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THE ECONOMICS OF TOURISM IN UKRAINE UNDER MARTIAL LAW: CHALLENGES, ADAPTIVE TRANSFORMATION, ECONOMIC RESILIENCE, AND POST-WAR RECOVERY

Abstract

The article examines the functioning of Ukraine's tourism economy amid the full-scale war, systematizes the key challenges to its development, and identifies the main directions of adaptive transformation and post-war recovery. The relevance of the study stems from prolonged security constraints, territorial disparities in economic activity, and structural changes in the tourism market.

The methodological framework is based on a systems approach, comparative analysis of official statistical data, and thematic synthesis of scholarly literature and public policy documents. The empirical analysis covers the period 2021-2025 and focuses on the dynamics of tax revenues generated by the tourism sector, tourist tax revenues, and their regional distribution. Changes in nominal fiscal indicators over the period under review are identified, while the limitations of using these indicators as standalone evidence of the recovery of tourist flows are substantiated.

The main directions of adaptive transformation in the tourism sector are systematized, including a shift towards domestic demand, diversification of tourism

products, digitalization, enhanced regional cooperation, and the integration of security requirements into tourism development. A conceptual framework for the economic resilience of the tourism market is proposed, encompassing financial and economic, spatial, entrepreneurial, market, institutional, and innovation and technology components. The interdependence of security-related, infrastructural, financial, human-resource, and marketing prerequisites for post-war recovery is substantiated. The scientific significance of the findings lies in combining an analysis of fiscal dynamics with a conceptual examination of adaptation and economic resilience in Ukraine's tourism sector. The proposed conceptual framework requires further empirical validation based on a broader set of tourism performance indicators.

Keywords: tourism economics, martial law, adaptive transformation, economic resilience, tourism market, tax revenues, tourist tax, regional development, post-war recovery.

Problem statement. Tourism is a component of the national economy, the development of which generates direct and multiplier economic effects through the operation of accommodation establishments, food service businesses, transport, trade, cultural and creative industries, and small businesses. At the same time, tourism is among the economic activities most sensitive to external crises, as it depends directly on territorial security, population mobility, transport accessibility, the condition of infrastructure, the investment climate, and solvent demand.

The full-scale war has caused a systemic shock to Ukraine's tourism sector. Some natural and cultural tourism resources are located in temporarily occupied or frontline territories; tourism, transport, and social infrastructure have been damaged; international mobility has been significantly restricted; and tourist behaviour and the spatial distribution of tourist flows have changed. Studies of the tourism sector's functioning under martial law confirm the decisive influence of security restrictions,

the territorial accessibility of resources, and regional differentiation on contemporary tourism activity [9; 10; 18; 23].

At the same time, official data from the State agency for tourism development of Ukraine (SATD) indicate a recovery in nominal fiscal revenues following the sharp decline in 2022. In 2021, the tourism sector paid UAH 2.232 billion in taxes, compared with UAH 1.551 billion in 2022, UAH 2.049 billion in 2023, and UAH 2.938 billion in 2024 [13-15]. According to the SATD report, the total amount reached UAH 4.4262 billion in 2025. However, this figure includes the newly introduced NACE code 79.90 «Other reservation service and related activities». Excluding this category, the amount was UAH 3.9878 billion, representing a 35.7% increase compared with the 2024 figure [12]. Therefore, these trends should be interpreted in light of changes in the coverage of statistical reporting, inflation, and structural shifts, rather than as direct evidence of the sector's full recovery.

Accordingly, a relevant scientific task is to determine the nature of economic changes in Ukraine's tourism sector, systematize its key challenges, and substantiate strategic directions for post-war recovery, taking into account the development of the economic resilience of the tourism market.

Analysis of recent research and publications. The academic discourse on tourism development in Ukraine has undergone significant changes over the past five years. Whereas in the early 2020s research attention was largely focused on the consequences of the COVID-19 pandemic, the digitalisation of tourism businesses, and crisis management, following the outbreak of the full-scale war, security, adaptation, resilience, domestic tourism, territorial transformation, and post-war recovery have become central research categories. These aspects are addressed in international and Ukrainian studies [10; 17-25], while issues related to tourism market development, destination functioning, business adaptation, and tourism recovery have also been examined in publications by I. Arsenenko and co-authors [1-9].

One of the key studies specifically addressing the resilience of Ukraine's tourism businesses is the work by K. Tomej, I. Bilynets, and O. Koval [25]. Based on an analysis of tourism enterprises' responses during the first months of the full-scale war, the authors established that the ability of tourism businesses to continue operating was determined by a combination of available resources and the nature of their managerial responses to the crisis. Thus, the resilience of tourism businesses is shaped not only by their response to an external shock but also by their capacity to mobilise resources and transform their business models [25].

This approach was further developed in a subsequent study by K. Tomej and I. Bilynets [24], in which the transformation of Ukrainian tourism under wartime conditions is examined through the concept of tourism system regeneration. The authors demonstrate that, under crisis conditions, the tourism system not only responds to destruction but also acquires new social and economic functions [24].

Ukrainian researchers also emphasise the systemic nature of the transformation of the tourism sector. V. Bezuhlyi, V. Hrushka, and I. Sumatokhina examine the specific features of the tourism industry's functioning under martial law, particularly security restrictions, changes in the territorial organisation of tourism, and regional differentiation [10]. A. Khanenko and N. Bobko analyse the impact of the russian-Ukrainian war on the tourism sector in the context of contemporary challenges and prospects for post-war recovery [23].

In studies published in 2025, research attention increasingly shifted towards socio-behavioural, spatial, and managerial transformations. O. Peliukh analyses changes in population tourism behaviour under wartime conditions [20]. S. Moisei examines the functioning of tourism destinations during wartime [18]. The works of I. Arsenenko and co-authors address the challenges and opportunities facing tourism destinations under martial law, strategic aspects of regional recovery, and the role of innovation and sustainable development in the adaptation of tourism businesses [1-3; 6; 7; 9].

In 2026, the academic discourse became even more distinctly focused on crisis management, regional recovery, and resilience. P. Doan identifies diversification of tourism activities, entry into new markets, and expansion of service portfolios among the crisis management instruments available to tourism enterprises [17]. L. Kharchevnikova substantiates a fiscal and regional approach to assessing tourism recovery [22], while Yu. Perehuda links the transformation of regional tourism with economic resilience [21]. Studies by I. Arsenenko and I. Donets further contribute to this research area by analysing the economic adaptation of tourism enterprises under conditions of uncertainty and crisis management in tourism activities [2; 4].

The review of the literature indicates that previous studies have already addressed the resilience of tourism enterprises, the regenerative transformation of tourism systems, security restrictions, and Ukraine's recovery prospects [10; 17-25]. Therefore, the contribution of this article does not lie in introducing the concept of resilience itself or providing a general description of the consequences of the war. The research gap lies in the need to cautiously compare the available official fiscal data with the regional distribution of the tourist tax and to determine which conclusions regarding the adaptation of the tourism economy can be drawn from these indirect indicators under conditions of limited tourism statistics.

Accordingly, the article is analytical and conceptual in nature: quantitative data are used to describe fiscal dynamics and regional concentration, while broader adaptation processes and recovery priorities are systematised on the basis of a thematic analysis of information sources and official materials.

Purpose of the article. The aim of the study is to provide a comprehensive characterisation of the key problems affecting the functioning of Ukraine's tourism economy under martial law, analyse the available fiscal indicators as indirect evidence of changes in economic activity, systematise the main directions of adaptive transformation, substantiate the conceptual components of economic resilience, and

identify interrelated priorities for post-war recovery, taking into account security, regional, institutional, and entrepreneurial factors.

The methodological framework of the study is based on a systems approach, complemented by quantitative analysis of official fiscal indicators and qualitative thematic analysis of scholarly publications and public policy documents in the field of tourism. The study covers the period 2021-2025, with 2021 used as the pre-war baseline for comparison. The methods employed include comparing annual tax revenue and tourist tax receipts, calculating their rates of change, and descriptively comparing regional revenues based on data from the State Agency for Tourism Development of Ukraine (SATD). For 2025, the inclusion of NACE code 79.90 «Other reservation service and related activities», was taken into account, and the adjusted figure was used for year-on-year comparisons [12]. Fiscal indicators are treated as indirect indicators of economic activity rather than direct measures of tourist flows. Based on a thematic synthesis of scholarly sources and official materials, the directions of adaptive transformation have been systematised, and a conceptual framework for the economic resilience of the tourism market has been proposed. This framework requires further operationalisation and empirical validation. The findings are analytical, descriptive, and conceptual in nature, as neither a systematic literature review nor causal modelling was conducted.

Presentation of the main material of the study. To assess economic changes in the tourism sector, it is appropriate to use indicators that directly characterise the economic activity of tourism businesses. Under wartime conditions, these indicators primarily include tax revenues, tourist tax receipts, and the number of taxpayers.

The economic dynamics of Ukraine’s tourism sector under martial law indicate that 2021, the last full year before the outbreak of the full-scale war, is a logical starting point for assessing wartime transformation. According to the State Agency for Tourism Development of Ukraine (SATD), tourism sector representatives paid UAH 2.23186 billion in taxes to the state budget in 2021 [13]. Regarding tourist tax receipts, the

SATD publication reporting the results for 2021 indicated UAH 244 million [16], whereas a subsequent retrospective publication by the agency reported UAH 235.461 million [26]. Given this discrepancy between official reports, the 2021 figure is not used to calculate the annual rate of change; accordingly, the subsequent comparison of tourist tax receipts in this article begins in 2022.

In 2022, the economic consequences of the full-scale war manifested themselves in a sharp decline in fiscal activity. Tourism sector representatives paid UAH 1.551182 billion in taxes, a decrease of 31% compared with 2021. At the same time, the number of taxpayers fell by 17%, including a 14% decline in legal entities and an 18% decline in individual taxpayers [13].

The decline in tax revenues from the hotel sector was particularly substantial, falling from UAH 1.289 billion in 2021 to UAH 898 million in 2022. Tax payments by tour operators and travel agencies also decreased [13]. Thus, 2022 can be characterised as a phase of crisis-driven contraction in the economic activity of the tourism sector.

In 2023, tax revenues from the tourism sector increased by 32% compared with 2022, reaching approximately UAH 2.049 billion [14]. This trend indicates a recovery in nominal fiscal activity; however, it does not, in itself, make it possible to determine the respective contributions of price changes, changes in the composition of taxpayers, and changes in the volume of tourism services provided.

In 2024, tax revenues amounted to UAH 2.938 billion, representing an increase of 43.4% compared with 2023. The hotel sector accounted for the largest share, generating UAH 1.954 billion, or 66.5% of the total; tax revenues from tour operators amounted to UAH 304.7 million [15]. These findings confirm the recovery of fiscal revenues but do not demonstrate an automatic recovery in the real volume of tourism consumption.

In 2025, the State agency for tourism development of Ukraine (SATD) recorded UAH 4.4262 billion in tax revenues from the tourism sector. However, comparison with the previous year requires adjustment: UAH 438.4 million was generated by

NACE code 79.90 «Other reservation service and related activities», which was newly included in the statistical coverage. Excluding this component, revenues amounted to UAH 3.9878 billion, an increase of 35.7% compared with 2024 [12]. Thus, nominal fiscal revenues recovered over the period 2022-2025, but year-on-year comparisons must account for changes in data coverage, inflation, and structural shifts in the market.

In view of the above, the fact that certain nominal indicators exceeded their 2021 levels does not provide sufficient grounds for concluding that the tourism market has fully recovered. During this period, prices, the structure of demand, the territorial organisation of tourism activities, and the sector's overall operating model have changed. It is therefore more accurate to speak of structural and adaptive recovery rather than a return to pre-war conditions.

Whereas tax revenues characterise the economic performance of the tourism sector at the national level, tourist tax receipts constitute an important indicator of local tourism activity.

In 2022, local budgets received UAH 178.949 million in tourist tax revenues, followed by UAH 222.618 million in 2023, nearly UAH 273 million in 2024, and UAH 359 million in 2025 [11; 12]. According to the SATD, the 2025 figure was 31.5% higher than the 2024 level [12]. These data indicate an increase in fiscal revenues; however, their interpretation as an indicator of tourism activity must take into account changes in tax administration, the completeness of accommodation establishment coverage, and the regional structure of demand.

The regional distribution of revenues is particularly important, as it allows this trend to be examined in greater detail. In 2024, the leading regions in terms of tourist tax receipts included the city of Kyiv (UAH 49.2 million), Lviv oblast (UAH 47.1 million), Ivano-Frankivsk oblast (UAH 33.1 million), Cherkasy oblast (UAH 23.5 million), Zakarpattia oblast (UAH 23.1 million), and Dnipropetrovsk oblast (UAH 16 million) [11]. In 2025, the SATD again identified Kyiv (UAH 68 million), Lviv oblast (UAH 63 million), Ivano-Frankivsk oblast (UAH 46 million), Zakarpattia oblast (UAH

31.8 million), Kyiv oblast (UAH 19.5 million), and Dnipropetrovsk oblast (UAH 17.6 million) among the leading regions [12]. These figures reflect the regional distribution of tourist tax receipts specifically, rather than the number of visitors directly. Accordingly, this geographical pattern is economically significant, indicating that tourism activity during the war is not disappearing but is being redistributed spatially.

It should be noted that the regional concentration of tourist tax receipts is consistent with the hypothesis that relatively safer western and central regions, as well as major economic centres, have assumed a more prominent role. However, the distribution of tourist tax receipts does not directly demonstrate the actual relocation of tourist flows, as it is also influenced by the number and types of accommodation establishments, service prices, business activity, tax administration rules, and the completeness of tax reporting. Therefore, within the scope of this study, spatial changes are interpreted as a concentration of fiscal revenues that may serve as an indirect indication of adaptation, rather than as a direct measurement of tourist flows.

Thus, tourist tax should be regarded not only as a fiscal instrument of local self-government but also as an indicator of the spatial adaptation and economic resilience of tourism destinations.

The positive dynamics of fiscal indicators do not eliminate the systemic problems that shape the current functioning of the tourism market. The main challenges facing Ukraine’s tourism economy under martial law include:

- security risks: military operations, missile and drone attacks, landmines, movement restrictions, and other threats directly affect the choice of tourism destinations, investment attractiveness, and the ability to engage in long-term planning [5; 9; 10; 18];

- damage to and territorial inaccessibility of tourism and recreational resources and infrastructure: these factors limit the restoration of traditional tourist flows and exacerbate regional disparities [9; 10; 18];

- a sharp contraction in international inbound tourism: the closure of civil aviation and the overall level of security risks have substantially altered the structure of tourism demand, increasing the sector's dependence on the domestic market [23];

- investment uncertainty: high risks complicate the implementation of long-term investment projects in hotel, resort and recreational, and transport infrastructure;

- territorial asymmetry in recovery: the concentration of tourism activity in relatively safer regions supports their economic development but simultaneously increases the unevenness of Ukraine's tourism geography [7; 21; 22];

- information and statistical support for tourism management: under conditions of rapid structural change, traditional statistics are insufficient for operational management, highlighting the need to digitalise tourism data collection and develop integrated information systems.

Thus, the challenges facing the contemporary tourism economy are systemic rather than local in nature. The need to address these challenges is precisely what acts as a catalyst for structural changes in the tourism market.

For the purposes of this study, it is important to distinguish between directly observable changes and processes that can only be outlined at the conceptual level. The former include the dynamics of tax revenues and tourist tax receipts, as well as differences in their regional distribution. Changes in tourism demand, business models, and the functions of tourism are systematised on the basis of scholarly publications and official materials but are not measured using an independent statistical dataset. This distinction makes it possible to avoid equating the available fiscal data with direct evidence of all adaptation processes.

Let us consider the main directions of the adaptive transformation of Ukraine's tourism economy. The first structural change is the growing role of domestic tourism and the reorientation of part of tourism demand towards more accessible and relatively safer destinations. Official SATD of Ukraine materials and studies of tourism businesses indicate the increasing importance of domestic trips and changes in the

structure of demand under wartime conditions [1; 3; 9; 20; 23; 25]. However, within the scope of this study, this process is not measured directly because a comparable time series of tourist arrivals and overnight stays is unavailable.

The second transformation is associated with changes in the regional concentration of fiscal revenues. Tourist tax data reveal differences in revenue levels across regions and an increasing role of several western and central oblasts of the country. However, without comparable data on overnight stays, visits, and accommodation occupancy rates, this indicator cannot be interpreted as a direct measure of tourist flows [11; 12; 22].

The third transformation is related to the increasing adaptability of tourism businesses. Enterprises are modifying their product portfolios, sales channels, target audiences, and markets. Diversification of tourism activities, entry into new markets, and expansion of tourism services are identified as key crisis management instruments [1; 2; 4; 17; 23; 25].

The fourth transformation involves the expansion of tourism functions. Alongside its traditional recreational and economic functions, the rehabilitation, humanitarian, social, communication, and memorial functions of tourism are becoming increasingly important [6; 24].

The fifth transformation concerns the digitalisation and formalisation of the tourism market. In the SATD Public report for 2025, digital transformation, the development of the Unified tourism register, the TourismInLight project, reform of tourist tax administration, barrier-free accessibility, inclusive tourism, and the development of memorial tourism are identified among the Agency’s main areas of activity [12].

Thus, Ukraine’s tourism economic model is evolving from a pre-war model oriented largely towards traditional tourist flows towards a more adaptive, domestically oriented, regionally differentiated, and digitalised system.

To systematise the identified changes, it is appropriate to summarise the main directions of the adaptive transformation of Ukraine's tourism economy, identify their economic manifestations, and determine their significance for the further development of the tourism sector (Table 1). The table systematises the conceptual directions of adaptation; not all the manifestations listed have been verified using separate quantitative indicators within the scope of this study.

The synthesised findings indicate that the adaptive transformation of Ukraine's tourism economy encompasses interconnected spatial, market, entrepreneurial, organisational, and technological changes.

Its essence lies not only in the adaptation of tourism enterprises to security and economic constraints but also in the development of new operating models for the tourism sector. At the same time, the implementation of these directions takes place under varying conditions across regions and depends on the security situation, the resource capacities of enterprises, and institutional support.

The identified changes make it possible to move beyond describing individual adaptation measures towards their theoretical generalisation through the concept of resilience.

Within the framework of this study, the economic resilience of Ukraine's tourism sector is defined as the ability of tourism enterprises, destinations, and institutions to maintain critically necessary economic functionality under external shocks, adapt their operational structures to a changing environment, restore economic activity, and develop new opportunities for growth.

This definition makes it possible to distinguish between the concepts of stability, adaptation, and resilience. Stability characterises the ability to withstand adverse impacts; adaptation refers to adjustment to changed current conditions; resilience is a broader characteristic encompassing a system's ability to navigate a crisis, undergo transformation, and establish a new development trajectory [21; 25].

Table 1.

Directions of the adaptive transformation of Ukraine's tourism economy under martial law

Direction of transformation	Main manifestations	Economic significance	Expected outcome
Spatial restructuring of tourism activities	Regional differences and concentration of tourist tax revenues; possible changes in tourism activity	Changes in the territorial distribution of fiscal revenues, providing an indirect indication of spatial adaptation	Strengthening the role of relatively safe destinations
Reorientation of tourism demand	Growing importance of domestic tourism and short trips	Restructuring the pattern of tourism service consumption	Adapting supply to tourists' current needs
Service diversification	Expansion of health, recreational, nature-based, and cultural and educational tourism offerings	Reducing enterprises' dependence on individual market segments	Increasing the flexibility of business models
Digitalisation of activities	Use of digital promotion channels, online booking, and communication	Optimisation of operating costs and expansion of sales channels	Enhancing business adaptability
Organisational and economic adaptation	Revision of costs, service formats, and cooperation models	Maintaining operations under conditions of uncertainty	Preserving economic activity
Strengthening partnerships	Cooperation among businesses, local communities, regional institutions, and other tourism market stakeholders	Coordination of resources and support for the local economy	Creating the preconditions for destination recovery

Source: Compiled by the author based on a synthesis of scholarly publications [1-10; 17-25] and official materials of the State Agency for Tourism Development of Ukraine (SATD) [11; 12].

At the level of an individual tourism enterprise, economic resilience is manifested through service diversification, digitalisation, changes in target market segments, cost optimisation, and reorientation towards domestic demand [2; 4; 25].

At the level of a tourism destination, economic resilience is characterised by the territory's ability to adapt its tourism product to the new structure of demand, sustain entrepreneurial activity, and generate budget revenues.

At the regional level, resilience is determined by the ability of the tourism system to integrate natural and recreational, cultural, infrastructural, and entrepreneurial potential into the process of economic recovery [1; 7; 21; 22].

Thus, increases in tax revenues and tourist tax receipts should not be interpreted as self-sufficient evidence of recovery but rather as one of the economic manifestations of the resilience of the tourism system, alongside the preservation of entrepreneurial activity, the transformation of tourism products, and territorial adaptation.

To systematise the economic manifestations of resilience in Ukraine's tourism sector, it is appropriate to identify its main components and corresponding assessment indicators. This approach enables a comprehensive examination of the ability of tourism enterprises, destinations, and regional tourism systems to sustain economic activity, adapt to crisis conditions, and establish the preconditions for recovery (Table 2).

The proposed systematisation demonstrates that the economic resilience of the tourism sector is multidimensional and cannot be assessed solely on the basis of fiscal revenue dynamics. Its analysis requires consideration of financial performance, the spatial distribution of tourism activity, enterprises' ability to maintain functionality, changes in market demand, institutional conditions, and the use of innovative tools. Combining these components provides an analytical basis for identifying priorities for the post-war recovery of Ukraine's tourism economy, taking into account regional disparities and the need to modernise the sector.

The priorities for the post-war recovery of Ukraine's tourism economy should be considered not as an isolated list of projects but as a sequence of interrelated tasks. Under wartime constraints, the key priorities are to preserve the viability of enterprises, maintain accessible and safe tourism products, and accumulate reliable data. The transition to large-scale reconstruction will depend on security conditions, demining and territorial accessibility, the restoration of transport and utility networks, and available financing opportunities.

Table 2.

Components of the economic resilience of Ukraine's tourism sector and potential assessment indicators

Component of economic resilience	Potential assessment indicators	Significance under martial law	Role in post-war recovery
Financial and economic	Tax revenues, tourist tax receipts, enterprise revenues and expenditures	Reflects the dynamics of economic activity	Enables the assessment of the recovery of economic turnover
Spatial	Regional distribution of tourist tax receipts and tourism activity	Identifies territorial disparities and the concentration of tourism activities	Helps determine regional support priorities
Entrepreneurial	Number of active enterprises, continuity of operations, service diversification	Characterises the ability of businesses to continue operating	Promotes the recovery of entrepreneurial activity and employment
Market-related	Structure of tourism demand, changes in consumption patterns and sales channels	Reflects adaptation to changing tourist needs	Contributes to the development of a competitive tourism product
Institutional	Support programmes, coordination among market participants, regional strategies	Characterises the organisational conditions for adaptation	Promotes coordination of national, regional, and local measures
Innovation and technology	Use of digital tools, new service formats, and management solutions	Reflects the technological adaptation of enterprises	Supports modernisation and long-term competitiveness

Source: Compiled by the author based on a synthesis of scholarly publications [2; 4; 17; 21–25] and official materials of the State agency for tourism development of Ukraine (SATD) [11-16].

Following the stabilisation of the security environment, the focus may shift towards investment recovery, international promotion, and the integration of regional destinations into national and international tourism routes. This sequence constitutes an analytical framework for planning rather than a forecast of recovery timelines or a guaranteed recovery trajectory. The strategic objective should be to develop a more

resilient, competitive, safe, digitalised, and inclusive tourism system through the following priorities:

- restoration and modernisation of tourism infrastructure. Post-war reconstruction should encompass not only accommodation establishments but also transport accessibility, tourist navigation, recreational spaces, natural and cultural heritage sites, and engineering and security infrastructure [6; 7; 9; 10; 23];

- development of domestic tourism. Domestic tourist flows established during the war may become a fundamental source of demand during the initial stage of post-war recovery [20; 22; 23];

- revival of international inbound tourism. This will require the restoration of transport accessibility, international tourism marketing, security guarantees, and the development of an updated tourism brand for Ukraine;

- diversification of the tourism product. Cultural and educational, nature-based, rural, gastronomic, health, rehabilitation, inclusive, and memorial tourism are likely to gain strategic importance. The development of memorial tourism and barrier-free tourism is already among the current priorities of national tourism policy [12];

- digital transformation of tourism governance. The Unified tourism register, the digitalisation of data collection, and reform of tourist tax administration may provide a foundation for transitioning to data-driven tourism development management [12];

- attraction of investment and development of public-private partnerships. The restoration of tourism infrastructure should be integrated into national and regional reconstruction programmes;

- development of regional tourism resilience models. Differences in security risks, the scale of losses, the structure of resource potential, and regional infrastructure provision require differentiated recovery policies [7; 21; 22];

- restoration of trust in Ukraine as a tourism destination. In this context, strategic communications and public relations (PR) aimed at establishing a positive tourism

image of Ukraine and its destinations in the post-war period are of particular importance [19].

The post-war recovery of tourism should be integrated into the broader system of the country's socio-economic reconstruction, with tourism regarded as one of the mechanisms for restoring local communities, small businesses, employment, and human capital.

The substantive relationship between the identified priorities lies in the fact that infrastructure recovery, without security and transport accessibility, will not ensure a sustainable return of demand, while marketing promotion without restored tourism supply and public trust will also have a limited effect. Support for domestic demand, digital data management tools, investment mechanisms, and regional coordination can create the conditions for the gradual recovery of entrepreneurial activity.

Therefore, the effectiveness of post-war policy will depend on the coordination of security, infrastructure, financial, human resource, and marketing measures rather than on the implementation of each priority separately.

Conclusions. The study provides grounds for considering Ukraine's tourism economy under martial law as a sector operating under prolonged security, infrastructure, market, and institutional constraints. At the same time, the available fiscal data record a gradual increase in nominal tax revenues following the sharp contraction in 2022. This trend characterises changes in reported economic activity but does not, in itself, constitute sufficient evidence of a recovery in tourist flows, enterprises' real revenues, or the tourism market's pre-war level.

The dynamics of tax revenues indicate a substantial decline in 2022, from UAH 2.232 billion in 2021 to UAH 1.551 billion, followed by nominal growth to approximately UAH 2.049 billion in 2023 and UAH 2.938 billion in 2024 [13-15]. In 2025, the overall SATD figure amounted to UAH 4.4262 billion, including NACE code 79.90 «Other reservation service and related activities». Excluding this component, revenues amounted to UAH 3.9878 billion, representing an increase of

35.7% compared with 2024 [12]. Comparisons of these figures require consideration of changes in statistical coverage, inflation, and the structure of economic activity. Therefore, the appropriate conclusion is that nominal fiscal indicators have increased, rather than that the sector has achieved full economic recovery.

Tourist tax receipts increased from UAH 178.949 million in 2022 to UAH 359 million in 2025 [11; 12]. The regional distribution reveals a concentration of revenues in Kyiv and several western and central regions. This pattern indicates the spatial heterogeneity of fiscal activity and may serve as an indirect reference point for further research into regional adaptation. However, without additional data, it does not make it possible to determine the scale of tourist movements or establish the causes of regional concentration.

A synthesis of scholarly publications and official materials provides grounds for identifying the main directions of adaptive transformation in the tourism sector: an orientation towards domestic demand, diversification of tourism products and business models, the use of digital tools, strengthened regional cooperation, and consideration of security requirements [1-10; 17-25]. These directions are analytical and conceptual in nature and have been systematised on the basis of available sources; however, not all of them have been directly verified quantitatively within the scope of this study.

The economic resilience of the tourism sector should be understood as the ability of enterprises, destinations, and institutions to maintain critically important functions, adapt to external shocks, and establish the preconditions for further development. The proposed conceptual framework encompasses financial and economic, spatial, entrepreneurial, market-related, institutional, and innovation and technology components. Its contribution lies in systematising the areas for further assessment rather than in calculating a composite indicator or empirically establishing the level of resilience of the tourism market.

The post-war recovery of the tourism economy requires a coordinated approach that combines security and territorial accessibility, the reconstruction of transport and

tourism infrastructure, support for entrepreneurship and investment, human resource development, the preservation of natural and cultural heritage, the digitalisation of governance, and the gradual resumption of international destination promotion [6; 7; 9; 12; 19; 21-24]. The sequencing and scale of these measures will depend on the security situation and available resources. Therefore, post-war recovery should be regarded not as a separate set of projects but as an interconnected process of economic, institutional, and spatial reconstruction.

One of the methodological limitations of the study is that official fiscal indicators cannot substitute for data on tourist arrivals, overnight stays, accommodation occupancy rates, employment, and the financial performance of enterprises. Further research should focus on validating the proposed conceptual framework using indicators of tourism demand, business activity, infrastructure conditions, and security conditions that are comparable over time and across geographical areas. This would make it possible to move from conceptual substantiation towards the empirical assessment of regional resilience and the effectiveness of recovery measures.

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