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Impact of European integration processes on the development of tourism potential in Ukraine

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Abstract. The study aimed to measure the impact of European integration on the recovery and modernisation of tourism in Ukraine. The methodology included an analysis of statistical data on tax revenues from the tourism sector for the period 2021 to 2024, a summary of EU grant programmes (Interreg, Creative Europe, EU4Culture) and the study of official support programmes in the western (Lviv, Ivano-Frankivsk, Zakarpattia, Ternopil) and central (Kyiv, Vinnytsia, Cherkasy, Zhytomyr) regions of Ukraine. The results showed that in the pre-war period from 2014 to 2021, European integration contributed to the harmonisation of standards and the attraction of investment, while after 2022 the focus shifted to preserving and restoring the industry. EU programmes combine infrastructure projects and cultural initiatives, providing stability and prospects. Tax revenues fell sharply in 2022 (UAH 1,551 million) but rose to UAH 2,938 million in 2024, with a structural strengthening of the hotel sector. State support in 2024 and 2025 became a key factor in preserving infrastructure: most funding is concentrated in the Lviv and Zakarpattia regions, while the Kyiv, Vinnytsia and Ivano-Frankivsk regions received moderate support with moderate results, and the Zhytomyr, Cherkasy and Ternopil regions are characterised by limited development opportunities. This has created a disproportionate development model, with some regions forming sustainable tourism clusters, while others remain dependent on additional support mechanisms. Scenario analysis has shown that the most likely scenario is a realistic one involving medium levels of funding and the implementation of cross-border and cultural projects. The results prove that the tourism sector remains stable thanks to international support, state funding and domestic demand, and the practical significance lies in identifying mechanisms that can be used to restore tourism infrastructure and increase its competitiveness in Ukraine

Keywords: grant programmes; tax revenues; infrastructure projects; recovery scenarios; martial law; state funding

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Introduction

The integration processes of the 2020s are defining new vectors for the development of national economies, and tourism is emerging as one of the most dynamic sectors in this context. For Ukraine, which is intensifying cooperation with the EU, it is necessary to improve tourism potential through access to financial instruments, infrastructure modernisation and harmonisation of standards. At the same time, the war has caused significant losses, which require recovery based on European principles and support from grant programmes, while analysis of European integration makes it possible to assess the prospects for increasing competitiveness and integration into the global market. The need to study the impact of European integration processes on tourism potential is determined by the need to restore and modernise the industry, which has become one of the most vulnerable sectors of the economy in the context of martial law and whose further development depends on external support, investment and alignment with EU standards. Research into this issue is relevant for the identification of the optimal mechanisms for attracting grant programmes, increasing the competitiveness of regions, and developing a strategy for the restoration of tourism infrastructure based on EU best practices.

G. Omelchak (2023) emphasised the need for post-war restoration of tourism based on innovative technologies and digital solutions in Ukraine. The importance of infrastructure modernisation, IT and cybersecurity development, as well as the establishment of cooperation with global tourism organisations, is highlighted. V.A. Khudaverdieva (2022) analysed trends in the development of international tourism and the impact of integration processes on the dynamics of tourist flows, emphasising the role of cooperation with European countries in strengthening Ukraine's tourism industry, but stressing the need to consider external factors that limit the effectiveness of this development. L. Karpenko *et al.* (2025) analysed the state of tourism in Ukraine in the context of international cooperation, identified barriers and potential, noted the lag behind global indicators, and proved that the integration of tourism and cultural projects can provide a synergistic effect and strengthen the country's position in the international market. P. Figini & R. Patuelli (2022) developed a methodology for assessing the direct and indirect contribution of tourism to production, value added, and employment based on satellite accounts and input-output tables, revealing differences in the role of tourism in the gross domestic product (GDP) of EU countries and emphasising its importance for analysing the impact of demand fluctuations on income and employment. G. Igoumenakis *et al.* (2024) found that tourism in developing countries can provide income, jobs and investment, but at the same time creates environmental and social risks, while remaining a potential catalyst for sustainable development.

In turn, W. Xie *et al.* (2021) analysed tourism economic ties between EU countries from 1995 to 2018, highlighting the growth of integration and stability of interaction, thereby noting that European integration processes contribute to the formation of sustainable models in the field of tourism, the experience of which may be useful for Ukraine. F. Beha (2023) established that in 27 EU countries between 2008 and 2021, the quality of institutions had a positive impact on the development of tourism, where the main factors were government efficiency, political stability, the rule of law and accountability, with additional factors including economic growth, education levels, environmental conditions and foreign trade, making institutional quality the basis for competitiveness and sustainable development in the industry. B.Z. Filipiak *et al.* (2023) found that tourism combines economic benefits with environmental risks, while digitalisation and e-commerce increase business efficiency and consumer experience, confirming the link of the industry to GDP and sustainable development and outlining the role of digital and sustainability factors in the modernisation of the tourism sector in the context of European integration. X. Font *et al.* (2023) created proprietary assessment systems, but the expectations of the European Commission regarding policy transformation were not fully met, indicating the complexity of adapting European initiatives to different management contexts. F.F. Adedoyin *et al.* (2022) determined that the growth of tourist arrivals and air transport in high-income countries correlates positively with GDP, but the effect weakens when institutional quality is low, which emphasises the decisive role of institutions in transforming tourism into a factor of sustainable development.

Existing research on European integration and tourism confirms the growing ties between EU countries and the importance of institutional quality, digitalisation and sustainable development, but practical mechanisms for their integration into national strategies remain insufficiently explored. Most studies are based on general European models, while the issues of adapting reforms, digital solutions and environmental standards to the specific conditions of individual countries are only partially addressed, which necessitates a more in-depth analysis for the modernisation of tourism in the context of wartime and post-war transformations.

The study aimed to assess the impact of EU integration on the recovery and modernisation of the Ukrainian tourism sector. To achieve this goal, the following tasks were performed: to investigate the impact of European integration (EU grant programmes and institutional instruments) on the formation and modernisation of Ukraine's tourism potential; to analyse statistical data on the actual losses of Ukraine's tourism industry under martial law; to determine the role of state support in restoring and stimulating Ukraine's tourism potential at the regional level (Kyiv, Cherkasy, Vinnytsia, Zhytomyr, Lviv, Ternopil, Ivano-Frankivsk, and Zakarpattia regions).

Materials and Methods

To study the impact of European integration processes on Ukraine's tourism sector, a phased analysis of EU regulations and programmes from 2014 to 2025 was conducted. At the first stage, two time periods were identified: pre-war (2014 to 2021) and wartime (2022 to 2025), which reflected the shift in strategic priorities from harmonisation of legislation and liberalisation of transport links to recovery and stabilisation measures. At the second stage, key agreements and programmes were selected, including the EU-Ukraine Association Agreement (2016), the Visa-Free Regime (2017), and the Common Aviation Area Agreement (European Commission, 2021). The cross-border cooperation instruments of the Interreg programme (European Commission, 2014; European Environment Agency, 2025) were analysed separately. The cultural programmes of Creative Europe (European Commission, 2022) were examined. The instruments of support during the war period, Ukraine Facility and solidarity packages (European Commission, 2025a), were also considered. The initiatives of the European Investment Bank (2025a; 2025b) were analysed separately. The analysis of these documents revealed the EU's assistance and assessed its impact on infrastructure recovery, sector sustainability, and gradual integration into the European space.

To study the impact of EU financial support on the development of Ukraine's tourism potential, an analysis was conducted of grant programmes and funds covering Programme Interreg NEXT "Poland-Ukraine 2021-2027" (2021) and Programme Interreg VI-A NEXT "Hungary-Slovakia-Romania-Ukraine" (2025). The Programme Interreg VI-B NEXT "Black Sea Basin" (2021) and the Danube Region Programme 2021-2027 (2021) were analysed separately. The EU4Culture initiative (2021), the Alliance for the Protection of Heritage in Conflict Areas fund (2022) and bilateral contributions from EU member states (Ministry of Foreign Affairs and International Cooperation of Italy, 2024) were also considered. The study systematises the volumes of funding, areas of impact and geographical coverage, and examines examples of implemented projects, including the reconstruction of the narrow-gauge railway "TrainToNature" (Programme in numbers..., 2025), and the construction of the Lviv-Poland Eurotrack (Ministry for Development of Communities and Territories of Ukraine, 2025). Grant initiatives for the preservation of cultural heritage were analysed separately, including the Alliance for the Protection of Heritage in Conflict Areas (2022) and the European Heritage Hub (2024). This made it possible to assess not only the quantitative parameters of support, but also the qualitative aspects related to the modernisation of infrastructure and the integration of Ukraine into the European tourist space.

To assess the impact of the full-scale invasion of 2022 on Ukraine's tourism sector from 2021 to 2024, the dynamics of tax revenues and the number of taxpayers were analysed based on data from the State Agency for Tourism Development of Ukraine (2024a). The study included a comparison of total revenues, distribution by legal entities and individuals, as well as an analysis by type of activity: hotels, tour operators, agencies and short-term accommodation facilities, which identified the scale of losses and structural shifts in the tax base of the tourism industry.

To assess the role of state support in developing tourism potential, an analysis of budget allocations and tax revenues was conducted in eight regions of Ukraine, where the source base consisted of official tourism development programmes for 2021 to 2025 adopted in Kyiv (Program of Socio-Economic…, 2024), Cherkasy (Tourism Development Programme…, 2021a), and Vinnytsia regions (Tourism Development Programme…, 2020). Separately, programmes for the Zhytomyr (Action Plan for 2024…, 2023) and Lviv regions (Support for military…, 2024) were addressed. Additionally, documents from the Ternopil (Tourism Development Programme…, 2021b), Ivano-Frankivsk (About the regional…, 2024) and Zakarpattia regions (Programme of Tourism..., 2023) were used. The comparison was made based on the volumes of funding, priority areas of implemented measures and tax revenues from accommodation facilities from 2021 to 2024.

To model the potential for restoring Ukraine's tourism potential from 2025 to 2027, a scenario-based approach was used, based on an analysis of potential funding from EU programmes (Interreg, Creative Europe, EU4Business) and the level of co-financing from the regions. For each scenario, the indicative investment volume, possible economic and social effects, and key threats related to military actions, institutional instability, and limited investment attractiveness were identified.

Results

Analysing the impact of European integration processes on the development of Ukraine's tourism potential, it is necessary to distinguish between two periods: pre-war and wartime. The first covers the period from 2014 to 2021 and is characterised by gradual rapprochement with the EU, harmonisation of the regulatory framework, expansion of cross-border cooperation programmes and liberalisation of transport links. The second period began in 2022 and continues until 2025 and is characterised by a reorientation of integration mechanisms towards support in wartime conditions, infrastructure restoration and cultural heritage preservation. Table 1 lists the key agreements and programmes that have shaped the development of the tourism sector during these periods.

An analysis of the agreements and programmes presented by the EU demonstrates a consistent shift in focus in the development of Ukraine's tourism potential. In the prewar period (2014 to 2021), the focus was on institutional alignment with EU standards, the creation of a common legal framework, and integration into the European transport and cultural space (European Commission, 2014). It was the EU-Ukraine Association Agreement (2016) and agreements in the field of aviation (European Commission, 2021) that were decisive in consolidating Ukraine's position in the European tourism market. They provided the preconditions for increased mobility, higher standards and the gradual formation of a competitive environment in the field of tourism. Since 2022, the focus of European integration policy has shifted towards support and recovery. The main financial instruments have become EU solidarity packages and the Ukraine Facility (European Commission, 2025a). The cultural initiatives of the Creative Europe programme have been considered separately (European Commission, 2022; Yemets, 2024). Projects of the European Investment Bank (2025a; 2025b) aimed at preserving and reconstructing tourism infrastructure have also been analysed. Together, these measures indicate a transformation of European integration processes from a strategy of gradual development to a model of stabilisation and reconstruction, which ensures the short-term preservation of tourism potential and creates conditions for its long-term recovery.

Table 1. European integration agreements and programmes to support Ukrainian tourism potential in the pre-war and war periods (from 2014 to 2025)

Period	Name of agreement/programme	Year	Main provisions	Significance for the development of tourism potential
Pre-war period (2014 to 2021)	Ukraine-EU Association Agreement	2014	Legislative approximation, integration into the services, transport and culture markets, and opening access to EU financial assistance	Harmonisation of tourism service standards, creation of conditions for investment, and expansion of international cooperation
	Interreg cross-border cooperation programmes and European Neighbourhood Instrument (ENI CBC) cross-border cooperation programmes	2014-2020	Development of border infrastructure, cultural routes and joint initiatives with EU countries	Strengthening the tourist appeal of border regions, the growing role of cultural and eco-tourism
	Introduction of a visa-free regime with the EU	2017	Visa liberalisation, simplification of travel for Ukrainian citizens	Improvement of mobility, stimulation of outbound and inbound tourism, and expansion of contacts with EU countries.
	EU Creative Europe Programme for Ukraine	2021	Access to European programmes supporting culture and creative industries is limited.	Supporting cultural heritage as the basis for tourism branding, and financing cultural events
	Agreement on a Common Aviation Area ("Open Skies") between Ukraine and the EU	2021	Liberalisation of the aviation market, creating new routes, and integration of safety standards	Improved transport accessibility, cheaper air travel, and increased tourist flows from the EU
War period (2022 to 2025)	EU financial assistance packages "Solidarity with Ukraine"	2022	Funding for the restoration of infrastructure and cultural sites	Preservation and maintenance of tourist attractions in crisis conditions
	Interreg NEXT Poland-Ukraine Cross-Border Cooperation Programme 2021-2027	2022-2027	Development of infrastructure, ecotourism, and cultural routes in border regions	Promoting sustainable development of border areas, supporting cross-border tourism
	The Creative Europe initiative: Cultural heritage for Ukraine	2023	Funding for the restoration and preservation of cultural heritage damaged by the full-scale invasion of 2022	Strengthening the cultural basis of tourism, restoring monuments as tourist attractions
	The EU's Ukraine Facility	2024-2027	50 billion EUR for infrastructure restoration, modernisation and investment	Reconstruction of tourist infrastructure
	Initiative: Special Competition "European Team for Cultural Heritage"/"Creative Europe"	2025	An additional 2 million EUR for cultural heritage preservation (a total of more than 50 million EUR from 2022 onwards)	Restoration of cultural centres and heritage sites
	European Investment Bank programme for the modernisation of railway border crossings	2025	50 million EUR for upgrading key railway crossings with EU countries	Facilitating cross-border tourism, reducing travel times, and improving accessibility of regions
	The Ukraine FIRST Infrastructure Reconstruction Initiative, with the participation of the European Investment Bank and the European Bank for Reconstruction and Development	2025	Initially, 30 million EUR for the restoration of key infrastructure facilities	Reconstruction of roads, public spaces and tourist attractions

Source: compiled by the authors based on Visa-Free Regime (2017), M. Yemets (2024), European Environment Agency (2025), European Commission (2025b)

European integration processes only create general conditions for the development of tourism, but their implementation depends on the amount of financial support from the EU. Within the framework of its neighbourhood and regional development policy, the EU considers tourism to be a factor in economic growth, cultural integration and cross-border cooperation. For Ukraine, EU grant programmes and funds are becoming a key instrument for developing tourism infrastructure and preserving cultural heritage. Table 2 below summarises the main programmes that are directly relevant to the development of Ukraine's tourism potential.

Table 2. Key EU programmes for tourism in Ukraine for 2025

Program	Budget	Focus on tourism
Interreg NEXT Poland-Ukraine 2021-2027	EUR 262.56 million (tourism – EUR 3.87 million)	The programme addresses the development of cross-border tourism through the modernisation of cultural and tourist facilities, improving the accessibility of routes and integrating the shared historical and cultural heritage of the Polish-Ukrainian border region.
Interreg NEXT Hungary-Slovakia-Romania-Ukraine (HUSKROUA) 2021-2027	EUR 83 million (healthy and attractive border region– EUR 36.74 million)	Provides support for sustainable tourism in the Carpathian region, including the development of eco-tourism, the creation of themed routes, the restoration of monuments and the improvement of recreational infrastructure.
Interreg Black Sea Basin 2021-2027	EUR 72-94 million	The stimulation of entrepreneurship in the tourism sector, the promotion of the cultural heritage of the Black Sea region, and the organisation of cross-border cultural and tourism events are the primary focus.
Interreg Danube Region Programme 2021-2027	EUR 278.37 million	Prioritises the creation of joint tourism products in the Danube macro-region, the development of cultural clusters and the introduction of digital tools to increase the attractiveness of destinations.

Source: compiled by the authors based on Programme Interreg NEXT "Poland-Ukraine 2021-2027" (2021), Programme Interreg VI-B NEXT "Black Sea Basin" (2021), Programme Interreg VI-A NEXT "Hungary-Slovakia-Romania-Ukraine" (2025)

The programmes presented in the table demonstrate that the EU is developing a comprehensive system of support for tourism in Ukraine, combining various scales and areas of influence. Moreover, funding is not limited to the construction or renovation of facilities but is directed towards the creation of comprehensive solutions ranging from the development of local infrastructure and environmental practices to the creation of new tourism products and digital services (Danube Region Programme…, 2021). This demonstrates the desire to integrate Ukraine into the pan-European tourism space not as a peripheral partner, but as an active participant in regional networks.

However, EU funding for tourism development in Ukraine is not limited to large regional programmes such as Interreg. Specialised EU funds and initiatives focusing on cultural and creative components are also substantial. The funds that create the necessary cultural content for the future growth of the tourism sector, ensuring not only material restoration but also the recreation of the identity of Ukrainian destinations. Table 3 summarises the main EU funds and related initiatives that will directly or indirectly influence the development of Ukraine's tourism potential in 2025.

The funds presented demonstrate that EU support in the field of tourism focuses primarily on the cultural dimension. While large programmes aim to make infrastructure changes, the funds focus on preserving heritage, developing creative industries and supporting cultural practices that shape the content of tourism products (EU-4Culture, 2021). Thus, EU funds and bilateral contributions from Member States create the basis for the restoration and modernisation of Ukraine's tourism potential not only through financial support, but also through the preservation and promotion of cultural identity, which is a key factor in attractiveness on the international tourism market.

Table 3. Key EU funds for tourism in Ukraine for 2025

Fund	Amount of funding	Main areas of support for tourism
EU4Culture	Total budget of 7.85 million euros (2021 to 2024). Over 1.5 million euros allocated to cultural strategies in Eastern Partnership cities, including Ukraine.	Funding for the development of cultural strategies, grants for artistic and creative projects that increase the tourist appeal of territories
Creative Europe	Distributes grants to cultural and creative initiatives, dozens of projects every year in Ukraine.	Support for cultural and creative industries, heritage protection, and the development of European cultural networks that form the basis of cultural tourism
Alliance for the Protection of Heritage in Conflict Areas	Since 2022, it has provided over 7.75 million USD to support Ukrainian museums, archives, and libraries in over 140 locations.	Emergency protection of cultural objects: packaging materials, building reinforcement, heritage preservation equipment; in the future, the Ukrainian Cultural Heritage Fund
Bilateral contributions from EU Member States	From hundreds of thousands to several million euros (for example, Italy allocated 500,000 EUR for the restoration of the cathedral in Odesa)	Restoration and preservation of iconic cultural heritage sites that are of high tourist value and symbolic significance

Source: compiled by the authors based on Alliance for the Protection of Heritage in Conflict Areas (2022), Ministry of Foreign Affairs and International Cooperation of Italy (2024)

Tourism infrastructure projects in Ukraine are implemented with the support of EU grant programmes and are aimed at improving accessibility, developing transport and preserving cultural heritage. A notable example is The Carpathian Narrow-Gauge Railways "TrainToNature" within Interreg NEXT Poland-Ukraine, which has been allocated approximately EUR 3.9 million for the reconstruction of the narrow-gauge railway, the creation of a museum in Vyhoda, a service centre in Poland, viewing platforms and cycle routes, integrating the Carpathians into European tourist routes (Programme in numbers..., 2025). Another strategic step was the EUR 76 million in EU funding under the Connecting Europe Facility for the construction of a European gauge railway between Lviv and the Polish border, which will provide a direct rail link to EU countries and increase tourist mobility (Ministry for Development of Communities and Territories of Ukraine, 2025). Such examples prove that transport and tourism infrastructure is a prerequisite for Ukraine's integration into the European tourism space, while grant support contributes to the preservation of heritage, the creation of cultural routes and the marketing of regions, forming a unique identity for the territories.

The development of transport and tourism infrastructure is a key condition for Ukrainian integration into the European tourism space, but projects aimed at preserving cultural heritage and marketing regions that form the unique identity of territories remain an equally significant area of grant support. The largest donor in this area is the Alliance for the Protection of Heritage in Conflict Areas (2022), which invested over USD 7.75 million between 2022 and 2024 to support around 400 organisations in more than 140 locations. Another example is the European Heritage Hub (2024) grants, where in 2024, EUR 250,000 was distributed among 14 projects, including Ukrainian organisations that received funding for the inventory and digitisation of monuments and educational activities. Emergency funding from the EU through DG EAC in the amount of EUR 2 million, aimed to protect museums and cultural collections in the early years of the full-scale invasion of 2022, was also substantial (European Commission, 2025b). Such initiatives, although less ambitious in scope, lay the groundwork for the restoration and integration of cultural heritage into Ukraine's tourism sector. Marketing and branding projects aim to create a positive image of Ukrainian territories and integrate them into the European tourism space. Examples include CULT.ROUTE Thematic Route of Castles 2 (Launch of the…, 2025), which covers castles in Zakarpattia, Ivano-Frankivsk, Romania and Hungary and involves the creation of IT solutions for promotion and joint cultural events, as well as HICART II Carpathian Cultural Route (Hicart II project…, 2025), which brought together about 40 heritage sites and ensured their digital promotion. In addition, EU4Culture small grants (2023-2024) supported cultural festivals and local strategies in Odesa, Vinnytsia and Rivne, strengthening the cities' brands and creating new tourist destinations.

The tourism sector is particularly sensitive to foreign policy and security challenges, and tax revenues are a key indicator of its real contribution to the budget and the scale of financial losses. An analysis of tax payment dynamics for 2021 to 2024 demonstrates the development trends and stability of the tourism industry (Fig. 1).

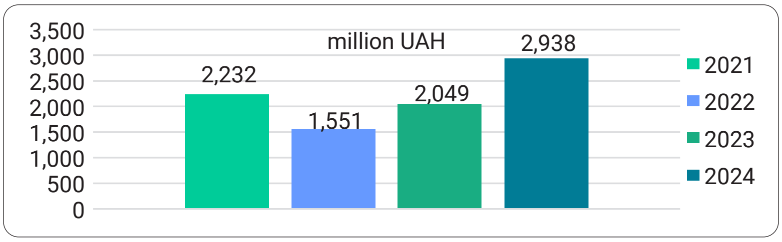

Figure 1. Taxes from the tourism sector to the Ukrainian budget for 2021 to 2024, million UAH
Source: compiled by the authors based on the State Agency for Tourism Development of Ukraine (2024a)

Significant fluctuations were identified, which directly correlate with the impact of martial law and general economic conditions. In 2021, revenues amounted to UAH 2,232 million, which can be considered a relatively stable pre-war level. In 2022, there was a sharp drop to UAH 1,551 million, reflecting the direct consequences of the full-scale invasion of 2022: a reduction in tourist flows, a decline in domestic demand and the virtual cessation of international tourism. In 2023, there was a partial recovery to UAH 2,049 million, indicating the adaptation of some businesses to the new conditions, the revitalisation of domestic tourism, and the development of alternative service formats. The highest value is recorded in 2024, at UAH 2,938 million, which even exceeds the pre-war figure for 2021. This can be explained by both inflationary growth in the cost of services and tax rates, and by the reorientation of part of the population towards domestic travel in the context of restrictions on travel abroad.

Thus, the dynamics of tax revenues from the tourism sector show significant fluctuations, caused both by the direct consequences of the full-scale invasion of 2022 and by adaptation processes in domestic tourism. At the same time, for a more complete picture of the state of the industry, it is necessary to consider not only the volume of revenues but also the number of taxpayers, as this reflects the scale of entrepreneurial activity and the stability of the tax base in crisis conditions (Fig. 2).

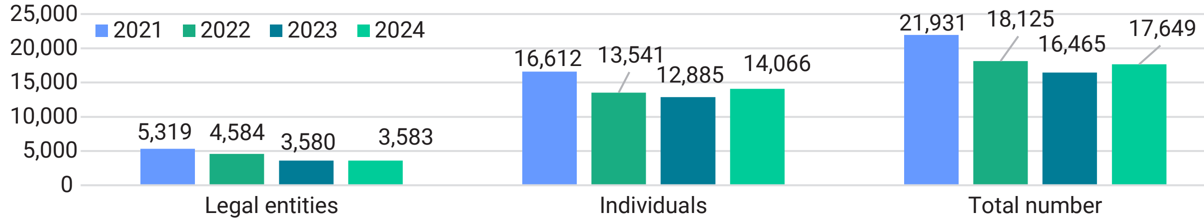

Figure 2. Number of taxes in Ukraine from 2021 to 2024
Source: compiled by the author based on the State Agency for Tourism Development of Ukraine (2024a)

During the period of martial law, the number of taxes in Ukraine was significantly reduced, which was reflected in a decrease in the total number of taxpayers from over 21,000 in 2021 to about 16,000 in 2023. The most noticeable decline was recorded among legal entities, whose number fell from more than 5,000 to less than 4,000, indicating the suspension or curtailment of activities of a significant portion of enterprises due to loss of access to markets, investment restrictions, and logistical complications. For individuals, the dynamics were relatively more stable, and in 2024, there was an increase to over 14,000, which can be explained by the adaptation processes of small businesses and the self-employed, through diversification of activities and transition to the digital environment. Overall, in 2024, the number of taxpayers reached almost 18,000, indicating a gradual recovery of the tax base, although the figures remain below pre-war levels and reflect the high dependence of economic activity on military factors.

An analysis of tax revenues in the tourism sector is more revealing when broken down by individual types of activity, as this can identify the most resilient segments and those areas that suffered the greatest losses during the period of martial law. The distribution of taxes between hotels, tour operators and agencies, temporary accommodation facilities and other tourism businesses can assess the contribution of each segment to the tax base and track their ability to adapt to crisis conditions (Fig. 3).

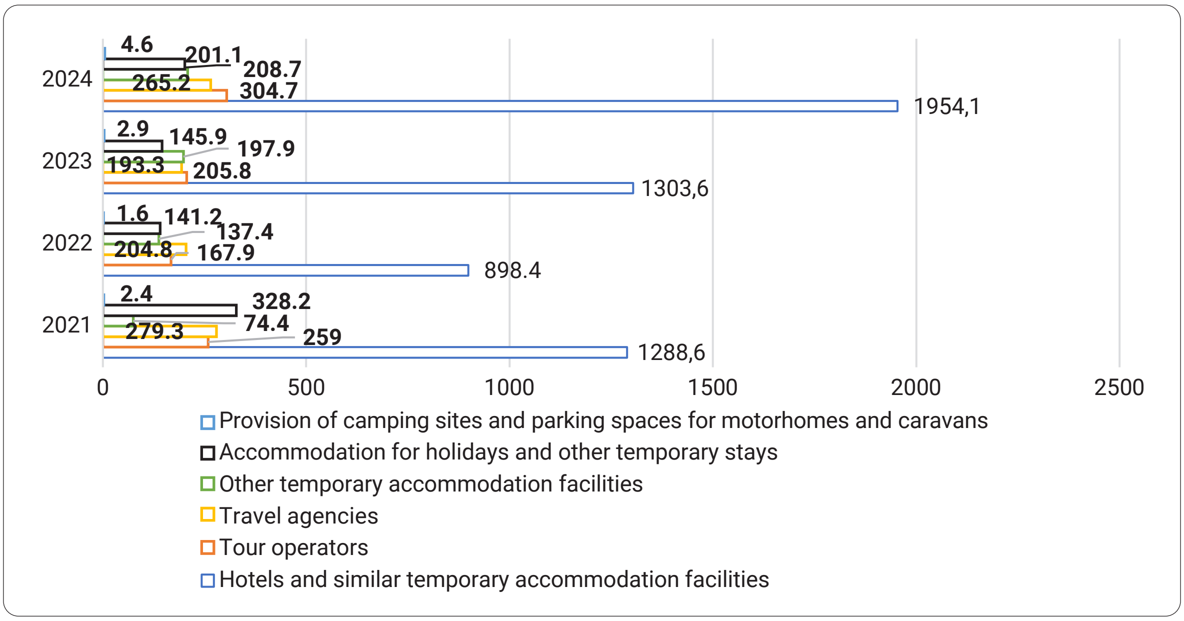

Figure 3. Tax revenues from each type of activity in Ukraine for 2021 to 2024
Source: compiled by the author based on the State Agency for Tourism Development of Ukraine (2024a)

An analysis of tax revenues from certain types of tourism activities from 2021 to 2024 makes it possible to specify the scale of actual losses in the industry under martial law. Hotels and similar temporary accommodation facilities proved to be the most resilient, but even this segment recorded a significant decline in 2022 compared to pre-war levels. The decline is explained by a reduction in tourist flows, the closure of some establishments and restrictions on access for foreign tourists, while a partial recovery in 2023-2024 was due to growth in domestic demand and the use of hotel infrastructure for the needs of internally displaced persons. Overall, the dynamics of tax revenues indicate that Ukraine's tourism industry suffered significant losses in traditional segments during the war, while the relative stability of domestic tourism and temporary accommodation created the basis for partial compensation for fiscal losses.

A comparison of tax revenues by type of tourism activity in 2021 and 2024 reveals profound structural changes that have occurred under the influence of martial law. The dynamics of the comparison between the pre-war and war periods clearly demonstrate the uneven impact of the crisis on different types of tourism businesses (Fig. 4).

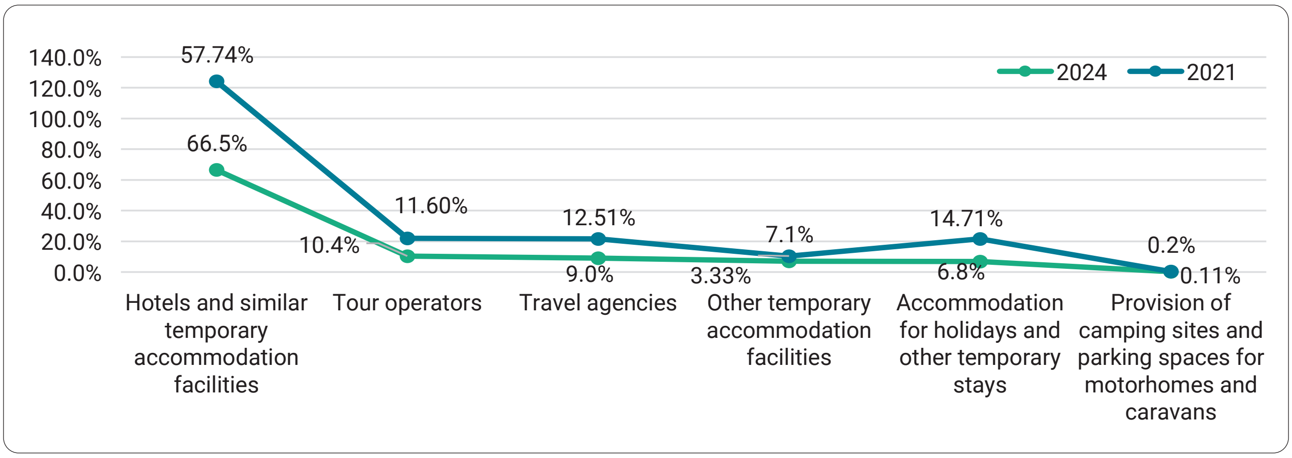

Figure 4. Comparison of the structure of tax revenues from various types of tourism activities in Ukraine in 2021 and 2024
Source: compiled by the author based on the State Agency for Tourism Development of Ukraine (2024a)

Data shows that in 2021, the structure of tax revenues was more balanced: a significant contribution was made not only by hotels and similar accommodation facilities (57.7%), but also by tour operators (11.6%) and temporary accommodation facilities (14.7%). In 2024, the situation changed dramatically: the dominance of hotels increased to 66.5%, while the share of tour operators almost halved, and the figures for other segments fell to 6-9%. This indicates a concentration of tax revenues in the hotel sector and a loss of stable positions for those types of activities that were previously of significant importance.

These changes can be explained by the peculiarities of wartime: restrictions on international travel, reduced demand for organised tourism, and the population's shift towards domestic forms of recreation. The hotel infrastructure has remained partially active thanks to domestic tourism and its use for the needs of displaced persons, while tour operators and agencies have experienced a sharp decline due to the loss of foreign markets. As a result, 2024 reflects a trend towards a narrowing of the tax revenue structure and an increase in the industry's dependence on a single segment, making it more vulnerable in the long term.

State funding is a key instrument for developing tourism potential, as it provides the resource base for infrastructure development, cultural heritage preservation and support for local initiatives. An analysis of budget allocations in the Kyiv, Cherkasy, Vinnytsia, Zhytomyr, Lviv, Ternopil, Ivano-Frankivsk, and Zakarpattia regions reveals differences in government policy priorities, determines the level of support for individual territories, and tracks imbalances between them. A comparison of indicators for 2021 to 2024 makes it possible to determine which regions were best able to adapt to the crisis conditions and maintain the development of the hotel sector (Fig. 5).

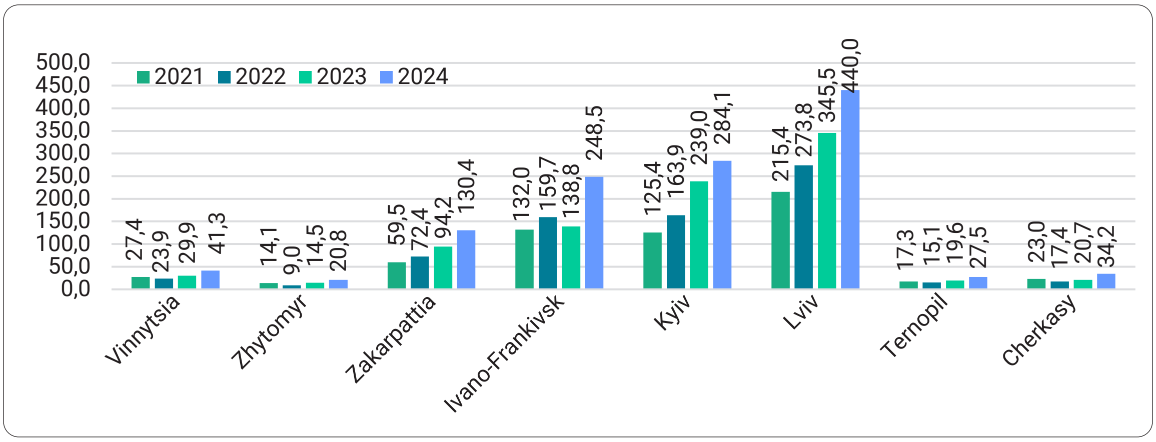

Figure 5. Analysis of the dynamics of tax revenues from accommodation facilities in western regions for 2021 to 2024, million UAH
Source: compiled by the author based on the State Agency for Tourism Development of Ukraine (2023; 2024b)

An analysis of the dynamics of tax revenues from accommodation facilities in 2021-2024 shows significant regional differentiation and varying rates of adaptation of regions to the conditions of martial law. The most stable results are demonstrated by the Lviv region, where tax revenues have almost doubled, confirming its leading role in domestic and inbound tourism. Significant growth is also observed in the Kyiv, Ivano-Frankivsk and Zakarpattia regions, which is attributed to the active development of local tourism products, cultural initiatives and the use of natural and recreational resources. In contrast, the Vinnytsia, Zhytomyr, Cherkasy and Ternopil regions remain relatively low, although they are showing gradual positive dynamics. This indicates that state support and domestic demand are critical to maintaining the functioning of the hotel sector, but its development remains uneven and largely depends on the tourist appeal and institutional capacity of specific regions.

State support for tourism during martial law is particularly relevant, as it maintains the competitiveness of regions, supports infrastructure and stimulates domestic demand. Different regions of Ukraine receive varying amounts of funding, which leads to differences in development priorities and programme implementation results. Western regions (Lviv, Ivano-Frankivsk, Zakarpattia, Ternopil) focus their resources mainly on the development of infrastructure, cultural and natural routes, while central regions (Kyiv, Vinnytsia, Cherkasy, Zhytomyr) focus on promotional activities and support for local initiatives. In this context, the analysis of state support for tourism in selected western and central regions of Ukraine from 2024 to 2025 is valuable (Table 4).

Table 4. State support and key measures in the field of tourism development in selected western and central regions of Ukraine (from 2024 to 2025)

Region	Amount of state support, UAH	Main actions	Results/expected effect
Lviv	High: Tourism Development Programme 2021-2025; in 2024, over UAH 2.5 billion in funding	Tourism infrastructure, navigation, promotion, "Community Expedition"	Leader in domestic and inbound tourism, with record revenues for the industry
Ivano-Frankivsk	Average-high: grants from the Ukrainian Cultural Foundation (UAH 1.2 million), regional tourism development programme	Development of Carpathian tourism, cultural projects, and competitions for communities	The growing appeal of the Carpathians, new cultural routes
Zakarpattia	Actual expenditures under the Tourism Development Programme in the 2025 budget are again estimated at UAH 14,600,000	Investments in thermal complexes, wine and gastronomic tourism	Steady growth in tourist numbers, especially from the EU
Kyiv region	Average-high: funding within the framework of regional development programmes and the state budget in the amount of UAH 592,900	Promotion and development of tourism products, support for infrastructure and community projects	Basis for further programmes in 2026, growth in domestic flow (in 2024, tax revenues from the tourism sector for 9 months – UAH 196.889 million as an indicator of the effect)
Vinnytsia	Vinnytsia City tourism and promotion programme for 2024-2026: UAH 23.5 million	Medical tourism, cultural events	Strengthening the destination brand; taxes from the tourism industry in the region – UAH 28.849 million
Ternopil	Average: Funding from the regional budget and cultural programmes Tourism Development Programme 2021-2025: UAH 113,000	Development of sacred tourism (PochaivLavra), organisation of festivals, development of eco-routes and cave tourism	Growth in domestic tourism, weak infrastructure
Cherkasy	Tourism Development Programme 2021-2025: UAH 102,000 (approved expenditure)	Programmes for the development of Shevchenko sites (Kaniv, Morintsy), restoration of the Dnipro riverbank infrastructure, support for local festivals	Gradual increase in tourist traffic; in 2024, tourist revenue for the region for 9 months was UAH 22.972 million (side effect)
Zhytomyr	Low: individual heritage programmes, agritourism. Tourism development programme 2021-2025: UAH 161,000	Restoration of monuments, development of rural tourism	Partial utilisation of tourism potential; in 2024, revenue from the tourism industry was UAH 14.5 million

Source: compiled by the authors based on Regional Targeted Program for Tourism Development in Zhytomyr Region for 2021-2023 (2020), Report on the Implementation of the Regional Budget of Kyiv Region for 2021 (2022), Competition for projects for small grants in Ukraine for 2025 (2025)

Regional analysis shows that the highest concentration of resources is observed in the Lviv and Zakarpattia regions. In Lviv, systematic funding has not only supported infrastructure but also consolidated the region's position as a leading centre for domestic and international tourism (Support for military..., 2024; Order of the..., 2025). Despite its smaller size, Zakarpattia has a distinct specialisation oriented towards cross-border flows and the development of thermal resorts (Program of Tourism..., 2023). This strategy ensures a steady increase in visitors and the gradual formation of the region's image as an international resort cluster.

The middle group includes the Kyiv, Vinnytsia, and Ivano-Frankivsk regions. State support is combined with targeted cultural and medical programmes, which can expand the tourism product, but do not yet provide breakthrough growth. Kyiv has significant potential due to high tax revenues from tourism, but the volume of direct budget injections remains relatively low (Programme of Socio-Economic..., 2024). Vinnytsia region actively uses branding tools through festivals and the development of the sanatorium and resort sector (Tourism Development Programme…, 2020), while Ivano-Frankivsk region relies on the resources of the Carpathian region (About the regional…, 2024; Yatsiv & Zakharuk, 2023) and grant support for cultural projects.

The Cherkasy (Tourism Development Programme…, 2021a) and Zhytomyr (Action Plan for 2024-2027…, 2023) regions remain problematic, where state support is limited to symbolic amounts. Despite the presence of valuable cultural resources, such as Shevchenko sites and historical monuments, these regions do not have the financial capacity to create large-scale tourism projects. A similar situation is characteristic of the Ternopil region (Tourism Development Programme…, 2021b), where, despite a certain amount of funding, infrastructure constraints are holding back the development of sacred and eco-tourism. Thus, an asymmetrical model is forming in Ukraine, in which several regions concentrate the main flows of investment and tourists, while others remain on the periphery of the national tourism space.

The prospects for restoring the tourism potential of Ukraine's regions are correlated with the amount of grant resources and investments attracted from the EU. Table 5 provides a summary comparison of these scenarios, assessing the realistic and critical limits of the impact of external support on Ukraine's tourism sector from 2025 to 2027.

Table 5. Scenarios for restoring the tourism potential of Ukraine's regions through EU programmes (2025 to 2027)

Scenario	Approximate funding for the region	Expected results	Main risks
Optimistic	EUR 6-10 million (several Interreg + Creative Europe + EU4Business projects)	Growth in tourist flows by +25-35%; increase in the number of overnight stays by +20-30%; additional revenues to local budgets at the level of +30-40%; creation of 200-400 new jobs; launch of 3-5 new routes or products	Martial law and the threat of shelling in tourist regions, destruction of transport infrastructure, restrictions on air travel, low investment attractiveness due to security risks, and currency exchange rate instability
Realistic	EUR 3-5 million (1 Interreg project + cultural or environmental grants + SME support)	Increase in tourist flows by +10-20%; increase in overnight stays by +10-15%; additional revenue of +10-20%; creation of 100-200 jobs; restoration of 1-2 infrastructure facilities or launch of an eco-friendly route	Redistribution of resources to priority defence sectors, migration of personnel abroad, shortage of engineers and specialists in the tourism sector, delays in customs clearance of equipment, and martial law as a factor of unpredictability
Pessimistic	EUR 1-2 million (individual grants + local funding)	Growth in tourist flows does not exceed +2-5%; revenues remain almost at the 2024 level (growth ≤5%); creation of up to 50 jobs; preservation of basic infrastructure without the development of new areas	Prolongation of the active phase of the full-scale invasion of 2022, destruction of cultural monuments and natural resources, reduction in domestic demand due to falling incomes, rising energy and logistics costs, and instability of the regulatory framework

Source: compiled by the authors

The optimistic scenario envisages Ukraine attracting the maximum amount of funding from European programmes. In this case, the regions will have the opportunity to implement several large-scale cross-border initiatives at once, combining infrastructure projects, cultural heritage preservation and the development of small businesses in the hospitality sector. This option provides a path to rapid modernisation of tourism infrastructure, expansion of new routes and services, and a significant increase in visitor numbers. Integration with EU partners is particularly relevant in this scenario, as it can create competitive advantages in the international market. A realistic scenario, on the other hand, is based more on the partial use of grant opportunities and envisages gradual recovery through a single cross-border project and several cultural or environmental initiatives. This makes it possible to achieve concrete results at the level of individual sites, routes or festivals, which will ensure that positive momentum is maintained even in conditions of limited resources. Such development will not lead to a sharp increase in international tourism, but it can maintain their basic positions and form a basis for further development after the political and economic situation stabilises.

A pessimistic scenario arises if most applications are not supported and funding is limited to local budgets and isolated grants. Under such conditions, tourism development practically stops, and the main efforts are directed only at supporting existing products and minimally maintaining infrastructure. This means the risk of losing competitive positions in domestic and international markets, the gradual degradation of tourism resources, and a decline in the attractiveness of regions. In such a situation, tourism ceases to be a driver of regional growth and is reduced to a secondary sphere dependent on external factors.

Given the current realities, the most probable scenario for Ukraine is a realistic one. It reflects a balance between ambitious plans and real constraints related to the state of war, resource shortages and high competition for European grants. In the short term, it is a gradual recovery through individual cross-border and cultural projects that can ensure stable growth in tourism, support employment, and maintain the competitiveness of the regions. The optimistic scenario can be defined as a strategic element for the medium and long term, while the pessimistic scenario serves more as a warning about the consequences of a lack of systematic international support.

Discussion

The results of the study show that the development of tourism potential in Europe is largely determined by the coordination of institutional support mechanisms and the ability of regions to adapt to integration challenges, while countries with transitional economies remain vulnerable to external shocks and have limited effectiveness in the use of financial resources. S. Srhoj *et al.* (2022), N. Ormerod & E.H. Wood (2021), and F. Beha *et al.* (2024) proved that the effectiveness of grant and financial programmes in the field of tourism is determined by a combination of market demand, managerial transparency and institutional quality. A study of the Croatian experience found that grants contributed to growth in sales, added value and employment in tourism-developed regions, while their effect was minimal in regions with less infrastructure. In turn, studies of tourism development in southern EU countries have confirmed that strong institutions contribute to growth in tourist arrivals, while weak ones limit the sector's competitiveness. The results obtained are generally consistent with the results of the analysis of grant aid and state support programmes in Ukrainian regions, where financial support is more effective in areas with established tourism demand, and effective restoration of tourism potential after war losses is only possible if external funding is combined with the institutional capacity of regions to ensure proper resource management.

A difference was also found with the studies by A. Vărzaru *et al.* (2021), J.V. Andrei & M.C. Drăgoi (2021), and A. Panasiuk & E. Wszendybył-Skulska (2021), which examined the impact of the COVID-19 pandemic on the tourism sector and the role of social tourism in European policy. The study established that the health crisis significantly reduced the multiplier effect of the industry and led to a decline in key economic indicators, while social tourism was identified as a substantial element to ensure inclusiveness and sustainable development, the effectiveness of which depends on the financial and organisational decisions of Member States. The approaches presented are based on the experience of EU economies with a stable institutional environment and access to supranational resources. In contrast, this study shows that the Ukrainian tourism sector faces much greater losses caused by military actions and uneven regional development, and that the industry's recovery is only possible if external grant support is combined with the formation of an adaptive management system capable of addressing crisis circumstances and regional specificities.

Studies by L. Dwyer (2022) and S.P. Nogueira *et al.* (2023) confirm that assessing tourism development in the context of the Sustainable Development Goals is incomplete without considering the impact on the well-being of the local population, and that standard economic indicators need to be supplemented with indicators of social inclusion and quality of life. The development of rural areas and cross-border cooperation supported by European funding, which can overcome infrastructure and marketing barriers and ensure more balanced regional development, was also considered. This study also confirms these findings, as an analysis of grant support for the tourism sector in Ukraine revealed varying degrees of effectiveness between regions: in Kyiv and the western regions, it contributed to the revitalisation of tourism and the preservation of jobs, while in the central regions, the results were limited. This correlation confirms the need to combine EU financial programmes with state support mechanisms focused not only on infrastructure development but also on improving the well-being of the population and the social sustainability of Ukraine's tourist regions in the context of war losses and integration into the European space. Meanwhile, studies by B. Gavurova *et al.* (2021), V. Ivankova *et al.* (2021), and L. Ionescu Feleagă *et al.* (2023) identified innovation, transport infrastructure, and digitalisation as key factors in the growth of tourism expenditure in OECD and EU countries. The study proved that investments in information and communication technologies have the most significant impact on stimulating tourism demand, while the development of road infrastructure in less developed countries ensures the growth of domestic and business tourism. The results obtained in this study are consistent with the results of these studies, as it was found that grant and state support in Ukraine is most effective in regions where innovative and infrastructure projects are combined, while in central regions with lower levels of development, the effect remains limited. In contrast to EU countries, where digitalisation and infrastructure investments have ensured a relatively rapid recovery of tourism potential, Ukraine remains vulnerable to crisis shocks and needs external financing to overcome institutional and regional imbalances.

Studies by L. Plzakova (2022), C. Aygül & S. Mertek (2025), as well as N.T. Mai *et al.* (2023) emphasise the need to introduce systems for assessing the impact of investments on the tourism sector, which can improve the objectivity of measurement of the results of programmes and projects, especially at the local level. In addition, cultural tourism has been studied, determining that the involvement of local resources and heritage can become the basis for the competitiveness of tourist areas and contribute to the development of small and medium-sized enterprises in this field. The results obtained are consistent with the conclusions of this study, which emphasises that the key task for Ukraine is to create effective mechanisms for evaluating grant programmes that can determine their real impact on regional development. Moreover, the adaptation of visa policy to European standards is seen as a prerequisite for the restoration of international tourist flows, and the use of cultural resources as a factor in the formation of unique competitive advantages. The combination of these elements can ensure not only a short-term revival of the tourism sector, but also the long-term integration of Ukrainian tourism into the European space after the war losses. The results of this study differ from the conclusions of the works by R. Higgott & A.G. Lamonica (2021), M. Stec & M. Grzebyk (2022), D.M. Voicilaş & I. Certan (2021), which emphasise the role of EU cultural diplomacy in foreign relations, statistical comparisons of the level of socio-economic development and the tourism function of countries, as well as cross-border cooperation between Central and Eastern European countries. At the same time, the results of this study show that in Ukraine, it is not general macro approaches that are of key importance, but the applied level of implementation of grant programmes and state support mechanisms. Furthermore, in contrast to European practice, where culture is viewed primarily as an instrument of diplomacy, in the Ukrainian context, it serves as a practical resource for restoring local tourism and revitalising domestic tourist flows. This indicates that the restoration of Ukraine's tourism potential after the war depends on the integration of grant support, reflecting regional specifics, as well as on the combination of local cultural resources with targeted development programmes.

An analysis of studies conducted by G.C. Pascariu *et al.* (2021), and C.M. Llorca-Rodríguez *et al.* (2021), C. Bassil *et al.* (2023) revealed how the economic impact of tourism at the subnational level, the tourism sector's ability to recover from crises, and the growing integration of European countries determine current approaches to managing the industry. The importance of balanced spatial development and diversification of tourism products, which increase the resilience of regions to financial and social shocks, was also emphasised. However, the results of this study show that in Ukraine, not only resilience but also the uneven distribution of tourist flows is a critical factor: significant overloading of well-known tourist centres contrasts with a sharp decline in activity in less developed regions.

A comparison of the results with previous studies showed that most of them focus on individual aspects, such as grant funding or cultural resources, and do not sufficiently address the complexity of integration processes. International studies tend to emphasise the positive effects of European programmes or the resilience of tourism during crises but omit regional specifics. In contrast, this study demonstrates that for Ukraine, it is crucial to combine EU financial support with national programmes and local resources, and that an integrated approach can ensure the long-term recovery of tourism potential.

Conclusions

The study revealed that European integration processes over the past decade have been a decisive factor in the transformation of Ukraine's tourism sector. While the focus between 2014 and 2021 was on harmonising standards, developing the regulatory framework and expanding mobility, since 2022 the priority has shifted to restoring and supporting the industry in wartime conditions. EU programmes and financial aid packages are aimed at reconstructing infrastructure, preserving cultural heritage and ensuring the sustainability of tourism services, which form the basis for Ukraine's further integration into the European tourism space. An analysis of European programmes and funds has revealed a multi-level support model that combines infrastructure projects with cultural initiatives and cross-border cooperation. Interreg regional initiatives stimulate the modernisation and accessibility of tourist areas, while specialised funds such as EU4Culture or the Alliance for the Protection of Heritage in Conflict Areas ensure the protection and promotion of cultural heritage. This creates a synergy of tangible and intangible resources, which simultaneously stabilises the industry in times of crisis and lays the foundation for its sustainable development.

An assessment of tax revenues for the period from 2021 to 2024 revealed significant differences between the pre-war and war periods. A sharp decline in 2022 (down 30.5% to UAH 1,551 million) was followed by a gradual recovery from 2023 to 2024, when the figures exceeded the pre-war level (UAH 2,938 million in 2024). At the same time, the number of taxpayers decreased by almost a fifth, indicating the collapse of some businesses. Structural changes confirmed the dominance of the hotel sector and the weakening of the positions of tour operators, which were most affected by the challenges of war. Regional analysis revealed significant asymmetry in the level of state support and speed of recovery. The Lviv and Zakarpattia regions received the most resources and consolidated their positions as key tourist centres. In contrast, central regions such as Vinnytsia, Zhytomyr and Cherkasy are recovering more slowly due to limited funding opportunities. As a result, a model has emerged in which some regions are integrated into tourism clusters, while others need additional incentives to maximise their potential. Modelling scenarios revealed that the most probable realistic development option for Ukraine in the near future involves attracting moderate funding from EU programmes and implementing several cross-border and cultural projects, which will ensure moderate growth in tourist flows and support employment even under martial law. An optimistic scenario with large-scale funding could become a strategic goal once the situation stabilises, while a pessimistic scenario outlines the risks of stagnation in the event of limited international assistance.

Further research could address the long-term impacts of martial law on the tourism potential of regions, the effectiveness of international aid, and models for post-war infrastructure recovery. This would broaden the findings and contribute to the research of how European integration processes can ensure the resilience of the sector in crises. The limitations of the study are related to the partial availability of statistics and the influence of external political and security factors, which change independently of the researcher and adjust the results. This complicates the formation of long-term forecasts, as the development of tourism remains dependent on international support and the stability of the external environment.

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Conflict of Interest

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Вплив євроінтеграційних процесів на розвиток туристичного потенціалу України

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Анотація. Мета дослідження полягала у вимірюванні впливу євроінтеграції на відновлення та модернізацію туризму в Україні. Методологія включала аналіз статистичних даних про податкові надходження від туристичної сфери у період 2021 по 2024 роки, узагальнення грантових програм ЄС (Interreg, CreativeEurope, EU4Culture) та вивчення офіційних програм підтримки у західних (Львівському, Івано-Франківському, Закарпатському, Тернопільському) і центральних (Київському, Вінницькому, Черкаському, Житомирському) регіонах України. Отримані результати засвідчили, що у довоєнний період з 2014 по 2021 років, євроінтеграція сприяла гармонізації стандартів та залученню інвестицій, тоді як після 2022 року акцент змістився на збереження і відновлення галузі. Програми ЄС поєднують інфраструктурні проєкти та культурні ініціативи, забезпечуючи стабілізацію й перспективи. Податкові надходження різко знизилися у 2022 році (1551 млн грн), проте зросли до 2938 млн грн у 2024 році, зі структурним посиленням готельного сектору. Державна підтримка у 2024 по 2025 роки стала ключовим чинником збереження інфраструктури: найбільше фінансування зосереджено у Львівському та Закарпатському регіонах, тоді як Київський, Вінницький та Івано-Франківський регіони отримали середній рівень підтримки з помірними результатами, а Житомирський, Черкаський та Тернопільський характеризуються обмеженими можливостями розвитку. Це сформувало диспропорційну модель розвитку, за якої окремі регіони формують стійкі туристичні кластери, тоді як інші залишаються залежними від додаткових механізмів підтримки. Сценарний аналіз засвідчив, що найбільш імовірним є реалістичний варіант із залученням середніх обсягів фінансування та реалізацією транскордонних і культурних проєктів. Результати доводять, що туристична сфера зберігає стійкість завдяки міжнародній підтримці, державному фінансуванню та внутрішньому попиту, а практичне значення полягає у визначенні механізмів, які можуть бути використані для відновлення туристичної інфраструктури та підвищення її конкурентоспроможності в Україні

Ключові слова: грантові програми; податкові надходження; інфраструктурні проєкти; сценарії відновлення; воєнний стан; державне фінансування