

Опубліковано: *Theses of the 11th International Scientific Conference "Information Technologies and Management" Riga, 18-19 April 2013. – Riga: ISMA, 2013. – 248 p. – P. 204-205.*

About the practical importance of review of definitions of rural tourism



N.A.Aleshugina^a

*^aChernihiv State Institute of Economic and Management,
Cathedra of Tourism
Striletska st. 1, Chernihiv, Ukraine, 14000
E-mail: aleshugina@rambler.ru Tel. +380631869935.*

ABSTRACT

In the thesis the need for clear definitions of types of tourism business, organized in rural areas is discussed. Emphasis is on the practical significance of this measure to determine exemptions in taxation, increased revenues from business activities in tourism and the legalization of the tourist market in Ukraine.

[*Key words:* rural tourism, hospitality tourism, tax benefits]

Nowadays, rural tourism is gaining in popularity. More affordable prices and distances than the rest of the sea and the ski resorts, it develops in areas not less secured recreational resources than known destinations and attracts recreational use new areas. Holidays in the countryside for Ukrainian are not news. However, in its current manifestation, when the owners of rural estates take over the functions of hoteliers, restaurateurs, animators and other participants in the tourism business rural tourism is known to Ukrainian consumer not so long ago. In a short time this service was able to win a niche in the tourism market, moreover, extends it further.

A popular activity it was not only the tourists but also among rural entrepreneurs due to the benefits that entails its development. Rural tourism as a form of economic activity takes economic and developmental functions (diversification activity of the rural population, reduce the degree of uncertainty and risk in the event of adverse changes in market food, additional incomes, new workplaces, development of communications and industrial infrastructure, improving standards and aesthetics of villages and improving the quality of life of local residents) [1].

In view of the foregoing it is not surprising that the accommodation services in private homes, organizing outdoor recreation and catering are beginning to offer the inhabitants of towns, small towns, and even residents of the private sector suburbs of large cities.

Since this type of activity began to extend beyond rural areas and include various activities, not quite typical rural hospitality, the system of definitions concerning rural tourism requires clarification.

The development of this type of tourism in Ukraine is still not fully regulated, there is no special law, volume of activity, which may be tax benefits, does not clearly defined [2-4]. However, local authorities in many regions have declared this activity a priority tourism development, and for the population engaged in this activity in addition to the main job, as well as in depressed regions, there are certain tax benefits. Using uncertainties, many entrepreneurs, including in the cities, called "rural tourism" provides

various related services. In Ukraine "rural tourism" may be renting townspeople their country houses and cottages, the activities of small countryside restaurants and hotels, decorated in traditional style, renting out rooms in the resort areas without providing related services and other activities that are outside reminiscent of rural tourism. Moreover, in order to avoid taxes, entrepreneurs hide the number of beds and rooms, which determines the basic or additional activity is present for the host.

Therefore, in our desire to clarify the definition is seen not only academic, but also economic interest that will be useful for legislative regulation of this sphere of activity.

Firstly, it is absolutely clear that rural tourism and tourism in rural areas - not the same thing. We must distinguish between a hotel, restaurants, sports tourism from a business that is based on using own houses for the reception and tourist services. Only in the last activity should extend facilities provided for rural tourism. Others have to pay taxes as provided for entrepreneurs.

Secondly, the foregoing reasons, and also because of the spread of this practice in the cities, considered it appropriate to talk about, say, hospitality tourism. Selecting this definition is dictated by the fact that the cycle of customer service in a private estate differs in form from the one observed in the mass tourism. It is more like taking care of host, taking own dear guests, with the difference that these services are available to all comers for the money. In this case, the benefits are distributed to rural residents who take tourists in the same building in which they live themselves. If a house in a village without a master or a room in a city apartment rented, the owners have to pay tax on personal income.

Thirdly, in order to include the activities of the inhabitants of townships and urban dwellers classified as "hospitality tourism", it should be kept in mind that the main feature of this type of tourism is used as a permanent base lodging private dwellings in which necessarily are personal garden plots. These rooms must be surrounded by similar buildings in close proximity to natural objects; otherwise this type of activity will not correspond to its fundamental principles and become meaningless.

The basic principles of hospitality tourism should remain: small scale, maintaining local livelihoods; individual destination of services, use of local natural, socio-cultural, ethnographic, socio-economic and other resources for the tourist, friendly attitude towards nature, focus on its protection and conservation [5]. They should distinguish hospitality tourism from other types of tourism business. Based on their compliance the decision about prediction of tax benefits must be determine.

So, how well the limits of the concept of «hospitality tourism» will be determined, its legal status and income level of local communities of this kind of activity will depend.

REFERENCES

1. Rutyns'kyi M. Rural Tourism. - Kyiv.: Znannja, 2006. - 271 p.
2. Law of Ukraine "On the village green tourism" (project of the Institute for Rural Development from 2007). Electronic source. Mode of access http://icp.org.ua/ukr/zakon/akts/2005/08/18/zakon_ukraini_pro_si_206.html
3. Law of Ukraine "On the rustic and rural green tourism" (draft of 2003) Electronic source. Mode of access http://w1.c1.rada.gov.ua/pls/zweb_n/webproc4_1?id=&pf3511=16117
4. Law of Ukraine "On rural agricultural tourism" (a project of the Ministry of Agrarian Policy of 2010) Electronic source. Mode of access <http://170820.minagro.web.hosting-test.net/page/?10318>
5. Kravchenko A.N. Recreation economy of Polissya: current state and development prospects. - Nizhyn: Milanik, 2007. - 172 p.