



Assessment of the state and development trends of the tourism sector in Ukraine

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Abstract. Tourism is among the fastest-growing sectors of the world economy, significantly contributing to employment, infrastructure enhancement, and the growth of state budget revenues. In Ukraine, the tourism sector offers substantial growth opportunities, as it contributes to regional development, stimulates entrepreneurial activity, and integrates the country into the international tourism market. The purpose of this study was to assess the current state of the tourism sector in Ukraine, analyse key trends in its development, and identify prospects for further growth. In the research process, the following methods of scientific knowledge were used: analysis and synthesis, comparative method, induction and deduction, economic and statistical methods, and graphical method. An analysis of tax revenues in the tourism sector from 2021 to 2024 revealed significant fluctuations caused by both external and internal factors, particularly the impact of the pandemic, military actions, and changes in state policy. The study of the dynamics of the number of taxpayers engaged in tourism activities indicated a declining trend during crisis periods, followed by a gradual recovery after 2023. The paper also examined the dynamics of active business entities classified under economic activity classes 55 (temporary accommodation) and 79 (activities of travel agencies, tour operators, and other reservation services) from 2013 to 2023. The findings indicated that the number of enterprises in these sectors is highly dependent on economic and social and political factors. Similar trends were observed in the analysis of the volume of goods and services sold by these business entities. The overall dynamics of the number of active business entities and the volume of products sold by the tourism industry aggregation in 2013-2023 were also considered. The research confirmed that Ukraine's tourism sector has significant growth potential; however, its stability and efficiency largely depend on macroeconomic conditions and state support. The results of this study can be used to develop effective state policies for supporting and advancing the tourism industry, as well as for strategic planning of business activities in this field

Keywords: economic factors; budget system; tourism industry; tourism activities; tax revenues; taxpayers; crisis; war

Introduction

Tourism is one of the key drivers of economic growth, especially in the context of regional development and post-crisis recovery. For Ukraine, which is facing large-scale military and socio-economic challenges, this industry is of strategic importance, as it can not only generate income but also revitalise peripheral areas, promote employment and rebuild infrastructure. However, realising this potential requires a clear

understanding of the current state of tourism, its trends and growth points. That is why an assessment of the dynamics and current challenges in this area is extremely relevant and timely.

Tourism stands out as one of the most dynamic branches of the world economy, contributing to job creation, infrastructure development, and increased budget revenues. It holds considerable potential to support the

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economic development goals of many nations and is especially vital for remote and peripheral areas, including coastal, mountainous, and geographically isolated regions. Infrastructure developed to support tourism often acts as a catalyst for both local and regional growth, while tourism-related employment can mitigate the effects of industrial decline and rural depopulation (Eurostat, 2024). Within the broader tourism system, the destination region plays a pivotal role, as the appeal and perception of destinations serve as key drivers of tourist flows, thereby activating and sustaining the entire tourism ecosystem (Prokopenko *et al.*, 2019).

In Ukraine, the tourism sector holds significant potential due to its unique natural landscapes, rich cultural and historical heritage, as well as advantageous geographical location. However, contemporary challenges such as economic instability, military actions, the lasting effects of the pandemic, and shifts in tourist preferences influence its development, necessitating new approaches to assessing its current state and future prospects. Research into the current state of Ukraine's tourism sector, analysis of its trends, and forecasting future changes is essential for developing effective recovery and growth strategies. Trend analysis in this sector allows for an evaluation of future development prospects, the identification of key challenges, and the proposal of solutions to address them. Therefore, evaluating the current state and development trends of tourism in Ukraine is a highly relevant task, not only for academic researchers but also for policymakers, industry stakeholders, and the broader public sector.

The assessment of the state and development trends of the tourism sector is a relevant area of scientific research, which is reflected in the works of both Ukrainian and international scholars. Most scholars such as N. Shpak *et al.* (2023) examined the development of Ukraine's tourism sector agree that, despite its significant historical, cultural, and natural-recreational potential, the tourism industry faces substantial challenges and barriers to growth. Scholars highlight the uneven development of the tourism sector, which is linked to the social and economic conditions of different regions, historical and cultural processes, and resource availability. Researchers I. Kampo *et al.* (2024) also emphasised the necessity of financial and credit regulation to stimulate investment in Ukraine's tourism sector, with a particular focus on the hotel and restaurant industry. Additionally, Y. Dashchuk *et al.* (2024) recommended increasing the utilisation of natural-recreational areas for tourism purposes and boosting visitor numbers to national parks and nature reserves, among other measures.

Recent publications such as M. Rutynskyi & H. Kushniruk (2020) and V. Liubarets *et al.* (2022) and have devoted considerable attention to the impact of global crises, such as the COVID-19 pandemic; and ongoing military conflict studied by K. Tomej &

I. Bilynets (2024) and J. Tan & M. Cheng (2024) on the functioning of Ukraine's tourism market. Since February 24, 2022, inbound tourism to Ukraine has come to a complete halt, business tourism has ceased entirely, and domestic tourism has been largely redefined by the internal displacement of populations. Existing studies, in particular the work of I. Yasnolob *et al.* (2023) suggested that the longer the war persists, the more profound its consequences will be not only for Ukraine but also for the broader European region. Both international and domestic research highlighted the adaptation of tourism enterprises to crisis conditions, the use of digital technologies, sustainable tourism development, and new approaches to marketing strategies in tourism. A significant focus is also placed on the development of domestic and regional tourism as an alternative to international travel during periods of instability. L. Zavidna *et al.* (2025) emphasised that the revival of the hospitality and tourism industry should be a post-war priority and that new development strategies should focus on creating a resilient business model capable of adapting to changing conditions and demands.

Thus, recent scientific research confirms the importance of a comprehensive approach to assessing the state and development trends of Ukraine's tourism sector, the consideration of macroeconomic factors, and the development of innovative strategies that consider modern challenges. The purpose of the article was to evaluate the current state of Ukraine's tourism sector, analyse its key development trends, and outline potential pathways for future growth.

Materials and Methods

The study relied on statistical data from the State Statistics Service of Ukraine and publicly available analytical reviews from the State Agency for Tourism Development of Ukraine for the period 2013-2024, as well as analytical reports from the UNWTO (United Nations World Tourism Organisation) to enable a contextual comparison of Ukraine's data with global trends. The use of these sources allowed for a more objective assessment of ongoing processes and consideration of external economic influences on the domestic tourism industry. The primary focus of the analysis is on indicators that reflect the development of Ukraine's tourism sector, including the volume of tax revenues from tourism-related activities; the number of taxpayers engaged in tourism; the number of active business entities; and the volume of goods and services sold under economic activity classes 55 "Temporary accommodation" and 79 "Activities of travel agencies, tour operators, and other reservation services", as well as the aggregated category of "tourism industries".

The research applied analysis and synthesis to break the investigated phenomenon into individual components such as tax revenue volumes, the number of taxpayers, and business entities and to generalise the

collected data for the formulation of conclusions. The comparative method was applied to identify changes and trends key indicators of the tourism sector over the study period (2013-2024). Induction and deduction were used to derive general patterns in the development of the tourism sector based on specific statistical data and their logical interpretation. Economic and statistical methods were employed to process and interpret numerical data, while the graphical method was used to visualise the results in the form of charts and diagrams. The selection of these methods was driven by the need to ensure a comprehensive, objective, and clearly structured analysis of the current state and development trends of the tourism sector in Ukraine.

The research was conducted in several sequential stages: 1) the preparatory stage, which involved defining the research objectives and tasks, and selecting relevant information sources; 2) the data collection stage, focused on the systematisation of statistical data; 3) the analytical stage, during which key indicators were examined using economic and statistical analysis; 4) the visualisation stage, where charts and diagrams were created to clearly present the findings; and 5) the interpretative stage, which entailed summarising the results and formulating conclusions regarding the state and development trends of the tourism sector in Ukraine. It is important to note that certain limitations were encountered during the research process, including:

- ▲ the incompleteness and fragmentation of statistical data for specific years, caused by changes in Ukraine's administrative and territorial structure as well as ongoing military actions within the country;

- ▲ delays in the updating of data in open government registries and on official websites.

To enhance the reliability of the analysis, only official and verified information sources were used. The data underwent validation for internal consistency and logical coherence, while calculations were performed using multiple methods, including the computation of both absolute and relative indicators. Additionally, the analysis results were cross-referenced with trends documented in academic publications in the field of tourism. Based on the applied methods and processed data, findings were obtained that allow for a comprehensive assessment of the state and dynamics of tourism sector development in Ukraine over the past decade.

Results and Discussion

Statistical data highlights the significant role of tourism development. In 2019, before the COVID-19 pandemic, travel and tourism accounted for 10.5% of all jobs (334 million) and 10.4% of global GDP (\$10.3 trillion). Meanwhile, international visitor spending in 2019 totaled \$1.8 trillion, representing 6.8% of total exports. Following a loss of nearly \$4.9 trillion in 2020 (a decline of -50.4%), the contribution of travel and tourism to GDP increased by \$1 trillion (a growth of +21.7%) in 2021. In

2019, the travel and tourism sector comprised 10.3% of global GDP, a share that dropped to 5.3% in 2020 due to ongoing mobility restrictions. By 2021, it had rebounded to 6.1%. Additionally, 18.2 million jobs were restored in 2021, representing a 6.7% increase compared to 2020. The establishment of tourism as a powerful cross-sectoral complex within the global economy, which is closely interconnected with key economic sectors (such as transport and communications, trade, construction, agriculture, and consumer goods production) and significantly influences their development, is reflected in the following statistical data: in 2023, the tourism sector accounted for 9.1% of global GDP, having increased by 23.2% compared to 2022 and only by 4.1% below the 2019 level; in 2023, 27 million new jobs were created, which is 9.1% higher than in 2022 and only 1.4% below the 2019 level (Travel & Tourism Economic..., 2024).

The author agrees with researchers K.F. Teliuk *et al.* (2016) that nowadays, tourism is transforming into a mass phenomenon and is becoming one of the most highly profitable and dynamic sectors of the global economy. Both the COVID-19 pandemic and the full-scale war with Russia have significantly impacted Ukraine's tourism sector, but neither of these crises has been fatal. Despite the challenges of recent years, Ukrainian tour operators demonstrate a desire for recovery and development (Ukrainian tourism market..., 2024). In the first three quarters of 2024, representatives of Ukraine's tourism industry paid 42% more in taxes (UAH 2,061,976,000) than during the corresponding period in 2023, when the budget received UAH 1,455,317,000. Compared to the same period in 2021, the tax revenue increased by 16% (In the first 9 months of 2024..., 2024) (Fig. 1).

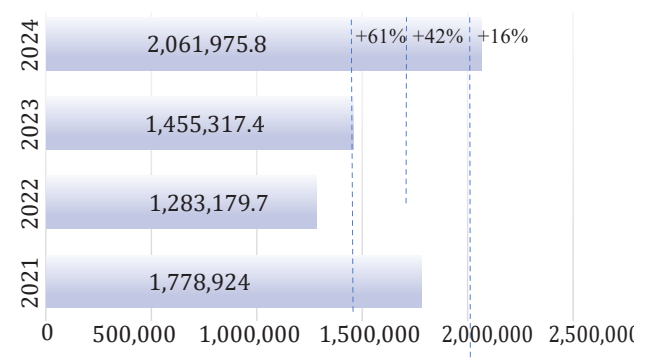


Figure 1. Dynamics of tax revenues in Ukraine's tourism sector for the 9 months of the respective year, in thousands of UAH

Source: In the first 9 months of 2024... (2024)

In the first nine months of 2023, the total number of taxpayers operating in the tourism sector increased by 8% compared to the same period in 2022. This growth was driven by a 10% rise in individual entrepreneurs and a modest 1% increase in legal entities. However,

when compared to the corresponding period in 2021, the sector experienced an overall decline of 31%, with the

number of legal entities dropping by 51% and individuals by 22% (In the first 9 months of 2024..., 2024) (Fig. 2).

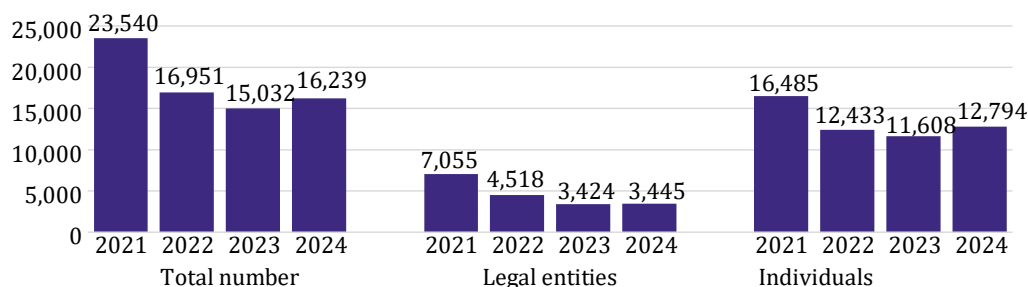


Figure 2. Dynamics of the number of taxpayers in Ukraine engaged in tourism activities for the 9 months of the respective year, in units

Source: In the first 9 months of 2024... (2024)

The largest share of state budget revenues, 64.5%, was contributed by hotels over the first 9 months of 2024. In 2023, hotels paid UAH 916,648,000, compared to UAH 1,031,472,000 during the same period in 2021. Over the first nine months of 2024, there was an increase in the share of taxes paid from the operations of tourism bases and children's recreational camps. The tax revenue from campgrounds and motorhome parking areas over the first three quarters of 2024 more than doubled compared to the same period in 2023. However, compared to 2021, when UAH 2.7 million was paid, tax revenues from these types of accommodations have decreased (In the first 9 months of 2024..., 2024).

The analysis of tourism sector development dynamics in Ukraine, based on tax revenue trends and the number of registered taxpayers, revealed several important patterns that align with findings from other scholarly studies. For instance, research conducted by Yu.M. Tiutiunnyk *et al.* (2024) demonstrated that tourism-related tax revenues in Ukraine over the past decade have followed an uneven trajectory, largely influenced by economic instability, the COVID-19 pandemic, and the onset of full-scale war. The authors emphasise a notable decline in the number of taxpayers in the tourism sector during crisis periods, followed by a gradual recovery as the situation stabilises. Similarly, the study by A. Shot (2018) confirmed a strong correlation between the level of tourism business activity and local budget revenues. According to the researcher, a reduction in the number of active tourism enterprises directly affects the decline in municipal income, underscoring the strategic importance of regional support for the industry. Another group of scholars, V.V. Papp & N.V. Boshota (2018), highlighted the fiscal significance of the tourism fee. Their analysis suggests that even amid a general economic downturn, the tourism sector retains the potential to contribute to local budgets, particularly through the development of domestic tourism. The most recent data presented by N. Valinkevych & A. Osipchuk (2024) emphasised the resilience of certain

segments of tourism infrastructure, even under martial law. While the overall number of active tourism enterprises has declined substantially, a portion of businesses has adapted to the new conditions, enabling relatively stable tax revenues in specific regions of Ukraine.

Ukrainian Hotel & Resort Association President Iryna Sidletska highlights that prior to the full-scale war, Ukraine's tourism sector was experiencing steady growth, contributing \$1.6 billion to the national economy and supporting 1.2 million jobs. Although this progress has been significantly disrupted by the war, she emphasised that with coordinated recovery initiatives and targeted international investment, the sector holds strong potential to rebound and once again become a key driver of Ukraine's economic revitalisation (The war shortened..., 2024). According to the former head of the State Tourism Development Agency of Ukraine, Maryana Oleskiv, the tourism sector demonstrates resilience and growth and, in the future, could become a reliable source of financial revenues for both the regions and the country as a whole (In the first 9 months of 2024..., 2024).

The social and political upheavals following the Revolution of Dignity, primarily driven by the annexation of Crimea and the prolonged military conflict in the east, have led to significant changes in the social and economic development of Ukraine's regions and communities (Pavliuk *et al.*, 2025). This situation necessitates the search for avenues to enhance state regional policy and to improve regional development. In this context, the application of tools that contribute to the improvement of the investment climate occupies a central role. The low investment potential of territorial communities requires increased attention from both local and state institutions in developing mechanisms capable of stimulating stable and long-term investment inflows while diversifying their sources (Kulyniak *et al.*, 2022; Merylova, 2024).

Ukraine's leading position in terms of natural and historical and cultural resource endowment serves as

a foundation for considering tourism as a significant source of revenue for the budgetary system. However, the existing potential of domestic regions is not being utilised effectively due to factors such as the underdevelopment of tourism infrastructure, the lack of qualified personnel, the presence of ecological and criminal risks, low standards of living comfort, high service prices, the absence of established cooperation between private business and government agencies, as well as the underutilisation of the existing potential of industry enterprises (Frolova & Frolova, 2016; Myskiv & Nycz-Wojtan, 2022). As a result, an imbalance emerges between Ukraine's level of tourism resource endowment and its global position in terms of the development of the tourism and hospitality industry. While in 2019 Ukraine ranked 78th in the Tourism Competitiveness Index (The Travel & Tourism Competitiveness Report 2019, 2019), it was not included in this ranking in 2021 (Travel & Tourism Development Index 2021, 2022) and 2023 (Travel & Tourism Development Index 2024, 2024). Therefore, it is timely to focus on the necessity of creating a positive tourism image for the country and its regions.

A distinctive feature of Ukraine's tourism and recreation sector is its integration with over 50 related

industries, such as culture, art, science, education, sports, hotel business, healthcare, trade, food services, transportation, etc (Teliuk *et al.*, 2016; Order of the Cabinet of Ministers of Ukraine No. 168-p, 2017). The statistics on tourism supply, provided by the State Statistics Service of Ukraine, are represented by a set of indicators categorised by economic activity codes that, to varying extents, represent the tourism sector. The most directly related economic activity classes to tourism are:

▲ 55 Temporary accommodations (which includes 55.1 Hotel and similar accommodation activities; 55.2 Accommodation activities for vacation and other temporary residence; 55.3 Provision of camping places and parking for motorhomes and caravans; 55.9 Other temporary accommodation activities);

▲ 79 Activities of travel agencies and tour operators, as well as the provision of other booking services and related activities (which includes 79.11 Activities of travel agencies; 79.12 Activities of tour operators; 79.90 Provision of other booking services and related activities).

Figure 3 provides a graphical representation of the dynamics in the number of active business entities in Ukraine engaged in economic activities classified under codes 55 and 79 for the period 2013-2023.

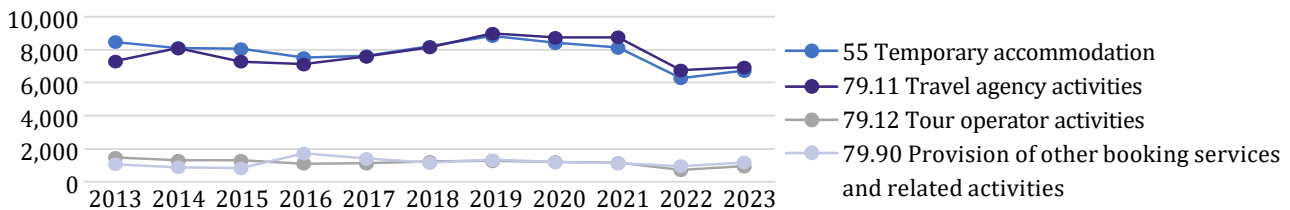


Figure 3. Dynamics of the number of active business entities in Ukraine by economic activity classes 55 and 79, in units

Source: compiled based on State Statistics Service of Ukraine (2024a)

According to Figure 3, there was a decline in the number of business entities in 2022, which is connected to the start of the full-scale war in Ukraine. The most significant drop occurred in the temporary accommodation sector (55) and travel agency activities (79.11). In 2023, there was a partial recovery, although activity

levels remain below pre-war figures (with the exception of other booking services and related activities). Figure 4 graphically illustrates the dynamics of the volume of goods and services sold by business entities in Ukraine classified under economic activity codes 55 and 79 over the period 2013-2023.

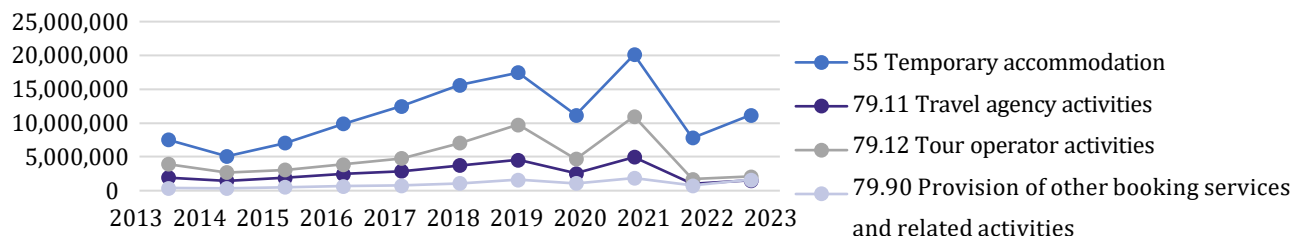


Figure 4. Dynamics of the volume of goods and services sold by business entities in Ukraine by economic activity classes 55 and 79, in thousand UAH

Source: compiled based on State Statistics Service of Ukraine (2024b)

According to Figure 4, it can be concluded that the volume of goods and services sold by business entities

in the accommodation and tourism sector has been significantly affected by the Russian and Ukrainian war

(the 2014 Crimean occupation and Eastern Ukraine invasion, and the full-scale invasion in 2022) as well as by the spread of the COVID-19 pandemic in 2020. In 2023, a recovery is evident, although the level of product realisation has not yet returned to pre-war figures. Recovery is particularly slow among tour operators (79.12), whereas the reservation sector (79.90) exhibits a rapid positive trend. Despite the consequences of military actions and other restraining economic and political factors, especially the COVID-19 pandemic, Ukraine's tourism sector continues to strive for recovery by increasing tourist inflows, indicating promising prospects for future development.

Statistical data indicate that the operational performance of business entities in the accommodation and tourism sector is currently unsatisfactory, particularly following the impacts of COVID-19 and the Russian invasion. This underscores the need for the implementation of more effective development strategies, leveraging the advantages of high-technology solutions, highly skilled personnel, innovative activity,

and modern management concepts. It is necessary to integrate technical factors, substantial intellectual resources, contemporary innovative mechanisms, the benefits of e-business, tourism clustering, and the development of promising tourism segments such as green, rural, and cultural tourism. Enhanced cooperation both at the industry level and among individual tourism enterprises produces positive outcomes through a synergistic effect, yielding economic and resource advantages at the enterprise level and systematically contributing to the comprehensive development of tourism in specific regions.

It's considered the previously analysed performance indicators of business entities characterising the tourism industries (Fig. 5), taking into account the approach set out in Regulation (EU) № 2020/1197 of 30 July 2020 on European business statistics regarding grouping by special aggregations. According to this approach, the following KVED-2010 codes are attributed to the tourism industries: 49.1 + 49.32 + 49.39 + 50.1 + 50.3 + 51.1 + 55.1 + 55.2 + 55.3 + 56.1 + 56.3 + 77.1 + 77.21 + 79.

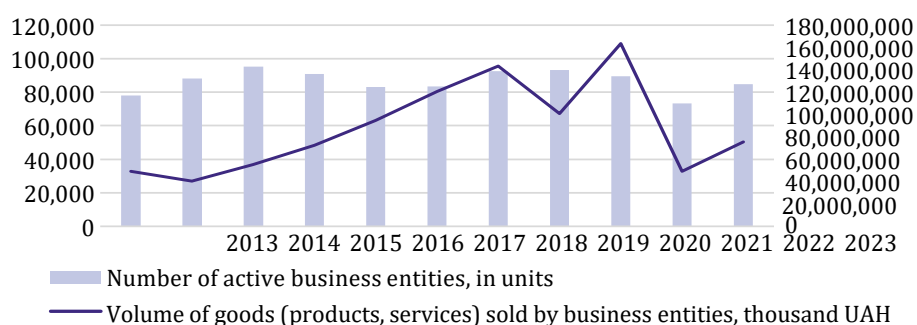


Figure 5. Dynamics of the number of active business entities and the volume of goods (products, services) sold by business entities in Ukraine, aggregated under tourism industries

Source: compiled based on State Statistics Service of Ukraine (2024c)

The following conclusions can be drawn regarding the development of Ukraine's tourism industry, based on the indicators of the number of active business entities and the volume of goods and services sold:

- ▲ upward trend until 2019 in the volume of goods and services sold by tourism industry entities;

- ▲ despite the number of entities remaining almost unchanged in 2020 due to the pandemic, the volume of goods and services sold dropped by nearly 30%;

- ▲ sales volume in 2021 increased by a record high, the highest figure in the entire period under analysis. This phenomenon can be explained because of pent-up demand after the pandemic, the revitalisation of domestic tourism, and the gradual reopening of international borders;

- ▲ in 2022, there was a sharp 18% decline in the number of business entities and more than a threefold reduction in the volume of goods/services sold, due to the full-scale war, loss of tourist flows, destruction of infrastructure, and reduced purchasing power;

- ▲ in 2023, partial recovery occurred. The number of entities grew by 15.3%, and the volume of goods/services sold increased by 54% compared to 2022. However, these figures remain significantly below pre-war levels.

In the broader context, the observed trends confirm the influence of both economic crises and public policies that either stimulate or constrain the development of tourism-related industries. In particular, the study conducted by Yu.M. Tiutiunnyk *et al.* (2024) indicates that major shocks such as geopolitical disruptions and epidemics have a direct impact on the operations of tourism infrastructure entities, often leading to temporary declines in the number of active enterprises. At the same time, periods of economic recovery (notably after 2015 and in 2021) have been accompanied by a gradual increase in the number of businesses in the hotel sector, signaling a degree of adaptation to new conditions. N. Valinkevych & A. Osipchuk (2024) also emphasised that economic crises significantly

influence the dynamics of enterprise formation in the tourism industry. However, it is important to note that post-crisis recovery tends to occur gradually, with the development of domestic tourism serving as a key contributing factor. N.M. Chorna (2023) reported that the most substantial decline in the number of tourism enterprises occurred in 2020-2021 because of the COVID-19 pandemic, which severely limited demand for tourism services. This finding is supported by the research of O. Ivanenko & V. Yakymchuk (2023), who pointed to a significant decline in service volumes due to the implementation of quarantine restrictions. Nevertheless, following the downturn, a gradual recovery in the number of active business entities has been observed. As noted by O.I. Yudina *et al.* (2023), this recovery can be attributed to both internal factors, such as improved conditions for the development of small and medium-sized enterprises in tourism, and global trends, including the resumption of international travel. In particular, the restaurant and hotel industries have demonstrated relatively faster recovery, driven by shifts in consumer preferences and the need for businesses to adapt to new market realities (Havryliuk *et al.*, 2022).

A study conducted by I. Yerko *et al.* (2024) within the framework of analysing the development of Ukraine's tourism industry under the conditions of the Russian and Ukrainian war also indicates that the sector has suffered substantial losses. Specifically, in 2022-2023, the number of hotels in Ukraine declined significantly, reflecting the adverse impact of the war on businesses operating in the accommodation sector. However, it is important to note that although the recovery dynamics of business entities in the tourism sector are generally positive, the level of development and resilience remains highly dependent on external factors such as geopolitical instability and economic disruptions. As highlighted in the research by N. Yakyenko-Tereshchenko *et al.* (2022), new technologies and strategic innovations play a critical role in the recovery of the industry, particularly the digitalisation of tourism services and the transformation of tourism business management practices.

The analysis of the dynamics in the number of business entities and the volume of goods and services sold has shown that the tourism industry is highly sensitive to fluctuations in the economic environment. Both the number of active enterprises and the volume of sales decline significantly during periods of crisis; however, recovery in the post-crisis phase is a natural process that requires time. A key factor facilitating this recovery is the development of domestic tourism, as confirmed by the findings of this study and supported by the theoretical and empirical work of other scholars (Kampo *et al.*, 2024; Tsviliy *et al.*, 2024).

In conclusion, the data obtained through the analysis of business activity and sales volumes underscores

the importance of a stable economic environment and favorable conditions for the growth of small and medium-sized enterprises in the tourism sector. At the same time, it is essential to consider additional influencing factors, both internal and external, that may affect the pace and effectiveness of the industry's recovery.

Conclusions

A decade-long analysis of Ukraine's tourism sector has uncovered key trends and factors shaping its current state. Examination of tax revenues from 2021 to 2024 reveals significant financial volatility driven by external challenges, including military conflicts, COVID-19 pandemic, and broader economic instability, as well as internal regulatory changes. The data on the number of taxpayers involved in tourism shows periods of decline during crises followed by gradual recovery as economic conditions stabilise. Similarly, an evaluation of business entities under economic activity codes 55 and 79 indicates an overall reduction in the number of enterprises under the influence of crises, while the volume of goods and services sold reflects some adaptability to new market conditions.

The research also confirmed that Ukraine's tourism sector has significant development potential but requires comprehensive state-level support, particularly through investment stimulation, improvement of the legislative framework, and promotion of international cooperation. Analysis revealed regional disparities in tourism recovery rates, with some areas demonstrating higher resilience due to diversified service offerings and local initiatives. This suggests the need for differentiated policy approaches that consider regional specificities and local capacities to foster more balanced tourism development across the country.

The study confirmed that although Ukraine's tourism sector possesses considerable growth potential, it requires comprehensive state support, particularly through investment stimulation, legislative improvements, and enhanced international cooperation. Future growth prospects will depend on the overall economic environment, political stability, and the successful implementation of government support programs. Further research should conduct a more in-depth analysis of the influence of macroeconomic factors on the development of Ukraine's tourism sector and examine potential recovery and growth scenarios in the context of ongoing challenges.

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Conflict of Interest

The author declares no conflict of interest.

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Оцінювання стану і тенденцій розвитку сфери туризму в Україні

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Анотація. Туризм є однією з найбільш динамічних сфер світової економіки, яка відіграє важливу роль у створенні робочих місць, розвитку інфраструктури та збільшенні бюджетних надходжень. В Україні туристична сфера має значний потенціал, оскільки сприяє регіональному розвитку, активізації підприємницької діяльності та інтеграції країни у міжнародний туристичний ринок. Метою даного дослідження було оцінювання сучасного стану сфери туризму в Україні, аналіз основних тенденцій її розвитку та визначення перспектив подальшого зростання. У процесі дослідження були використані такі методи наукового пізнання, як аналіз і синтез, порівняльний метод, індукція та дедукція, економіко-статистичні методи та графічний метод. Аналіз податкових надходжень у туристичній сфері за 2021-2024 рр. свідчить про суттєві коливання, спричинені як зовнішніми, так і внутрішніми чинниками, зокрема впливом пандемії, воєнних дій та змін у державній політиці. Дослідження динаміки кількості платників податків, які займаються туристичною діяльністю, показало тенденцію до скорочення у кризові періоди та поступове відновлення після 2023 року. Розглянуто динаміку кількості діючих суб'єктів господарювання за класами економічної діяльності 55 (тимчасове розміщування) та 79 (діяльність туристичних агентств, туристичних операторів, надання інших послуг із бронювання та пов'язана з цим діяльність) у 2013-2023 рр. Встановлено, що кількість підприємств у цих сферах значною мірою залежить від економічних та соціально-політичних чинників. Подібні тенденції простежувались і в аналізі обсягу реалізованої продукції (товарів, послуг) зазначених суб'єктів господарювання. Також розглянуто сукупну динаміку кількості діючих суб'єктів господарювання та обсягу реалізованої продукції за агрегацією «туристичні індустрії» у 2013-2023 рр. Дослідження підтвердило, що туристична сфера України має значний потенціал розвитку, однак її стабільність та ефективність значною мірою залежать від макроекономічної ситуації та державної підтримки. Результати дослідження можуть бути використані для формування ефективної державної політики щодо підтримки та розвитку туристичної індустрії, а також для стратегічного планування діяльності підприємств у цій сфері

Ключові слова: економічні чинники; бюджетна система; туристична індустрія, туристична діяльність, податкові надходження, платники податків, криза, війна