

SECTION 7. TOURISM AND HOTEL AND RESTAURANT BUSINESS**7.1 Tourism in Ukraine during the war period: ecological, economic, and social consequences**

Formulation of the problem. Currently in Ukraine, in wartime conditions, it is expedient to make a political analysis of the development of tourism as an object and subject of the political process and as an economic attractor and social restorer, which determines the state of development of the national and regional economy and requires the selection of appropriate management decisions. Under such conditions, the tourism sphere will not only be able to directly influence the political methods and mechanisms of the development of this industry but as well as the solution of certain socio-economic and political tasks of the state in wartime conditions. The urgency of such rethinking is determined by the need to form and find ways to stabilize negative processes in the national economy, and also allows for participation (albeit not directly) in the political process, starting to change the institutional structure [305].

Significant changes have been observed in the tourism sector in recent years, reflecting certain processes of social, economic, and political transformations in the country. Tourism in Ukraine is at the stage of structural restructuring, institutional formation, and formation of intra-industry, inter-industry, inter-regional, and foreign economic ties. The tourist infrastructure is being improved, a corresponding segment of the labor market is being formed, and a new system of state regulation of tourist activities is being created.

Currently, tourism contributes to the development of the national economy in general and also determines the development of other areas – transport, communication, the service sector, etc. In addition, the development of the tourism sector contributes to the creation of new jobs and causes the formation of new institutional structures, the adoption of important laws, and the development and implementation of new national projects. This substantiates not only the importance of tourism development for the national economy but also the formation of an appropriate

state policy in tourism, as one of the main directions of structural restructuring of the economy.

The development of the tourism sphere has now become particularly relevant under the conditions of a full-scale war in Ukraine and is being studied in a number of scientific and practical works. In particular, the authors Sak T., Bilyo I., and Tkachuk Yu. in their work analyzed the ecological and economic consequences of the Russian-Ukrainian war [306]. H. G. Taranenko [307] analyzed the development of tourism in modern conditions and substantiated the prospects for its development under the conditions of the unfolding of the pandemic, but the author did not take into account the consequences of war and wartime. The full-scale war started not too long ago, so even now there are not enough publications and studies on this topic. Now, this topic is being actively studied by both domestic and foreign experts. Among them, it is worth highlighting the researchers of the Kyiv School of Economics, which together with the Office of the President, the Ministry of Economy of Ukraine implement the project “Russia will pay” [309] and the Ukrainian Cultural Fund [310].

Presenting main material. Currently, in the conditions of Russia’s invasion of the territory of Ukraine, an important aspect of people’s lives is confidence in their security. But no less important is the provision of economic and ecological security, which is negatively affected by the war. That is why it is important to understand how dangerous war is not only for human life but also for the ecological situation in the country.

As for the impact of wars on the environment, it begins long before them. Building and maintaining a military force consumes an enormous amount of resources. These can be ordinary metals or other elements, water, or hydrocarbons. Maintaining military readiness means preparing and extracting new resources for war. The military also needs large areas of land and sea, whether for bases and facilities or testing and training. Military lands are estimated to occupy between 1 and 6% of the global land surface. In many cases, these are ecologically important areas. Military training creates emissions, destroys landscapes, and terrestrial and marine habitats, and creates chemical and noise pollution from the use of weapons, aircraft, and vehicles.

A history of lax environmental oversight has left many countries with an environmental severe legacy of military pollution, affecting public health and high environmental remediation costs.

Indirectly, the high military spending diverts resources from solving environmental problems and sustainable development.

International tensions fueled by high levels of military spending also reduce opportunities for international cooperation on global environmental threats such as climate emergencies. The impact of the conflicts themselves on the environment is very different. Some international armed conflicts can be brief but very destructive. Some wars last for decades, but they are fought with low intensity. High-intensity conflicts require and consume huge amounts of fuel, leading to massive CO₂ emissions and contributing to climate change. The large-scale movement of vehicles and intensive use of explosives can lead to widespread physical damage to sensitive landscapes and geo-diversity. The use of explosive weapons in urban areas creates huge amounts of debris that can cause air and soil pollution. Pollution can also be caused by damage to light industry and environmentally sensitive infrastructure, such as water treatment plants.

The loss of energy supply can have negative consequences that damage the environment by shutting down treatment plants or pumping systems or can lead to the use of more polluting fuels or household generators, etc. [309].

As of May 5, 2022, the NGO “Ekodiya” collected data on 216 crimes against the environment [307]. This entire list can be divided into categories: energy security, damage to industrial facilities, nuclear danger, impact on ecosystems, impact on the marine ecosystem, livestock waste, and other military actions. Among the most high-profile crimes of the Russian army in Ukraine is the ammonia leak at the Sumikhimprom enterprise, the shelling of a polyurethane foam warehouse in the Kyiv region, the shelling of the treatment facilities of the Vasylivsk water supply and drainage plant, the Avdiyiv coke chemical plant, and the oil refinery in the Luhansk region. The most eco crimes were committed in the Kharkiv (30), Kyiv (26), Luhansk (26), and Zaporizhia (21) regions [311].

According to a study by the Kyiv School of Economics, infrastructural losses from the war in Ukraine have already exceeded \$105.5 billion. This is stated in the updated assessment of losses to the Ukrainian economy by the KSE Institute project “Russia will pay” with the support of the government and the Office of the President. Over the past week, direct losses to the Ukrainian economy due to the destruction and damage of civil and military infrastructure have increased by almost 3.1 billion dollars. Moreover, for the third week in a row, losses from damaged and destroyed residential buildings continue to grow. A total of 38.6 million square meters of housing was destroyed or damaged. Total losses from destruction and damage to enterprises also increased – by USD 207 million over the last week. In total, since the beginning of the war, at least 216 plants, factories, and enterprises have suffered damage worth 10.6 billion dollars. In addition, over the past week, another 75 educational institutions have been damaged, and since the beginning of the full-scale war, there have been a total of 1,067. Damages due to destroyed educational institutions amount to 1.5 billion dollars. The total number of destroyed or damaged cars is currently at least 94.5 thousand – or 1.43 billion dollars [309-310].

The total losses of Ukraine’s economy due to the war, in particular – indirect losses such as a decrease in GDP, stoppage of investments, the outflow of the labor force, additional costs for defense and social support, etc., invariably range from 564 billion dollars to 600 billion dollars. You can provide information about infrastructure losses on the “Russia will pay” website, as well as using a chatbot or the “Kyiv Digital” application [311].

During hostilities, many objects of the cultural heritage of Ukraine were destroyed, damaged, or endangered. In May, the Ministry of Culture and Information Policy of Ukraine documented 300 Russian war crimes against the cultural heritage of Ukraine [311]. Religious buildings were destroyed the most (106 units, 40 of which are recognized as monuments of history, architecture, and urban planning). According to the ministry, 17 monuments of national significance, 81 local monuments, and 6 recently discovered cultural heritage sites were damaged. The most crimes against cultural heritage were committed in Kharkiv (88), Donetsk (62), Kyiv (49), Chernihiv

(33), Luhansk (21), and Sumy (20) regions [312].

Russia's full-scale military aggression against Ukraine is accompanied by the destruction and destruction of Ukrainian cultural heritage. The Ukrainian Institute of National Remembrance documents committed war crimes against cultural monuments. The collected information will also be gradually published on the official website and pages of the institute on social networks: Facebook, Twitter, Telegram #RussiaRuinsCulture #RussiaDestroys [313].

Volunteers created the international project "Save Ukrainian Cultural Heritage Online" (SUCHO), which aims to archive online cultural values – the content of various sites dedicated to culture. As of April 8, 25 terabytes of data were archived. The project was supported by technology companies and Internet providers. More than 1,000 librarians, archivists, and researchers participate in it; the Ukrainian Scientific Institute of Harvard University and the University of Alberta joined its implementation [314].

Currently, the tourism business has to either suspend its activities or reformat into another type, in particular, move, engage in volunteering and adapt to wartime conditions. Since February 24, some tourist enterprises have closed, and others have reoriented their activities to volunteering, providing their transport for the evacuation of refugees, and the purchase or transportation of humanitarian aid from abroad. Some travel companies have used their connections abroad to help the frontline and refugees. For example, the owner of the travel company "OTi Tour" Olga Soroka told ZAXID.NET that with the beginning of the war she immediately turned her office into a volunteer headquarters. Now, instead of trips to the sea, the company's employees send dry rations and medicine to the front [315].

"It's good that we have our own office, not rented, and we started volunteering here and continue to do so today. At first, our partners and tourists who were in Poland brought food, medicine – we posted on Facebook that we have baby food, diapers, and other things – refugees who needed it came to us. It was difficult because there were a lot of scammers and we had to filter them. Now we are heading to the front line – we are making individual packages with dry rations for the military. Such that you can put

them in a backpack and stay in the trenches or the environment for 2-3 days,” says Olga Soroka. Olga Soroka says she has no plans to resume the activities of her travel agency until the end of hostilities in Ukraine. Together with her colleagues, the owner of the travel company will continue volunteering. But another Lviv tourist company “Visit”, which specializes in short tours of Ukraine, also reoriented itself to volunteering since the beginning of the war, but it has only been a few weeks since it resumed its main tourist activity. “On the third day of the war, we reoriented the office into a volunteer center. We started making camouflage nets, drying vegetables and fruits for the front, and helping people evacuate abroad. In April, we saw that there is already a demand for tours and excursions. Since May, we have taken all the humanitarian workers we still have to Bucha and resumed our main activities. At the same time, we decided that when we have profits, we will give 50% to help the army,” Ihor Hubilit, owner of the “Visit” tourist company, tells ZAXID.NET. From March-April, the tour operator conducted tours for Lviv residents and immigrants in Lviv. Then they began to resume bus trips to the Carpathians. In general, according to Ihor Gubilit, the company’s activity has now recovered by approximately 30-40%. The vast majority of tourists are Lviv residents, but there are also people from Kyiv, Kharkiv, and the temporarily occupied territories. “People concentrated on Lviv Oblast, Frankie Oblast, and Transcarpathia. Everyone is interested in mountains, and they are somewhere not far from Lviv,” says Ihor Gubilit [316].

The great demand among tourists for trips to the Carpathians is also confirmed by Natalya Sholok, senior manager of the Andreolli-tour travel company. This travel agency is currently evacuating refugees abroad and at the same time restoring domestic tourism. “People who are in peaceful areas or have moved here first became interested in excursions in Lviv. And only then did requests for outing tours begin, because people want to take a break from the news. Now we are very active in taking tours to the Carpathians, these are mostly one-day destinations so that we can go in the morning and return before the curfew,” Natalya Sholok tells ZAXID.NET. According to her, now the company transports tourists only to Lviv Oblast, Transcarpathia and Prykarpattia. Excursion tours in museums and castles, which remained closed for a

long time due to martial law, have also recently resumed.

If domestic tourism, although trying to revive, is very limited, then the situation with tours abroad is even more difficult. Firstly, due to the state of war in Ukraine, the sky is completely closed, and secondly, most Ukrainians are interested in trips abroad for the purpose of evacuation, not recreation. However, the market for holiday tours abroad is also starting to recover. “Evacuation flights to Bulgaria remain the most popular now – this country provides free accommodation in hotels for Ukrainians. Therefore, there is a request for travel to Bulgaria, which costs about 85 euros. People come there and are hosted there for several weeks, this is very popular now,” Taras Antoniv, owner of the Antoniv Tour travel agency, tells ZAXID.NET. Also, says Taras Antoniv, Ukrainians have also become interested in trips to the sea from neighboring Poland. Part of the Ukrainian travel agencies now cooperates with Rainbow Tours, a popular tour operator in Poland, which takes tourists to Turkey, Egypt, and other resort countries. The only thing is that Ukrainians have to get to the departure airport in Poland on their own. “Rainbow is one of the powerful tour operators who treated Ukrainians very loyally and concluded contracts with a limited number of our travel agencies. We are among the agencies that have the right to conclude contracts and send tourists through a Polish tour operator. Booking is very simple – we, being in Lviv, look for the most profitable departures from Poland – it can be Warsaw, Ryasiv, or Katowice. Tours to Turkey, Egypt, Spain, and Tunisia are popular among Ukrainians,” says Taras Antoniv. According to him, the same holiday tours are now being organized from Lithuania and Moldova, as the Ukrainian tour operator, JoinUp is present in these countries. However, these destinations are not as popular as Poland, because they are located quite far away. “The best option is to leave Poland. Poles understand very well that for Ukrainians to rest, hotels should be such that there are no Russians. The Poles themselves also ask for hotels where there are no Russians. And this is a very important point, this is issue #1, no one wants to work with them [Russians]. For us, this is an additional plus,” Taras Antoniv explains. As for the prices for such trips, if we are talking about a “burning” tour when a trip is booked 2-3 days before departure, then, according to Taras Antoniv, the prices are no different from last year’s prices in

Ukraine. However, if you book a week or two in advance, the cost of the tour will be more expensive. “But there is a plus point that 99% of all hotels from Poland are confirmed, there is a guarantee that they will fly to the hotel they have chosen,” says Taras Antoniv. Some travel agencies are starting to announce bus tours to Europe – such offers, for example, for June for several hundred euros, are already published by travel agents on their social networks. But such proposals are rather an exception, because, most likely, this summer the tourism market in Ukraine will be very limited, domestic and budgetary [317].

As you can see, tourism in Ukraine continues to function even in war conditions. Excursions are held in the cities, children are entertained with master classes and hikes, and some even go to the beach. Of course, these affordable types of tourism can only exist where there are no active hostilities. Visits to museums, food tours, bike rides, hiking, swimming, and other types of recreation are available mostly in the west of Ukraine. However, a part of the territories, in particular in the western regions, is prohibited from visiting. These are strategic objects, border areas, and some mountain and forest routes [316].

Currently, there is no safe area for recreation in Ukraine. In each oblast, the local government, emergency services, policemen, and military are primarily responsible for security. It is they who should be contacted to clarify whether tourism is safe in your region, and which locations can or cannot be visited. Rafting, hiking, walking, and excursions along routes near critical infrastructure, and military, and strategic facilities are prohibited throughout Ukraine. Under martial law, mass events (festivals, concerts, etc.) are prohibited. Tourist points close to the borders of Belarus are also inaccessible. Restrictions apply to visiting some mountain routes, reservoirs, and forests in various regions. In Kyiv and Kyiv region, it is forbidden to visit forests and green areas outside the boundaries of residential areas.

Swimming in Kyiv is not prohibited, but the city authorities do not recommend swimming in the capital’s reservoirs, so municipal beaches are closed for now. However, the beaches are inspected and some of them are relatively safe – for example “Central” and “Venice”. The beach season in the de-occupied territories of the Kyiv

region will not take place at all due to the mining of reservoirs. In the South of Ukraine, in particular in Odesa and Mykolaiv, swimming in the sea is strictly prohibited, because the Black Sea is mined. Rest in the East of Ukraine, in particular in the front-line areas, is dangerous due to active hostilities. In general, it is worth refraining from tourism in the territories that were under occupation, in particular, in the Kyiv region or settlements in the East. There have already been requests for tourist trips to the de-occupied territories, says Maryana Oleskiv. However, such requests were isolated and tourist operators did not serve them. “People want to move around, see the places that are freed. Currently, we are working on not only creating routes to places of memory but also making them safe,” adds the head State Tourism Development Agency (STDA).

If the military-civilian administration, rescuers, and other authorized persons have allowed recreation in a certain area, this can be done. Prohibitions and restrictions may vary from area to area. For example, you can swim in Poltava Oblast, but without any watercraft, unless it is part of sports competitions. You can find out which routes are prohibited in your region on the websites of regional military administrations and the State Emergency Service.

If you do plan a vacation or want to visit tourist locations where you were forcibly resettled, the west of Ukraine can be relatively safe. However, even in a relatively safe region, there are certain restrictions.

The following restrictions apply to forests in the west: In Volyn, Ukrainians are completely prohibited from going to the forests, as the region borders the Belarusian border. You can go to the forest in Khmelnytskyi and Lviv regions, but it is forbidden to light a fire and enter the forest by vehicle. Exceptions are only cases when a transit route runs through the forest area or a person rides a bicycle. In Transcarpathia, you can go to the forests, but it is forbidden to visit some routes. In particular, it is about the border areas in the Marmarosa mountain massif, the Tribushan Nature Conservation Research Department, as well as part of the Uzhan National Park. In the Ivano-Frankivsk region, it is allowed to visit mountains and forests. Forests are also allowed in Ternopil Oblast, but bonfires are prohibited. It is forbidden to ride quad

bikes, jeeps, and motorcycles in the forests and mountain villages of the Polyanytsk village council, on the territory of which Bukovel is located. Regarding the beach season, you need to constantly monitor the messages of the local authorities.

For example, in the Lviv region, the beach season has not yet opened, and swimming is prohibited. In Chernivtsi, the city beach on the Prut is not accessible for swimming. And the Ternopil beaches “Tsyganka” and “Dalnia” started the bathing season on June 10. So how and where can you relax in the west of Ukraine [317]:

– “Patriotic”, historical tourism. Maryana Oleskiv first of all advises Ukrainians to visit historical museums or significant objects related to the history of Ukraine. For example, Lviv offers the tourist program “Patriotic tours of Lviv region” to everyone who wants to. The Lviv Regional Military Administration invites citizens to a hike on Makivka Mountain, where the Ukrainian Sich riflemen won a battle at the beginning of the 20th century. This mountain with a height of 958 m is located 8 km from the village of Slavske – in the High Beskydy. “The battle for Mount Makivka was the first significant success of the Ukrainian Sich Riflemen. In 1998-1999, the cemetery of the Sich Riflemen on Makivka was rebuilt. Here you can pay your respects to the brave soldiers,” written on the website of the Lviv Regional State Administration.

Guests of the Lviv region are also recommended to climb the White Mountain – the place of memory of the writer, public figure, and organizer of the “Russian Troika” Markiyan Shashkevych. The height of White Mountain is 372 meters, and it is located on the road from the village of Pidlyssya to the village of White Stone in the Zolochiv district. Also, in many regions, patriotic tourism can be accessible to children. For example, the Chernivtsi Regional Center for National-Patriotic Education, Tourism, Local History and Excursions already offers schoolchildren the tourist summer school “Traveler of Bukovyna”.

– Cultural tourism. According to Maryana Oleskiv, Ukrainian culture is most in need of financial support. That is why Ukrainians who have the opportunity to visit museums or galleries and pay for excursions, will thus help the state.

You can go to fortresses, manor museums, and architectural monuments. In particular, Lutsk Castle is a well-known tourist magnet in Volyn. The “Lutsk Plus”

excursion to Lutsk and Zhydychyn is popular and includes a visit to the Zhydychyn Monastery and the Olytskyi Palace. This palace opened in 2022 for the first time and is already ready to receive visitors, says Kateryna Telipska. Also in Lutsk, it is worth visiting the Korsaki Museum of Modern Ukrainian Art – the largest in terms of area and the only museum of Ukrainian modern art in Ukraine, the Volyn Icon Museum, where there is an image of the Kholmsh Mother of God, the Art Museum. “Museums were closed for a long time, but now they are working and receiving visitors. New expositions on the history of the city have been created. We also hold lectures on the history of Lutsk,” says Kateryna Telipska. The house of the sculptor Mykola Golovan is also a famous tourist magnet. “Unfortunately, Mykola Golovan died this year. Now his wife welcomes guests,” adds Telipska.

In the Ternopil Region, one of the most famous objects is the architectural structures of the National Reserve “Castles of Ternopil”, located in Zbarazh and Vyshnivka.

– Ecotourism. Ecotourism remains popular among Ukrainians, particularly in the West. “In Transcarpathia, the natural locations are the best for people to visit. A hike along Borzhava, the sound of the Shipit waterfall, and views of the mountains and meadows. I like parks, where there are many flowers, bright colors – everything that allows you to recharge. After all, only nature heals the soul.” , – says tour guide Eva Kolesnyk.

In the Ternopil region, there is a National Nature Park – Kremenetsky Mountains. There you can walk along ecological paths, and take an excursion. There are also bicycle routes and bicycles are available for rent.

You can visit botanical and zoological locations: nature reserves, zoos, sanctuaries, in particular, Galicia National Nature Park, Rivne Zoo, Carpathian Biosphere Reserve, etc.

You can admire the flowering of rhododendrons in the mountains in Gorgany, Svidovka (in the Blyznytsia massif), Chornohora, and Marmarosy.

– Visiting caves (speleotourism). For example, among Ternopil’s natural attractions, the Optimistychna and Mlynky caves are iconic. “These are the kind of natural

attractions where a person feels in the lap of nature because the routes there are not illuminated. We need to use additional light,” says Rostyslav Yatskiv. The Vertebea and Kryshaleva caves are excursion caves with excursion routes. Vertebea is of interest to tourists because the remains of the life of Trypil people were found in it.

“I would like to note that a responsible person is attached to each speleological object. The optimistic cave is the responsibility of the Lviv speleological club “Cyclops”. The municipal enterprise of the Department of Education and Science of the Ternopil Regional State Administration is responsible for the Kryshaleva cave.

The Vertebea Cave is subordinate to the Borshchiv Regional Museum of Local History. And the Mlynka cave belongs to the “Krystal” speleoclub. These caving clubs have been working on the basis of these facilities for many years. They know the routes, they train their specialists,” Yatskiv says.

Travel agencies also offer tourists to visit the highest mountain in Ukraine – Hoverly. Groups are formed in Ternopil, Lviv, Chernivtsi, Ivano-Frankivsk, and other regions.

In order to go on a hike, climb the mountains or relax in the forest, you need to register at the local office of the State Emergency Service and agree with the route with the local authorities. At the same time, if you use the services of a tour operator or safety instructor, they are responsible for the safety and coordination of the route.

“It is best to take instructors because the instructor has a wide range of activities. The guide is the one who rides on one route, he will not be able to organize some elements of rescue work. An instructor is a person who will register tourists within the territorial structural division, which operates in the given territory. The local authorities will know that they gave this instructor such a group with a certain number of people,” says Viktor Skrypnyk. Also, when visiting forests, lakes, mountains, reserves, and other natural objects, you should follow general safety rules. It is necessary to follow the reports of the State Emergency Service, in particular regarding the weather.

“All routes, including hiking and cycling, that pass near the railway and stations are prohibited. This is an object of increased danger because it is of interest to the aggressor. But we do not have powerful military units or factories. Bukovyna is the

safest in this respect today.” – says Viktor Skrypnyk, head of the “Tourist Bukovyna” association.

– Thematic excursions. In Ternopil, one of the most popular tours is “Ternopil Gastronomic” and “Ternopil Historical” – a sightseeing tour with a guide on a boat on the Ternopil Pond.

There are many thematic city tours in Chernivtsi: “Historical Chernivtsi”, “Architectural Chernivtsi”, “Jewish Chernivtsi”, “Underground Chernivtsi”, “Sacred Chernivtsi”. There is a Pottery Museum in Lomachyntsi, where master classes are held. You can also go to weaving and snail farms in Bukovina.

“In general, we have two powerful tourist clusters. These are the Dniester Canyon, the Khotyn Fortress, and the Galician Monastery on the Dniester River. You can also visit the Bakot Monastery in Khmelnytskyi, which is easily accessible by catamaran,” says Viktor Skrypnyk.

There are many city tours in Lviv, including walking or bus tours, and thematic ones. For example, “Dungeon of Lviv”, “Medieval Lviv”, “Jewish Lviv”, “Legends of mystical Lviv”, etc.

– Gastrotourism. In Ukraine, gastro-locations work where there are no hostilities. “As for food festivals in Ukraine, in my personal opinion, it is not appropriate to hold exclusively entertainment festivals. It is necessary to monitor the situation, because it changes in our country every day, every week. But mass events are prohibited during martial law,” explains Maryana Oleskiv. At the same time, thematic gastro-excursions and tours in the west of Ukraine continue to work. Transcarpathian snail farm has resumed tours and tastings and transfers part of the profit to the Armed Forces. Raw wine tours can be found in the Lviv region, Transcarpathia, and Ternopil region.

As for city gastro tourism, in the city of Leva, you can order excursions “Lviv for children with a taste of chocolate”, “Coffee Lviv”, etc. Excursion “Ternopil Gastronomic” includes several options for tasting. Tourists taste roasted meat made according to the old Ternopil recipe, and authentic dishes.

– Extreme tourism. Even during the war, some travel agencies offer extreme sports: rock climbing, hiking, and rafting. If there are no restrictions from local authorities, you can engage in extreme types of recreation.

– Water tourism. Water tourism borders both extreme and recreational tourism at the same time. Active recreation on the water is offered in all western regions. You can give preference to bathing in tanks and thermal waters in Transcarpathia. Or visit cottage towns with swimming pools as part of tours in Bukovina. In the west of Ukraine, there are many excursions by boat along the Styr River, along the Dniester, and other routes. In Volyn, recreation is available at the Shatsky Lakes.

Safety rules [318]:

- All tours must be within one day with a return before curfew. If it is a trip of several days, tourists must stay at the hotel during the curfew.
- It is advisable to move in small groups of up to 20 people – so that all people can enter the bomb shelter if necessary.
- Guides cannot show some valuable exhibits in museums for security reasons.
- If you are going on a tourist route on your own, in particular to the mountains, you must register at the local office of the State Emergency Service.
- You should not walk along mountain routes alone – it is better to use the services of instructors.
- You can choose only permitted types of tourism. For example, event tourism in Ukraine is not available: mass events are prohibited, and only in some regions competitions or concerts can be held without spectators.
- You can move only on authorized routes.
- If local authorities prohibit visiting forests, swimming in water bodies, etc., it is necessary to fully comply with its instructions.

At the same time, the State Tourism Development Agency is still in the process of developing safety rules for the tourist business during the war. “We have always recommended Ukrainians to travel through Ukraine, as it supports our business. Buy Ukrainian products, clothes, and food produced by Ukrainian producers. But here you

need to look at security issues: rocket attacks, minefields. You need to choose safe places for yourself, “ says Maryana Oleskiv [319].

What benefit does tourism bring to the state in wartime?

Rest is necessary even in conditions of war. Moreover, the financing of tourism can help the Armed Forces of Ukraine. “There is a moral side to this question: is it okay to rest when there is a war in the country? Everyone answers this question independently. But you need to understand that we all experience stress in our way. There are migrant mothers with children who need to compensate for stress, rely on a sunbed by the pool in a hotel is normal,” says the head of State Tourism.

If you are in relative safety, it is important to help the Ukrainian economy work. Tourism is an industry that gives impetus to a whole chain of related industries. One job in tourism creates up to ten different jobs in other industries. “The tourist season is a certain contribution to the general coffers of our state wealth and it allows us to restore the economy quite quickly,” says Maryana Oleskiv [320].

In general, domestic tourism is gradually recovering in the rear regions, companies organize tours in Lviv, Ivano-Frankivsk, Zakarpattia, and Ternopil regions. However, these are mainly short-term outing tours for internally displaced persons. Excursion tours in museums and castles, which remained closed due to martial law, are also being resumed. As for outbound tourism, the situation is somewhat different - most Ukrainians are interested in trips abroad for evacuation, not recreation, but some book tours to Turkey, Egypt, and other resort countries [321].

Foreign tourists are offered to support Ukraine against the backdrop of the Russian invasion by joining the “Visit Ukraine in the Future” campaign. Travelers can book rooms in Ukrainian hotels, and the collected funds will go to charity. This is reported by the press service of the State Tourism Development Agency of Ukraine on Facebook. The campaign was launched by State Tourism together with the Ukrainian Hotel & Resort Association. Foreign tourists are offered to support Ukraine against the backdrop of the Russian invasion by joining the “Visit Ukraine in the Future” campaign. Travelers can book rooms in Ukrainian hotels, and the collected funds will go to charity. If the benefactors plan to transfer more funds, the hotel should provide an opportunity

to book a room for a longer period. Details of participation in the promotion can be found on the official Telegram channel of the Ukrainian Hotel & Resort Association [322].

We will remind you that almost the whole world continues to unite in support of Ukraine. In particular, international money transfer systems canceled the commission for transfers to Ukraine. Also, almost all international money transfer systems provide additional assistance.

As a result, Turzibir in Ukraine increased by 65% in the first four months of 2022. Despite the losses suffered by the tourism sector of Ukraine due to the war, in the first four months of 2022, the amount of tourist tax amounted to 64 million 611 thousand UAH, which is almost 65% more compared to the same period in 2021 – when the budget received 39 million 206 thousand UAH [323].

The city of Kyiv and 4 oblasts are among the TOP-5 leaders in terms of tourist tax payment. The capital replenished the budget by more than UAH 18 million, while the amount of tourist tax increased by 98%. The largest growth compared to the same period in 2021 was recorded in the Lviv region – 268%. 11 million 463 thousand hryvnias came to the budget from this region. In the Transcarpathian region, the amount of tourist tax increased by 144% and amounted to UAH 6,212,000. Khmelnytskyi region earned 1 million 447 thousand UAH. A 65% increase was recorded there. Ivano-Frankivsk contributed almost UAH 6 million to the budget, and the collection increased by 48% (see Fig. 1) [323].

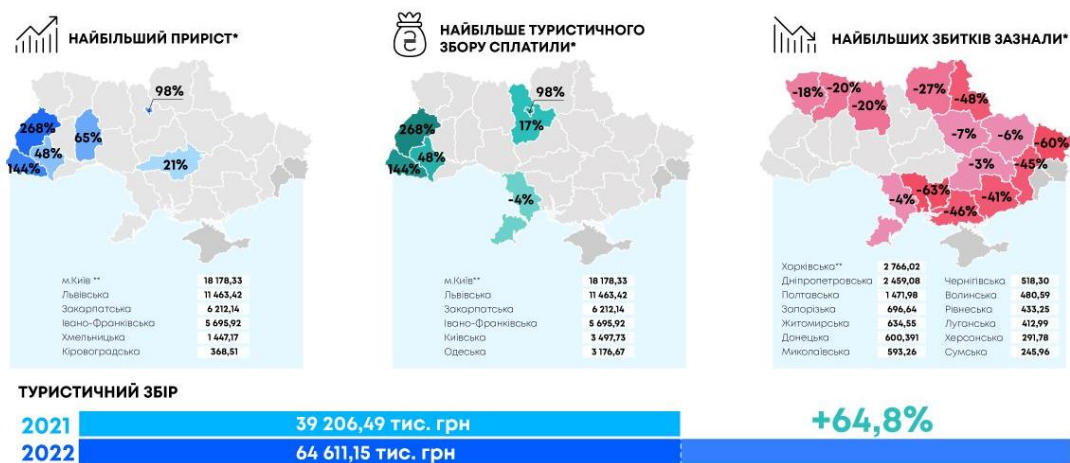


Fig. 1. – Tourist tax in the regions of Ukraine, as of 01.05.22

Source: [323]

As can be seen from fig. 1, such an increase is only proof that the majority of Ukrainians, fleeing from bombings and not wanting to be under occupation, were forced to leave their homes in the eastern, central, and southern regions and move to safer areas in the west. A significant drop in tourist tax was recorded in areas where hostilities have been or are currently being conducted, as well as those that have been occupied. The amount of tourist tax decreased the most – by 63% – in the Mykolaiv region, by 60% – in the Luhansk region, by 48% – in the Sumy region, in the Kherson region, there was a decrease of 46%, and in the Zaporizhia region – by 41%.

Due to the war, receipts to the state budget from the tourism industry in the first four months of 2022 decreased by 18% compared to the same period in 2021 (Fig. 2). The State Tourism Development Agency has calculated how much the state budget of Ukraine has not received in taxes from the tourism industry due to the war [323].

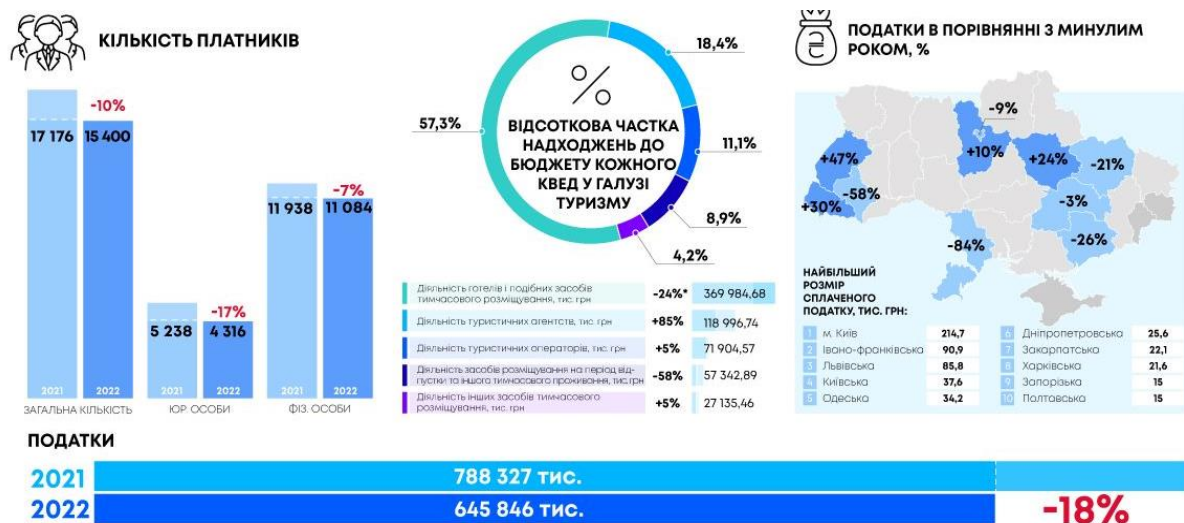


Fig. 2. – Collection of taxes for tourist activities in the regions of Ukraine, as of 01.05.22

Source: [323]

As can be seen from fig. 2, in the first 4 months of 2022, representatives of the tourism industry of Ukraine paid 18% fewer taxes than in the same period of 2021. Thus, the total number of taxpayers engaged in tourist activities decreased by 10% on average during the first months of the war. At the same time, it was recorded that the number of legal entities decreased by 17%, and the number of individuals decreased by 7%. The largest share of revenues to the state budget for the first four months of the current year was paid by hotels

and sanatoriums – almost UAH 370 million. But it is still 24% less compared to the same period in 2021. A 58% decline was recorded in the activities of camping sites, campsites, and children's recreation camps, paid – UAH 57 million in tax against UAH 137 million for the same period in 2021. A significant increase in income from the activities of travel agencies was recorded, which paid 85% more funds to the state budget than last year. Analysts attribute this to the fact that this reporting period includes the first two pre-war months of the year, which are characterized by early bookings for the New Year and Christmas holidays. A slight increase in taxes – by 5% – was also demonstrated by tour operators and owners of private estates, who collectively paid almost UAH 100 million to the state budget [323]. The largest amount of tax paid in the first four months of 2022 was demonstrated by the city of Kyiv and 9 regions of Ukraine – Ivano-Frankivsk, Lviv, Kyiv, Odesa, Dnipropetrovsk, Zakarpattia, Kharkiv, Zaporizhzhya and Poltava regions. However, if we compare the amounts with the same period in 2021, there was a decline in Kyiv, Odesa, Ivano-Frankivsk, Dnipropetrovsk, Kharkiv, and Transcarpathian regions. Odesa (84%) and Ivano-Frankivsk (58%) regions lost the most in taxes. Growth was demonstrated by Lviv (47%), Zakarpattia (30%), Poltava (24%) and Kyiv (10%) regions.

According to the head of the State Tourism Development Agency Maryana Oleskiv, the country's tourism industry is just entering the period of greatest economic losses. Rehabilitation after the injuries of our defenders, as well as women and children who suffered as a result of the war, is perhaps the most important thing that the tourist and recreational infrastructure of Ukraine can provide at the moment. Part of the tourist and recreational infrastructure is occupied, and part is destroyed. The resorts of Lviv Oblast, Transcarpathia, and other recreational areas, to which foreign tourists like to go not only to relax in the bosom of nature but also to get medical treatment, will be almost empty in the summer of 2022. The medical part of these institutions will have to be put on hold, and employees will have to be sent on forced vacations. This will have an extremely negative impact both on the resorts themselves, which may lose highly qualified specialists, and on the tourism industry as a whole. Therefore, with the help of international funds, which are ready to contribute financially to such programs, it will make it possible not only to support the tourism industry of Ukraine and save jobs but also to provide the necessary

assistance to the military and civilians. Sanatoriums and recreation centers in these regions will be able to receive our defenders, as well as women and children who suffered as a result of the war, for rehabilitation and psychological recovery. And the resorts of the western part of Ukraine will become the foundation that will allow the entire tourism industry to stand.

Conclusions. Therefore, the war has a catastrophic effect both for the country on whose territory hostilities are conducted and for the world in general. Ukraine's economic losses are certainly critical. As for the environmental impact, environmental crimes will in the long run cause increased mortality and serious diseases, as people die not only from the visible manifestations of war but also from environmental pollution. The restoration of the ecological and economic security of the country in all its components will be long-lasting. Therefore, the main priority is the preservation of Ukraine's independence and sovereignty, as well as the minimization of ecological losses, and restoration of the ecological potential of our country.

To date, in our opinion, one of the most important tasks in the field of tourism is the documentation of the damage to tourist locations caused by Russia, as well as the development of a strategy for the recovery of the tourism sector of Ukraine. In the conditions of European integration, new prospects for development and unique opportunities for establishing cooperation with EU and UNWTO member countries are opening up for Ukrainian tourism. For Ukraine, which has significant potential in the field of tourism, the direction of tourism development should be one of the priorities to ensure balanced development of the territory in harmony with nature and preservation of natural resources.

Currently, the psychological state of Ukrainians, especially those who are far from home, needs help. One of the types of psychological relief is conducting excursions accompanied by a professional tour guide, whose main goal is not only to provide interesting information on the topic of the excursion but also to share the love for the cultural heritage of one's region. Distraction from negative thoughts helps restore mental state and fight depressive moods.

To support people who were forced to leave their homes because of the war, volunteer tour guides started conducting free tours. Thanks to excursions, internally displaced persons better understand the residents of the region to which they have moved. This allows them to feel more comfortable and get rid of panic fear due to preconceived notions.

Today, excursions are actively held in the central and western regions of Ukraine. To inform the population of the region about various events and activities, local Telegram and Viber channels, as well as social networks, are used, which tell in more detail about the time and programs of events.

In addition to free tours for internally displaced persons, the demand for paid tours is beginning to recover. This is because the vast majority of the population will understand that the war will not end as quickly as we all hoped at its beginning, and in the summer season, you want to distract yourself from heavy thoughts and at least enjoy the beauty of cultural monuments, the landscape and simply breathe fresh air. That is why, for the most part, the local population, who are already well acquainted with the sights in their city, apply for field trips.

The process of rebuilding Ukraine will depend on the country's ability to "reload" so to speak, to reorient the economy to higher priority industries that will receive the most support from the state. But the primary task of Ukraine is the restoration of social infrastructure.

External partners will be of great importance in the reconstruction of Ukraine. One of the types of regular funding and support for Ukraine can be its membership in the European Union because Ukraine is paying a very high price for its independent future and the future of Europe as a whole.

Reconstruction of Ukraine after the war is an opportunity to involve international experts from various fields in the modernization of the country. The experience of many countries in which military operations took place shows that the number of tourists in the post-war period in these countries is only increasing. And due to income from foreign tourists, it is possible to increase the country's economy faster, in comparison with other industries that will require a longer recovery.