

Administrative and Legal Regulation of Rural Tourism: Poland's Experience and its Implementation in Ukraine

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Abstract

The relevance of the study is determined by the anticipated development of rural tourism in Ukraine and the need to improve the administrative and legal regulation of rural tourism as a promising branch of the tourism sector in the context of post-war reconstruction, when the development of rural areas and the support of the rural population will be of particular importance. The paper aims to clarify the effectiveness of administrative and legal mechanisms for regulating rural tourism in Poland and to identify the possibilities of adapting them in Ukraine. The study applies dialectical, formal-legal, comparative-legal, analytical, and prognostic methods. This made it possible to trace the evolution of legal norms, compare the Ukrainian and Polish regulatory models, identify practical elements of law enforcement practice, and assess the prospects for their implementation in the domestic legal system. The study results indicate that the Polish model is characterized by a comprehensive approach to developing rural tourism, which incorporates state support programs, local self-government, and financial instruments. In Ukraine, legal regulation remains fragmented and insufficiently focused on supporting the rural population and encouraging entrepreneurial activity. The prospects for further research lie in developing practical recommendations for enhancing administrative and legal mechanisms for regulating rural tourism in Ukraine, taking into account European standards and the country's specific socio-economic conditions.

Keywords: *legal regulation; rural areas; tourism policy; entrepreneurial activity; socio-economic development.*

Адміністративно-правове регулювання сільського туризму: досвід Польщі та його імплементація в Україні

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Анотація

Актуальність дослідження зумовлена очікуваним розвитком сільського туризму в Україні та потребою вдосконалення адміністративно-правового регулювання сільського туризму – перспективної туристичної галузі в умовах повоєнної відбудови, коли розвиток сільських територій і підтримка сільського населення матимуть особливе значення. Мета роботи полягає у з'ясуванні змісту ефективності адміністративно-правових механізмів регулювання сільського туризму в Польщі та визначенні можливостей їх адаптації в Україні. У дослідженні застосовано діалектичний, формально-юридичний, порівняльно-правовий, аналітичний і прогностичний методи. Це дозволило простежити еволюцію правових норм, здійснити порівняння української та польської моделей регулювання, виявити ефективні елементи правозастосовної практики, а також оцінити перспективи їх імплементації у вітчизняну правову систему. Результати роботи свідчать, що польська модель характеризується комплексним підходом до розвитку сільського туризму через поєднання державних програм підтримки, місцевого самоврядування та фінансових інструментів. В Україні правове регулювання залишається фрагментарним і недостатньо орієнтованим на підтримку сільського населення та стимулювання підприємницької активності. Перспективи подальших досліджень полягають у розробленні практичних рекомендацій щодо удосконалення адміністративно-правових механізмів регулювання сільського туризму в Україні, з урахуванням європейських стандартів і специфіки вітчизняних соціально-економічних умов.

Ключові слова: правове регулювання; сільські території; туристична політика; підприємницька діяльність; соціально-економічний розвиток.

Introduction

As an integral part of national tourism policy, rural tourism plays an important role in ensuring sustainable territorial development, diversifying

the economy of rural regions, and preserving cultural heritage. At the present stage, it is viewed not only as a form of recreation but also as a socio-economic instrument for increasing employment, fostering entrepreneurship, and activating local communities [1-3]. Rural tourism is becoming increasingly relevant in the context of globalization and the growing demand for environmentally friendly recreation, necessitating proper administrative and legal regulation.

The particular relevance of this issue is determined by the need for Ukraine's post-war reconstruction. Rural tourism may become a crucial factor in revitalizing the economies of affected territories, promoting the employment of internally displaced persons, generating additional sources of income for local communities, and supporting the preservation of rural cultural identity. In the long term, the restoration of tourism infrastructure in rural regions has the potential to enhance the social resilience of communities and become a crucial component of regional development policy.

As noted in the Strategy for Demographic Development of Ukraine until 2040, according to the Ptoukha Institute for Demography and Social Studies of the National Academy of Sciences of Ukraine, the demographic situation in Ukraine is characterized by a sharp decline in population. As of January 1, 2022, approximately 42 million people lived in Ukraine, while by July 2024, their number had decreased to 35.8 million, of whom only 31.1 million resided in territories where state authorities exercised their powers in full [4].

Particularly vulnerable in this context is the rural population, which faces double pressure: on the one hand, general depopulation and migration processes, and on the other, the devastating consequences of hostilities that have led to the destruction of infrastructure, restricted access to social services, and loss of jobs. At the same time, rural areas remain a key resource for economic recovery, as they can foster small business development, including in rural tourism, thereby creating additional sources of income for local residents.

The experience of European Union countries, particularly Poland, demonstrates that rural tourism can become a key driver of territorial development, provided there is effective cooperation between state authorities, local self-government, and civil society organizations [5]. Poland, with similar historical and socio-economic conditions to Ukraine, has established a comprehensive legal and institutional support system for this sector, including a multi-level organizational model, a system of state support programs, and mechanisms to stimulate entrepreneurial activity in rural regions.

Several problems characterize the current state of rural tourism regulation in Ukraine: the absence of a unified legal definition of "rural tourism", the complexity of registration procedures for tourism activities, a low level of state support, and the lack of systematic tax incentives. Against this background, comparing Ukrainian and Polish experiences makes it possible to identify gaps and propose concrete ways to overcome them.

This article aims to analyze the administrative and legal foundations of rural tourism regulation in Poland and develop recommendations for implementing the Polish experience in Ukraine.

To achieve this goal, the authors set the following objectives:

- 1) to examine the administrative and legal mechanisms for regulating rural tourism in Poland;
- 2) to describe the organizational institutions and state programs that support the development of this sector;
- 3) to conduct a comparative analysis of Ukrainian and Polish legislation in the field of rural tourism;
- 4) to identify gaps in legal regulation in Ukraine;
- 5) to formulate proposals for improving the national legal system, considering Polish experience.

Thus, the topic's relevance lies in identifying effective administrative and legal mechanisms for developing rural tourism in Ukraine, based on proven European practices and aimed at promoting the sustainable development of rural areas. The scientific novelty of this study lies in its combination of comparative legal analysis with practical proposals for enhancing the legislative regulation of the national tourism sector.

Literature Review

The issue of administrative and legal regulation of rural tourism, in its general form, has attracted the attention of both Ukrainian and foreign researchers. In the Ukrainian academic tradition, the questions of sustainable tourism development and its legal framework are often considered in connection with economic and social aspects. In particular, I. Solovii, O. Adamovskyi, and I. Dubovych note that rural tourism is a promising direction for stimulating the economy of rural areas; however, they emphasize the need to establish effective state regulation and support mechanisms in this field [6]. Similar conclusions are drawn by T. Teslenko, V. Voronkova, and M. Hakova, who emphasize the connection between the environmental safety of agricultural production and the development of a competitive rural tourism model [7].

A significant academic foundation for understanding the administrative and legal mechanisms of tourism regulation in Ukraine has been established

through the dissertation research of Ukrainian scholars. In particular, V. Chornenkyi, in his work, focuses on the specifics of state governance in the tourism sector, analyzes the system of subjects of administrative and legal relations, and points out the problems of delineating powers between executive authorities and local self-government [8]. The researcher argues that the effectiveness of tourism development largely depends on adequate normative and legal support, as well as the transparency of management procedures.

In turn, Yu. Vyshnevskya focuses specifically on rural tourism, identifying administrative and legal measures to promote its development [9]. The author emphasizes the importance of introducing state support mechanisms for rural tourism actors, developing unified service standards, and monitoring compliance. Special attention is given to the interaction between state authorities and local communities in regulating and stimulating the growth of this segment of the tourism sector.

In the Polish academic discourse, the issue of rural tourism has a deeper tradition. As early as the beginning of the 2000s, M. Durydivka defined agritourism as a type of hotel service, emphasizing its legal status and regulatory specifics [10]. More recent studies, including those by A. Siedlecka and K. Zelnik, are based on empirical analysis of tourists' expectations and needs, making it possible to understand better the factors shaping the development of agritourism services in Poland's regions [11].

A significant contribution to the study of the legal foundations of tourism was made by Polish scholars D. Borek and M. Migdal, who analyzed the current state of Poland's tourism legislation and outlined directions for its reform, considering European practices [12]. At the same time, W. Idziak highlights the importance of financial support programs for rural tourism within the European rural development policy [13]. These approaches demonstrate the close interconnection between administrative and legal regulation and the financial and economic instruments supporting the sector.

Thus, the analysis of academic sources indicates that the Polish rural tourism model combines precise legal regulation, institutional support, and financial incentives. In contrast, in Ukraine, the study of this issue remains at the stage of searching for an optimal administrative and legal provision model. This highlights the need for comparative research and systematic analysis to develop practical proposals for implementing the Polish experience in the Ukrainian context.

Materials and Methods

The object of this study is the administrative and legal regulation of rural tourism in Ukraine and Poland, as well as the mechanisms for

implementing European experience into the domestic legal system. To ensure a comprehensive examination of the issue, a wide range of materials was used, including the normative legal acts of Poland and Ukraine in the field of tourism, European Union documents on rural development and entrepreneurship support, academic works of domestic and foreign authors, statistical data from official bodies, as well as analytical materials of international and national institutions. The choice of these sources is determined by the need for formal legal analysis and the necessity to study the practical aspects of implementing state support policies for rural tourism.

The methodological basis of the study combines general scientific and specialized legal methods, which enable an interdisciplinary exploration of the subject. Applying the dialectical method enabled the tracing of the evolution of legal regulation of rural tourism in Poland and its gradual institutionalization as one of the areas of regional policy. The formal legal method was applied to interpret the content of relevant legal norms, establish their logical connections, and identify gaps in current Ukrainian legislation. The methods of analysis and synthesis allowed the systematization of scientific approaches to understanding the essence of rural tourism, outlining its socio-economic and legal aspects, and integrating these findings into the authors' conceptual framework.

Special attention was paid to the comparative legal method, which enabled the juxtaposition of the Ukrainian and Polish models of rural tourism regulation. Based on a comparison of legal definitions, organizational and institutional mechanisms, financial support programs, and administrative procedures, both the positive elements of the Polish experience and the aspects requiring adaptation to Ukrainian realities were identified. Within the framework of the prognostic approach, an assessment was carried out of the potential for implementing the Polish model under martial law and during post-war reconstruction, considering demographic challenges and the need to revive Ukraine's rural areas.

A crucial stage of the research involved processing statistical data that reflected current trends in tourism development, the size and dynamics of the rural population, and the outcomes of state programs supporting small entrepreneurship. This provided an empirical basis for the analysis, linking the legal dimension with economic and social parameters to form a comprehensive understanding of the phenomenon under study.

The results became possible through normative legal analysis, logical reflection on scientific sources, and empirical examination of statistical and programmatic materials. Such an approach ensured the comprehensiveness

of the study. It made it possible to develop practical recommendations for improving the legal regulation of rural tourism in Ukraine, which align with the article's aim and objectives.

Results and Discussion

Theoretical and legal foundations of rural tourism and its characteristics as an object of legal regulation

Rural tourism in modern conditions is regarded as a multifaceted phenomenon that combines recreation, preservation of cultural heritage, support for local entrepreneurship, and the development of rural areas [6]. Its specificity lies in the close connection with natural resources and the traditional way of life of rural communities, which necessitates a special approach to legal regulation [7]. Considering rural tourism as an object of administrative and legal relations enables the determination of the range of actors, their rights and obligations, and the instruments of state influence in this field.

Rural tourism is generally understood as travel, leisure, and residence in rural areas or localities distant from urban settlements, characterized by their inherent low noise levels, slower pace of life, and other social processes. In fact, the purpose of rural tourism is not limited to sightseeing or passive leisure by the sea, but also includes the enjoyment of relative solitude in a natural environment, fresh air, healthy organic food (which is why rural tourism is often referred to as ecotourism), picturesque landscapes, and maximum distancing from the negative aspects of urban civilization.

In recent years, interest in rural tourism has been increasing both in Ukraine and globally. Scholarly sources suggest that two forms of rural tourism can be distinguished: tourism in rural and forest areas, and agritourism. Agritourism is associated with functioning farms, where rural households organize tourists' stays within their own agricultural holdings [10].

However, this definition does not entirely clarify by which criteria the two aforementioned forms of rural tourism may be distinguished. Other researchers propose a more detailed approach to defining these concepts. They believe agritourism is a form of leisure in rural settings, organized within farm households. It represents a form of non-agricultural economic activity, which includes accommodation, meals, participation in agricultural work, and workshops. These all aim to provide tourists with a satisfactory recreational experience [14].

In this article, the term 'rural tourism' is used as the broadest category, encompassing various forms such as agritourism and tourism in rural

areas, as it most adequately reflects the scope of the phenomenon under study.

The primary forms of rural tourism can be distinguished as follows:

- 1) active tourism – hiking and trekking in the mountains, various river rafting activities, and similar pursuits;
- 2) cultural and ethnic excursions;
- 3) visits to nature reserves and parks;
- 4) fishing and hunting.

At the same time, rural tourism is associated with small-scale entrepreneurial activity in the tourism sector, typically observed in rural areas. This type of economic activity has become widespread in rural regions of Poland, which should be regarded as a very positive phenomenon. The intensification of entrepreneurship in this sphere contributes to overcoming the decline of many rural areas in the country, as part of the population finds employment opportunities, gains a stable income, effectively utilizes their own housing and other facilities, and leverages the advantages of their region of residence.

Recognizing these and other opportunities, as well as the potential for local economic development through rural tourism and related economic activity, active efforts have been undertaken at higher levels of governance in Poland to promote and support its development.

The development of agritourism primarily depends on local conditions, including the location of the gmina (municipality), the activities of local self-government bodies, and the state of technical and social infrastructure [11]. It is worth noting that rural tourism does not develop uniformly everywhere. The majority of agritourism farms are located in regions rich in natural resources. These include, in particular, the Bieszczady Mountains, Roztocze, the Lublin region, Podlasie, Masuria, Kashubia, and the Krakow-Czestochowa Upland [14].

According to the data of the Central Statistical Office of Poland, as of July 31, 2022:

"There were 15 tourist accommodation establishments per 1,000 km² of rural areas, which is one fewer than in 2015 (in cities – 238 establishments, 12 fewer; in Poland overall – 31 establishments, one fewer). The highest number of tourist accommodation establishments per 1,000 km² was recorded in the voivodeships of Małopolskie (39), Pomorskie (36), and Zachodniopomorskie (34), while the lowest was in Mazowieckie (6). At the subregional level, the highest values of this indicator were observed in the Nowotarski subregion of the Małopolskie voivodeship (140), the Gdański

subregion of the Pomorskie voivodeship (95), and the Koszaliński subregion of the Zachodniopomorskie voivodeship (93), while the lowest was in the Ciechanowski subregion of the Mazowieckie voivodeship (2).

In 2022, there were 20 bed places in tourist accommodation establishments per 1,000 persons of the rural population (in cities and Poland overall – 21). Compared to 2015, the number of bed places per 1,000 persons of the rural population increased by 2 (while in cities and in Poland overall, by 3). It is worth noting the significant territorial differentiation of this indicator: from 7 in the Mazowieckie and Opolskie voivodeships to 141 in the Zachodniopomorskie voivodeship, and at the subregional level – from 2 in the Rybnicki subregion of the Śląskie voivodeship to 330 in the Koszaliński subregion of the Zachodniopomorskie voivodeship" [15, p. 139].

The System of Organizational and Legal Support for Tourism in Poland

The specific features of administrative and legal regulation in rural tourism are most clearly reflected in the state's combination of control and support mechanisms for this activity. A vivid example is the Polish model, within which the legal foundations for the commencement, conduct, and termination of business activities, as well as the definition of the rights and obligations of entrepreneurs and the competences of public authorities, are established in the Act of March 6, 2018 – Law on Entrepreneurs. At the same time, the provisions of this Act do not apply to activities in the field of rural tourism, in particular to the provision by farmers of rooms for vacationers, the sale of homemade food products, or other services organized within a peasant household [16].

This means that activities in the form of rural tourism carried out based on a personal farm are not considered entrepreneurship in the traditional sense and, accordingly, are not subject to mandatory registration in the Central Register and Information on Economic Activity (CEIDG) or in the National Court Register (KRS). Instead, such accommodation services are subject to entry in a special register of establishments providing lodging services maintained by local self-government bodies (the village head, mayor, or city president).

Tax incentives represent an equally important component of administrative and legal regulation. In Poland, income derived from renting rooms in residential houses located in rural areas and from providing meals to tourists is exempt from taxation, provided the number of rooms does not exceed five. If this threshold is exceeded, general tax rules apply. Thus, the organization of rural tourism requires consideration of the scale of services, as it determines the legal and tax consequences for the host.

Incorporating these circumstances into the administrative and legal regulation analysis is appropriate, as it demonstrates the balance between minimizing bureaucratic procedures and ensuring proper oversight. On the one hand, the state stimulates the development of small-scale rural tourism through tax benefits and simplified administrative requirements; conversely, it maintains the ability to monitor through registration and supervisory mechanisms. Such an approach may be helpful in Ukraine, which is currently seeking optimal legal instruments to support rural tourism.

The analysis of administrative and legal regulation in the field of tourism should appropriately begin with a description of the central executive authorities, whose activities are based on the provisions of the Act of the Republic of Poland of September 4, 1997, on Government Administration Departments. According to this Act, each government administration department is headed by a responsible minister. In the case of tourism, the Minister of Sport and Tourism plays a key role, exercising state management in this area, including defining directions for the development of rural tourism and influencing the mechanisms of its legal regulation [17].

The Minister's competence is determined by several laws that constitute the foundation of Polish tourism law. These include: the Act of August 29, 1997, on Hotel Services and Services of Tourist Guides and Leaders [18], the Act of June 25, 1999, on the Polish Tourist Organization [19], and the Act of November 24, 2017, on Tourist Events and Related Tourist Services [20]. These normative acts not only shape the legal framework for the functioning of the tourism market but also establish the powers of the Minister in financing, supervising, and coordinating tourism activities, which indirectly concern rural tourism as well.

In particular, the Minister's competence includes managing the Tourist Compensation Fund, the Tourist Assistance Fund, and the system of tourist vouchers. His tasks also include participation in international cooperation, developing strategies and tourism development plans, allocating budgetary resources, involvement in statistical research and educational programs, recognizing qualifications in regulated professions (e.g., mountain guides), performing representative functions, and participating in the legislative process. An important area of competence also includes the incorporation of qualifications into the Integrated Qualifications System, as well as the consideration of appeals against administrative decisions in the tourism sector.

The scientific significance of such an administrative and legal regulation organization lies in the creation of a coherent system of tourism

management, within which rural tourism is integrated as one of the priority directions. In response to the growing demand for ecological recreation and authentic cultural experiences, a specialized ministerial body ensures strategic planning and quality control of tourism services. For Ukraine, this experience is particularly valuable: unlike Poland, where competencies are clearly concentrated within a specialized authority, in our country, the functions related to tourism development are dispersed among several institutions, which complicates the implementation of a unified state policy. Therefore, adopting the Polish approach could contribute to developing a more effective model of state management for rural tourism, one that is oriented toward the sustainable development of regions.

One of the key principles of effective administrative and legal regulation of rural tourism is publicity, which presupposes the active involvement of local communities, professional associations, and stakeholders in the development, adoption, and implementation of management decisions [21]. The Polish experience demonstrates that the development of institutional channels of interaction with citizens and tourism stakeholders enables a more accurate identification of the needs of rural areas and consideration of the interests of both the population and businesses in shaping the legal framework. This reduces the risks of conflicts between public authorities and local communities, increases trust, and contributes to the effective implementation of socio-economic policy in tourism [22, p. 11].

An important element of the administrative and legal regulation of tourism in Poland, alongside the activities of central executive authorities, consists of specialized institutions tasked with implementing state policy in this field. Through their work, the interaction between state bodies, local self-government, and the business environment becomes evident, creating conditions for the comprehensive development of the tourism sector. In this context, it is appropriate to analyze the activities of the Polish Tourist Organization as a key institution responsible for coordinating and promoting the tourism sector.

The Polish Tourist Organization was established to foster cooperation among government structures, local self-government authorities, professional associations, and business entities in the tourism sector. It has become an important institutional link, designed to promote Poland as a competitive tourist destination both domestically and internationally.

The main tasks of the Polish Tourist Organization include:

- 1) promoting Poland as an attractive tourist destination;
- 2) ensuring the functioning and development of the national tourist information system in the country and abroad;

- 3) initiating, supporting, and evaluating projects aimed at the development and modernization of tourism infrastructure;
- 4) carrying out tasks entrusted by local self-government authorities or business organizations on a contractual basis;
- 5) implementing tasks defined in cooperation with the Minister responsible for physical culture, in particular through the use of sports events and the achievements of Polish athletes to promote the country;
- 6) initiating the creation of regional and local tourist organizations and coordinating their activities;
- 7) determining the right to receive a Polish tourist voucher and exercising control over its use;
- 8) promoting and providing organizational support for mechanisms related to the functioning of tourist vouchers [19].

From a scientific perspective, the activities of the Polish Tourist Organization serve as an example of the institutionalization of administrative and legal regulatory mechanisms in the tourism sector. Its work goes beyond purely administrative functions and includes strategic planning, information policy, infrastructure development, and communication with key tourism market participants. This indicates a transition from formal state control to an integrated governance model combining public, private, and civil society sectors.

Poland's experience in involving local self-government and business in tourism development is particularly valuable for Ukraine. In the context of rural tourism, such cooperation enables consideration of regional characteristics, cultural traditions, and the needs of local communities, while also ensuring adequate administrative and legal support at the national level. In the long run, this approach could serve as the basis for creating an effective system of rural tourism management in Ukraine, focused on state-community partnership.

The preliminary analysis of the Polish Tourist Organization's activities reveals that the effectiveness of administrative and legal regulation of tourism largely depends on the complexity of the institutional structure. At the same time, the mere existence of a separate institution does not guarantee sustainable development of the sector, as a system integrating central, regional, and local levels of governance is required. Poland introduced this model while reforming its tourism sector in the context of approximation to European Union standards.

The change in the organizational system of tourism, and consequently the transformation of approaches to its legal regulation, was directly connected

with Poland's aspiration to integrate into the European Union. Drawing on the experience of developed countries in 1994, the Plan for the Development of the National Tourist Product was adopted, followed by the Strategy for the Development of the National Tourist Product (1995-2004). These documents served as the basis for the creation in 1997 of a new three-tier organizational tourism system [12, pp. 13-15].

Its key element was the Polish Tourist Organization (PTO), which was established following the model of national tourist organizations in EU countries. On this basis, regional tourist organizations (RTOs) and local tourist organizations (LTOs) gradually began to form. They were intended to serve as platforms for cooperation between local self-government, the business environment, and civic associations. Notably, the creation of these institutions was enshrined in governmental strategies and programs of all voivodeships, which gave the process a systemic character.

In Poland's state model of tourism regulation, the Sejm and Senate establish the legislative framework. At the same time, the Council of Ministers is responsible for formulating and implementing state policy in the tourism economy. The Minister responsible for tourism (currently the Minister of Sport and Tourism) is tasked with carrying out this policy, with a specialized Department of Tourism operating within the ministry. To perform operational tasks, particularly promotion, information support, and the development of tourism infrastructure, the Polish Tourist Organization was created.

Legislation stipulates that the Minister supervises the activities of the PTO, which, like RTOs and LTOs, has the status of a separate legal entity. Importantly, no hierarchical subordination exists between these institutions: they are connected by contractual relations and the joint implementation of programs. As a rule, the PTO concludes agreements with regional organizations, bringing together local structures based on membership and cooperation. This system forms a network-based rather than vertical governance model.

Special attention should also be given to the activities of nationwide sectoral organizations, particularly chambers of tourism, representing economic self-government. They ensure interaction with all levels of the tourism organizational system. Equally important is the role of universities and scientific-educational centers, which provide the human resources and academic foundation for developing tourism, including rural tourism.

From a scholarly perspective, the three-tier system of tourism organization in Poland represents an innovative administrative and legal model based on decentralization and partnership. It ensures the effective functioning

of the sector not through a strict hierarchy, but through cooperation and contractual mechanisms. This approach is crucial in rural tourism, as local organizations are best positioned to understand the needs of local communities and the unique features of their tourism potential.

For Ukraine, this experience is of exceptional value: our country's organizational tourism system has not yet developed such a clearly structured multi-level framework. Implementing the Polish model would enable the harmonization of relations among central authorities, local self-government, and businesses, which is a necessary precondition for the sustainable development of rural tourism.

Program Support Mechanisms for Tourism in Poland's System of Administrative and Legal Regulation

When examining support programs for rural tourism development, it is appropriate to begin with the Rural Development Programme 2014-2020 (RDP 2014-2020). Within its objectives for supporting the economic development of rural areas, RDP 2014-2020 also provided measures in the field of tourism. In particular, under Measure 6, "Development of farms and business activities", and Submeasure 3, "Support for starting non-agricultural activities in rural areas (start-up aid for non-agricultural activities)", financial assistance was envisioned. The grant amounted to PLN 100,000 and was paid in two installments: the first covered 80% of the aid, and the second covered 20%. Beneficiaries of this support could include farmers, their spouses, household members, and participants of the program "Payments for farmers transferring small farms". A. The key condition for eligibility was the preparation of a business plan, and in the event of receiving aid, a mandatory transition from the KRUS system (Farmers' Social Insurance Fund) to ZUS (Social Insurance Institution) was required [13].

Special attention should also be given to the Tourism Support Programme – Edition 2024, which aims to improve the quality of tourism services in Poland and support the national tourism sector. It encompasses financial and non-financial support measures, as well as the development and digitalization of services, improvements in communication, promotion, and professional training. The program identifies four priority areas under which authorized entities may submit proposals for the implementation of state policy objectives in the tourism sector [23]:

- 1) development and promotion of regional tourism;
- 2) popularization, support, and facilitation of access to active forms of tourism;
- 3) digital transformation in tourism and training in support of it;
- 4) enhancing the level of tourist safety in Poland.

These program examples demonstrate that in Poland, rural tourism development is integrated into a broader state strategy for supporting rural areas, combining economic, social, and cultural dimensions. This is particularly significant for Ukraine, as national legislation has yet to establish a systemic model for programmatic support of rural tourism. The Ukrainian experience remains limited to local initiatives and isolated state incentives, lacking a comprehensive policy. The introduction of similar support programs, adapted to local conditions, could become a crucial tool for stimulating entrepreneurial activity in rural areas, creating jobs, enhancing the investment attractiveness of regions, and integrating Ukraine into the European tourism market.

Problems and Prospects of Adapting the Polish Model in Ukraine

The legal regulation of tourism in Ukraine and Poland has standard features, but the differences in approaches to rural tourism are significant. Poland has a well-developed administrative and legal support system for the tourism sector, in which central government bodies, regional, and local tourism organizations play a key role. A distinctive feature of Polish legislation is the establishment of a simplified regime for rural households providing leisure services: such activities are not subject to registration as business activities and benefit from a range of tax exemptions. In Ukraine, on the contrary, the provision of similar services generally falls under the regime of entrepreneurial activity, which complicates market entry for small operators.

An analysis of Ukraine's current legislation indicates the absence of a clear definition of "rural tourism" as a distinct object of administrative and legal regulation. The sector is regulated in a fragmented manner, through the Laws "On Tourism", "On Personal Peasant Farming", "On Entrepreneurship", and tax legislation. This creates legal uncertainty, particularly regarding licensing, certification, taxation, and the liability of rural tourism operators. The lack of special benefits and simplified procedures results in a significant portion of activity in this sector being conducted informally, without proper state oversight or statistical accounting.

The Polish experience demonstrates that rural tourism development is possible only by creating a flexible and favorable legal environment. Based on this, Ukraine should consider the following directions for improving legislation:

- simplified registration procedures – introduction of a separate status for rural tourism operators who do not require complete business registration, provided that services are offered within a personal peasant household;

- tax incentives – establishment of preferential taxation for income earned from renting out rooms in rural areas and providing related services (meals, leisure), following the Polish model;
- quality standards and certification – introduction of minimum safety and comfort standards for rural tourism services and a voluntary certification system to enhance competitiveness in domestic and international markets.

Thus, adapting the Polish model to Ukrainian realities may become a crucial factor in stimulating rural tourism development, promoting the legalization of activities in this sector, and laying the groundwork for enhancing the quality of services provided and integrating Ukraine into the European tourism space.

Conclusions

The research has established that the administrative and legal regulation of Poland's rural tourism represents a systematic state policy, combining legal frameworks, institutional mechanisms, and financial and economic support instruments. The Polish model for supporting and operating rural tourism is based on a multi-level organizational system (PTO, ROT, LOT), which integrates EU programs with national legislation and targets funding programs to develop small enterprises in rural regions.

In comparison with Ukraine, several differences have been identified. Specifically, Ukrainian legislation still lacks a comprehensive regulatory framework for rural tourism, with no precise state support mechanisms, service quality standards, or an effective interaction system between national and local institutions. At the same time, the Ukrainian context, particularly under martial law and in the context of post-war reconstruction, underscores the need to develop rural tourism as a means of socio-economic revitalization for rural areas and preserving their demographic potential.

The study proposes directions for enhancing legal regulation in Ukraine, including simplifying registration procedures for rural tourism operators, introducing tax incentives, adopting European quality standards, and promoting institutional cooperation at both the national and local levels. Building on the Polish experience, while considering Ukrainian specifics, will contribute to creating an effective system for supporting rural tourism, positively impacting the economy, social integration, and the revitalization of rural areas in Ukraine.

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