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**Analysis of the economic development of the tourism sphere of Ukraine**

The concept of sustainable development of tourism implies the well-being of the local population, respect for cultural, historical and natural heritage, as well as solving the problem of the lack of quality tourism workers and reducing the negative impact of the military conflict on tourism and the living conditions of Ukrainians.

The habits and demands of tourists are constantly changing, and they are increasingly looking for tourist destinations that care not only about the sustainability of space and offers, but also about authentic experiences and safety.

At the moment, during military operations on the territory of Ukraine, we are observing extraordinary adaptation of hotels, tourist operators and agencies to new conditions of existence. This is evidenced by receipts to the state budget from the tourism industry. According to the State Tourism Development Agency [1], the largest share of revenues to the state budget for the nine months of 2022 was paid by hotels - almost UAH 673 million. Also, a 42% increase in the tax paid from the activities of boarding houses and hostels, which were used as temporary shelter for people, was recorded , who were forced to leave their homes because of the war. It is clear that the regions of western Ukraine had more favorable conditions for carrying out tourist activities, which had a positive effect on the amount of tax paid for the nine months of 2022: in the Lviv region, UAH 197 million (an increase of 30.4%), in the Ivano-Frankivsk region UAH 136 million. (an increase of 30.8%). At the same time, it was recorded that the number of legal entities engaged in tourist activities decreased by 36% in the nine months of 2022, and the number of individuals by 25%. We can conclude that the tourism sector of the economy has a strong potential to work in uncertain conditions of military confrontation.

Scientists [2] also note the prospects of the tourism industry due to the development of such areas as the development of business, educational, sports, medical, green and military tourism; development and implementation of programs to support tourism entities; ensuring close cooperation between countries in the direction of mutual support of tourist activities; increasing the interest of foreign tourists in memorial routes and post-war symbolic places.

We draw attention to one more aspect of the present, which is the expansion of the role of tourist activity from supporting the country's budget to the role of a method of short-term, effective psychological rehabilitation of the local population. There are more and more static data about the number of people of various ages who are in a long-term state of stress, tension, fear, despair due to the constant uncertainty of the external environment, which they have no way to influence. And for the future of the country and employers, it will be important to have active, strong, stress-hardened, able-bodied people. In our opinion, tourism more than ever can provide great opportunities for relaxation and providing temporary peace. Thus, tourist activity will promote and help to reorient, relax physically and psycho-emotionally, which will have a beneficial effect on the health and working capacity of the population.

However, it should be noted that businesses, including hotels, restaurants and tour operators, 85% of which are small and medium-sized enterprises, are already in a precarious financial position as they have exhausted their reserves and accumulated debt during long periods of closure. And in such a situation, state support is important.

Literature

1. Official website of the State Tourism Development Agency. [https://www.tourism.gov.ua](https://www.tourism.gov.ua/)

2. Motsa, A., Shevchuk, S., Sereda, N. (2022). Prospects of the post-war restoration of tourism in Ukraine. Economy and society, (41). DOI: <https://doi.org/10.32782/2524-0072/2022-41-31>