Economic and legal framework formation specifics of the Rostov region agrotourism sector

Tatiana Zainullina\textsuperscript{1*} and Irina Kedrova\textsuperscript{1}

\textsuperscript{1}Don State Technical University, 1, Gagarina Sq., Rostov-on-Don, 344000, Russia

Abstract. The article considers the peculiarities of the formation of the economic and legal foundations of the agrotourism sector and its role in the economic development of rural areas of the Rostov region. Agrotourism was an integral part of the household economy, it largely determined the employment of the local population and formed a certain share of the profits of personal subsidiary plots. The economic effect of the development of agritourism is expressed in different aspects. In order to reduce the negative consequences of unemployment, migration, and the decline in the living standards of the population of rural areas, it is necessary to develop and implement programs of financial, organizational, legal and informational support for agritourism at the state level.

1 Introduction

Currently, there is a need to consider the economic and legal foundations for the formation of the agrotourism sector, since amendments to the legislative acts of the Russian Federation will make it possible to make this type of tourism a locomotive for the economic development of rural areas of the Rostov region.

2 Review of scientific sources

The interaction between tourism and agriculture and its characteristics were explored in the works of Richard L. Bowen \& Linda J. \& Cox; Morton Fox [1]. Sharon Phillip et al. [2] argue that studies have not yet provided a clear and basic understanding of the characteristics underlying and defining agrotourism and are attempting to highlight key features of agrotouism.

Agritourism is revealed as a transitional process, and the support of agritourism farmers is best achieved through the development of business skills and entrepreneurial potential, as shown by the research of Suzanne Ainley \& Carol Kline [3].

Conceptual understanding of agritourism is carried out in the works of Sharon Flanigan \& Kirsty Blackstock [4], Lisa C. Chase, etc. [5].

\* Corresponding author: tat-zajnullina@yandex.ru
Research on the motivation of entrepreneurial activity in the field of agrotourism is carried out in the works of Nancy G. McGehee [6] and Carol Kline & Lee-Anne Milburn [7].

Mathilde Schmitt [8] considers agrotourism not only as a source of pre-full income for villagers, but also as a strategy for the development of rural areas in Germany. Christian Rogerson & Jayne M. Rogerson [9] explored the opportunities and its role for South Africa’s economic development.

Agritourism can be considered one of the types of ecotourism considered H. CeballosLascurain [11].

Marketing and its specifics in the field of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development of agritourism were investigated by J. Clarke [10], Hans Embacher [12].

The world experience in the formation and development ofagr
developing agritourism was Italy. The basis of Italian rural tourism includes attracting guests to local farms for the production of wines, cheeses, olive oil, vegetables and fruits. A Liu-boy agrotourist can join the creation of products that are produced only in a certain region of the country. And in France, rural tourism emerged more than half a century ago. For the first time in the world, the French have created an association of agrotourists. The most popular types of agritourism in this country are winemaking, cheese making, honey harvesting, and livestock care. Visiting farms and ranches to experience farming and celebrate crops is a century-old U.S. tradition, a tradition that is the foundation of a new ones-lee known as "agritourism."

Agrotourism is socially oriented tourism, capable of satisfying the needs of various groups of the population, including the underserved, suggesting the independence of movement, individual or organizing of leisure and educational programs that make it possible to understand with the specifics of local agricultural nature management and traditional village life.

From January 1, 2022, Russian legislation introduces the concept of rural tourism - tourism, which provides for visiting rural areas, small towns with a population of up to thirty thousand people, for the purpose of recreation, introduction to the traditional way of life, familiarization with activities and (or) participation in agricultural work without extracting material benefits. The activity, including the provision of services for temporary accommodation, organization of leisure, excursion and other services, is carried out by agricultural producers in accordance with the requirements established by the Government of the Russian Federation. At the same time, support and development of agricultural tourism are attributed to the directions of state support for the development of agriculture. Federal Law of 02.07.2021 N 318-FZ "On Amendments to the Federal Law" On the Basics of Tourist Activities in the Russian Federation "and Article 7 of the Federal Law" On the Development of Agriculture "defines rural tourism as tourism, anticipating a visit to rural areas, small towns with a population of up to thirty thousand people, for recreation, introduction to the traditional way of life, familiarization with the activities of agricultural producers and (or) participation in agricultural work without extracting material benefits with the possibility of providing services for temporary accommodation, organizing leisure, excursion and other services. The activities for the provision of services in the field of rural tourism are carried out by agricultural producers in accordance with the requirements established by the Government of the Russian Federation.

From 2022, a new grant for agricultural producers will appear in Russia - Agrotourism. This implies changes in the state program for the development of agriculture. The maximum grant size is 10 million rubles. Representatives of small agricultural businesses will be able to get master support for projects for the development of rural tourism. Such projects may include the construction or remount of premises for receiving tourists and the improvement of adjacent territory, the creation of entertainment infrastructure, the purchase of tourist equipment, equipment and equipment.

The payback period of the project should not exceed five years. The entrepreneur himself partially should invest the funds in the project. Nevertheless, in order to receive a grant of up to 3 million rubles, it is necessary to invest 10% of the project cost, up to 5 million rubles - 15%, up to 8 million rubles - 20%, up to 10 million rubles - at least 25%. In 2022, 300 million rubles will be allocated for the provision of grants from the federal budget, in 2023 - 500 million rubles, in 2024 - 700 million rubles.

State regulation and state support for rural tourism may lead to 2030:
- the growth of farmers' revenue from their services,
- the expansion of the agritourism market by about 7 times,
- the creation of up to 60 thousand new jobs,
- to replenish the budget to 50 billion rubles.
Services in the field of tourism in rural areas, in accordance with the law, can be provided by agricultural producers in accordance with Article 3 of the Federal Law "On the Development of Agriculture." The problem of the development of agro-tourists is the so-called "land bans," when travelers need to be brought somewhere, organize parking for their transport, post-restaurant, guest house - create a tourist complex, but so far there is nowhere to place tours in the village - according to the law, on land for rural and economic purposes, any construction that does not correspond to its functional purpose, is prohibited, and for the misuse of rural land, the owner can at least be fined, as a maximum - whether to sew his allotment of land.

The economic effect of the development of agritourism is expressed in several aspects. The state receives additional tax revenues; there is a recovery of the population, a decrease in the burden on resort areas in the season. For an economic entity in the field of agriculture, the effect of agritourism is manifested in obtaining additional income, expanding the production of related goods and services, and diversifying it. Rural settlements in which this type of tourism is developing also receive significant advantages. Additional jobs appear, the market for agricultural products is expanding, an infrastructure tour (roads, socio-cultural facilities) is developing, etc. Tourists themselves get the opportunity to reduce the cost of recreation, since according to statistics; the price of agricultural products is much lower compared to popular tourism destinations.

Mostly, farmers or owners of personal subsidiary hoes who decide to organize and receive tourists face a number of difficulties, such as a lack of labor, finance, the inability to make high-quality advertising, and farms also experience a lack of knowledge necessary to work with tourists.

The specifics of agro tourism consists primarily in the fact that there are several options for the implementation of activities in this area. The main ones are listed below.

The first option: an individual - the owner of a residential premises in rural areas concludes a lease agreement for this premises directly with tourists. Income received under such contracts is taxed at least 13%. According to Article 228 of the Tax Code of the Russian Federation, "taxpayers who received income under lease (employment) agreements independently calculate the tax amounts payable to the budget."

The second option: an individual is registered as an individual pre-recipient, provides short-term accommodation services (guest services). In accordance with sub clause 12 of clause 2 of Art. 346.26 of the Tax Code of the Russian Federation, the taxation system in the form of a single tax on imputed income (UTII) can be applied according to the decisions of the representative bodies of the Munitsa-Pali districts, urban districts in relation to the provision of services for temporary accommodation and accommodation by organizations and individual entrepreneurs who use the total area of sleeping premises in each object of these services not more than 500 square meters. m (in case of exceeding 500 sq. m. Taxation is carried out on a general basis).

The third option: the owner of the house concludes an agreement for the provision of services for the size of tourists with a travel agency or other tourist enterprise for receiving tourists. The owner of a rural house, acts as an individual, submits declarations about the income received for accrual and payment of taxes. The convenience of this form for the owner of a rural house lies in the fact that all mutual relations with executive authorities and other organizations (insurance companies, advertising agencies, companies engaged in the promotion of travel products, etc.) are assigned to the travel agency, excursion bureau, and so on.

The fourth option: the owner of the residential premises concludes an agreement with a tourist company or a municipal institution, and trusts the organizations of the race couple to rent their guest house and pay taxes, receives from them income minus the tax withheld.
Such organizations, entrepreneurs are called tax agents. Their activities are regulated by Article 226 of the Tax Code of the Russian Federation. There are surely other models of communication between participants in the organization of agrotourism, but the listed forms are very popular today.

Winemaking is the basis of agritourism in the Rostov region. Tourists are attracted by tours to wineries tasting autochthonous wines. (The regional government relies on the development of small private production facilities, subsidizing the development of the industry. Over five years, more than 192 million rubles have been allocated from the budget for this.

The authorities of the Rostov region also consider it promising to combine that-boiled fish farming with agricultural tourism. In this case, the aquafarmer will be able to apply for

Fig. 1. The Agrotourism Rostov region map.
a special grant, stressed in the regional ruler. In addition, small fish hatchery enterprises wishing to develop agro-tourism will be able to apply for a grant of the same name in the amount of up to 10 million rubles from 2022. They can be directed to the construction, reconstruction, modernization of display facilities and tourist accommodation. In the context of import control and in order to increase investment attractiveness, the issue of combining trout farming activities with agricultural tourism is currently being worked out.

5 Conclusion

Thus, as a result of the study, one can draw conclusions.

1. The study of the development of agro-tourism as a factor in the economic development of rural areas is based on the world practice of state farm support, the practice of diversifying agricultural production with the inclusion of elements of the tourism industry.

2. The relevance of the study of the economic and legal foundations of the development of agritourism in the Russian Federation is determined by the adoption of amendments to the current legislation with the introduction of the concept of "rural tourism" and the allocation of state grants for the development of this type of tourism.

3. The number of economic units working in the field of agritourism in the Rostov region is steadily growing; this is due to their economic efficiency: infrastructure development, the emergence of new jobs, and the expansion of the market for agricultural products.

References


