

INCLUSIVE TOURISM: WORLD EXPERIENCE AND PROSPECTS OF DEVELOPMENT IN UKRAINE

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The article is devoted to the study of the world experience of inclusive tourism, the state and prospects of its development in Ukraine, taking into account the consequences of the Russian invasion. As a result of the research, it was found that the share of the planet's population with special needs is steadily increasing. Therefore, the world tourism industry is trying to be adapted to the corresponding changes. Accessibility is not only about human rights. It is also an additional business opportunity for destinations and companies to reach all visitors and increase their revenues. As a result of Russia's military aggression in Ukraine, the number of people with disabilities has increased significantly. Currently, there is a very low supply of available services in the tourism industry in Ukraine, while the demand for such services is growing. There is a need to develop a strategy for the development of national accessible tourism. Given the circumstances, the national strategy should include: the development of transport infrastructure, a network of catering establishments and accommodation for tourists, an increase in the number of available tourist products, and the development of an information support system for available tourist services. Within the framework of financial support of the national strategy, it is proposed to use additional internal sources of funding. Namely: improving the practice of tourist tax administration; creation of local tourism development funds, to which proceeds from the payment of the tourist tax should be directed, respectively, with their subsequent use for improving accessibility. In order to generate additional funds that business entities could direct to improve accessibility, it is necessary to reduce the rate of the single tax for small businesses in the hospitality industry (to 1% of turnover). The implementation of the proposed steps will contribute to attracting additional funds to finance the strategy for the development of accessible tourism in Ukraine.

Key words: inclusive tourism, access tourism, barrier-free tourism, universal tourism tourists with specific access requirements

ІНКЛЮЗИВНИЙ ТУРИЗМ: СВІТОВИЙ ДОСВІД ТА ПЕРСПЕКТИВИ РОЗВИТКУ В УКРАЇНІ

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Стаття присвячена дослідженню світового досвіду інклюзивного туризму, стану та перспектив його розвитку в Україні з врахуванням наслідків російського вторгнення. У результаті дослідження виявлено, що частка населення планети з особливими потребами неухильно зростає. Тому світова індустрія туризму намагається бути адаптованою до відповідних змін. Доступність стосується не лише прав людини. Це також додаткова бізнес-можливість для дестинацій та компаній охопити всіх відвідувачів та збільшити свої доходи. Внаслідок військової агресії Росії в Україні кількість осіб з інвалідністю значно зростає. Наразі, в Україні є дуже низька пропозиція доступних послуг в індустрії туризму, у той час як попит на такі послуги зростає. Виникає потреба у розробленні стратегії розвитку національного доступного туризму. Враховуючи обставини національна стратегія має включати: розвиток транспортної інфраструктури, мережі закладів харчування та розміщування туристів, збільшення кількості доступних турпродуктів, розвиток системи інформаційного забезпечення доступних туристичних послуг. У межах фінансового забезпечення національної стратегії запропоновано використовувати додаткові внутрішні джерела фінансування. А саме: покращення практики адміністрування туристичного збору; створення місцевих фондів розвитку туризму, до яких мають спрямовуватись надходження від сплати туристичного збору, відповідно, з подальшим їх використанням на покращення доступності. З метою формування додаткових коштів, які б суб'єкти господарювання могли спрямовувати на покращення доступності, необхідно зменшити ставку єдиного податку для малого бізнесу індустрії гостинності (до 1% з обороту). Реалізації запропонованих кроків сприятиме залученню додаткових коштів для фінансування стратегії розвитку доступного туризму в Україні.

Ключові слова: інклюзивний туризм, доступний туризм, універсальний туризм, безбар'єрний туризм, туристи зі специфічними вимогами до доступу.

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**STATEMENT OF THE PROBLEM IN GENERAL TERMS
AND ITS CONNECTION WITH IMPORTANT SCIENTIFIC OR PRACTICAL TASKS**

Tourism plays a significant role in the world economy, contributes to the creation of new jobs, and activates innovation and investment activities. Travel can be a complex process throughout the travel chain for parts of the world's population who have various forms of disability and for people with special access requirements. According to the World Health Organization, as of 2023, 1.3 billion people (approximately 16% of the world's population) had a disability. In addition, elderly people, whose share is constantly growing, need special access in the tourism industry.

Accessibility of tourism facilities, products and services to all should be a central part of any responsible and sustainable tourism policy. Accessibility is not only about human rights. It is also an additional business opportunity for destinations and companies to reach all visitors and increase their revenues.

ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

Various aspects of inclusive tourism development attract the attention of many scholars and practitioners around the world. The theoretical aspects of inclusive tourism have been studied in the works of Aitchison [1]; Buhalis [7]; Darcy [10, 11] and other scholars. For example, Buhalis et al. [7] analysed the evolution of the perception of disability. Based on previous research, these scientists distinguish two models of disability: social and medical. The medical approach views disability as a "problem" of an individual. This approach focuses on dysfunction and assumes that it is permanent and covers all aspects of a person's life. The social model focuses on the provision of necessary services to eliminate or minimise social and environmental barriers to the full life of persons with disabilities. Darcy et al. [11] explored the development of tourism and disability, as well as the conceptualisation and definition of accessible tourism.

Many foreign scholars consider inclusive tourism to be a powerful sector of the tourism market. In particular, Bowtell [5] estimated the potential of the accessible tourism market by forecasting its market value for the period from 2005 to 2025. He emphasises that this market has high potential, as 2/3 of people with disabilities in developed countries are likely to have the means to travel. In addition, according to this author, tourists with disabilities become regular customers when they find a tourist destination that meets their needs; they tend to take longer holiday breaks, and they tend not to travel alone, as they are often accompanied by caregivers. Alqarni et al. [2] examine marketing for accessible tourism. Researchers also study the impact of inclusive tourism on the environment, in particular, Boto-García & Pérez [4] identified the positive impact of inclusive tourism on reducing seasonal fluctuations.

DEFINITION OF THE RESEARCH PURPOSES

As a result of Russian aggression in Ukraine, the number of people with special needs has increased significantly. Therefore, there is a need to investigate best practices for improving the accessibility of tourism, as well as to consider possible financing options for the development of accessible tourism.

SUMMARY OF THE MAIN POINTS

There is no universally accepted definition of inclusive tourism in the world. On the website of the European Network for Accessible Tourism the definition given in the Takayama Declaration "Accessible tourism" (also known as "Universal Tourism", "Inclusive Tourism", and in some countries – "Barrier-free Tourism") is tourism and travel accessible to all people, with or without disabilities, including persons with limited mobility, hearing, vision, cognitive or intellectual and psychosocial impairments, the elderly and persons with temporary disabilities [29].

Inclusive tourism is a form of tourism that includes the process of cooperation between various participants in the field of tourism and provides for the provision of accessibility to people with disabilities, including mobile, visual, auditory and cognitive components of accessibility, gives the right to function independently, on equal terms with a sense of self-worth through the provision of universal tourism products, services and environment [3].

The website of the European Commission states that all tourism enterprises and institutions should strive for universal accessibility and the creation of barrier-free tourism. This means making tourism destinations, products and services accessible to all people, regardless of their physical limitations, disabilities or age. Accessible tourism aims to allow everyone to enjoy tourist destinations equally. There are different types of accessibility: (1) physical accessibility – improving spaces and infrastructure to create an environment in which citizens can move freely; (2) communication accessibility – helping people with communication difficulties get their message across with tools and trained staff; (3) web accessibility – facilitating access to reservation services and related websites [15].

Challenges for people with disabilities may include [8]:

- lack of information about available facilities, services, equipment rental and tourist attractions;
- booking services and related websites are unavailable;
- untrained professional staff capable of informing and advising on accessibility issues;
- lack of accessible airports, means of transfer and services;
- hard-to-reach streets and transport connections;
- lack of suitable and accessible rooms in hotels, restaurants, shops, toilets and public places;
- lack of barrier-free attractions and other services related to the destination;
- travel segment review and travel promotion stories.

In recent decades, the interest in inclusive tourism on the part of scientists and practitioners is constantly growing. In addition to the understandable humanistic aspect of this topic, the increased interest of specialists in the tourism industry is explained by the growth of the elderly population in recent decades. After all, it is this category of the population that makes up the lion's share of consumers of inclusive tourism. This is a global trend, which is more pronounced in the EU. As of 2011, there were 138.6 million people with disabilities in the EU, of which 35.9% were people with disabilities aged 15-64, and 64.1% were elderly people aged 65 and over. Among the EU-27 countries, the UK, France, Germany, Italy, Spain and France are the countries with the largest populations with access needs, all exceeding 10 million [18]. According to forecast data of Eurostat during 2025-2100, the number of EU population over 65 will grow even more (Fig. 1). If in 2025 the share of the EU population over the age of 65 will be 22%, then in 2100 it will grow to 32%. At the same time, the total population of the EU will decrease. Therefore, the global tourism industry must be adapted to the corresponding changes.

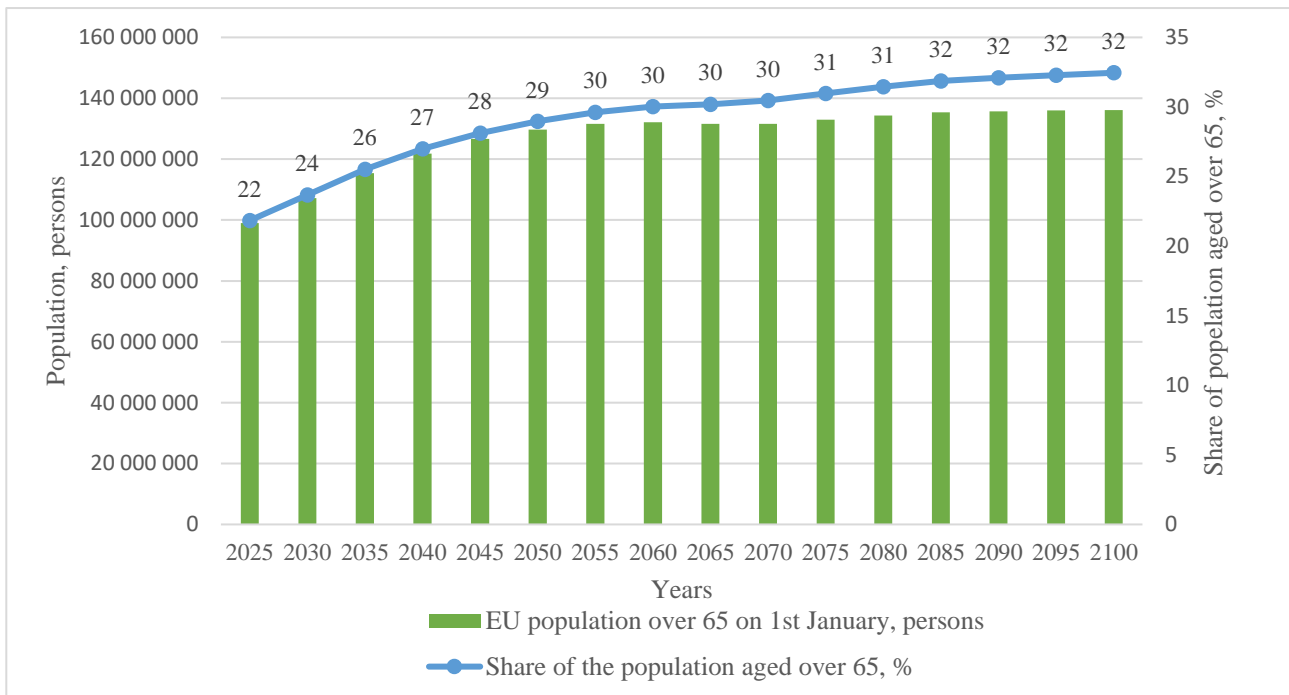


Fig. 1. Projections of the EU population over 65 for 2025-2100

Source: compiled by the authors based on [17].

The Ministry of Tourism and Sports of the Republic of Poland reports on the growth of the segment of tourists with special needs due to the aging of the population. The national program “Accessibility Plus 2018-2025” was discussed at the 11th forum of the Polish Tourism Organization and regional and local tourism organizations. More than 4 million (14%) Poles have a disability, and about 10 million people are over the age of 60, which is 25% of Poland's population. The purchasing power of the elderly is growing: by 2035, the share of the “silver generation” in the total cost of purchases will increase to 37%. At the same time, the elderly are still an underrepresented group among tourism participants [19].

In addition to the growing population that requires special access conditions, it should be taken into account that guests with disabilities bring at least one companion with them. Some older people and people with disabilities may travel in the low season - as these periods are less busy, travelers often have more access to services. This helps smooth out seasonal peaks [4]. In addition, travel companies that offer inclusive accessibility will be seen in a better light than those that do not, thus improving their reputation [16]. Research shows that travelers who use access services convert more easily into repeat customers and tend to take longer vacations than average (and therefore spend more money per trip).

The main documents regulating accessibility at the international and European level are: Convention On The Rights Of Persons With Disabilities (CRPD), The global code of ethics for tourism, Council of Europe recommendation on aging and disability, Council of Europe resolution on universal design, Committee of the Ministers recommendation on the action plan to promote the rights and participation of the disabled, Commission regulation on rights of disabled people in air travel.

International organizations that shape policies in the field of inclusive society:

- Organization Of United Nations (UN);
- UNESCO;
- European Network for Accessible Tourism (ETAN).

According to the accepted requirements ETHAN, accessible tourism for persons with disabilities should include:

- barrier-free destinations: infrastructure and buildings;
- transport: air, land and sea;
- services: personnel training;
- entertainment, exhibitions, attractions: everyone is allowed to participate in events;
- marketing, reservation systems, websites: information available to all.

To ensure the accessibility of tourism, leading European countries use the ISO 21902:2021 “Tourism and related services” standard [20], which:

- establishes requirements and provides guidelines for “accessible tourism for all” in order to ensure equal access and enjoyment of tourism for the widest range of people of all ages and abilities;
- provides information on key aspects of policy development, strategy, infrastructure, products and services and is addressed to all stakeholders involved in the tourism supply chain, both from the public and private sectors;
- applied at local, regional, national and international levels.

The World Tourism Organization, the United Nations and other international organizations develop and promote the use of tools for the development of inclusive tourism. The first international conference on inclusive tourism was held under the auspices of the UNWTO in 2014 in San Marino. The event brought together politicians, tourism destinations, the private sector and civil society to address the challenges of improving quality, sustainability and competitiveness in the tourism sector through universal accessibility. The conference featured 14 best practices that focus on the accessibility of cultural heritage sites and strategic actions aimed at making accessible tourism a reality.

In 2019 UNWTO together with the fund ONCE introduced an award for the purpose of recognition and promotion of “Accessible Tourism Destination” (ATD). ATD is an annual UN tourism award based on the evaluation of a Committee of Experts, which recognizes destinations that provide a seamless vacation for any tourist. The first ATD reward was issued in 2019, but was temporarily suspended due to the pandemic. UNWTO and fund ONCE noted the best Accessible Tourism Destination at FITUR (tourist exhibition in Madrid). In this first edition of the initiative, special recognition was given to Portugal, Barcelona and the Indian city of Thrissur. Portugal won the first prize for the importance the country places on accessibility, as well as for its involvement in the development and implementation of tourism products and services that are accessible to all in all parts of the project. The jury decided that Barcelona is “a truly advanced city in terms of accessibility”, demonstrating good conditions in terms of tourist resources, including accommodation and catering facilities, as well as transport. Thrissur received a special mention as a “New Direction” for “fully developing accessibility with the active participation of government organizations in this regard” [31].

In October 2023 UNWTO published a set of accessibility guidelines aimed at key players in natural resource management. The document focuses on facilitating access to protected natural areas, beaches and parks [32].

The EU co-finances projects related to the development, implementation and marketing of accessible tourist routes. The main objectives are to increase the travel opportunities available to people with special access needs, to promote social inclusion, and to improve the skills of staff in the industry. Examples of projects co-financed by the EU are given in table 1.

Table 1

Examples of projects related to the development, implementation and marketing of accessible tourist routes co-financed by the EU

Project name	Project direction
Senior Eco-Nect project in 2022-2024	Supporting the emergence and development of European ecosystems dedicated to silver and the aging economy. Funded by the EC HORIZON EUROPE Programme.
DIVETOURL.	A project focused on innovative training products for vocational and educational training on accessible tourism.
RESTAT - Recognition Of Skills To Transform Accessible Tourism.	The project aims to address the scarcity of available VET training courses by offering a holistic, package solution to render Tourism workers and professionals competent, ready to offer diverse tailor-made services to tourists with special needs, and notably, to subsequently act as the true promoters of Accessible Tourism.
IN-TOUR - Inclusive TOURISM Professions.	European Curricula For Accessible Tourism Manager And Frontline Staff. The IN-Tour project aims to cover a gap in the training system in Europe related to Accessible Tourism.

Source: compiled by the authors based on [14].

Initiatives of the Commission related to accessible tourism:

- European Awards for Excellence in Accessible Tourism and Access City Awards;
- European capitals of smart tourism tourism in Europe;
- PANTOU European online register;
- European disability card;
- European Accessibility Act [13].

Ukraine, as well as other European countries, is also characterized by an aging population. According to the State Statistics Service of Ukraine, the share of the population over the age of 65 increased from 12% in 1990 to 17.6%

in 2022, and the population over 60 years old increased from 18.3% in 1990 to 24.8% in 2022. At the same time, Ukraine, despite the presence of cultural and natural potential for the development of tourism, faces a number of challenges in implementing inclusive approaches in the tourism industry. These challenges include insufficient infrastructure development, limited access to information and insufficient awareness of the importance of inclusiveness among the community and businesses. In addition, there is a heterogeneous development of tourism, which is related to the level of socio-economic development of the territories, resource availability and other factors [27]. The level of income of the population in Ukraine is one of the lowest in the world [6, 25]. But the biggest negative factor was Russia's military aggression. Russia's invasion of Ukraine radically changed the situation. Already in 2022, the flow of foreign citizens in Ukraine has almost halved (from 4271991 people in 2021 to 2307156 in 2022), and its motivational structure has also changed - people who traveled for educational, recreational and other "peaceful" purposes have been replaced by employees of humanitarian missions of international organizations [33].

As a result of the circumstances caused by the war (occupation, destruction, changes in demand), the number of business entities in the field of tourism also decreased significantly. Only in the sector "Temporary accommodation and organization of meals" the number of medium-sized enterprises decreased by 19%, and small - by 17%, and in the sector "Activities of travel agencies, travel operators, provision of other reservation services and related to this activity" - by 14% and 22%, respectively. This entailed the dismissal of staff - its number was reduced by 30% only in the small hotel business. All this could not but affect the sales volumes: in the sector "Temporary accommodation and organization of meals" they decreased by 64%, and in the sector "Activities of travel agencies, travel operators, provision of other reservation services and related activities" - by 80%. As for the profitability of operational activity, it also amounted to -10% and -15%, respectively, and only for the type of economic activity "Temporary accommodation" - up to -22%, for the type of economic activity "Provision of other booking and related services activity", which includes, for example, the activity of guides and tour guides, - up to -30% [33].

Currently, Ukraine has a very low supply of available services in the tourism chain, while the demand for such services is growing. According to the data of the Ministry of Social Policy, as of September 2023, there are 3 million people with disabilities in Ukraine. In a year and a half, there was an increase of approximately 300,000 people. And as the full-scale Russian invasion of Ukraine continues, the number of such people will only increase [30].

At the 70th meeting of the European Commission of UN Tourism, which took place from April 7-9, 2024, in Albania, the Head of the State Tourism Development Agency Maryana Oleskiv, who led the Ukrainian delegation, emphasized that from now on, the efforts of the member states of the UN European Commission will be focused on the development of tourism sustainability in the European region, and one of the directions of such efforts is the adaptation of the tourist environment to people's needs with a disability [26].

A possible conceptual scheme for the introduction of accessible tourism in Ukraine is presented at Fig. 2.

The implementation of accessible tourism in Ukraine requires the performance of a number of basic functions aimed at creating an accessible and inclusive environment for tourists with different needs. Among them are the following:

- infrastructure development, namely construction and modernization of tourist infrastructure taking into account the needs of people with disabilities (creation of ramps, adaptation of hotels, museums, tourist facilities and other facilities);
- education and training of the staff of the tourism industry regarding the inclusive service of tourists (trainings on understanding the needs and requirements of tourists with various types of disabilities, as well as learning techniques and methods of interaction with them);
- creation of information resources for tourists with disabilities (websites, applications, brochures and other sources of information that provide information about accessible tourist services and facilities).
- forming partnerships through cooperation with public organizations, local authorities, tourism enterprises and other interested parties for the implementation of inclusive initiatives and projects [21].

The conceptual scheme of the introduction of accessible tourism involves highlighting the main principles. Namely:

- accessibility: every tourist should have equal access to tourist services, facilities and infrastructure, regardless of their capabilities and limitations;
- participation: involves the active participation and involvement of representatives of the tourism industry, public organizations and tourists with disabilities in the process of decision-making and implementation of programs;
- universal design: infrastructure, services and tourism facilities should be developed taking into account the needs of the largest possible number of users, including people with disabilities;
- flexibility: involves flexibility and adaptability to the changing needs and requirements of different groups of tourists;
- safety and comfort: all activities and objects of accessible tourism must ensure safety and comfort for all tourists, in particular for people with disabilities;
- the process of continuous improvement, which involves analyzing the results, identifying weak points and making corrections for further improvement and development [21].

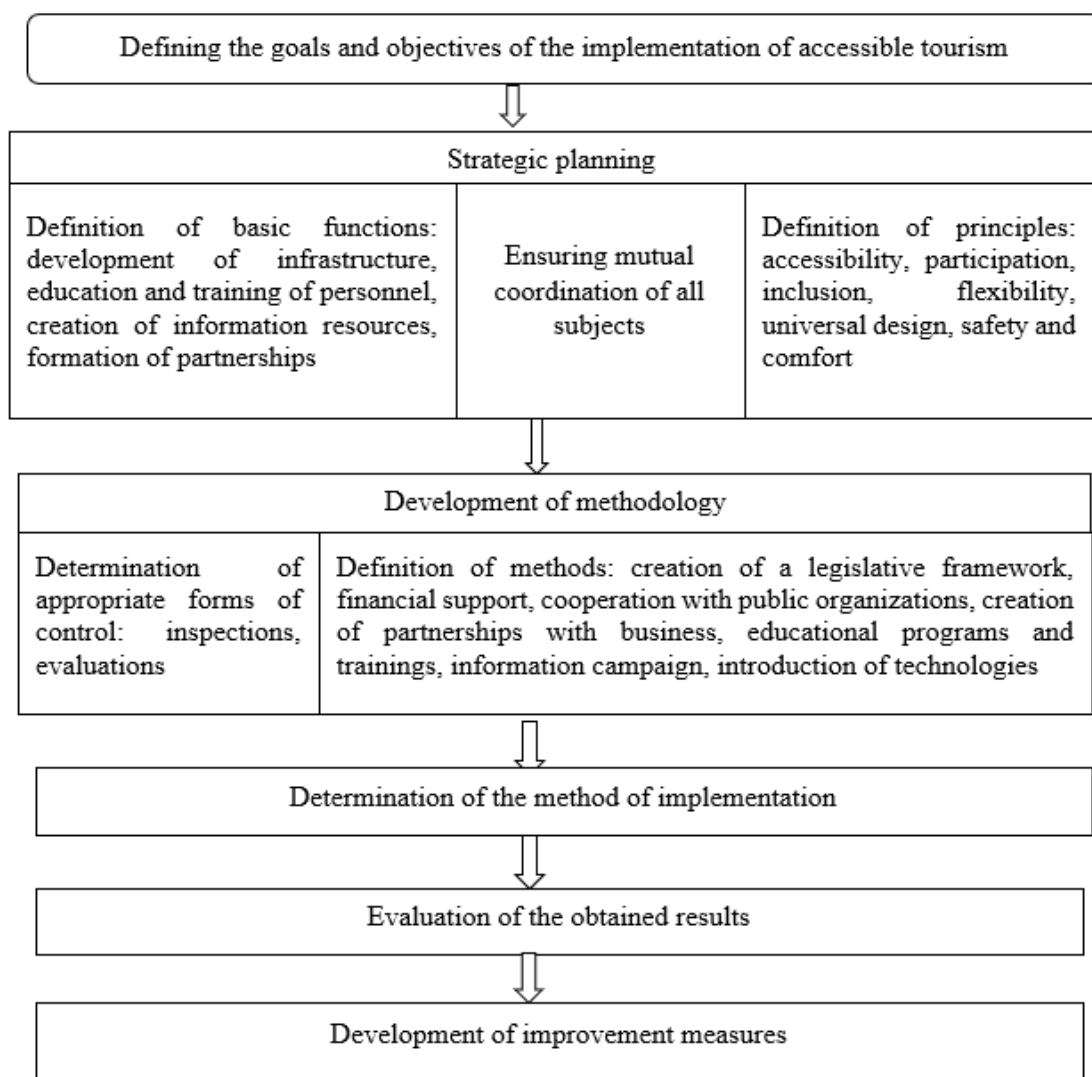


Fig. 2. Conceptual scheme for the introduction of accessible tourism in Ukraine

Source: developed by the authors independently.

These methods of implementing accessible tourism can be implemented through various methods, for example:

- development and adoption of special laws and regulations regarding the rights and protection of tourists with disabilities and the implementation of rules and international standards regarding the accessibility of tourist facilities and services;
- allocation of state and local financial resources for special programs and grant support for the implementation of initiatives aimed at the development of accessible tourism;
- conclusion of partnership agreements with public organizations representing the interests of people with disabilities and joint implementation of projects in the field of accessible tourism;
- conclusion of agreements with tourist enterprises and hotels regarding the implementation of inclusive services and infrastructure adaptation. Assistance to enterprises in the development and promotion of special tourism products for various categories of tourists;
- organization of specialized trainings and seminars for the staff of tourist enterprises on inclusive service. Development and implementation of educational programs on inclusive tourism in higher educational institutions.
- conducting advertising and information activities regarding accessible tourism through mass media, social networks and other channels. Development and distribution of information brochures, attractions, websites and applications about accessible tourist facilities and services.
- development and use of mobile applications and web access platforms about accessible tourism; introduction of interactive maps and navigation systems to facilitate movement of tourists with disabilities [3].

In order to assess the effectiveness of the implementation of measures for the development of accessible tourism, an effective monitoring system should be built.

The tourism sector in Ukraine is taking certain steps to meet people with disabilities. It is important that the requirements are taken into account in the procedure for obtaining the category of a temporary accommodation facility

for tourists State Standard of Ukraine 4269:2003 “Tourist services. Classification of hotels”, namely, that “when designing new and renovating existing hotels, it is necessary to provide equipment to meet the needs of the disabled and other groups of the population with reduced mobility in accordance with the requirements State Building Standards B 2.2-9”.

It is worth noting that the general perception of people with disabilities is changing in Ukraine and the European practice of hiring such persons is being introduced to business entities in the field of tourism as well. According to the results of the survey of employers in 2023, the hospitality industry ranked 2nd among the sectors of the economy of Ukraine in terms of the degree of employment of persons with special needs. The share of such employed persons in the hospitality industry was 9%, while the average value for Ukraine was 6% [28].

The analysis of scientific publications on the subject of accessible tourism shows that the greatest attention is paid to the attractions sector and the transport sector. This makes perfect sense, since attractions are the main reason for traveling and transportation is necessary to get to and from your destination. Scholars often report that the attractions sector remains inaccessible due to a number of environmental and architectural barriers. Fewer publications are devoted to barriers in the food and beverage sector food and beverages and transport at the destination. In all sectors, physical barriers to access are more common than attitudinal barriers. Lack of accessible toilets is the most important barrier faced by people with disabilities in all sectors [13]. It should be noted that Ukrainian tourism is generally characterized by a mismatch between the quality of services and accommodation facilities and international standards [9]. When considering barrier-free access in the hospitality industry, we should not forget about the sharing economy sector, which has significant potential [22]. At least some of the short-term rental housing should be accessible to tourists with special needs.

Taking into account the above, we believe that the strategy for the development of affordable tourism in Ukraine should include:

- development of transport infrastructure: airports, railway and bus stations should have special parking lots and lifts; carriages and buses must have special seats, as well as road improvements and the development of an adaptive ticketing system;
- development of a network of catering establishments and accommodation for tourists with the mandatory presence of ramps, specially equipped toilets, elevators, special areas for recreation;
- increasing the number of tourist products in accordance with the needs of persons with disabilities;
- development of the system of information provision of tourist and excursion services accessible to people with special needs.

Implementation of the strategy for the development of affordable tourism in Ukraine requires appropriate funding. And this is one of the biggest problems of full-scale implementation of affordable tourism in Ukraine. After all, the Russian occupation of the territories of Ukraine began in 2014, and a full-scale Russian military invasion began in 2022. It is clear that the State budget is focused on defense expenditures. Therefore, programs for the construction, reconstruction and modernization of tourist infrastructure are temporarily not financed.

The war and the changes in the economic structure it caused could reduce the already weak investment in tourism in the long term. Access to finance is one of the key constraining factors for the post-war recovery and development of tourism. Financing needs in the tourism sector are currently estimated at more than \$5 billion between 2023 and 2033. The hospitality sector will require the largest share of funding. According to estimates, 2 billion dollars will be needed to restore or create small, medium and large hotels, hostels and other accommodation facilities in Ukraine. According to documented losses, since the beginning of Russia's military aggression, 157 hotels and restaurants have been damaged in Ukraine. The restoration of infrastructure is definitely the key to the effective functioning of the tourism and hospitality sector, the creation of jobs and the promotion of self-employment. Such restoration should take place according to the principle of “build back better”, in accordance with environmental standards, energy efficiency and inclusiveness. In the short term, recovery means rebuilding the destroyed tourism infrastructure, while in the long term, the process of post-war economic development should be aimed at the fundamental transformation of the tourism infrastructure of Ukraine towards ensuring its accessibility for all segments of the population and reducing barriers to investment and innovation [33].

Of course, foreign investments are an important way of ensuring the availability of tourism in the current situation in Ukraine. In addition, other ways of financing tourism accessibility should be considered, in particular:

(1) increase in the number of tourist tax payers. According to the existing legislation, tourists are the payers of the tourist tax, and tax agents are SPDs of the accommodation sector, which are mostly “in the shadows”. As a result, less than half of tourists actually pay the tourist tax, although it is insignificant in size. This contributes to a lack of income and, as a result, slows down the development of the tourist destination. The introduction of a tourist tax payment mechanism that would allow all tourists to pay this tax would create an opportunity for better financing and development of the tourist destination [24] including in the direction of accessibility.

(2) taking into account that the existing practice of paying the tourist tax does not provide for its mandatory targeted use, we consider it necessary to create local tourism development funds. The creation of such funds will make it possible to effectively use the funds of the tourist tax and direct them to finance the accessibility of tourism. The relevant draft law “On Amendments to the Budget Code of Ukraine and other legislative acts of Ukraine regarding financial support for the development of tourism” (No. 3696) was registered in the Verkhovna Rada. The document

proposes a new system of directing the tourist tax. Tourist tax, targeted contributions of enterprises and citizens for the implementation of the tourism development strategy, funds from local and state budgets, funds from grants and international aid will be directed to local tourism development funds [12].

(3) for the purpose of generating additional funds, which would be the business entities could be aimed at improving accessibility, in our opinion, it is necessary to reduce the single tax rate for small businesses in the hospitality industry to 1% of turnover, taking into account economic features that affect the increase in the tax burden compared to other sectors of the economy [24]. This should be done within the framework of fiscal stimulation of the competitiveness of Ukrainian tourism in the context of European integration [23]. It is necessary to oblige business entities direct the freed funds to improve accessibility.

CONCLUSIONS

The presence of a clearly expressed tendency in the world to increase the number of the elderly population, among whom more than 64% are people with disabilities, requires appropriate adaptation of the tourism industry. Accessibility is not only about human rights. It is also an additional business opportunity for destinations and companies to reach all visitors and increase their revenues. For Ukraine, as well as for other countries of the world, there is also a characteristic trend of population aging. As a result of Russia's military aggression, the number of people with disabilities has increased significantly. And as the full-scale Russian invasion of Ukraine continues, the number of such people will increase. Currently, Ukraine has a very low supply of available services in the tourism chain, while the demand for such services is growing. Therefore, there is a need to develop a strategy for the development of national accessible tourism. Taking into account the current circumstances, the national strategy should include: the development of transport infrastructure, a network of catering establishments and accommodation for tourists, an increase in the number of available tourist products, and the development of an information support system for available tourist services. Within the financial support of the national strategy, we suggest using additional internal sources of funding. Namely: improving the practice of tourist tax administration; creation of local tourism development funds, to which proceeds from the payment of the tourist tax should be directed, respectively, with their subsequent use for improving accessibility. In order to generate additional funds that business entities could direct to improve accessibility, it is necessary to reduce the rate of the single tax for small businesses in the hospitality industry (to 1% of turnover). The implementation of the proposed steps will contribute to attracting additional funds to finance the strategy for the development of accessible tourism in Ukraine.

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