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Abstract

The aim of this work is to study the state of the tourism industry of the Republic of Crimea and determine its prospects. The tourism industry in the Republic of Crimea acts as a catalyst for the sustainable functioning and development of the regional socio-economic system, and allows us to search for factors and conditions that ensure the achievement of progressive socio-economic development indicators. The positive and negative impact of tourism on the economy of the region, regional tourism services, tourist flow on the Crimean peninsula, tax revenues to the budget of the Republic of Crimea from tourism activities are analyzed. Conclusions are made about the need to develop the tourism industry, create a tourism cluster in the Republic of Crimea and expand the range of tourism services.

Keywords

Tourism industry – Tourism – Republic of Crimea – Region – Socio-economic development

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Introduction

The modern economy requires constant monitoring of the state of regional economic systems and solving the problems of managing the process of sustainable development of the region. Sustainable development of the region provides a sufficiently high level of indicators of social, economic and environmental status over a long period of time. The tourism industry maintains these indicators in many countries, brings good budget revenues and provides employment in the food industry, hotel services, medicine and other related industries.

The introduction of sanctions for the Republic of Crimea from a number of countries negatively affects its tourism industry, sharply reduces the flow of foreign tourists and investment in the economy of the peninsula. There are many scientific works on the study of tourism and the tourism industry, for example¹, but they, as a rule, consider favorable development conditions for the industry. Therefore, the study of the development of the tourism industry in the context of sanctions is relevant.

The aim of this work is to study the state of the tourism industry of the Republic of Crimea and determine the prospects for its sustainable development. It is necessary to solve the following research tasks: (1) determine the positive and negative impact of tourism development on the economy of the region; (2) consider the share of GDP of the Russian Federation from tourism; (3) to study paid services in the field of tourism and leisure; (4) to consider the dynamics of the number of tourist flows in the Republic of Crimea for 2014-2017; (5) consider tax revenues from tourism industry organizations. Based on the results, a conclusion is drawn on the development of the tourism industry in Crimea.

Proposed methodology

The work uses the dialectic method, the measurement method, analysis and comparison of indicators characterizing the socio-economic growth of the tourism industry in studying the role and influence of tourism on the development of the region's economy.

Results and discussion

Regional socio-economic systems have certain features, including economic, cultural and historical identity, which determine the specialization of the region and its priority sectors. One of such priority sectors for the coastal regions of the Russian Federation is the tourism sector, which plays an important role in solving social problems and ensures the creation of additional jobs, employment growth and improving the welfare of the population. The tourism industry provides for the production and exchange of tourism products and includes firms and organizations of material production and non-production sphere. It has existed on the Crimean peninsula for about a hundred years and provides leisure, cultural and educational services for a large number of tourists.

¹ I. Ramadani y T. Çela, "Traffic Infrastructure as an Impulsive Factor for Development of Tourism in Kosovo", Journal of Environmental Management and Tourism Vol: 9 num 8 (2018): 1670-1678; M. Girma y M. Singh, "The Impact of Megaprojects on Branding Ethiopia as an Appealing Tourist Destination", Journal of Environmental Management and Tourism Vol: 9 num 8 (2018): 1733-1744 y N. Komariah; E. Saepudin y S. Rodiah, "Development of Tourist Village Based on Local Wisdom", Journal of Environmental Management and Tourism Vol: 9 num 6 (2018): 1172-1177.

The Government of the Russian Federation is developing normative and legislative acts regulating this industry and defines it as a priority in socio-economic development to increase the competitiveness of the tourism industry. One of the main document in the tourism industry is the Concept of the Federal target program “Development of domestic and inbound tourism in the Russian Federation (2019-2025)” adopted by the Government of the Russian Federation dated 05/05/2018 No. 872-r. This global Cobcept defines the necessity of executing the further use of the cluster approach to ensure the sustainable regions' socio-economic development in order to achieve the target figures of balanced spatial development².

Development of the tourism industry affects the economy growth, including the development of such economic activity areas as services of tourist companies, collective accommodation facilities, transport, communications, trade, the production of souvenir gifts and other products, food, agriculture, construction and other industry, thereby having a synergistic effect on socio-economic development. Along with that, it is well known that the tourism sector ensures the growth and development of related industries.

However, the development of the tourism industry and increasing its competitiveness has got both a positive impact on the regional economy, contributing to the growth of national GDP, and a negative impact as well (Table 1).

Positive impact	Negative impact
<ul style="list-style-type: none"> • work places creation; • attracting the investments into infrastructure environment; • economic benefits for the rural population; • development of mini-productions and companies; • inflow of foreign funds; • economic multiplier effect; • participation of local population and region in innovations; • cultural renewal and strengthening of traditional values 	<ul style="list-style-type: none"> • presence of shadow economy; • unbalance of fund investments in the region's infrastructure; • increase of construction and land plots cost; • economic dependence of local communities; • deterioration of the environment state; • requalification of local inhabitants; • increase of products and services prices; • purchase of goods and services from the same providers

Table 1
Positive and negative impact of the tourism development on the regional economy

Despite the mentioned moments of negative impact, the role of tourism in the economy of individual regions and countries is high. Thus, in 2017 the contribution of tourism to world GDP was 10.4%. This area employs 313 million people, or 9.9% of the total employed population of the planet. At the same time, only the direct incomes make up 4.6%. The United States, China and Germany get most of the income coming from tourism activities³.

Let's consider the countries and regions where the share of GDP from tourism makes up the biggest share of GDP (Table 2).

² Concept of federal target program №872-p Development of domestic and inbound tourism in the Russian Federation (2019 – 2025). Government of the Russian Federation, May 5, 2018.

³ Travel & Tourism Economic Impact, World Travel & Tourism Council (WTTC), 2018. Available: <https://www.wttc.org/economic-impact/country-analysis/regional-reports/>

Country	Share of tourism in country's GDP	Share of tourism in country's GDP (forecast on 2028)	Share of population employed in tourism
Aruba	28,1%	29,8%	30,1%
Macao	29,3%	31,8%	27,6%
Seychelles	26,4%	24,2%	26,5%
Bahamas	19,0%	23,9%	26,2%
British Virgin Islands	35,4%	35,2%	25,2%
Anguilla	21,1%	28,2%	22,8%
Maldives	39,6%	45,4%	16,0%
Cape Verde	17,8%	19,7%	15,8%

Table 2

GDP share from tourism

Source: composed by author based on the data of World Travel & Tourism Council⁴

Thus, the analysis of international statistics⁵ allows concluding that tourism is of high importance both for the country's economy and for a particular region⁶.

Let's note that in the Russian Federation the total contribution of the tourism industry to the GDP structure is 5%, the tourism sector employs directly or indirectly 5% of the all workers total number, in absolute terms it makes 3.365 thousand people. The contribution of tourism to the forming the Russia's GDP in 2017 amounted to approximately 1.1356 trillion rubles of direct income and 4.434 trillion rubles of total. Foreign tourists visiting Russia spent 839.5 billion rubles in 2017⁷.

	2014	2015	2016	2017
Paid services to population – total, mln. rubles	7467521	8050808	8636277	9211441
<i>of which:</i>				
tourist	147541	158252	161344	166520
hotels and similar accommodations	175709	188992	213288	219916
sanatorium and health-resort	92300	110513	120009	112305
Average rate of exchange ruble to euro	48,93	75,05	72,44	68,8

Table 3

Paid services in the sphere of tourism and recreation

Source: composed by author based on Rosstat data of Retail business,
population services, tourism⁸

⁴ World travel & tourism council, Available: <https://www.wttc.org/economic-impact/country-analysis/regional-reports/>

⁵ World travel & tourism council...

⁶ M. N. Dudin; D. D. Burkaltseva; S. Y. Tsohla; I. N. Voronin; A. A. Yanovskaya y O. A. Guk, "Peculiarities of sustainable tourism development in the Russian Federation", Journal of Environmental Management and Tourism num 8 Vol: 24 (2017): 1559-1566 y D. D. Burkaltseva, "State mechanisms of macroeconomic security management in Ukraine", Actual problems of economics num 113 (2010): 29-37.

⁷ Retail business, population services, tourism. Federal State Statistics Service of the Russian Federation. Available:

http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/statistics/enterprise/retail/#

⁸ Retail business, population services, tourism. Federal State Statistics...

The data of the Federal State Statistics Service of the Russian Federation confirm the positive progressive development of the tourism industry; this is evidenced by the dynamics of the paid services volume provided to the population. In particular the paid tourist services increased by almost 149 billion rubles or by 12.86%, the services provided by the hotels increased by 44.2 billion rubles or by 25.16%, while paid sanatorium and health-resort services increased by 20 billion rubles or by 21.67% from 2014 to 2017.

Currently, the tourism industry in the Crimea is strengthening its position and becoming a full-fledged player in the Russian tourist market, as well as becoming a part of the international market. The Republic of Crimea occupies one of the top places in the number of tourists getting service in the Russian Federation. Figure 1 shows the dynamics of the tourists' number in the Republic of Crimea for the 2014 – 2017 (Figure 1).

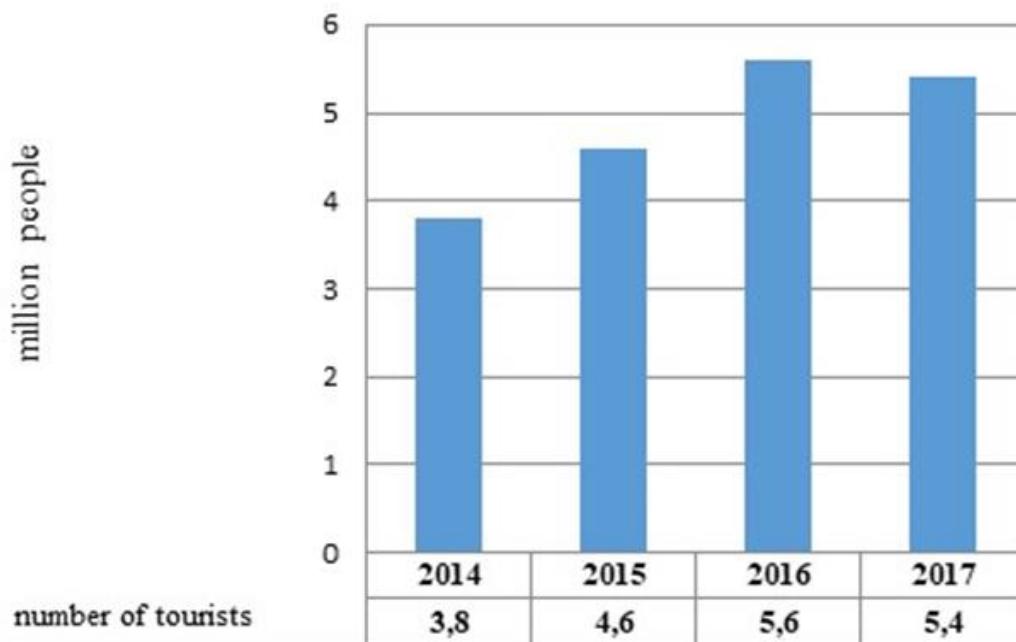


Figure 1
Dynamics of the tourists flow in the Republic of Crimea for the 2014-2017
visualized by authors based on the Rosstat data⁹

According statistic data, at the end of 2015, 4 million 598 thousand tourists rested in Crimea, which is 21% higher than last year; tourists arrived in 2016 by 22% more than in 2015, and the tourist flow increased by 1.6 million people or 42.1% in 2017 compared to 2014.

Let's analyze the data of tax revenues from the tourism industry for the period 2014 – 2017 (Table 4).

Tax name	Tax revenues for				Share in the total sum for 2017
	2014	2015	2016	2017	
Total, including	1668,7	2041,9	2343,9	2494,3	100%

⁹ Retail business, population services, tourism...

Personal income tax	746,8	881,3	1131,3	1215,6	48,7%
VAT	336,7	416,9	530,9	515,0	20,6%
Corporate income tax	145,1	386,4	249,8	256,6	10,3%
Corporate property tax	н/д	165,6	158,4	138,6	5,6%
Land tax	284,9	72,9	97,4	147,3	5,9%
Fixed tax by simplified system	н/д	109,1	162,1	194,9	7,8%
Other revenues	155,2	9,7	14,0	26,3	1,1%

Table 4
Tax revenues from organizations of the tourism industry (mln. rub.)Source: composed by author based on data¹⁰

The largest share among tax revenues from organizations of the tourism industry in 2017 is made up by personal income tax 48.7% of all tax revenues, VAT 20.6% and income tax 10.3%, the remaining tax revenues do not exceed 8%. The category of other tax revenues includes: mineral extraction tax, water tax, tax on the use of aquatic biological resources, transport tax, fixed tax on imputed income of certain activities types¹¹.

In addition, the consolidated budget of the Republic of Crimea had the share of tax revenues from the tourism industry in 2017 amounted to 5.1% (in total the tax revenues to the consolidated budget of the Republic of Crimea for 2017 amounted to 50 billion 242 million rubles)¹².

Let's note that since at the moment the state statistical agencies do not keep official statistics of the shadow economy sector share by regions, it is proposed to use the overall indicator of the shadow sector share in the country's economy (Table 5).

¹⁰ Reference information on the number of tourists visited the Republic of Crimea for 2014. Available: http://mtur.rk.gov.ru/rus/file/statistika_turizma_za_2014_god.pdf; Reference information on the number of tourists visited the Republic of Crimea for 2015. Government of the Republic of Crimea.

Available: http://mtur.rk.gov.ru/file/vochnaya_informatsiya_o_kolichestve_turistov_posetivshih_respubliku_krim_za_2015_god.pdf; Reference information on the number of tourists visited the Republic of Crimea for 2016. Government of the Republic of Crimea. Available: [http://mtur.rk.gov.ru/file/spravochnaya_informatsiya_13012017\(1\).pdf](http://mtur.rk.gov.ru/file/spravochnaya_informatsiya_13012017(1).pdf) y Reference information on the number of tourists visited the Republic of Crimea for 2017. Available: https://mtur.rk.gov.ru/uploads/mtur/attachments//d4/1d/8c/d98f00b204e9800998ecf8427e/phpMDdz5m_2017.pdf

¹¹ Analytical reference on the results of the organizations of sanatorium and health-resort and tourist complex of the Republic of Crimea for 2014. Ministry of resorts and tourism of the Republic of Crimea. 2015. Available: <https://mtur.rk.gov.ru/ru/document/show/17>; On development of the tourist industry of the Republic of Crimea in 2015. Ministry of resorts and tourism of the Republic of Crimea. 2016. URL: <https://mtur.rk.gov.ru/ru/document/show/29>; On development of the tourist industry of the Republic of Crimea in 2016. Ministry of resorts and tourism of the Republic of Crimea. 2017. Available: https://mtur.rk.gov.ru/file/o_ravitii_turistskoy_otrasli_respubliky_krim_v_2016_godu_1.pdf y On development of the tourist industry of the Republic of Crimea in 2017. Ministry of resorts and tourism of the Republic of Crimea. 2018. Available:

https://mtur.rk.gov.ru/uploads/mtur/attachments//d4/1d/8c/d98f00b204e9800998ecf8427e/phpMDdz5m_2017.pdf

¹² On development of the tourist industry of the Republic of Crimea in 2017. Ministry of resorts and tourism of the Republic of Crimea. 2018. Available: https://mtur.rk.gov.ru/uploads/mtur/attachments//d4/1d/8c/d98f00b204e9800998ecf8427e/phpMDdz5m_2017.pdf

Share of the shadow economy sector ¹³ , %	Share of the shadow economy sector ¹⁴ (based on IMF data) (International Monetary Fund, 2015), %	Volume of tourist services provided to population (mln. rubles) ¹⁵	Volume of shadow economy (considering the Rosstat data), mln. rubles	Volume of shadow economy (considering the IMF data), mln. rubles
15%	33,7%	6890,6	1033,59	2322,13

Table 5
The shadow economy sector in the tourism sphere
of the Republic of Crimea and Sevastopol

We check the dependence of tax revenues from the tourist flow using the correlation and regression analysis and create the model.

Years	Dynamics of tourist flow in the Republic of Crimea for 2014-2017., mln.people	Tax revenues for 2014-2017.
2014	3,8	1668,7
2015	4,6	2041,9
2016	5,6	2343,9
2017	5,4	2494,3

Table 6
Initial data for correlation and regression analysis
Source: composed basing on data¹⁶.

We introduce the following notation: x_i is the dynamics of the tourist flow, y_i is the volume of tax revenues. Figure 2 presents the illustration of the dependence of the data presented in table 6.

¹³ Federal State Statistics Service of the Russian Federation. 2016. Available: <http://www.gks.ru/>

¹⁴ International Monetary Fund. IMF data. 2015. Available: <https://www.imf.org/external/Russian/>

¹⁵ Ministry of the Economic Development of the Russian Federation. Federal agency for tourism of the Russian Federation. Rostourism. 2016. Available: <https://www.russiatourism.ru/>

¹⁶ Retail business, population services, tourism. Federal State Statistics Service of the Russian Federation. Available:

[http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/statistics/enterprise/retail/#/](http://www.gks.ru/wps/wcm/connect/rosstat_main/rosstat/ru/statistics/enterprise/retail/#;); Reference information on the number of tourists visited the Republic of Crimea for 2014. Available: http://mtur.rk.gov.ru/rus/file/statistika_turizma_za_2014_god.pdf; Reference information on the number of tourists visited the Republic of Crimea for 2015. Government of the Republic of Crimea. Available:

http://mtur.rk.gov.ru/file/vochnaya_informatsiya_o_kolichestve_turistov_posetivshih_respubliku_krim_za_2015_god.pdf; Reference information on the number of tourists visited the Republic of Crimea for 2016. Government of the Republic of Crimea. Available: [http://mtur.rk.gov.ru/file/spravochnaya_informatsiya_13012017\(1\).pdf](http://mtur.rk.gov.ru/file/spravochnaya_informatsiya_13012017(1).pdf) y Reference information on the number of tourists visited the Republic of Crimea for 2017. Available: https://mtur.rk.gov.ru/uploads/mtur/attachments//d4/1d/8c/d98f00b204e9800998ecf8427e/phpMDdz5m_2017.pdf

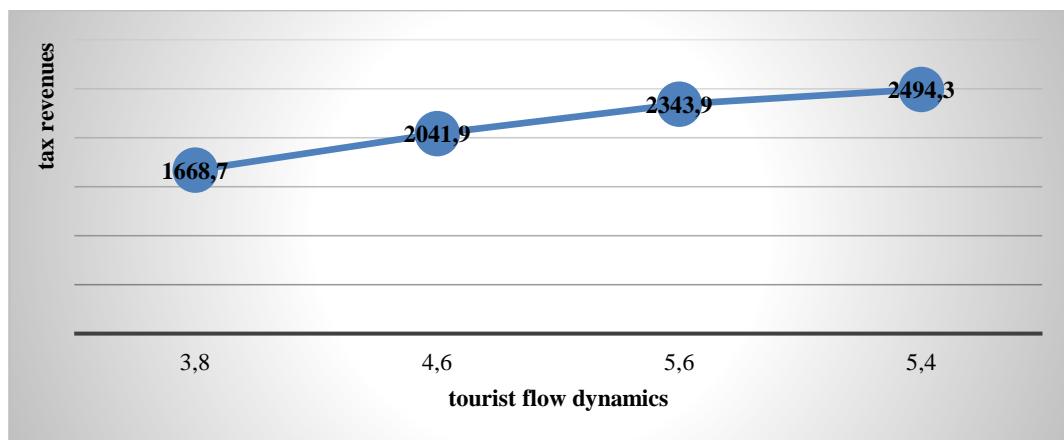


Figure 2
Illustration of the dependence of the tax revenues from the tourist flow

Figure 3 displays the illustration of presenting the regression equation.

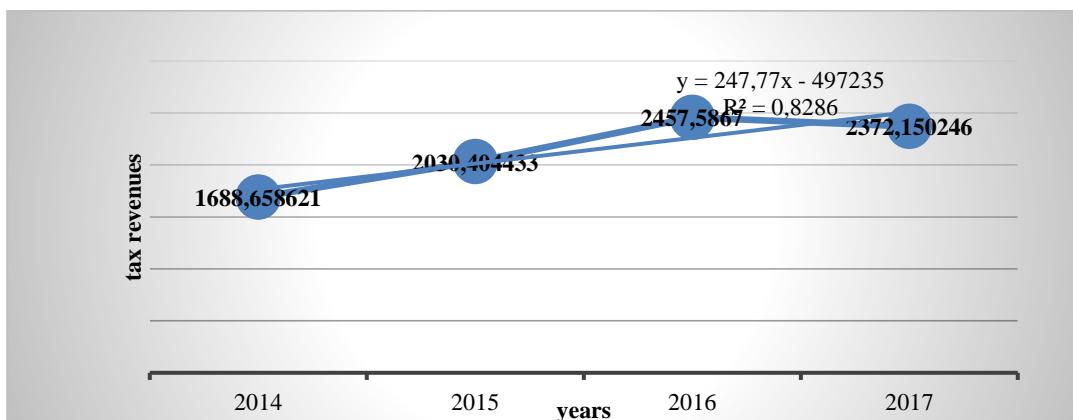


Figure 3
Graphical presentation of the regression equation

The coefficient of determination $R^2 = 0.8286$ shows that 82.86% of the variation in the "tax revenues" feature is stipulated by the variation in the "tourist flow volume" feature, and the remaining 17.4% of variation is related to the impact of unaccounted factors: shadow economic level, sanctions, personnel resources, legislative regulation, infrastructure and others.

Discussion

As part of creating the tourism cluster in the Republic of Crimea, it is necessary to envisage the creation of tourist products with an economic effect¹⁷. For example, the

¹⁷ O. S. Sivash; D. D. Burkaltseva y D. S. Ushakov, "Activization of Investment Process in the Agrarian Sector", International Journal of Ecology and Development Vol: 32 num 4 (2017): 169-182; D. D. Burkaltseva, "State mechanisms of macroeconomic security management in Ukraine", Actual problems of economics 113 (2010): 29-37 y D.G. Shchepanova, "The role and influence of the

creation of infrastructure for providing food for pilgrims (organized groups) is primarily free of charge, because people take their money to monasteries to order church services, and at this expense the monasteries develop and pray for those who brought this money. In Russia, hospitality has always been respected (people were settled overnight in monasteries before for free). The construction of infrastructure for organized pilgrims will give a social and economic effect considering the culture and traditions. Tourism of pilgrims is a popular trend; it belongs to cultural, educational and historical tourism. Using other countries as an example, the organized groups could provide greater socio-economic effect for the region, including coastal one. That is, it is necessary to develop religious and educational tourism and pilgrim rest in Crimea. It is an informational food for reflection for the tourist, as well as extra money and well-sold vouchers for the travel companies. As a whole Russia has the cathedrals and monasteries in every region, most of them were built over a thousand years ago.

Conclusions

The study confirms that the tourism industry in the Republic of Crimea acts as a catalyst for the sustainable functioning and development of the regional economic system and allows identification of the factors and conditions that ensure the achievement of progressive socio-economic development indicators.

Further research should be directed to the creation of a tourism cluster in the Republic of Crimea and competitive cluster tourism products considering the sanctions, as well as the creation of the conditions for setting this economy sector out of the shadow and its official accounting.

As part of a research project carried out by teams of research laboratories of educational institutions of higher education "Interaction of social institutions as the basis of Russia's economic security in the context of globalization".

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