. Nevertheless, it is worth noting that the limited attractiveness of rural areas for investment is not always a consequence solely of the difficult financial situation of residents or the lack of liquid assets. Several contemporary studies, including those by M. Santos *et al.* (2021) and N. Sulaiman (2024), indicate that the investment potential of rural areas can be enhanced through the development of alternative sources of financing, such as government grants, subsidies, and innovative forms of public-private partnerships.

A crucial condition is the creation of a favourable investment climate and the development of policies that stimulate the development of small businesses and green tourism.

According to Q. Nguyen (2024), attracting private, particularly foreign, investments into the tourism sector requires attention to several key aspects: a liberal administrative and tax policy that stimulates private investment initiatives; and an effective anti-monopoly policy that supports a healthy competitive environment for tourism enterprises. Indeed, the implementation of these measures and the promotion of tourism activities will contribute to an increase in investment flows. Investments in the tourism sector contribute to further development, especially in regions of Ukraine. The process of investing in the tourism industry is viewed as a continuous cycle of attracting and utilising financial resources.

Given the limited investment activity, especially in the development of tourism in rural regions, it is necessary to strengthen partnerships between enterprises, specialised funds, venture capital companies, and other financial organisations. As L. Chiu *et al.* (2020) rightly point out, each interested party plays an active role in supporting the environmental concept to ensure effective communication of the green message among stakeholders and local communities. It is important to recognise the significance of environmental initiatives, as they can bring numerous benefits to local communities.

Ukraine has developed a concept for a Rural Development Fund, which is planned to be implemented as part of the land reform (Law of Ukraine No. 552-IX, 2020). The fund's primary focus is on addressing critical issues such as infrastructure development, internet access, energy efficiency, education, healthcare, and supporting rural tourism and hospitality. The Rural Development Fund

and similar organisations can serve as significant sources of funding to increase employment in rural areas, which in turn will contribute to the diversification of economic activity and increased household incomes.

As the tourism industry in rural regions develops, the need for a systematic approach to financial matters becomes evident. Key components of this approach include the rational and efficient use of tourism resources, ensuring sustainable development and the creation of a national tourism product. The regulation of social, economic, and financial relations in rural and green tourism should be based on a systematic approach, as tourism is closely linked to various sectors of the economy. The effective functioning of the tourism industry requires a developed infrastructure, therefore attracting resources for the development of tourism and social infrastructure in rural regions is a key aspect of financing. As a component of ecotourism, green tourism plays a pivotal role in preserving natural resources and cultural heritage. Its goal is to minimise the negative anthropogenic impact on the environment and promote sustainable development. Scientific research confirms that investments in green tourism positively influence the increase in environmental awareness among the population and the economic competitiveness of regions. To ensure the effectiveness of such investments, coordinated interaction between state and private structures, adherence to environmental standards, and the creation of appropriate infrastructure are necessary. Despite the existing challenges, green tourism and investment activities in this area reveal significant prospects for ensuring the sustainable development of regions.

The European Union's experience in regulating green tourism. In European Union countries, green tourism is a key sector for approximately 35% of the population. Within the EU,

there are around 200,000 rural guest complexes that serve 25% of domestic tourists (European Travel Commission, 2024). This indicates that the systematic development of this sector allows for the effective solution of rural degradation problems arising from global socio-economic changes in Europe and the world.

According to the goals of the European organisation EuroGites (n.d.), one of the priorities is to stimulate the development of green tourism and to target investments in projects that support its growth. European countries implement relevant legal regulatory mechanisms that provide conditions for the sustainable development of this sector. For Ukraine, it is advisable to apply the European approach to the development of the tourism industry, as implemented in countries integrated into the European Union, such as Poland and the Baltic states. The development models used in these countries are based on state support, which takes various forms of implementation in EU countries. The main direction of state investment is reducing costs for tourism projects. This may include providing preferential loans, where the government compensates the difference between fixed and market interest rates, selling or leasing land plots and infrastructure facilities at a reduced cost, providing tax benefits, preventing double taxation through the conclusion of international agreements, reducing customs duties, and providing direct subsidies or guarantees for investments that attract foreign investors.

In addition to government support, European Union countries receive a significant portion of investment resources from specialised funds. The development of tourism in the EU is actively financed through the European Regional Development Fund (ERDF), which provides financial assistance to less developed regions of the Union. Particular attention is paid to projects that promote

the development of rural tourism and the popularisation of the region's historical and cultural values (European Regional Development Fund, n.d.).

The process of European integration in the Baltic countries has fostered a favourable investment climate, stimulating the development of the services sector, including banking and tourism. Support from the European Union has been expressed through investment in infrastructure projects, and the creation of new tourism directions, such as active recreation, cultural, business, medical, and health tourism, which has contributed to improving the quality of tourist services. The Horizon 2020 program and the cohesion policy may pose a risk of exceeding the 2% error rate, while expenditure on natural

resources as a whole and administrative expenses remain low (Report from the..., 2023). Despite this, most programs under the cohesion policy have a low or medium risk level. The Commission can accurately identify programs implemented in different countries that have a probability of exceeding the 2% error rate. Similarly, in the case of expenditure on natural resources with a low-risk level, particularly for direct payments, the Commission can identify payment agencies with a higher risk. Additionally, it also classifies market measures and rural development initiatives as high-risk. If the risk of payments exceeds the materiality threshold, including cohesion policy, the Commission takes corrective measures to reduce the error rate below 2% (Fig. 2).



Figure 2. Classification of the European Commission's expenditure by segments of high, medium, and low risk as a percentage of the total amount of relevant expenditure for 2023

Source: compiled based on the Report from the Commission to the European Parliament, the Council and the Court of Auditors (2023)

The targeted use of structural support from the European Union by Lithuania has led to significant development of tourist infrastructure. Parks, alleys, bicycle paths, and beaches have been created in the country, as well as other improvements that serve both tourists and local residents. Rural tourism in Lithuania is focused on traditional rural homesteads, the number of which exceeds 500. The state provides financial support for the restoration of old buildings in rural areas and the

preservation of objects of ethnographic value. Owners of such homesteads are required to adhere to folk traditions, prepare food from local products, and preserve authentic recipes of national cuisine (Tamošiūnienė *et al.*, 2007).

According to the Law of Lithuania No. VIII-667 "On Tourism" (2001), the main direction became the promotion of green tourism, or ecotourism, which focuses on observing wildlife and cultural heritage with minimal negative impact on the

environment. This strategy involves an emphasis on preserving biodiversity and improving the quality of life of local residents through the active involvement of the community in tourism initiatives.

Lithuania's experience confirms that structural support from the European Union is an effective tool for developing tourism infrastructure, rural tourism, and ecotourism. Combining the preservation of ethnographic and cultural traditions with modern principles of sustainable tourism development enhances the attractiveness of regions for tourists and positively impacts the economic situation of rural communities.

Poland's experience in the development of rural green tourism can serve as an important example for Ukraine. Poland applies mechanisms to exempt citizens involved in rural tourism from certain tax and administrative obligations, which contributes to simplifying activities at the local level. For example, according to point 43 of Article 21 of the Personal Income Tax Act of Poland (1991), the income of individuals from rural green tourism (agrotourism) is exempt from taxation, provided that the services are provided in agricultural areas and meet certain conditions. The introduction of similar incentives in Ukraine would contribute to broader public participation in the development of rural tourism and increase the potential of rural regions.

In the context of developing rural green tourism in Ukraine, stimulating active citizen participation in this sector is particularly important. Research conducted by M. Fu *et al.* (2024) suggests that introducing tax breaks for owners of agritourism facilities who do not have entrepreneurial status, similar to Polish practice, is an effective tool. In Poland, tax breaks for individuals engaged in agritourism without entrepreneurial status are regulated by Article 21, paragraph 43 of the Personal Income Tax Act of Poland (1991). According to this article, income from providing

agritourism services is exempt from taxation, provided that the activity is carried out in rural areas and the services do not exceed established norms, in particular regarding the size of the area and the number of services provided.

The Austrian model of developing green tourism is an example of the successful integration of farms into the tourism sector. Particular attention is paid to aspects such as organising farm holidays, grazing livestock, collecting herbs, and producing organic products. Farms participating in this program are part of the "Urlaub am Bauernhof" ("Farm Holidays") network, which is highlighted by special emblems. In addition, they actively conduct marketing activities, promote farm holidays, control product quality, conduct training programs, and maintain a database of potential visitors (Gutkevych & Haba, 2020). The Austrian experience may be relevant to Ukraine due to similar characteristics of agriculture in both countries. Such characteristics include seasonal employment of about half of the rural population, the presence of farms with an area of up to 5 hectares, a significant proportion of whose products are used for own consumption or sold directly to consumers, as well as low incomes from agriculture. The Agriculture Act of Germany (1955) outlines the fundamental principles for developing rural areas, including support for farms with limited land and seasonal production. It also includes provisions for supporting small-scale farmers and developing agritourism as a means of diversifying income. The Farmers' Social Insurance Act of Austria (2024) provides farmers engaged in agritourism with tax benefits, provided their activities are on a limited scale and incomes do not exceed certain thresholds. The Regional Development Strategy of Germany (2022) emphasises supporting seasonal employment for rural populations, which is relevant for farmers who grow products

for local markets and engage in tourism activities. This strategy aims to increase rural incomes and reduce dependence on traditional agricultural production. This suggests that Austrian practices may be beneficial to implement in Ukraine. However, when adapting the Austrian green tourism model to Ukrainian conditions, it is important to consider that green tourism in Austria is a significant component of the national tourism policy (Plan T. Master..., 2019) and enjoys significant government support, which provides investments in the development of tourist facilities. In Ukraine, state support for this area is currently insufficient to achieve a similar level of development.

Given the foregoing, green tourism in European Union countries demonstrates significant potential for economic growth and the sustainable development of rural areas. A high level of public involvement and investments from state and European funds contribute to the effective development of this sector, which has a positive impact on preserving cultural heritage and biodiversity. However, Ukraine should adopt the European experience by implementing similar mechanisms of state support and tax benefits to stimulate the development of rural tourism. This will allow for the activation of local communities' participation in tourism activities and increase the attractiveness of rural regions.

Limitations of green tourism regulation in Ukraine. The development of green tourism presents significant potential for improving the quality of life for both tourists and united territorial communities, ensuring socio-economic progress at the local level. For tourists, green tourism offers the opportunity for active recreation in rural areas, consumption of fresh products, interaction with local people, acquaintance with cultural traditions and customs, as well as the opportunity to develop new skills and contact with the natural environment.

From a territorial development perspective, green tourism contributes to creating additional sources of income, improving infrastructure, addressing socio-economic issues in rural areas, and preserving cultural heritage, which also contributes to the personal development of local residents. Green tourism is characterised by low implementation costs, as its foundation is based on domestic conditions and the peculiarities of rural life. However, current national legislation does not define specific requirements for organising domestic conditions and amenities for visitors in the owners of estates.

According to research by I. Juniarmi (2024), S. Kholijah (2024), and A. Risfandini (2024), government bodies and local authorities are not directly regulating the development of green tourism. In Ukraine, despite the importance of government programs and initiatives to create a favourable climate for the development of agritourism, the role of government bodies and local authorities in this area remains insufficiently effective. The lack of a clear and coordinated strategy, as well as a weak regulatory framework, leads to insufficient development of green tourism, potentially threatening the unregulated growth of the industry. This can have a negative impact on the environment, in particular on the state of natural resources, as well as on the cultural heritage and social stability of rural areas. Regulatory control in the field of agritourism in Ukraine is an important tool for ensuring high standards of service quality, protecting the rights and interests of tourists and local communities. However, existing regulatory mechanisms are insufficiently developed for the integration of agritourism into the overall strategy of socio-economic development of regions. The lack of effective state and local initiatives in this regard also complicates the possibility of attracting investments and

ensuring stable growth of the industry. Financing of green tourism in Ukraine remains problematic. State funds allocated to support rural and green tourism do not meet the real needs of the sector. This is particularly noted by the Information and Research Centre at the Verkhovna Rada of Ukraine (2021). This creates the prerequisites for attracting additional off-budget sources of financing, however, such a process is currently random and unsystematic. Therefore, it is necessary to introduce a comprehensive approach that involves not only the development of regulatory legal acts but also the creation of incentives for attracting investments, promoting the development of infrastructure and supporting small and medium-sized enterprises operating in the field of green tourism.

According to the conclusions presented by B. Al-Romeedy (2024) and M. Trisic (2024), stimulating innovation in sustainable tourism and supporting green entrepreneurs requires efforts from governments, tourism stakeholders, and local communities. Governments should play a key role in shaping a regulatory environment that encourages the adoption of sustainable practices and supports green entrepreneurship. To stimulate the development of sustainable tourism and green entrepreneurship, it is necessary to introduce financial instruments that include tax incentives, grants, and subsidies for green startups, as well as funding for research and innovation in sustainable development.

Based on the positions outlined in the studies of D. Suharto and C. Tando (2021) and M. Nekmahmud and M. Fekete-Farkas (2021), it is noted that key stakeholders in the tourism sector, such as tourism boards, industry associations, and development agencies, have significant potential to support green entrepreneurship. These organisations can provide financial and technical support to startups focused on sustainable tourism through mechanisms such as grants, loans, and

investments. Mentorship programs and providing access to important networks and resources are also essential for supporting green entrepreneurs.

Green tourism is an important direction for the development of the tourism industry in Ukraine, however, the existing legislation has several limitations that require correction. The limitations of green tourism regulation in Ukraine are related to the imperfections of the provisions of the Law of Ukraine No. 324/95-BP "On Tourism" (1995) and the Law of Ukraine No. 1560-XII "On Investment Activities". The Law "On Tourism" defines the general principles of the functioning of the tourism industry, but does not contain specific norms that would relate to the development of green tourism, which limits its integration into the country's tourism infrastructure. The Law "On Investment Activities" does not offer sufficient incentives for investors in this sector, which makes it difficult to attract financial resources for the implementation of projects related to sustainable development and environmental initiatives. The absence of clear mechanisms and norms that support green tourism activities hinders the development of innovative forms of tourism and the preservation of the natural environment, which is critically important for Ukraine.

At the same time, it is necessary to note the limitations arising from the application of other laws. For example, the Law of Ukraine No. 222-VIII "On Licensing of Economic Activities" (2015) defines licensing conditions in Article 1 but does not cover the specific aspects of green tourism. Resolution of the Cabinet of Ministers of Ukraine No. 297 (2006) does not take into account the specifics of green tourism, not providing clear criteria for agro- and ecotourism. The provisions of the Order of State Tourism Administration of Ukraine No. 19 (2004) also do not contain provisions that regulate the specific services that

can be provided within the framework of green tourism. From the provisions of the Strategy for the Development of Tourism and Resorts for the Period up to 2026 (2017), it follows that although the strategy defines the priorities for the development of sustainable tourism, it does not contain specific mechanisms for implementing green initiatives, which complicates attracting investments in this sector. Moreover, the lack of clear regulatory legal acts that would regulate green activities hinders the development of infrastructure and services necessary to support environmentally friendly tourism. This, in turn, negatively affects the ability to preserve natural resources and contributes to instability in this important sector of the country's economy.

The limitations of green tourism regulation in Ukraine are also evident in the lack of clarity and specificity of the provisions defined in Draft Law of Ukraine No. 5206 (2021) and Draft Law of Ukraine No. 4162 (2020). While the first draft attempts to define the foundations of green tourism development, its provisions remain general and do not contain specific mechanisms that would ensure the actual implementation and support of this form of tourism activity. The second draft, in turn, proposes to amend existing norms but also does not provide sufficient tools to stimulate investment in green infrastructure. As a result, Ukrainian legislation requires serious additions to create a favourable environment for the development of green tourism, in particular, by introducing specific definitions, benefits, and mechanisms to support investors.

As noted in the previous section, European legislation provides clear mechanisms for regulating and stimulating rural tourism, including tax breaks and special programs for agritourism. The Polish model, for instance, exempts income from agritourism from taxation for individuals

providing services in rural areas, stimulating the development of this sector. EU strategies for rural tourism development emphasise the preservation of cultural heritage, the involvement of local communities, and ensuring sustainable development.

In European countries, transparency in project funding is a crucial factor for the successful development of tourism. Ukraine lacks clear mechanisms for controlling the use of budget funds allocated for tourism development, which can lead to corruption and inefficient use of resources. To achieve success in developing rural green tourism in Ukraine, it is necessary to consider the European experience, introduce effective incentives, improve the regulatory framework, and ensure adequate government support.

However, implementing the European model of tourism industry development in Ukraine requires considering the specific internal conditions. Ukraine has unique economic and legal environments that may complicate the direct implementation of such mechanisms. For instance, providing preferential loans and subsidies, which is effective in EU countries, may face budgetary constraints and shortcomings in the functioning of financial institutions in Ukraine. Attracting foreign investors also requires a stable investment climate and effective anti-corruption measures, which can be a challenging task without proper reforms.

Therefore, it is necessary to focus not only on the volume of funding but also on the structure and sequence of its implementation. The experience of individual countries suggests that the main areas of budget financing in Ukraine could be the development of social tourism and the strengthening of public-private partnerships to expand tourism infrastructure. Within these strategies, it is important to focus on several aspects: the effective creation and functioning of a national tourism office that would represent the

country; ensuring participation in leading world tourism exhibitions; and conducting an active advertising campaign to promote the country in international tourism markets.

Government oversight in Ukraine could involve regular monitoring of green tourism activities, particularly regarding service quality standards, environmental protection, and compliance with legal norms regarding the use of natural resources. Adapting the Polish experience requires developing a corresponding regulatory framework that balances support for agritourism owners with requirements for the legality and transparency of their operations.

Proposed changes in the regulation of Ukraine's tourism industry could include the creation of a specialised state institution responsible for the development of this sector and directly subordinate to the government. Under decentralisation, local communities will have the opportunity to independently influence the development of the tourism sector in their regions, adapting it to specific local conditions.

Thus, green tourism in Ukraine has significant potential to improve the quality of life in united territorial communities and the socio-economic development of regions. However, the lack of clear legal norms and insufficient government support hinder its implementation and growth, which can negatively impact the environment and cultural heritage. For effective development, green tourism requires a comprehensive approach, including improving the regulatory framework, creating incentives for investors, and active participation of local communities in shaping a sustainable development strategy.

Conclusions

Investment processes in the rural tourism sector have unique characteristics that distinguish them

from investment activities in other regions. The limited investment appeal of rural areas as tourist destinations is linked to the financial difficulties that characterise a significant portion of the rural population. The main obstacles to actively attracting investors are poorly developed infrastructure, the lack of government incentives for investment in this sector, and the underdevelopment of longterm strategies for green tourism development. Despite the significant potential of natural and cultural resources, the lack of adequate legal support, government support, and a system to promote entrepreneurship in the field of green tourism significantly reduces its appeal to potential investors.

An analysis of the shortcomings of the legal framework indicates that Ukraine has significant gaps in the legislative regulation of green tourism compared to countries such as France, Germany, or Poland, where there are clear legal mechanisms to support this sector. Ukraine lacks specialised legislative acts that would stimulate the development of green tourism, and existing norms do not fully meet the modern needs of the industry. Many European countries have introduced preferential tax regimes for entrepreneurs in the field of green tourism, as well as state support programs, which are still lacking in Ukraine. In Ukraine, the legislation does not have sufficiently defined incentives to encourage local residents to participate in rural tourism, and opaque administrative procedures can complicate obtaining permits for tourism activities. Such benefits are practically not applied in Ukraine, which reduces interest in agritourism among the population. In Ukraine, strategic programs for the development of rural tourism are often insufficiently detailed and not focused on the needs of local communities, reducing the effectiveness of their implementation. The Austrian experience demonstrates the successful

integration of agritourism into national tourism policy, which ensures its support from the state. In Ukraine, such integration is insufficient, and there is also a lack of coordination between different government agencies responsible for the development of tourism.

A crucial aspect of successful rural tourism development is the active involvement of local residents and stimulating their participation in this process. The functioning of self-regulatory mechanisms in the field of rural tourism is of particular importance. Key factors for the industry's development include access to financial resources, the level of credit system development, human resources, as well as educational initiatives

and professional development. In addition, as with other types of tourism, an effective marketing strategy is important for promoting rural tourism services.

Further research should focus on creating new financing mechanisms for rural and green tourism facilities, as well as building effective interaction between government agencies and entrepreneurs to promote tourist regions.

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Conflict of Interest

None.

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Інвестиційна привабливість та законодавчі обмеження зеленого туризму в Україні

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Анотація

Метою проведеного дослідження було визначення ключових аспектів державної та інвестиційної підтримки зеленого туризму в Україні. Методологічну основу роботи склали науково-методичні принципи в сфері державного управління, а також нормативно-правові акти України і Європейського Союзу. Зокрема, використовувалися методи системно-структурного аналізу, логіко-догматичного та порівняльно-правового аналізу. Аналіз європейських практик розвитку і організації зеленого туризму, дозволив підтвердити, що адаптація українського туристичного сектора без врахування досвіду Європейського Союзу буде недостатньо ефективною. В статті розглянуто основні проблеми та переваги розвитку зеленого туризму в Україні і запропоновано можливі рішення для їх подолання. Результати дослідження, базуючись на аналізі практик країн Європейського Союзу, висвітлюють перспективи організації цього виду туризму в Україні. Підкреслено, що розвиток екологічного туризму має ґрунтуватися на принципах територіальної концентрації, посилення ролі місцевих органів влади та застосування програмно-цільового підходу для залучення сільських громад до бізнес-проектів в сфері екотуризму. Аргументовано важливість законодавчих ініціатив, спрямованих на формування екологічної спеціалізації у сфері зеленого туризму, що включають стратегічні, нормативні та програмно-цільові аспекти. Встановлено, що для успішного розвитку цього сектору слід вирішити низку питань шляхом взаємодії між державними органами та місцевими радами, особливо в умовах децентралізації та формування об'єднаних територіальних громад. Наголошено на необхідності першочергового вирішення питань фінансової та законодавчої підтримки, а також розробки збалансованої державної політики регулювання на регіональному рівні. Аргументовано важливість впровадження екосистемного підходу в реалізацію місцевих та регіональних програм соціально-економічного розвитку з акцентом на екологічну пріоритетність у господарській діяльності

Ключові слова: сільські території; стратегія розвитку; державна політика; європейський досвід; агрооселя