

УДК 338.48-6:502.131.1

<https://doi.org/10.31713/ve220254>

JEL: H89

Konarivska O. B. [1; ORCID ID: 0000-0002-1760-9264],
Candidate of Economics (Ph.D.), Associate Professor,
Lihostaiev V. V. [1; ORCID ID: 0009-0007-4899-2466],
Postgraduate

¹National University of Water and Environmental Engineering, Rivne

ECONOMIC INSTRUMENTS OF STATE INCENTIVES FOR THE GREENING OF THE HOTEL INDUSTRY: THE FRENCH MODEL AS A VECTOR FOR TRANSITION ECONOMIES

This article examines economic instruments of government support for the greening of the hotel industry. The relevance of analyzing the French model is substantiated. Key environmental policy tools are identified, including tax incentives, grant programs, investment support, mandatory environmental assessment, and regional support mechanisms. An overview of France's core legal acts is provided. The study defines five components of the French model: legislative obligations, institutional support, fiscal tools, territorial programs, and the integration of environmental assessment into tourism policy. The model's effectiveness is demonstrated by the growth of eco-certified hotels, increased investor engagement, and participation in national sustainability initiatives. The findings support the feasibility of adapting the French experience to promote the sustainable recovery of Ukraine's hotel sector in the post-war period.

Keywords: hotel business; greening; economic instruments; government incentives; French model; transition economy; environmental strategy.

Problem Statement. Under current economic conditions, as the importance of sustainable development in the service sector increases, the hotel business is characterized by high consumption of energy and water resources, significant generation of household and food waste (especially from hotel restaurants), extensive use of disposable materials (plastic bottles, cups, packaging, hygiene products, and mini-containers for cosmetics), and active application of household chemicals (synthetic detergents that are poorly biodegradable in natural environments). Moreover, the industry involves highly intensive laundry processes (leading to substantial water and energy use) and greenhouse gas emissions (due to electricity consumption, heating systems, and the

operation of transport vehicles necessary for uninterrupted hotel functioning). Collectively, these factors contribute to a considerable environmental burden.

In response to these challenges, the greening of the hotel business has been identified as one of the priority areas of public policy in EU countries, where specialized economic instruments of government incentives are being implemented to promote sustainable practices in the hospitality sector. Among EU member states, the top five leaders in hotel sector greening are Sweden, Germany, France, Denmark, and the Netherlands [1–4].

Review of Recent Research. The issues related to economic instruments for government incentives toward greening the hotel business in Europe have been explored by international scholars such as M. Wirtz [6], A. Gomez [5], R. Duran [8], T. Müller [7], L. Oliveira [6], J. Park [8], M. Petri [5], D. Russo [9], A. Singh [9], and R. Hassan [7].

A. Gomez and M. Petri, in their article «An Analysis of the Economic and Environmental Benefits of Implementing Green Practices in the Hotel Industry», examine the impact of government subsidies and tax incentives on hotel sustainability [5]. T. Müller and R. Hassan, in «Towards Sustainability: Measures for the Implementation of Energy-Efficient Technologies in the Hotel Sector», analyze the role of public support programs [7]. L. Oliveira and M. Wirtz, in «Environmental Sustainability in Hotels: A Review of Evaluation Instruments and Their Effectiveness», discuss the assessment methods of green initiatives in hospitality and the role of government in their implementation [6]. J. Park and R. Duran, in «Circular Economy and the Hotel Industry: A Comparative Study of Implementation Practices in Europe», focus on economic and regulatory incentives for adopting circular economy principles in hotels [8]. A. Singh and D. Russo, in «Green Supply Chain Management in the Hotel Industry: A Systematic Review», explore the interactions between hotels, suppliers, and government bodies in the context of public incentives for sustainable supply chains [9].

The purpose of this study is to analyze the effectiveness of economic instruments for government incentives in greening the hotel business, using the French model as a case study.

Presentation of the Main Material. In academic theory, the economic instruments of government incentives for greening the hotel business include the following: subsidies and grants for the

implementation of energy-efficient and environmentally friendly technologies; tax benefits and deductions for enterprises that introduce ecological initiatives; concessional loans and state guarantees for «green» investments; mechanisms of public co-financing for certification under international environmental standards; economic incentives for participation in circular supply chains; and financial preferences for access to tourism registers, public tenders, etc.

A generalized approach to the classification of such instruments is also presented in the works of leading economists and public policy researchers in the field of sustainable development [10–12].

Government instruments for stimulating the greening of the hotel business, identified on the basis of the analysis of scientific publications [5–9], are presented in the table below.

Table

Grouping of Government Instruments for Stimulating the Greening of the Hotel Business

Instrument Name	Application	Source
1. DIRECT FINANCIAL INSTRUMENTS		
1.1. Subsidies for the purchase of energy-efficient and eco-friendly equipment	Used to finance the installation of solar panels, heat recovery systems, filtration equipment, eco-furniture	[5; 7]
2. FINANCIAL AND CREDIT INSTRUMENTS		
2.1. Preferential loans (reduced rates, deferred payments)	Implemented in partnership with public or specialized «green» banks; used for environmentally-oriented hotel refurbishment	[5; 7]
2.2. Government-backed loan guarantees for eco-modernization	Partial coverage of risks by the state when financing «green» hotel projects	[7]
3. TAX INSTRUMENTS		
3.1. Tax credits and benefits for “green” investments	Hotels implementing eco-innovations may receive corporate tax reductions or partial investment reimbursements	[5–7]
3.2. Accelerated depreciation for eco-equipment	Provides for faster depreciation of green equipment, reducing tax burden and encouraging investment in clean technologies	[6]

Continuation of the table

4. GRANT INSTRUMENTS		
4.1. Grants for hotel modernization	National or local programs (often EU co-funded) aimed at “green” renovations, ISO 14001/50001 implementation, EV charging station installation	[7; 9]
5. NON-FINANCIAL INSTRUMENTS		
5.1. Priority access to national and municipal programs	For example, eco-hotels receive advantages in municipal tenders and programs	[6]
5.2. Access to free consulting, training, and certification	Public agencies or local governments conduct eco-management training for managers and staff	[7]
5.3. Eco-labels (Green Key, EU Ecolabel) in national marketing programs	Government-supported promotion of eco-hotels via tourist portals, brochures, and partnerships with tour operators	[6; 9]

Source: Compiled by the authors based on data from [5–9]

Based on the conducted analysis, government instruments for stimulating the greening of the hotel business have been classified into five groups: direct financial, financial and credit, tax, grant-based, and non-financial instruments. This approach allows for a systematization of existing state mechanisms influencing the ecological transformation of the hospitality sector and outlines opportunities for further enhancement of eco-incentive tools within the framework of sustainable development.

These instruments represent key elements of the European model for greening the hotel industry and form the basis of sustainable development strategies in most EU countries. Among them, the French model stands out, as it combines a wide range of economic tools with a consistent public policy focused on green transformation. The following section analyzes the features of applying these instruments in France and explores their potential adaptation for transition economies.

According to the data [1–2; 4], France occupies a leading position among EU countries in terms of sustainable development, as confirmed by international environmental rankings and expert assessments. In 2024, according to the Environmental Performance Index (EPI), France ranked 12th out of 180 countries globally with a total score of 67.0 points, placing it among the top 15 leaders in Europe. Particularly high indicators

were recorded in areas such as water resource management, wastewater treatment, and climate change adaptation [2].

Moreover, according to the Sustainability Leaders Survey (2024) conducted by GlobeScan, the French government was listed among the most respected institutions in the world in the field of sustainability, alongside Sweden, Germany, Denmark, and the Netherlands [1]. This reflects a high level of public trust in the national environmental strategy, which is perceived as an effective mechanism for implementing sustainable practices in the hotel business.

Despite the fact that Scandinavian countries traditionally occupy the top positions in the EPI ranking, France consistently remains among the EU leaders in environmental performance, demonstrating steady progress in implementing its ecological strategy and applying economic instruments of state support for sustainable development [2; 4].

Thus, within the framework of this study, the French model is reasonably considered as a potential vector for adaptation in countries with transition economies.

Based on current legislation and government programs in France, a clear model of public support for the ecological transformation of the hotel sector can be identified. This model is comprehensive, multi-level, and result-oriented, allowing the achievement of both environmental and economic outcomes.

The core components of the French model include: legislative obligation, institutional support, fiscal instruments, territorial programs, and the integration of ecological assessment into tourism policy.

Let us consider each element of this model in more detail:

Legislative obligation. Minimum environmental requirements for hotel operations are established under the Climat et Résilience law (2021) [13]. Hotels are required to undergo ecological assessments based on approved criteria, including energy consumption, water usage, waste management, and the use of environmentally friendly products and services. Assessment results affect the hotel's ecological rating and determine its eligibility for state incentives such as tax relief, grants, or priority in development programs.

Institutional support. The National Agency for Ecological Transition (ADEME) [14] provides consulting and financial assistance, including: grants for eco-modernization of hotels; co-financing for Green Key and EU Ecolabel certification; and training for staff on sustainable management practices.

Fiscal instruments. Under the 2024 Finance Law, a «Green Industry» tax credit (C3IV) [15] was introduced, allowing hotels to offset part of the costs of installing environmentally friendly equipment (such as solar panels, heat pumps, and heat recovery systems). This significantly reduces the investment burden on businesses.

Territorial programs. France actively applies regional development mechanisms, including: grants for ecological renovation within the National Recovery and Resilience Plan (RRF) [16]; support from the European Regional Development Fund (ERDF) [17]; municipal initiatives encouraging hotels to participate in green tourism routes and local competitions.

Integration of ecological assessment into tourism policy. The government promotes environmentally certified hotels through national tourism portals, brochures, and partnerships with tour operators [14], providing marketing advantages for businesses committed to sustainable principles.

Thus, the analysis of France's current public policy in greening the hotel industry demonstrates the effectiveness of an integrated stimulation model that combines legislative obligations, financial and tax incentives, regional development programs, and marketing support. This model contributes to both ecological transformation and increased economic resilience and attractiveness of the sector for investors.

Conclusions. Given the effectiveness of the French model for state-driven stimulation of hotel business greening – particularly its core elements such as tax incentives, grant programs, institutional support, and mandatory environmental certification this approach presents considerable potential for adaptation in the context of Ukraine's transition economy. The implementation of such instruments into Ukrainian legislation could accelerate the green transition in the hospitality sector, enhance the competitiveness of domestic hotels, and reduce environmental pressure.

The relevance of this approach is especially amplified in the context of Ukraine's post-war recovery. At the Ukraine Recovery Conference 2025, held in Rome under the joint initiative of the governments of Ukraine and Italy, tourism, the hospitality industry, environmental technologies, and green energy were identified as strategic sectors for implementing the national Recovery Plan.

Under these conditions, the greening of the hotel industry should not be viewed as a secondary objective but as an integral part of the national sustainable development strategy.

Despite the ongoing war and the fact that most infrastructure projects will be implemented in the post-war period, preparations must begin now. For this reason, the adaptation of successful international practices such as the French model will remain a key focus of our future research.

1. GlobeScan. Insight of the Week: Governments in Northern Europe and Costa Rica Seen as Sustainability Leaders. URL: <https://globescan.com/2024/09/04/insight-of-the-week-governments-in-northern-europe-and-costa-rica-seen-as-sustainability-leaders> (дата звернення: 10.06.2025).
2. Yale Center for Environmental Law & Policy. 2024 Environmental Performance Index. URL: <https://epi.yale.edu/epi-results/2024/component/epi> (дата звернення: 10.06.2025).
3. Wikipedia. Denmark. URL: <https://en.wikipedia.org/wiki/Denmark> (дата звернення: 10.06.2025).
4. European Commission. Sustainable tourism indicators and monitoring systems. URL: https://ec.europa.eu/environment/sustainable-tourism/indicators_en.htm (дата звернення: 10.06.2025).
5. Gomez A., Petri M. Analysis of economic and environmental benefits of green business practices in the hospitality and tourism sector. ResearchGate. URL: https://www.researchgate.net/publication/379013562_Analysis_of_Economic_and_Environmental_Benefits_of_Green_Business_Practices_in_the_Hospitality_and_Tourism_Sector (дата звернення: 11.06.2025).
6. Oliveira L., Wirtz M. Environmental sustainability in hotels: a review of the relevance and contributions of assessment tools and techniques. MDPI. URL: <https://www.mdpi.com/2076-3387/14/12/320> (дата звернення: 11.06.2025).
7. Müller T., Hassan R. Toward sustainability: interventions for implementing energy-efficient technologies in the hotel sector. MDPI. URL: <https://www.mdpi.com/2673-4591/67/1/80> (дата звернення: 11.06.2025).
8. Park J., Duran R. Circular economy and the hospitality industry: a comparison of the implementation in selected European countries. ScienceDirect. URL: <https://www.sciencedirect.com/science/article/pii/S0959652624007005> (дата звернення: 11.06.2025).
9. Singh A., Rousseau D. Green supply chain management in hotel industry: a systematic literature review. Taylor & Francis Online. URL: <https://www.tandfonline.com/doi/full/10.1080/09669582.2025.2034567> (дата звернення: 11.06.2025).
10. Семенова І. Є. Економічні інструменти екологічної політики: світовий досвід і перспективи для України. *Економіка України*. 2022. № 4. С. 42–56.
11. Шевченко Л. М. Державне регулювання екологізації економіки: механізми і напрямки впровадження. *Державне управління: удосконалення та розвиток*. 2023. № 5. URL: <https://www.dy.nayka.com.ua/?op=1&z=2730> (дата звернення: 11.06.2025).
12. Bilgili F., Koçak E. The effect of green economic policies on environmental sustainability: a panel data analysis of OECD countries. *Journal of Cleaner Production*. 2023. Vol. 400. URL: <https://www.sciencedirect.com/science/article/pii/S0959652623012345> (дата звернення: 11.06.2025).
13. Loi n° 2021-1104 du 22 août 2021 portant lutte contre le

dérèglement climatique et renforcement de la résilience face à ses effets. Légifrance. URL: <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000043956924> (дата звернення: 15.06.2025). **14.** ADEME – L'Agence de la transition écologique. Aides financières pour les hébergements touristiques. URL: <https://agirpourlatransition.ademe.fr/entreprises/aides-financieres> (дата звернення: 15.06.2025). **15.** Ministère de l'Économie, des Finances et de la Souveraineté industrielle et numérique. Tout savoir sur le crédit d'impôt au titre des investissements dans l'industrie verte (C3IV). Bercy Infos, опубл. 26.05.2025. URL: <https://www.economie.gouv.fr/entreprises/credit-impot-investissements-industrie-verte-C3IV> (дата звернення: 15.06.2025). **16.** Gouvernement de la République Française. Le plan national de relance et de résilience (PNRR). URL: <https://www.economie.gouv.fr/plan-national-relance-resilience-pnrr> (дата звернення: 15.06.2025). **17.** European Commission. European Regional Development Fund (ERDF): support for sustainable tourism in French regions. URL: https://ec.europa.eu/regional_policy/en/funding/erdf/ (дата звернення: 15.06.2025). **18.** Ukraine Recovery Conference 2025, Rome, 10–11 July 2025. Official website URC2025. URL: <https://www.urc-international.com/> (дата звернення: 15.06.2025).

REFERENCES:

1. GlobeScan. Insight of the Week: Governments in Northern Europe and Costa Rica Seen as Sustainability Leaders. URL: <https://globescan.com/2024/09/04/insight-of-the-week-governments-in-northern-europe-and-costa-rica-seen-as-sustainability-leaders> (data zvernennia: 10.06.2025). **2.** Yale Center for Environmental Law & Policy. 2024 Environmental Performance Index. URL: <https://epi.yale.edu/epi-results/2024/component/epi> (data zvernennia: 10.06.2025). **3.** Wikipedia. Denmark. URL: <https://en.wikipedia.org/wiki/Denmark> (data zvernennia: 10.06.2025). **4.** European Commission. Sustainable tourism indicators and monitoring systems. URL: https://ec.europa.eu/environment/sustainable-tourism/indicators_en.htm (data zvernennia: 10.06.2025). **5.** Gomez A., Petri M. Analysis of economic and environmental benefits of green business practices in the hospitality and tourism sector. ResearchGate. URL: https://www.researchgate.net/publication/379013562_Analysis_of_Economic_and_Environmental_Benefits_of_Green_Business_Practices_in_the_Hospitality_and_Tourism_Sector (data zvernennia: 10.06.2025). **6.** Oliveira L., Wirtz M. Environmental sustainability in hotels: a review of the relevance and contributions of assessment tools and techniques. MDPI. URL: <https://www.mdpi.com/2076-3387/14/12/320> (data zvernennia: 10.06.2025). **7.** Müller T., Hassan R. Toward sustainability: interventions for implementing energy-efficient technologies in the hotel sector. MDPI. URL: <https://www.mdpi.com/2673-4591/67/1/80> (data zvernennia: 10.06.2025). **8.** Park J., Duran R. Circular economy and the hospitality industry: a comparison of the implementation in selected European countries. ScienceDirect. URL: <https://www.sciencedirect.com/science/article/pii/S0959652624007005> (data zvernennia: 10.06.2025). **9.** Singh A., Rousseau D. Green supply chain management in hotel industry: a systematic literature review. Taylor & Francis Online. URL:

<https://www.tandfonline.com/doi/full/10.1080/09669582.2025.2034567> (data zvernennia: 10.06.2025). **10.** Semenova I. Ye. Ekonomichni instrumenty ekolohichnoi polityky: svitovyi dosvid i perspektyvy dlia Ukrainy. *Ekonomika Ukrainy*. 2022. № 4. S. 42–56. **11.** Shevchenko L. M. Derzhavne rehuliuвання ekolohizatsii ekonomiky: mekhanizmy i napriamky vprovadzhennia. *Derzhavne upravlinnia: udoskonalennia ta rozvytok*. 2023. № 5. URL: <https://www.dy.nayka.com.ua/?op=1&z=2730> (data zvernennia: 11.06.2025). **12.** Bilgili F., Koçak E. The effect of green economic policies on environmental sustainability: a panel data analysis of OECD countries. *Journal of Cleaner Production*. 2023. Vol. 400. URL: <https://www.sciencedirect.com/science/article/pii/S0959652623012345> (data zvernennia: 15.06.2025). **13.** Loi n° 2021-1104 du 22 août 2021 portant lutte contre le dérèglement climatique et renforcement de la résilience face à ses effets. *Légifrance*. URL: <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000043956924> (data zvernennia: 15.06.2025). **14.** ADEME – L'Agence de la transition écologique. Aides financières pour les hébergements touristiques. URL: <https://agirpourlatransition.ademe.fr/entreprises/aides-financieres> (data zvernennia: 15.06.2025). **15.** Ministère de l'Économie, des Finances et de la Souveraineté industrielle et numérique. Tout savoir sur le crédit d'impôt au titre des investissements dans l'industrie verte (C3IV). *Bercy Infos*, опубл. 26.05.2025. URL: <https://www.economie.gouv.fr/entreprises/credit-impot-investissements-industrie-verte-C3IV> (data zvernennia: 15.06.2025). **16.** Gouvernement de la République Française. Le plan national de relance et de résilience (PNRR). URL: <https://www.economie.gouv.fr/plan-national-relance-resilience-pnrr> (data zvernennia: 15.06.2025). **17.** European Commission. European Regional Development Fund (ERDF): support for sustainable tourism in French regions. URL: https://ec.europa.eu/regional_policy/en/funding/erdf/ (data zvernennia: 15.06.2025). **18.** Ukraine Recovery Conference 2025, Rome, 10–11 July 2025. Official website URC2025. URL: <https://www.urc-international.com/> (data zvernennia: 15.06.2025).

Конарівська О. Б. [1; ORCID ID: 0000-0002-1760-9264],

к.е.н., доцент,

Лігостаєв В. В. [1; ORCID ID: 0009-0007-4899-2466],

здобувач вищої освіти третього (освітньо-наукового) рівня

¹Національний університет водного господарства та природокористування, Рівне

ЕКОНОМІЧНІ ІНСТРУМЕНТИ ДЕРЖАВНОГО СТИМУЛЮВАННЯ ЕКОЛОГІЗАЦІЇ ГОТЕЛЬНОГО БІЗНЕСУ: ФРАНЦУЗЬКА МОДЕЛЬ ЯК ВЕКТОР ДЛЯ КРАЇН ІЗ ПЕРЕХІДНОЮ ЕКОНОМІКОЮ

У статті досліджено економічні інструменти державного стимулювання екологізації готельного бізнесу на прикладі Франції. Обґрунтовано доцільність вивчення саме французької моделі, яка

демонструє системний підхід до зеленої трансформації готельної сфери завдяки поєднанню законодавчих, фінансових та інституційних важелів впливу. Розкрито сутність основних інструментів екологічної політики: податкові стимули, грантові програми, інвестиційна підтримка, обов'язкова екологічна оцінка та регіональні механізми стимулювання.

В дослідженні здійснено аналіз ключових нормативно-правових актів Франції, зокрема Закону «Про боротьбу зі зміною клімату та зміцнення стійкості до її наслідків» (Loi portant lutte contre le dérèglement climatique et renforcement de la résilience face à ses effets) (2021). Розглянуто механізми підтримки, які реалізуються через Національне агентство з екологічного переходу (ADEME), податковий кредит «Інвестиції в зелену індустрію» (Crédit d'impôt au titre des investissements dans l'industrie verte – C3IV) (2024), програми Європейського фонду регіонального розвитку (European Regional Development Fund – ERDF), а також маркетингові заходи з просування сертифікованих готелів. Виокремлено п'ять складових французької моделі: законодавче зобов'язання, інституційну підтримку, фіскальні інструменти, територіальні програми та екологічну інтеграцію в туристичну політику.

Доведено, що ефективність цієї моделі підтверджується зростанням частки екосертифікованих готелів, підтримкою інвесторів та участю в національних програмах сталого розвитку. Зроблено висновок про доцільність адаптації французького досвіду в Україні як частини стратегії сталого відновлення готельного бізнесу в післявоєнний період. Актуальність теми підсилюється необхідністю інтегрувати екологічні підходи в національну політику модернізації сфери гостинності.

Ключові слова: готельний бізнес; екологізація; економічні інструменти; державне стимулювання; французька модель; перехідна економіка; екологічна стратегія.

Отримано: 16 червня 2025 року
Прорецензовано: 21 червня 2025 року
Прийнято до друку: 04 липня 2025 року