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**TRENDS OF DEVELOPMENT OF ADMINISTRATIVE  
MANAGEMENT OF RECREATIONAL AND TOURIST  
NATURE PRODUCTION IN DOMESTIC AND  
INTERNATIONAL PRACTICE**

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**Introduction.** The article deals with the main tendencies of development of recreational and tourist nature use in the context of ownership rights to natural resources. It should be noted that to date, there is no clear distinction between property rights and the definition of the conditions of possession, disposal and use of recreational and tourist resources as well as methodical provision of valuation, assessment of recreational and tourist resources and determining the amount of damage caused as a result of violations of environmental legislation.

**Aim and tasks.** The purpose of the article is to analyze trends in the development of administrative management of recreational and tourist use in the domestic and international plane. The set goal requires the following tasks: to analyze the ownership of natural resources in Ukraine and in the international aspect; to substantiate the necessity of integrated approach to conducting ecologically oriented entrepreneurial activity in the recreational and tourist area with the definition of the main directions of this activity and the control levers.

**Research results.** Today, there is no complete interconnection of recreational and tourist use with three spheres - economic, environmental and social, which imposes certain restrictions on maximizing economic revenues from recreational and tourist flows and preventing damage to the natural environment. There are also no methodological recommendations that would take into account the legal factor - the consistency of the socio-ecological and economic factors of recreation and tourism activities with the right to own natural resources. There is no distinction between types of economic activity using the recreational and tourist resource and ownership of this resource, taking into account the privileges and tax provisions of the entrepreneur. At the same time when calculating tax provisions from the introduction of economic activities, only the profit of the enterprise, which is transferred to the state budget, is taken into account, and only the parking fee and resort tax are levied to the local. The fee for the use of natural resources is also not calculated taking into account the activity of the enterprise.

**Conclusion.** The main gaps in domestic legislation in the field of administrative management of recreational and tourist nature use are determined and directions of its improvement are described. Consequently, the task of administrative management of recreational and tourist nature use is to form an ecologically oriented model of entrepreneurial activity that will be legally sound and economically profitable both for the entrepreneur and for budget replenishment.

**Keywords:** recreational and tourist use of nature, tourism, administrative management, ownership of natural resources

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## ТЕНДЕНЦІЇ РОЗВИТКУ АДМІНІСТРАТИВНОГО УПРАВЛІННЯ РЕКРЕАЦІЙНО-ТУРИСТИЧНИМ ПРИРОДОКОРИСТУВАННЯМ У ВІТЧИЗНЯНІЙ ТА МІЖНАРОДНІЙ ПРАКТИЦІ

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**Проблема.** У статті розглянуто основні тенденції розвитку рекреаційно-туристичного природокористування в розрізі права власності на природні ресурси. Зазначимо, що на сьогодні не встановлено чіткого розмежування прав власності і визначення умов володіння, розпоряджання і використання рекреаційно-туристичних ресурсів як і методичного забезпечення нормування, оцінювання рекреаційно-туристичних ресурсів та визначення розмірів збитків завданих внаслідок порушення природоохоронного законодавства.

**Мета та завдання.** Метою статті є аналіз тенденцій розвитку адміністративного управління рекреаційно-туристичним природокористуванням в вітчизняній та міжнародній площині. Поставлена мета потребує виконання наступних завдань: проаналізувати право-власності на природні ресурси в Україні та в міжнародному аспекті; обґрунтувати необхідність комплексного підходу до ведення екологоорієнтованої підприємницької діяльності у рекреаційно-туристичній сфері з визначенням основних напрямів цієї діяльності та важелів контролю.

**Результати.** На сьогодні не існує повного взаємозв'язку рекреаційно-туристичного природокористування з трьома сферами – економічною, екологічною та соціальною, що накладає певні обмеження щодо максимізації економічних доходів від рекреаційно-туристичних потоків та недопущення збитків навколишньому природному середовищу. При цьому, в правовому полі визначено лише методики розрахунку збитків від видобутку ресурсу, або ж забруднення навколишнього природного середовища. Немає розмежування між видами господарської діяльності з використанням рекреаційно-туристичного ресурсу та правом власності на цей ресурс, з урахуванням пільг та податкових зобов'язань підприємця. При розрахунку податкових зобов'язань від введення господарської діяльності враховується лише прибуток підприємства, який перераховується до держбюджету, а до місцевого бюджету потрапляють лише збір за паркування та курортний збір. Збір за використання природного ресурсу теж не обчислюється з урахуванням діяльності підприємства.

**Висновки.** Визначено основні прогалини вітчизняного законодавства в сфері адміністративного управління рекреаційно-туристичним природокористуванням та запропоновано напрями її вдосконалення. Отже, завдання адміністративного управління рекреаційно-туристичним природокористування полягає в тому, щоб сформувати екологоорієнтовану модель введення підприємницької діяльності яка буде законодавчо обґрунтована та економічно вигідна як для підприємця, так й для поповнення бюджету.

**Ключові слова:** рекреаційно-туристичне природокористування, туризм, адміністративне управління, право власності на природні ресурси.

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**Introduction.** Today, the theoretical basis of the economics of nature includes a multitude of interpretations of the concept of "recreation", "tourism", "recreational and tourist nature use." However, if the first two concepts are clearly defined in the legislative field, the definition of "recreational and tourist use of nature" in the legislative framework is absent, as well as administrative management in this area. Thus, there is a need to consider domestic and international interpretations of these definitions for the formation of the organizational and economic scenario of the introduction of legally established administrative management of recreational and tourist nature.

**Analysis of recent researches and publications.** Among the more relevant studies on the issues of ownership of natural resources and administrative management of natural resources are scientific works B.V. Burkinsky, A.I. Martynenko, N.I. Khumarova, B.M. Danylyshina, V.I. Mishchenko, E.V. Kozlovsky [1, 2, 3, 4, 5] and others.

**Previously unsettled problem constituent.** It should be noted that to date, there is no clear distinction between property rights and the definition of the conditions of possession, disposal and use of recreational and tourist resources as well as methodical provision of valuation, assessment of recreational and tourist resources and determining the amount of damage caused as a result of violations of environmental legislation.

**Main purpose of the article.** The task of administrative management of recreational and tourist nature use is to form an ecologically oriented model of entrepreneurial activity that will be legally sound and economically profitable both for the entrepreneur and for supplementing the budget execution.

**Results and discussions.** The urgency of the topic is determined by the fact that in order to ensure the investment attractiveness and environmentally-oriented entrepreneurial activity in the recreational and tourist area, it is necessary to form clear and controlled ownership rights to natural resources. The countries of Western Europe are distinguished in the world with the highest level of

exploitation of recreational resources, the most effective use of them and providing recreational services. Europe is the most recreationally attractive in the world. About 60% of all tourists and tourists of our planet are involved in its natural, cultural, historical and ethnic diversity. Traditionally, the number of visits to Europe is France (74.5 million), Spain (53.6 million), and Italy (41.2 million), Great Britain (24.9 million), France Germany (18.9 million), Greece (12.5 million), which together make up 78% of the world's arrivals [6]. On average, one reciter brings the country about 870-1000 US dollars, however, each country as an agent of the world recreational market has its own specifics.

Today, the administrative management of the use of natural resources is in the stage of reorientation from full state control to the mutual cooperation between state authorities and the private sector in the direction of environmentalization of relations.

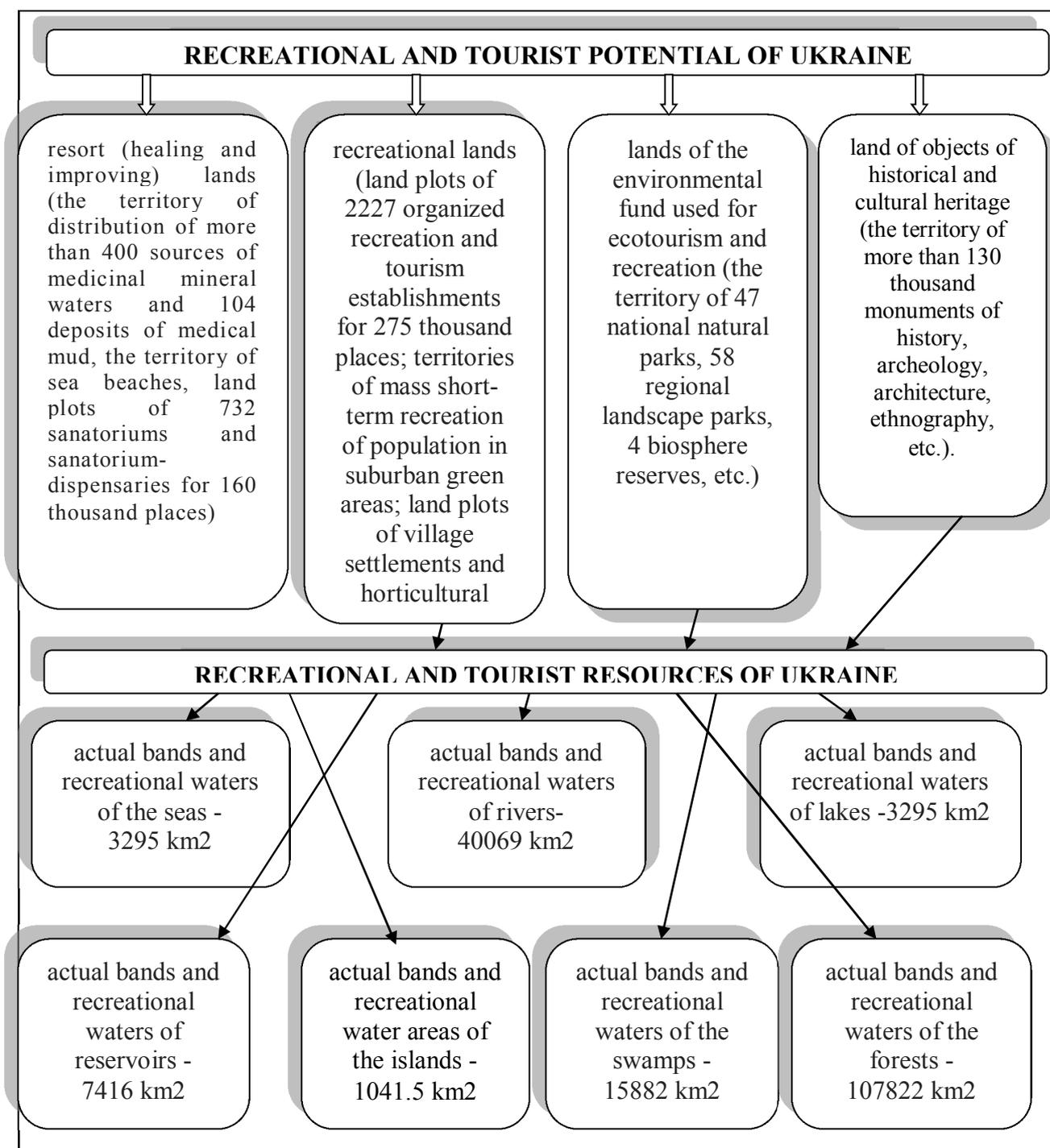
First of all, all relationships in the field of nature use begin with the legislative framework on the protection of nature and its individual components, which defines the state's role in regulating environmental activities, as well as defined rights and responsibilities of environmental users.

In each country, it is the only law on the protection of nature that establishes the general principles and objectives of the policy and is intended to ensure the conceptual uniformity and integrity of all legislative practice in the field of nature management. Regarding the system and methods of administrative management of the use of natural resources, they are based on the system of legislative acts of the country and the region; a system of normative-directive and methodological (obligatory to use) documents of state bodies; system of plans, programs, projects, tasks; operational management system.

In Ukraine, the main laws defining the essence of the concept of recreational and tourist use of nature are the Law of Ukraine "On Environmental Protection"; Law of Ukraine "On the Nature Reserve Fund"; Land Code of Ukraine; The Law of Ukraine "On Tourism"; The Law of Ukraine "On Resorts".

Under recreation (lat. Rekreatio) understand the restoration, reproduction of physical and spiritual forces, the improvement of the population through the organization of various types of recreation. Tourism is any journey for recreation and acquaintance with new interesting regions or objects. Both categories are closely related and meaningful.

Thus, recreational and tourist nature use is a complex of activities related to the use of natural resources in order to improve human health, restore its physical and psychological well-being, and expand the ecological and cultural outlook. Today, the recreational and tourist potential of Ukraine can be characterized as follows (Figure 1).



**Fig.1. Recreational and tourist potential of Ukraine**

Source: author's development

At the same time, according to international observation and experts' estimations, the indices of population provision are the main components of recreational and tourist resources as follows: France -0.44; Poland - 0,31; Estonia 1.37; Latvia - 1,06; Lithuania - 0,68; Belarus - 0,62; Moldova - 0.12; Russia - 4.67; Ukraine is 0.27 [6].

The integral index of population provision in Ukraine with recreational and tourist resources is only 0.27, which is almost four times less than the world. This is one of the lowest rates in Europe. It is this aspect that requires reorientation and additions to the conceptual, and then, legislative and normative basis of recreational and tourist nature use in connection with the ownership of these resources, legislative reinforcement of the conceptual apparatus and economic levers of regulation of relations both at the national and local levels.

Consider the conceptual basis of recreational and tourist nature use in international practice. In the international literature, recreation is defined as any kind of occupation, during free time, other than care [7]. Also, the definition of tourism is different. Tourism is the activity of people traveling and staying outside of their usual environment for recreation, business or other purposes for no more than one year in a row [8]. However, the interpretation of the definition of "recreational and tourist nature use" is very similar. Recreational and tourist use is a multitude of activities involving environmental users and those aimed at preserving the natural environment (Newsome et al., 2002). The International Society for Ecotourism determines that it is responsible for recreational activities that preserve the environment and improve the well-being of the local population "(TIES, 1991).

Let's take a closer look at the ownership of natural resources in Ukraine and in foreign countries. First of all we will define the main directions of empowerment. So in the Civil Code st.317 share ownership, use, disposal and various options for their expansion: ownership - the exclusive physical control over the thing or the right of exclusive use of it; the right to use (the use of beneficial properties of goods for

yourself); the right to manage, that is, the right to decide how and by whom the thing may be used; ; the right to income, that is to say, those goods which give the realization of two previous powers; the right to alienation, consumption, expense at its discretion, change or destruction of things; guarantee of expropriation, or right to security; the right to transfer the thing; endurance; prohibition to use the thing to the detriment of others; the possibility of using things to pay a debt; the residual nature, that is, the existence of rules that ensure the restoration of violated jurisdiction [2].

The provisions of the Civil Codex of Ukraine apply to the regulation of relations of ownership of natural resources of Ukraine only in certain cases. Natural resources are not property in the proper sense of the word. The monetary assessment of the land, the payment for the use of natural resources and other types of monetary penalties in this area have the form of capitalized rent [5]. These specific peculiarities of natural resources determine the appropriate legal regulation of ownership issues and a special regime of protection from the state. Article 13 of the Constitution of Ukraine stipulates that the land, its subsoil, atmospheric air, water and other natural resources located within the territory of Ukraine, the natural resources of its continental shelf, the exclusive (marine) economic zone are objects property rights of the Ukrainian people.

Natural resources in Ukraine may be in state, communal and private ownership. Most natural resources of Ukraine are in state and communal ownership. The current legislation provides for a much smaller amount of natural resources that can be privately owned by individuals and legal entities. This is due to the fact that the use of natural resources, which are privately owned, should be aimed at meeting the needs of individual individuals or legal entities. The Law of Ukraine "On Environmental Protection" dated 25.06.1991 No. 1264-XII regulates the issues of environmental protection, rational use of natural resources and defines the general principles of ownership of them, based on the principle of conservation of natural resources (Table 1).

**Table 1. Ownership of natural resources**

Country	Ownership	Distribution of powers on natural resources
Ukraine	According to the Land Code, the right to own land is the right to own, use and dispose of land. Ownership of a land plot extends within its boundaries to the surface (ground) layer, as well as to water objects, forests and perennial plantations, which are located on it, unless otherwise provided by law and do not violate the rights of other persons. Ownership of the land is spread over the space above and below the surface of the site to the height and depth necessary for the construction of residential, industrial and other buildings and structures. According to the Water Codex, water (water objects) is exclusively the property of the Ukrainian people and is provided only for use.	State, local authorities, enterprises, citizens
USA	Private individuals and corporations as well as federal, state, and local governments can own both land and oil, gas, coal and other minerals. Widespread private ownership of these resources makes the United States different from virtually any other country.	Federal government, state government, local government, corporations
Israel	Israel's Land Office bans the transfer of state property to Israel. Therefore, it is impossible to buy an Israeli land, but only to rent it, that is: You can take away land for a long period. Urban land, unlike agricultural real estate, is usually leased for 49 years with the option (option) to extend the lease for an additional 49 years. All water resources of the country belong to the state and can be used for the needs of population and agriculture.	Israel Land Resources Management, State
Czech Republic	According to the Commercial Code and the Civil Code, the ownership of the land may be public, communal, private. However, the natural resources that are on this land are state-owned and can be rented out. Water resources are owned by the state and provided for use.	Republik
New Guinea	The property of Papua New Guinea on all territories and the natural resources in these territories is absolute. In Guinea	Papua New Guinea
Canada	All land, minerals and royalties belonging to several provinces of Canada, Nova Scotia and New Brunswick and all revenues from the use of land, minerals or royalty belong to several provinces of Ontario, Quebec, Nova Scotia and New Brunswick	Provincial Governments
Iraq	Oil and gas belong to all people of Iraq	Federal Government, Enterprise Producer, Regional Government
Venezuela	All ownership rights to land and water objects belong to the Republic	Federal Government

*Source: author's development based on [10]*

Taking into account the definitions of recreational and tourist nature use and ownership of natural resources in the international and domestic space, we note some gaps in the ownership of these resources: the relation to natural resources as an inexhaustible good; only basic rates and payments for the use of these resources; imperfect system of control over the use of natural resources, as well as

their development and exploitation without taking into account the environmental factor.

The use of recreational and tourist resources does not require significant investment in extraction and preparation of these resources for use in the process of treatment and rehabilitation, therefore, such activity is economically profitable. Therefore, the conceptual basis of recreational and tourist

nature use should be interpreted as follows recreational and tourist nature use - a complex of activities associated with the use of natural resources in order to improve the person, restore her physical and psychological well-being, expand the ecological and cultural outlook aimed at the economic growth of the state through regulatory and economic levers and methods, taking into account ownership not only on the natural resource itself, but also on the subject that provides recreational- travel services. It is necessary to provide methodological explanations regarding tax provisions and privileges to enterprises involved in this process, taking into account the status of the territory on which the recreation process has arisen, taking into account the medical characteristics of the territory and the extraction of natural resources in this territory.

More detailed examples of international experience in administrative management using natural resources. In France, the issue of regulating tourism and recreation relates to the competence of the Ministry of Transport and Public Works, the structure of which is the State Secretariat for Tourism and Tourism. These bodies are responsible for the management and regulation of the industry, investment and international relations in the field of tourism. In addition, there are a number of bodies involved in tourism management "with the right of an advisory voice": Tourist Board at the Ministry of Transport and Public Works, French Travel Engineering Agency, National Tourism Supervisory Board (marketing research and statistics in tourism), National Travel Agency (social tourism), National Committee for the Prosperity of France (Ecology and Planting bridge) [5]. In the country, at the regional level, there are representatives of the central executive authorities, which deal with the development of recreation and tourism, and are directly subordinate to the prefects. The activities of these representatives are aimed at coordinating regional and local initiatives, as the powers of local authorities in the field of recreation and tourism are significant.

In Spain, tourism is coordinated by the State Secretariat for Trade, Tourism and Small Business, subordinate to the Ministry of

Economy. In addition to the State Secretariat, the Ministry are subject to: Central Directorate of Tourism (administrative issues, development of general directions of state policy in the field of tourism), which takes care of the refurbished in the most expensive hotels castles, castles and palaces; hotel chain "Paradores" (83 hotels, located in buildings of historical value); two exhibition and congress centers (in Madrid and Malaga) and the Spanish Institute of Tourism - Turespaca. In order to coordinate their activities, the Tourism Development Board has been established in the country, which includes representatives of state authorities of all levels and representatives of private business. As a result, Spain ranks first in the world in terms of the annual budget for the policy of promoting a national tourist product abroad, 70% of which is provided by the government of the country.

At the same time, Canada's experience is particularly interesting as the initiative to prioritize the field of activity, in particular recreation and tourism, is transferred to the provincial and municipal levels. Canada has achieved the greatest success in recreation and tourism through the implementation of an effective public policy, which is to support the initiative and ensure its implementation by financial resources. Among other factors, it is important to restrict the initiatives of state structures in adopting regulatory acts that complicate the permit system and increase state control [11]. For example, the role of local government in the Canadian city of Timmins, Ontario, regarding the organization of providing recreational services is illustrative in this context [12]. The city has Tourism Timmins, which coordinates tourism marketing, general agreements and arrangements, as well as the development of the city's attractiveness. This organization is made up of municipality staff, but it relies on the business community and the public, in partnership with it, a subcommittee of the Temmins Economic Development Corporation (KERT), established on the basis of public-private partnership.

The joint activity of these organizations is aimed at stimulating additional activity in the recreational sphere and conducting various attractive events in the city. Timmins Tourism

is also responsible for the creation and development of major recreational and tourist facilities in the city. The marketing budget for all recreational and tourist facilities is about 60 thousand Canadian dollars [12]. The Ontario Recreation Area is the most important generator of job creation, tax revenues and capital exports. Yes, only Ontario tourism is the fifth most important export industry that generates 7.1 billion Canadian dollars. The province's tourism contribution reached 7.2 billion Canadian dollars, which exceeds the share of agriculture, mining (extractive) industry and the forest industry [12]. In Ontario, taxes currently levied on the hotel sector include retail sales tax, which is a consumption tax and is included in retail prices for most goods. Currently, most surrendering premises, such as hotels, motels and individual lettings, are subject to a 5% tax. Most of the goods and services offered for sale in Canada are subject to a 7% national tax. In Montreal, Laval, Vancouver, British Columbia, BC. Jones, Newfoundland and Ontario are charged with a 3% hotel tax. In Olas (Kansas) it is planned to increase the hotel tax from 4% to 7%. Taxes collected at Timmys are at the disposal of hotel owners and distributed by the subcommittee of the City Economic Development Corporation (KERT) once a quarter through a special account organized by the municipality [12]. Income from a tourist tax is distributed in accordance with the main directions of tourism development in the city in order to promote the marketing of the city as a tourist center and future capital construction in it.

In general, the priority of the development of the recreational sector and its proper financial support by the state and local authorities contribute to a comprehensive comprehensive service and the provision of quality recreational services to the recreational sector. In order to stimulate the development of the recreational sector, they use tax levers, in particular [4]:

- in Croatia, tourist and recreational services are exempt from VAT. In addition, additional incentives for investment, based on the size of the investment and the level of provision of a certain number of personnel, are

applied. Investors who operate in special state protection zones, where the corporate value added tax is from 5 to 15%, are granted special privileges;

- Polish tourism business has the lowest tax rate in Europe - 7%, with 22% for other types of business. Since 1993, a system of accelerated depreciation has been introduced for some types of investments. As in Croatia, the amount of benefits is differentiated depending on the location of the investment object and the level of employment;

- Turkish government authorities have decided to lease land for 49 years under fairly liberal conditions: for a minimum fee to any investor who has undertaken to build a hotel there. For these purposes, they were provided with interest-free loans and exempted from paying taxes for 5 years. This experience was taken over by the Egyptian Government and Tunisia. The Government of Cyprus leases land for the purpose of encouraging the construction of new tourist facilities for 99 years with the possibility of further extension of the lease for a similar term;

- in Spain and Greece, investors are granted preferential tax treatment and rate of depreciation, reduction of turnover tax. In Greece, the VAT on the accommodation of tourists and their food is 8%, in addition, the government has developed a system of discounts for travel companies that receive and service tourists in the off-season period;

- in Moldova, the inclusion of tourism in the list of priority activities in the State program of support for entrepreneurship and small business. This means conducting a special financial and credit policy in relation to tourism; planning of activities on a comprehensive basis, taking into account all aspects of legislation relating to such sectors of the national economy as agriculture, industry, transport; differentiated support of priority directions and types of recreation taking into account the sizes and specifics of recreational activity subjects.

By comparing the international and domestic experience of administrative management with recreational tourism resources, we must distinguish between positive and negative trends (Table 2).

**Table 2. Positive and negative trends in administrative management of recreational and tourist resources**

<b>Practice</b>	<b>Positive trends</b>	<b>Negative trends</b>
<b>International practice</b>	- a large share of financing the development of recreation and tourism industry from the state budget; - Tax breaks and low VAT rates (Spain, Poland, Croatia)	-full control by the state; - there is no clear control over the amount of use of the recreational resource, only fines and sanctions for harm
	-authorities on the development of the recreational and tourist spheres belong to local authorities; - financial support for the development of the industry; - taxes on recreational and tourist activities remain in local budgets and go on the development of this industry (Canada)	- lack of funds from paying taxes to the local budget;
	Privileged loan for recreational and tourist activities under conditions of expansion and development of the hotel business (Spain, Greece, Turkey)	- location of land for a long-term period;
<b>Domestic practice</b>	Small enterprises of the recreation and tourism sector can choose a simplified taxation system from 3-5% of net income; Almost all natural resources are the property of the state	- the charge for the special use of natural resources and their pollution comes to the state budget, but not its expenses for the revival of a natural object; - the amount of the fee for the special use or contamination of natural resources is calculated by local tax inspectors, which is not always true information, that is, uncontrolled at the state level; - legal and uncontrolled seizure of recreational natural resources of state property; -The resort fee or vehicle parking fee that goes to the local budget is not used to improve the recreation of the settlement

*Source: author's development based on [4, 11, 12].*

Thus, the regulatory framework of Ukrainian legislation requires some changes with an emphasis on administrative management of tourist and recreational nature use, namely:

- establishment of a clear delimitation of property rights and the definition of the terms of possession, disposal and use of recreational and tourist resources;

- methodical provision of valuation, assessment of recreational and tourist resources and determination of the amount of damages caused as a result of violations of environmental legislation;

- algorithm for calculating tax credits and payments depending on the ownership of recreational and tourist resources.

**Conclusions and further researches directions.** There is a need for a more detailed analysis of the use of recreational and tourist resources and the establishment of clear and transparent forms and property rights; the involvement of specialists to calculate the norms of the use of recreational resources for review, both on the right of ownership and the type of economic activity conducted by the enterprise with the use of a natural resource.

For example, an enterprise can be considered non-profitable, but extract mineral raw materials for recreational, research needs (volunteer or charitable, non-governmental organizations), while the fee for the use of

natural resources will be equal to the fees or underpayments of its direct use. Also, in our time, many financial and tax schemes are used to eliminate taxes and fees for natural resources.

Therefore, it is necessary to clearly specify in the legislative base the ownership of natural resources, with their distribution in cities and villages of Ukraine. Develop guidance on how to control their use and taxes on their recovery. Take into account enterprises that are located in this territory and conduct their economic activity with the use or extraction and subsequent resale of this resource.

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