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## FEATURES OF TOURISM DEVELOPMENT IN THE ARCTIC ZONE OF THE RUSSIAN FEDERATION AT THE REGIONAL LEVEL

**Abstract:** *in the article, the authors consider aspects of tourism as one of the most popular and applicable schemes for the development of cities, including cities located in the Arctic zone. Numerous studies on the theory and practice of creating new tourism routes indicate that this concept contributes to the dynamic spatial development of cities, as well as the solution of a number of socio-economic problems, including increasing the competitiveness and innovativeness of the development of the country's economy as a whole. The purpose of the article is to study the experience of creating smart sustainable cities in the countries of Northern Europe in terms of applicability to solving the socio-economic problems of Russian cities located in the Arctic zone of the country. The article deals with the socio-economic problems typical for the cities of the Arctic zone of the Russian Federation. Particular attention is paid to the study of European experience in creating smart sustainable cities, in particular, the experience of the Nordic countries, which have made the greatest progress in implementing the concept of sustainable tourism in cities, as the basis for the effective functioning of the city and national economy, is considered. The article examines in detail the experience of the cities of Denmark, Sweden, Norway, Iceland and Finland, which have achieved the greatest success in implementing the concept. During the study of the experience of tourism development in the cities of Northern Europe, special attention was paid to the study of the urban concept, goals and objectives of creating popular tourism routes, as well as the main elements and smart city solutions that were implemented in these cities.*

**Key words:** *smart city, smart city elements, smart sustainable city, sustainable development, living labs, open data, Nordic countries, cities of the Arctic zone of the Russian Federation.*

**Language:** English

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### Introduction

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Tourism is one of the leading and most dynamic sectors of the world economy, for its rapid growth it is recognized as the economic phenomenon of the century and in the coming years will become its most important sector. The world market for services is an integral part of international economic relations along with the world markets for goods, capital and labor. An increase in the role of the service sector is also observed at the national level, an example of which can be the most developed countries of North America, Asia and Europe. This must be taken into account in the context of the formation of a new model of economic development, since the strategic interests of the Russian Federation are associated with an increase in its export potential and harmonization of the export structure, including by increasing the share of service exports. The development of international tourism is inextricably linked with the processes of integration and globalization, which bring obvious advantages, such as: the expansion of international economic relations in tourism production, the formation of a single information field, etc.

In the countries of the world, tourism plays an increasingly significant role in the formation of the gross domestic product, the development of employment. The tourism sector has a huge impact on many sectors of the economy, including communications and transport, agriculture, construction, production of consumer goods and others, that is, tourism is a kind of catalyst for the socio-economic development of regions. The potential of Russia, according to the estimates of the World Tourism Organization, with a certain level of development of tourism infrastructure, can receive about 40 million foreign tourists a year. However, currently the number of foreign visitors coming for business, tourism and private purposes is 26.85 million, which is well below its tourism potential.

Today in Russia the tourism business is developing mainly with a focus on outbound travel. Until 2014, the majority of travel companies operating in Russia preferred to engage in foreign tourism. But, given the international situation, many travel companies have become more active in offering tours in Russia. Based on the resources available in the country, tourism can and should develop in the regions of Russia. The main goal of the state policy in the field of tourism is to create in the Russian Federation a modern competitive and highly efficient tourist complex that can meet the needs of Russian and foreign citizens in obtaining a variety of tourist services. In recent years, there has been a growing demand for ecological recreation in sparsely populated areas where the natural pristine has been preserved, and, at the same time, there is an originality of ethnic cultures.

Siberia is a very promising region for the development of the tourism industry. Located on the territory of the Arctic zone of the Russian Federation today is one of the most stable regions of the Russian Federation. Thanks to a stable positive reputation, the existing prospects for business cooperation, a favorable investment climate, the interest of domestic and world business in the region is constantly growing and there are all conditions for this. The subject of the study is the problems and trends in the development of tourism in the Arctic zone of the Russian Federation. The object of study is the Arctic zone of the Russian Federation.

The purpose of this article is to consider the possibility of developing measures for the development of tourism in the Arctic zone of the Russian Federation and to express the hope that federal, regional and municipal authorities will be able to show great interest in the development of tourism in the Arctic zone of the Russian Federation in order to create such socio-economic conditions for the population of these regions. to provide them with decent living conditions and remove their desire to migrate from these regions.

In accordance with this goal, the authors formulated the following tasks that could implement their proposals, namely:

- explore the state of domestic tourism in the Russian Federation;
- explore the program-target method of tourism development in the Arctic regions;
- characterize the real state of tourism in the Arctic zone of the Russian Federation;
- assess the real state of tourism development in the Arctic zone of the Russian Federation;
- make proposals for the development of tourism in the Arctic zone;
- to determine the socio-economic investment model for the development of tourism in the Arctic zone of the Russian Federation.

The sources for the study will be both official statistics, including those published on the pages of the official websites of the administration of the Arctic, and our vision on the research topic.

The target consumer of the study can be tourism authorities, potential investors, travel companies offering tours around the region, contractors, consumers who want to travel through the territory of the Arctic zone for the purpose of tourism and recreation and an objective assessment of its condition.

In this regard, the development of tourism at the regional level was studied, for which the current state of tourism in Russia was studied and the program-target method of tourism development in the regions was considered.

A study of the state of tourism in the Arctic zone was carried out, the state of the tourism business and

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an assessment of the real costs of developing tourism in this region were considered.

Measures for the development of tourism in the Arctic zone were proposed, proposals were made for the development of tourism in the regions, and a socio-economic investment model for the development of tourism in the Arctic zone of the Russian Federation was developed.

The Federal Strategy for the Development of the Russian Arctic until 2035 against the backdrop of rapid climate change in the region, the development of targeted programs for innovative economic development of the Arctic, contribute to the intensification of tourism activities in the regions. The tourism industry is becoming one of the drivers in the development of the economy in the Arctic. It was included in the programs for the socio-economic development of the Murmansk and Arkhangelsk regions, the Komi Republic, YaNAO and other subjects of the Arctic zone of the Russian Federation. A similar process is typical for other circumpolar countries of the world, which contributes to the development of international cooperation in this area. The established areas of Arctic tourism include: ecological, business, ethnographic, event, scientific, hunting and fishing, extreme, its structure is constantly expanding, testifying to the demand even during the period of pandemic economic difficulties. At the same time, there was a decrease in the export role of Arctic tourism in 2020-2021, associated with the pandemic, as well as with geopolitical factors. At the same time, despite the difficulties that have arisen, the investment attractiveness of the tourism sector of the economy continues to grow, which is facilitated by the growth in demand for recreation in areas with undisturbed nature not only in Russia, but also in other countries of the world. The Ministry of the Russian Federation for the Development of the Far East and the Arctic in the next 15 years plans to increase the annual number of tourists in the Arctic zone to 3 million people, despite the longer payback period for tourism projects than in the more southern regions of Russia. Note that in Northern Norway, which has a much smaller Arctic space, this number has already been reached. The contribution of the tourism industry to the formation of the GRP of the Arctic regions of the Russian Federation ranges from 0.3% to 2% and gradually decreases as you move from west to east, which is not due to significant differences in recreational resources, but to transport accessibility and the quality of tourist infrastructure. The development of tourism contributes to the improvement of the socio-economic situation in the region: it creates new jobs for young people and the female population; opens up new opportunities for involving representatives of indigenous peoples in this area of activity, while ensuring the preservation of their traditional nature management, etc. The importance of the development of the tourism industry

in the Arctic region encourages the study of its new promising areas, which was the goal of this research. The study was prepared on the basis of the analysis and generalization of thematic scientific publications, own developments on promising types of tourism activities and research in the region. The main study areas were the water area, island territories and the coast of the Barents Sea. A promising direction for the development of Arctic tourism is the polar cruise, which has its own characteristics compared to cruises along the coast of the Arctic, a few of which took place even this year against the backdrop of all kinds of pandemic restrictions. Pole Arctic tourism is developing in the western sector of the Arctic and includes two tourist routes: visiting the North Pole and Hooker Island of the Franz Josef Land archipelago, which is part of the Russian Arctic National Park. In 2021 the possibility of including the cluster of this park located on Severny Island of the Severnaya Zemlya archipelago in this route was studied. A feature of polar Arctic tourism is that it is still unique and is carried out only by the Russian nuclear-powered ship "50 Years of Victory". The duration of the trip is 10-14 days. Despite the harsh natural conditions of high latitudes, the cruise ship provides comfortable accommodation, thematic talks about the nature of the Arctic are held, a festival dedicated to visiting the North Pole, excursions are organized along the O. Hooker ecological trails and a visit to the northernmost post office located on this island, open especially for tourists. Currently, the tourism product is complemented by a virtual educational program, forming the metaphysical image of the Arctic in the representation of different peoples and over different eras. Such a product becomes a unique resource for polar Arctic tourism. Due to the high cost, polar Arctic tourism is currently an export product and is focused on tourists from China, Germany, Japan and other economically developed countries of the world.

The second promising area for the development of Arctic tourism is astro tourism. The main goal of astro tourism is to observe the iconic objects and phenomena of the dark sky, which is possible in the absence of its anthropogenic illumination, the territory of the Arctic belongs to such areas. Interest in astro-tourism is stimulated by the growing process of light pollution that accompanies urbanization. Territories of the distance of astro tourism - astro parks (Dark Sky parks). They have exceptional conditions for observing the sky at night, as well as features of the "night life" of nature (nocturnal birds, mammals, active at night, etc.). Such territories are protected for scientific, educational purposes, as well as an object of natural and cultural heritage, which receive such status from the International Dark Sky Association. The possibility of organizing the first astro park in Russia was studied by us near the village of Teriberka in the Murmansk region in the summer of 2021 (Figure 1), the following were carried out:

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instrumental measurements of the illumination of the sky and visual measurements on the Bortl scale, a landscape description of the territory was made, an initial assessment of the aesthetics of landscapes in promising areas of tourist routes was carried out.

Teriberka is located on the coast of the Barents Sea, which creates excellent conditions for exploring the nature of the Arctic. The territory in the relief represents a small hilly and coastal flat part of the coast of the Teriberskaya Bay. The absolute elevations are 0–177 m, the relief is erosion-denudation, sharply dissected. The climate of the territory is maritime, subarctic. In the landscapes, shrub and shrub-lichen tundras are most widespread; forest-tundra thickets of hypoarctic shrubs, subarctic light forests, coastal meadows, and swamps occupy smaller areas. Remoteness from urban and industrial centers determines the low level of atmospheric pollution, ensuring its transparency, which is conducive to observations of the night sky. On a clear night, light pollution measurements with a luxmeter gave results of less than 1 lux, and on the Bortl scale - class 2, which indicates the absence of light pollution.

Tourist activity can be stimulated by educational tours to observe the phenomena of the Polar day and Polar night, unfamiliar to most Russians, unique bird colonies on the shores of the Barents Sea, visits to aesthetically valuable natural landscapes of the coastal zone and the river valley of the river. Teriberka. The

development of sports tourism is possible - skiing and hiking, diving, as well as fishing tourism. The village is located 130 km east of Murmansk, which can be reached by private or public transport. However, in winter, the only road is often closed due to snowstorms for 3–5 days. In the last 3-5 years, a modest hotel chain (branches of Murmansk hotels, private hotels of local residents) and catering places have appeared in the village.

- expansion of the structure of the tourism product on the basis of further scientific research;
- increasing the export value of new tourism products through active introduction to the international market;
- development of mechanisms to stimulate domestic demand through a flexible tax policy, the development of transport and tourism infrastructure, and broad information support.

The Russian Arctic, which occupies a significant part of the circumpolar space, where more than half of the entire population of the region lives, has all the prerequisites to become the world leader in Arctic tourism, which will contribute not only to the socio-economic development of the region and the strengthening of Russia's geopolitical positions in the Arctic.



**Figure 1. Attractive areas for tourists in the Arctic zone.**

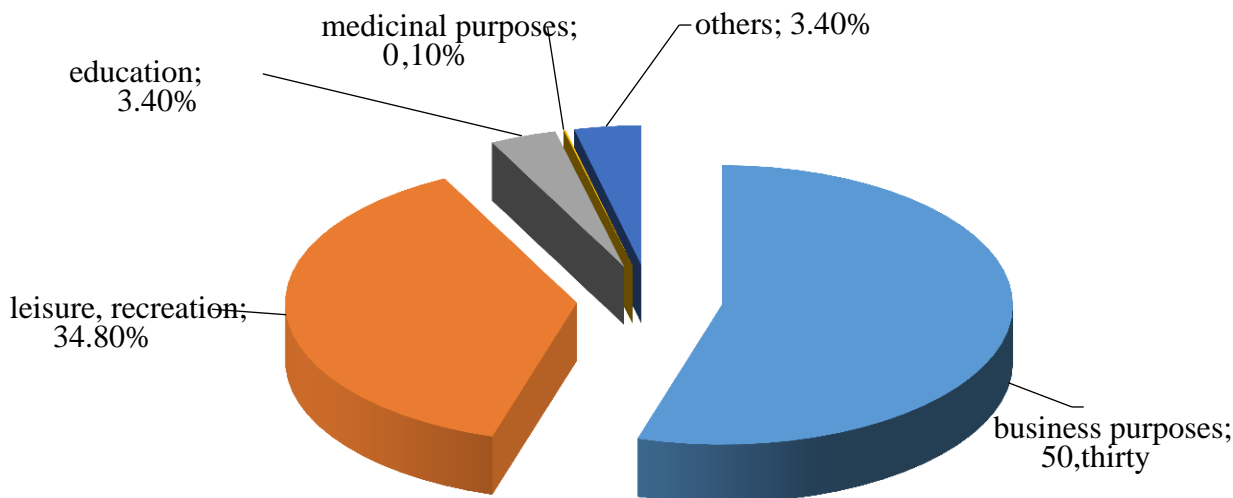
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**Main part**

Among other purposes of trips to the territory of the Arctic zone of the Russian Federation, the guests

named: education and training 3.4%; medical - health trips 0.1%; 11.3% named other goals.

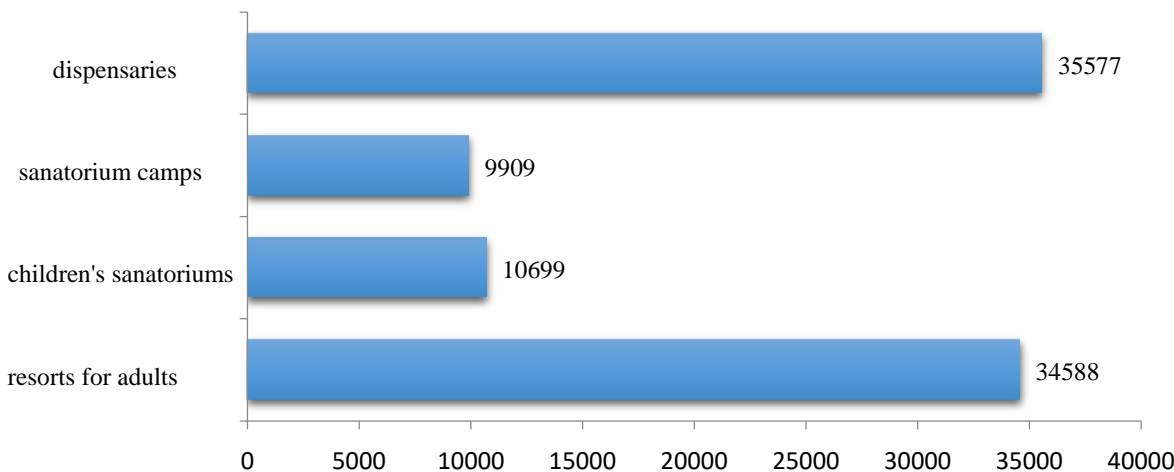


**Figure 2. Goals for visiting guests of the Arctic zone living in accommodation facilities in 2022.**

Among the guests served (Figure 2), 3,290 citizens from the CIS countries were accommodated in hotels in 2022, among which 1,787 people arrived for business purposes, 375 people arrived for recreation purposes. In addition, 4,968 citizens of foreign countries were accommodated, of which 65.3% came for business and professional purposes, 849 foreign guests came for recreation, 466 people came for education and training.

accommodated, including: 34.6 thousand people were accepted by sanatoriums for adults. The total number of overnight stays was 572.11 thousand units; children's sanatoriums accepted 10.7 thousand people; 9.91 thousand people were accepted by sanatorium and health camps, the number of overnight stays in sanatorium institutions amounted to 76.8 thousand; 35.6 thousand people were accepted by sanatoriums, and the number of overnight stays was 490.1 thousand units (Figure 3).

In the sanatorium and resort enterprises of the Arctic in 2022, 90.8 thousand people are



**Figure 3. Number of visits to special accommodation facilities in 2022, persons**

The income of all special-purpose accommodation facilities (rest houses, sanatorium enterprises, camp sites) in 2022 is 1,003.75 million rubles. Among the sources of income, 47% - revenues of the state budget of different levels amount to 469.5

million rubles, 4% - revenues from commercial organizations - 41.23 thousand rubles, the rest of the income was received on the free market.

Thus, summing up the study of the state of tourism infrastructure, we can conclude that the

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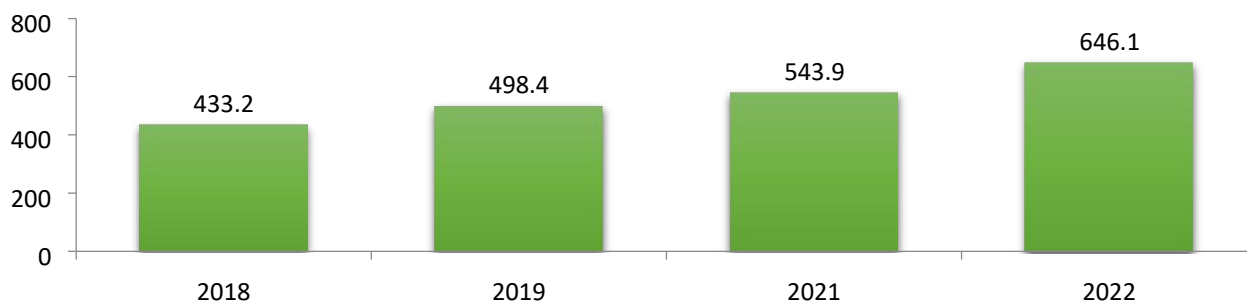
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collective accommodation infrastructure in the Arctic is not developing enough, there is no balanced approach to the formation of hotel infrastructure in the region. At present, the problem of the lack of comfortable hotels of the category 3 - 5 stars, and tourist class hotels remains relevant. This necessitates the implementation of an integrated approach to the development of tourist and recreational potential in the Arctic zone of the Russian Federation, including hotel infrastructure as an essential element of tourism.

The solution to the problem of developing accommodation facilities consists not only in the construction of new large hotels, but also in the need to attract private housing stock of the population for the organization of "small family hotels". The use of such an approach can quickly and with significant savings in financial resources solve the problem of shortage of accommodation places, in addition, offer the population conditions for obtaining additional income.

In regional policy, priority is given to the development of inbound and domestic tourism, since they provide the greatest contribution to the gross regional product (GRP), create jobs and assist in the development of other sectors of the economy.

An analysis of tourist flows to the territory of the Arctic allows us to conclude that in 2018-2021, the outbound flow from the Arctic regions abroad increased from 80 thousand to 89.7 thousand tourists.



**Figure 4. Dynamics of internal tourist flow to the territory of the Arctic zone of the Russian Federation, thousand people**

Tax revenues to the budgets of all levels for 2022 from business entities in the field of hotel and restaurant business amounted to 426.2 million rubles, which is 2.7% more than the results of the previous year. Including, from the provision of air transport services - 8.6 million rubles, from the organization of recreation and entertainment, culture and sports - 507.6 million rubles (table 1). The forecast for 2023-2024 is to maintain the same positions.

Turkey is the most popular holiday destination for Krasnoyarsk residents. Of the international destinations, China and Thailand remain the most popular due to good transport accessibility, good price-quality ratio, as well as stable climatic conditions. The second most popular direction of outbound tourism is holidays in Russia, where the resorts of Karelia and the Murmansk region are popular due to good transport accessibility. There is a trend towards an increase in the number of tourists in the Republic of Sakha and the Republic of Khakassia.

Recreation within the region also remains a priority, since half of the domestic flow - 12% of all tourists in 2022 rested on the territory of the Arctic zone of the Russian Federation. The total tourist flow of domestic tourism in 2022 increased to 646.1 thousand people (Figure 4).

According to the forms of domestic tourism, the inhabitants of the Arctic prefer active recreation, cultural, educational and recreational recreation to the greatest extent.

According to statistics, the volume of paid services to the population from tourism, hotel and health-improving services in 2022 amounted to 2348 million rubles, which is 3% more than in the previous year. Forecast for 2023 - 2024 - maintaining the same positions.

However, despite the positive dynamics of the development of the tourism industry, there are many constraining factors, such as: insufficient promotion of the region in the tourism market; insufficient development of engineering and transport infrastructure in places of recreation and tourism; weak information base; lack of a database of investment projects; lack of qualified personnel for the tourism sector.

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**Table 1. The volume of tax revenues from tourism in the Arctic**

|                           | Hotel and restaurant business | Air transport services | Leisure and entertainment services | Total |
|---------------------------|-------------------------------|------------------------|------------------------------------|-------|
| Total by area             | 426.2 million rubles          | 8.6 million rubles     | 507.6 million rubles               | 942.4 |
| % of total taxes received | 45.2%                         | 0.9%                   | 53.8%                              | 100%  |

The analysis carried out allows us to conclude that the collective accommodation infrastructure in the Arctic is not developing enough, there is no balanced approach to the formation of the hotel infrastructure in the region. At present, the problem of the lack of comfortable hotels of the category 3 - 5 stars, and tourist class hotels remains relevant. This necessitates the implementation of an integrated approach to the development of tourist and recreational potential in the Arctic zone of the Russian Federation, including hotel infrastructure as an essential element of tourism. In the ranking of regions in terms of tourism potential in Russia, the Arctic takes 34th place. The region has a great tourist attraction. In terms of tourist and recreational potential, the Arctic has great opportunities for the development of inbound and domestic tourism.

At the same time, three key types of tourism have the greatest development potential in terms of the volume of tourist flow and the number of jobs created: ski, cultural and educational and sports. A large number of protected natural areas have been created in the Arctic zone, on the territory of which opportunities for ecological tourism can and should be developed. Priority areas in the field of state support for the development of tourism in the Arctic are the support and development of domestic, inbound and social tourism in the Arctic zone of the Russian Federation. Currently, local authorities have begun the process of forming programs for the development of the tourism potential of the Arctic to ensure the growth of the tourist flow by transforming small and medium-sized cities from a transit to a main tourist destination.

Domestic tourism in the territory of specially protected natural areas (specially protected natural areas) of the Arctic is developing to a greater extent in the form of recreation. On the territory of the RF AZ there are active protected areas, on the basis of lease agreements, recreational activities are carried out by 58 users - legal entities and individuals, individual entrepreneurs. So, on the territory of the natural monument of regional significance "Anashensky Bor" recreational activities are carried out by the State Public Institution "Novoselovskoye Forestry" - gazebos - awnings, tables, benches, toilets, garbage containers are installed. During the summer season, the territory was visited by more than 10,000 residents of the Arctic regions.

Within the boundaries of the existing reserve of regional significance "Krasnoyarsky", recreational

activities are carried out by LLC "LesEcoProduct", KGKU "Emelyanovskoye forestry". For the comfortable rest of the townspeople, gazebos with lighting, barbecues, toilets, garbage containers are installed, places for making fires are set aside, there is a play area for children, thematic events are held - celebrating the New Year, seeing off winter, Victory Day. It is planned to build a winter gazebo, expand the children's town. In 2022, the site was visited by 7629 people. Tourism in the form of rafting on the Mana River is carried out by the travel company LLC "Tourism and Service" - gazebos, dry closets are installed in the parking lots, sites for setting up tents, sports grounds, places for making fires, there is a road and path network. For the summer season 2022 more than 1,000 people have used the services.

In the future, it is planned to equip an ecological path and parking lots for the rest of the population visiting the territory of the monument for recreational, environmental and educational purposes.

Measures are also planned for the arrangement of existing trails: strengthening wetlands, mowing tall grass, installing full-house signs at some forks and at the entrances to the territory of the natural monument. The work will be carried out with the involvement of volunteers.

All activities aimed at the implementation of new projects will be covered in the city and regional media in the Arctic.

In addition to these objects, there are a sufficient number of protected areas in the regions that have a high recreational value. Recreational use of protected areas initially requires financial investments. For the organization of tourist and recreational use of protected areas, it is necessary, namely:

- conduct a thorough selection of protected areas containing recreational resources and their zoning;
- equip the territory (arrangement of ecological paths, installation of containers for collecting garbage, preparation of visual propaganda (full houses, information boards, etc.));
- prepare guides, specialists to calculate the maximum allowable recreational loads according to approved methods.

It is necessary to make wider use of foreign experience in integrating protected areas into the economy. Such methods are known and widely used in the West. In particular, it is possible, namely:

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- sale of the PA brand for placement on environmentally friendly goods and products produced in the region;

- development and implementation of mechanisms for the provision of environmental services by staff of protected areas;

- payment for the use of resources and tourism in protected areas;

- development and implementation of mechanisms for attracting extrabudgetary funds to achieve the goals of creating and solving problems of biodiversity conservation, including protected areas.

Currently, an important condition for the effective functioning of any sector of the economy is the interaction of government agencies and business. At the same time, the nature of such interaction, methods and forms differ significantly according to the features of economic relations.

The state is always socially responsible, as it is connected with national interests, while business acts

as a source and engine of development and growth of its own wealth. This type of interaction is called public-private partnership (PPP).

PPP in PAs can be used in various ways, with the most relevant of them being the development of PA territories for civilized tourist visits.

Efficient management, the formation of comprehensive services should be based on the cooperation of authorities and non-governmental entities.

The main subjects of PPP in the production of tourism services are: specially protected natural areas, business, local residents, authorities, non-profit organizations, scientific organizations authorized in tourism matters. Based on the principles of commonality of interests of PPP participants in the framework of the implementation of state policy, each entity has its own tasks (Table 2.).

**Table 2. Characteristics of PPP subjects.**

| Partnership subjects     | The purpose of the partnership                                       | Partnership objectives   |
|--------------------------|--|--|
| State                    | Creation of an efficiently functioning tourism services sector       | <ol style="list-style-type: none"> <li>1. Development of the concept and development programs.</li> <li>2. Development and adoption of the necessary regulatory legal acts.</li> <li>3. Formation of public tourism infrastructure.</li> </ol>                             |
| Business                 | Making profit from the provision of a complex of tourist services    | <ol style="list-style-type: none"> <li>1. Development of tourist infrastructure (guest houses, food outlets, entertainment).</li> <li>2. production of competitive products.</li> </ol>  |
| protected areas          | Conducting environmental education, environmental protection,        | <ol style="list-style-type: none"> <li>1. Work in compliance with the established maximum permissible loads for the recreation of the territory.</li> <li>2. Ecological training.</li> </ol>   |
| Non-profit organizations | Protecting the interests of tourists and the local population;       | To protect the interests of the local population: <ol style="list-style-type: none"> <li>1. Holding public hearings on the construction of new tourist facilities.</li> <li>2. Adoption of the Code of conduct for tourists on the territory of protected areas</li> </ol> |
| The science              | Development of indicators of permissible loads on recreational areas | <ol style="list-style-type: none"> <li>1. Monitoring.</li> <li>2. Assessment of investment attractiveness of territories.</li> <li>3. Assessment of the economic efficiency of tourism development.</li> </ol>   |

Such a platform could be round tables on the proposed interaction in the service sector. Each PPP subject will present on the site a list of services offered for development in the protected area, taking into account their own resources and planned services that require additional funding (Figure 5). As a result, the wishes of commercial structures will be determined and, taking into account the directions of development determined by the state, representatives of the authorities or the DOOPT will form a draft program

for the development of a specific territory of the protected area, determine the list of necessary infrastructure and the necessary funding.

Such round tables may be initiated by the Directorate of Specially Protected Natural Territories or any other interested organization.

The principle of taking into account the interests of the local population is carried out by the procedure of public hearings - each development program must receive public approval. At the next stage of

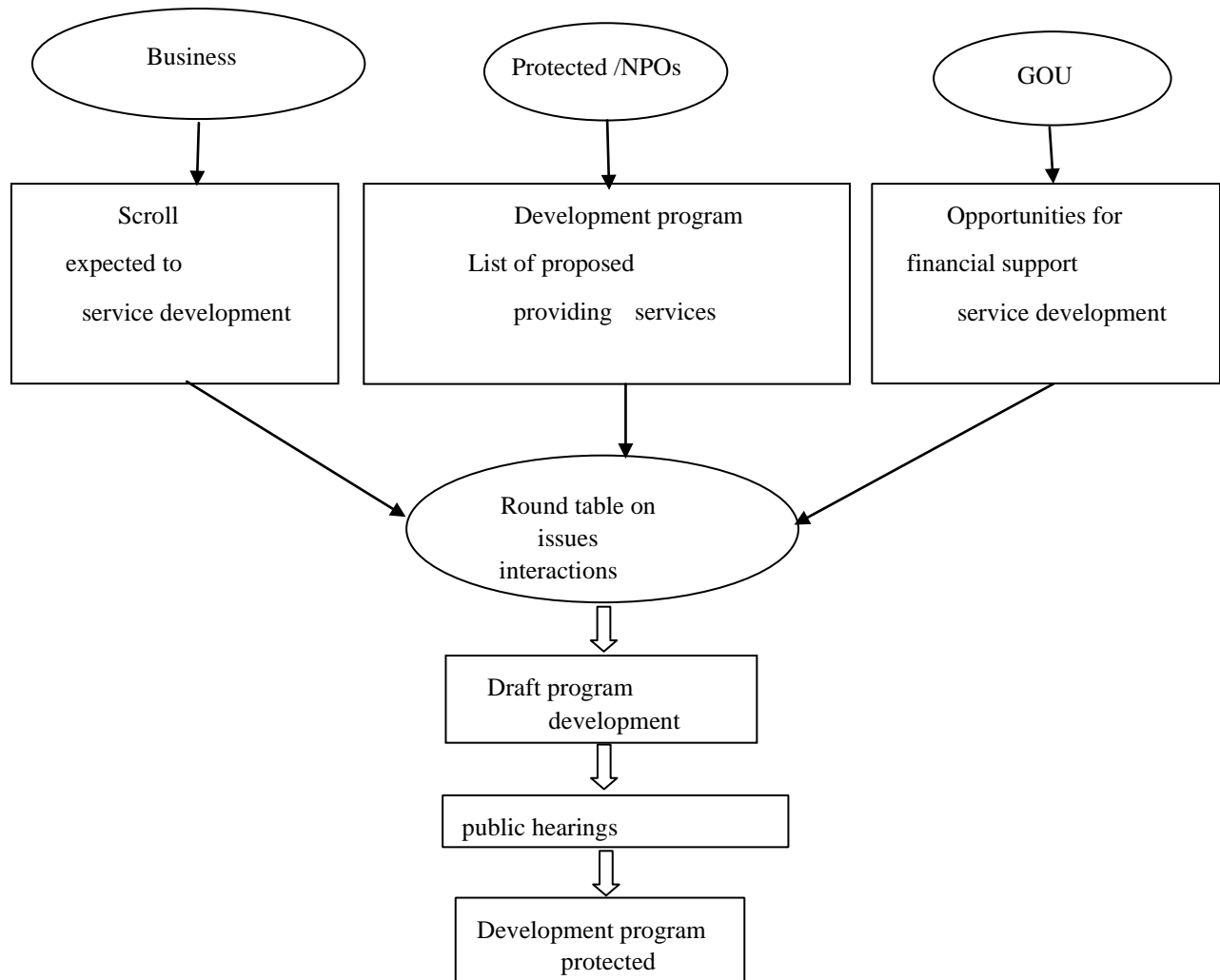


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development planning, the subject of protected area management develops a development program for a

specific area, which is a comprehensive plan taking into account all adopted programs.



**Figure 5. Model of interaction between PPP participants at the territory level**

In order to attract the attention of private investors, it is proposed to hold a project competition. The attractiveness of the competition will be given by the participation of the authorities in financing the project of the winner on a parity basis. To identify specific participants in the creation of infrastructure, the project development activities should be discussed in the forums. Based on the results of the forum, preliminary agreements on cooperation are concluded. After that, the program of measures for the development of services in the territory of a particular protected area is approved. Within the framework of PPP, various services can be developed on the territory of protected areas:

folk crafts, guest houses, tourist and excursion activities, collection and processing of dead wood, and other events.

Today, the investment strategies of the tourism sector in the Arctic zone of the Russian Federation are

implemented in the form of attracting direct investment, including foreign ones, as well as through direct and indirect state support at the state, regional or local level. Direct state support is provided through the implementation of federal, regional and municipal targeted programs for the development of tourism and promotion of the tourist product.

The most important form of investment support for tourism is tax incentives at the state and regional levels, preferential targeted investment loans for the development of the tourism industry and infrastructure. Tax incentives, as a rule, are of a general nature and apply to the main business entities in tourism, regardless of ownership, legal forms and types of activities, etc. Such tax benefits include value added tax benefits. Previously, these benefits were of a general nature and were extended to almost all tour operators and some travel agencies that sell services in the international and domestic markets, but after the

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introduction of the second part of the Tax Code of the Russian Federation and to the present, these benefits have a target.

In addition, for some time, tourism organizations were granted benefits at the federal level, including tax benefits on land, advertising, property, customs duties, and others.

But with the introduction of the Tax Code, in accordance with the concept of equalizing the conditions for commercial activities of business entities, the previously existing tax incentives for all enterprises and organizations, including the tourism sector, were gradually abolished.

As a result of the current situation, as an effective investment mechanism to improve the efficiency of the tourism sector, experts proposed to use the principles of state support for entrepreneurship with the status of small enterprises. In the small business sector, comprehensive targeted state (including direct tax) support for business entities is being implemented. In the Tax Code of the Russian Federation, small businesses are the only business entity for which there is a special preferential tax regime. Belonging to small enterprises, in accordance with applicable law, includes enterprises that have, namely:

- average number of employees for the previous calendar year not exceeding 100 people;
- proceeds from the sale of goods, works, services excluding VAT for the previous calendar year does not exceed 400 million rubles. rub.;
- not exceeding the 25% stake in the authorized capital of organizations that do not belong to small and medium-sized entities;
- lack of branches and representative offices.

If these criteria are met, more than 65% of all registered tourist organizations can meet the status of a small enterprise, according to expert estimates.

Obtaining such a status involves the transfer of organizations to a single tax on income at a rate of 15% or a single tax on revenue at a rate of 6%. Compared to the much more severe tax exemption in the area of general taxation, this tax regime for small businesses is a powerful form of investment support for them.

Summing up, it can be concluded that tourism organizations currently have potential access to direct public investment through tax incentives if they have acquired the status of a small enterprise in the prescribed manner.

In order to stimulate the development of social tourism, experts propose introducing a special amendment to the Tax Code, which makes it possible to use the social tourist tax deduction for individuals, by analogy with educational and health services, as well as a reduction in income tax for tourist companies engaged in social tourism.

In general, it can be stated that despite the decrease in direct budget investments, tax support for

tourism enterprises has a stimulating effect on the development of this sector of the economy, but is not decisive. In addition to the above types of direct investment support from the state, various indirect forms of investment are used, namely:

- formation of a positive investment image of the country as a whole and the tourism sector in particular;
- formation of a legal framework for attracting investments;
- development of types of state guarantees to investors;
- reducing the level of potential investment risks;
- creation of an effective financial and credit system;
- implementation of information and infrastructure support;
- assistance in the promotion and implementation of tourist services at the international level and others.

Today, the formation of investment investments by tourist organizations occurs independently at the expense of depreciation deductions, own profits of companies, capitalization of income in the form of dividends, funds of the founders, loans guaranteed by business support funds or their own guarantees and other sources.

A certain volume of direct and indirect investments is made at the level of subjects of the federation or at the level of municipalities. The specified investment support is provided, most often, to tourist organizations with the status of small enterprises, from innovation funds, regional funds for supporting entrepreneurship, as well as domestic and foreign public organizations.

All this proves that there is a need to develop public-private partnerships. To preserve tourism resources, public-private partnerships should be used, which received fundamental support from the Government of the Russian Federation. The use of the public-private partnership mechanism should provide for the state's contribution to the created production through the financing of infrastructure facilities, including the construction of a network of forest roads.

The role of the state can be fully manifested in such sectors as subsoil use, forest management, and water use. Private business will bring its own financial resources, entrepreneurial initiative, human resources, and modern management technologies. It is important to note that the use of public-private partnership methods, provided with a resource base and involved in marketing programs at the federal and regional levels, will be an attractive borrower for domestic banks.

Specialists have compiled a rating list of investment priorities (Figure 6) that must be taken into account when developing business projects and investment programs for the development of

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infrastructure and the tourism industry both at the federal and regional levels.



**Figure 6. Rating series of investment priorities in the tourism sector**

In order to form an investment model for the development of tourism, experts propose the creation of an organization that would be a special form of corporate management of the investment process and perform the task of consolidating investment resources in the tourism sector. According to the plan, the founders of this organization could be the federal tourism administration represented by the Ministry for Economic Development. The co-founders of the organization can also be the tourism administrations of the subjects of the federation, the Federation of Independent Trade Unions of Russia, which is the owner of large tourist property, regional Business Support Funds, the Chamber of Commerce and Industry of the Russian Federation and its regional branches and other interested organizations and funds. As the authorized capital of this organization, shares and shares of tourist enterprises and organizations that are in federal, regional and public ownership, and other funds of the founders, including intellectual property, transferred for management can be used. In the structure of such an organization, a financial and credit unit should be created in the status of a bank or credit union. The tasks of such a corporation will include, namely:

- consolidation of financial resources for direct and indirect support of national tourism;
- implementation and financial services of the target program "Development of tourism in the Arctic zone of the Russian Federation";

- creation of a bank of investment projects and their expertise;
- creation of a bank of potential investors;
- informational and legal support of investment projects and others.

At present, a single coordinated concept of the state investment policy in the tourism industry has not yet been formed in the Arctic zone of the Russian Federation. Some of its fragments are present in various legal acts and programs, including the program "Development of tourism in the Arctic". In this regard, experts are invited to implement the idea of coordinating investment programs, consolidating "inter-program" investment resources, assisting the federal tourism administration in promoting investment projects in the domestic and international markets for investment services. The provisions listed above are the basis of the proposed socio-economic investment model to support tourism in Russia. The main principles of the proposed model are:

- \* formation of investment strategies for the development of the economy in general and the tourism sector in particular;

- \* development of a regulatory framework for the formation of an investment strategy that does not contradict the current legislation;

- \* formation of an attractive investment climate in the country and a high investment rating for the tourism sector;

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\* determination of the most important areas of tourism development that require investment in the first place;

\* conducting a market inventory in the field of tourism to determine the state and cost indicators of infrastructure facilities and the tourism industry;

\* formation optimalny organizational and legal schemes of management and development of new credit and financial structures of national tourism;

\* development of standard guidelines for the preparation of investment proposals, business plans, passports of investment projects, a comprehensive assessment of their effectiveness, to determine the creditworthiness of the borrower of financial resources;

\* determination of forms of participation of authorities in the implementation of investment projects in tourism, as well as non-governmental organizations and funds;

\* use of new investment instruments for tourism through leasing, franchising, factoring, venture investment schemes, etc.;

\* formation of the state system for the implementation of investment support for tourism;

\* development of an effective advertising investment strategy to promote investment projects for the development of tourism;

\* determination of priorities in investment support for tourism in terms of economic and social efficiency;

The development of an investment strategy for the tourism industry should be preceded by the creation of a unified Cadastre of tourism resources and their economic assessment, as well as the construction of science-based investment priorities for tourism

infrastructure elements at the federal, regional and municipal levels.

In order to attract investment in tourism, additional mechanisms are needed that can stimulate this activity. Among them, the most effective, namely:

\* creation of special zones with priority development of tourism and recreation, where the most favorable economic regime for investment and business development is established;

\* formation on the territory Arctic zone of the Russian Federationspecialized development agencies that will be engaged in the implementation of investment projects in the field of tourism: attracting financial resources; organization of the investment process; registration of allotment of land plots for development, obtaining the necessary permits; assistance in organizing the design and construction of all necessary engineering infrastructure on land plots with their subsequent transfer for use or ready-made facilities to investors and entrepreneurs.

The mechanism for stimulating investment activity in the tourism industry is shown in Figure 6.

The economic mechanism of special economic zones, which is widely used in the world, has positively proven itself as a fairly effective means of giving the territories an impetus to economic growth. The successful application of the mechanism of special zones for the development of the tourism industry in a number of countries shows the expediency of its use in Russia. In this regard, it seems appropriate to develop a methodology for an integral scoring of socio-economic factors affecting the functioning of the tourism industry in a particular territory.

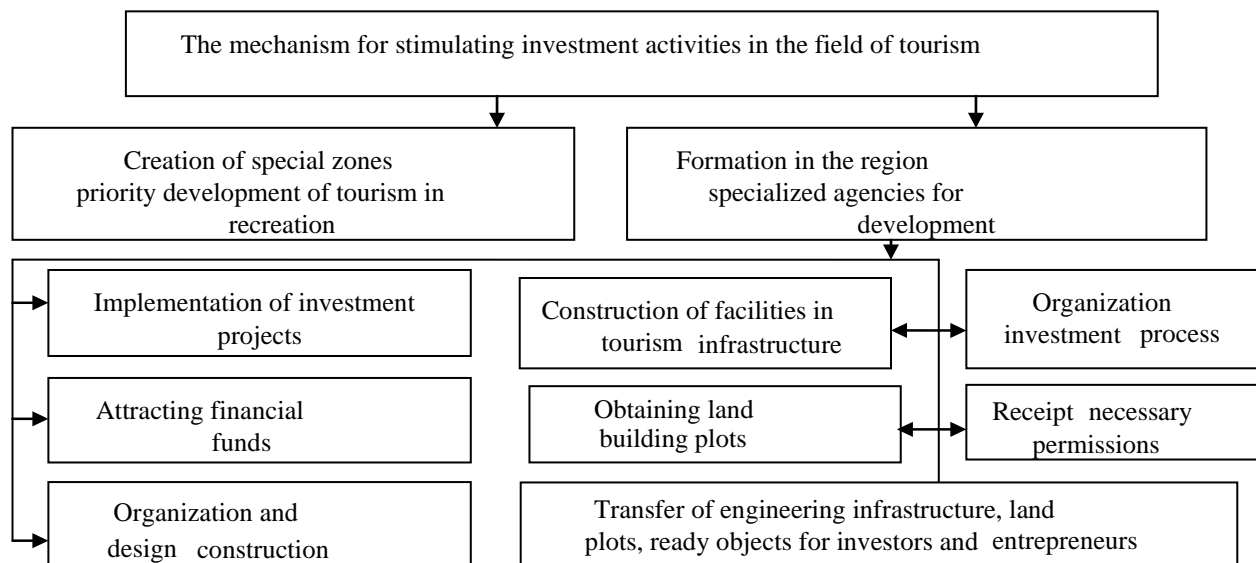


Figure 7. The mechanism of additional stimulation of investment activity

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An assessment of the potential for tourism development showed that of the possible types of tourism developing in the world and in Russia, the Arctic zone of the Russian Federation, in terms of climatic conditions and geographical location, can develop the following types of domestic and inbound tourism: cultural and educational tourism; active tourism; business; specialized, in the development of which it is necessary to direct the main efforts. Today, the tourism industry in Russia receives investments through attracting direct investment, as well as through direct and indirect state support at the state, regional and local levels. Russia has not yet formed a unified coordinated concept of the state investment policy in the tourism industry. In this regard, experts are invited to implement the idea of coordinating investment programs, consolidation of "inter-program" investment resources, assistance to the federal tourism administration in promoting investment projects in the domestic and international markets for investment services. A socio-economic investment model for supporting tourism in Russia is proposed. The main principles of the proposed model are determined, including: the formation of investment strategies for the development of the economy in general and the tourism sector in particular; development of a regulatory and legal framework for the formation of an investment strategy that does not contradict the current legislation; formation of an attractive investment climate in the country and a high investment rating for the tourism sector. It is proposed to develop an investment strategy for tourism in the Arctic zone to create a single Cadastre of tourist resources with an economic assessment,

### Conclusion

Conducted studies of the state of domestic tourism in Russia, which allows us to conclude that at present, interest in domestic tourism in Russia is growing, which is facilitated by the international situation and the value of the ruble against the euro and the dollar. Despite the fact that there is a noticeable increase in domestic arrivals, the main regions of tourist interest remain traditional types of recreation and regions. Currently, there are problems in the development of domestic tourism that need to be addressed: the formation of a high-quality tourism product, the use of a competent marketing strategy to promote the domestic tourism product; use of effective methods and mechanisms for the implementation of advertising and information policy; development of professional training of personnel; active attraction of investments for the development of tourism infrastructure.

Given the trends in tourism development, which is increasingly focused on visiting untouched nature, domestic tourism will develop. To solve the problems of tourism development, a program-target method can

be used. Currently, a tourism development strategy has been developed at the federal level, and tourism development programs have been developed in many regions. Program - target method allows you to concentrate resources to solve a specific problem of tourism.

The analysis of the state of tourism in the Arctic suggests that the infrastructure for the collective accommodation of tourists in the Arctic zone is not developing enough, there is no balanced approach to the formation of hotel infrastructure across the regions. At present, the problem of the lack of comfortable hotels of the category 3 - 5 stars, and tourist class hotels remains relevant. This necessitates the implementation of an integrated approach to the development of tourism and recreational potential in the Arctic, including hotel infrastructure as an essential element of tourism.

In the ranking of regions in terms of tourism potential in Russia, the Arctic takes 11th place. The region has a great tourist attraction. In terms of tourist and recreational potential, the Arctic zones have great opportunities for the development of inbound and domestic tourism, having a high prospect for the development of all types of tourism. At the same time, three key types of tourism have the greatest development potential in terms of the volume of tourist flow and the number of jobs created: ski, cultural and educational and sports. Currently, a large number of protected natural areas have been created in the Arctic, on the territory of which ecological tourism can develop.

An assessment of the potential for tourism development showed that of the possible types of tourism developing in the world and in Russia, the Arctic zone, in terms of climatic conditions and geographical location, can develop the following types of domestic and inbound tourism:

- cultural and educational tourism;
- active tourism;
- business;
- specialized, in the development of which it is necessary to direct the main efforts.

Today, the tourism industry in Russia receives investments through attracting direct investment, as well as through direct and indirect state support at the state, regional and local levels. Russia has not yet formed a unified coordinated concept of the state investment policy in the tourism industry. In this regard, experts are invited to implement the idea of coordinating investment programs, consolidating "inter-program" investment resources, assisting the federal tourism administration in promoting investment projects in the domestic and international markets for investment services.

The paper proposes a socio-economic investment model to support tourism in Russia. The main principles of the proposed model are determined, including: the formation of investment strategies for

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the development of the economy in general and the tourism sector in particular; development of a regulatory framework for the formation of an investment strategy that does not contradict the current legislation; formation of an attractive investment climate in the country and a high investment rating for the tourism sector. It is proposed

to develop an investment strategy for tourism to create a unified Cadastre of tourist resources with an economic assessment, determine development priorities, create special zones for tourism development in the region, and create tourism development agencies in the region.

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