STATE POLICY OF GREEN TOURISM DEVELOPMENT IN UKRAINE

As a result of the research, a conceptual approach to the identification of strategic directions of comprehensive support for the development of green tourism in the direction of forming effective tools and means of institutional support is proposed. This approach involves the use of organizational and economic methods of educational and educational activities of economic entities in the field of green tourism, thereby contributing to the formation of the necessary prerequisites for their effective operation and increase the competitiveness of the country as a whole and its territories. The presented scientific-conceptual approach will in some way provide the process of supporting and stimulating the development of all business activities in the direction of green tourism development at certain levels, significantly increase the effectiveness of tourism infrastructure management and contribute to rural development in the country. The results of supporting the development of balanced activities in the field of green tourism are effective institutional support for the solidarity of various socio-economic interests of tourists, the private sector, the state and the public to improve the living standards of rural population and their development. The directions and system-structural tools and means presented in the article to stimulate the development of green tourism in Ukraine, first of all, provide a very favorable environment to improve the performance of economic entities in the field of green tourism and allow to regulate certain processes at macro-, meso- and microlevels.

In order to stimulate the sustainable development of green tourism, various instruments of preferential taxation and differentiation of relevant tax rates are used. Thus, the use of tax benefits in some way contributes to the development of green tourism. According to the author, the existing system of existing tax benefits should be supplemented with instruments that primarily provide for partial or complete exemption from taxes of entities that use security technologies in their activities and the reproduction of the relevant natural resource potential. Thus, the provision of tax credits is based on the same principles and consists in deferring the payment of such tax amounts. Tax benefits and tax credits should be provided to businesses to encourage investment in various safeguards. Given the presented problem and the constant growth of relevant tourist flows, we note that the widespread implementation of the presented tools will serve as a powerful incentive to address the development of green tourism, which is why we believe that one of the key areas for development of this type of tourism is gradual implementation of effective tools.

The article examines the peculiarities of the formation and implementation of state policy for the development of green tourism in Ukraine. It is established that the level of stimulation and support of green tourism development interprets the scale of tourist flows at the level of regions of Ukraine and globally. The results show that the development of green tourism is under the constant dynamic influence of institutional changes, namely informal restrictions, rules, specifics and compliance with such rules by all participants in the economic process on the basis of exchange of intellectual, financial, digital and other resources. The key provisions of the institutional and organizational model of green tourism development in Ukraine are presented, which provides for the achievement of timely consensus of interests of the main groups of subjects of the studied area, namely: 1) stakeholders (tourism business, state and society); 2) subsystems of the state policy of green tourism development (functional, financial and economic, consumer, innovative, intellectual). Directions and system-structural effective tools and means to stimulate the development of green tourism have been developed, which provide timely provision of a favorable environment for improving the performance of business in the field of green tourism and allow to regulate such processes directly at the state level.