

Article

Extraordinary and Unavoidable Circumstances in Tourism under COVID-19 and Post Pandemic Times—Casus Poland as Example of Sustainability Management

Dominik Borek ^{1,*}  and Daniel Puciato ²

¹ Ministry of Sport and Tourism, 00-082 Warszawa, Poland

² Faculty of Finance and Management, WSB University in Wrocław, 53-609 Wrocław, Poland

* Correspondence: dpborek@wp.pl; Tel.: +48-22-411-9797

Abstract: The views expressed in this paper are those of the authors and should not be taken as reflecting the position of any authority, entity or institution. This article presents the legal status as of 25 June 2022. In accordance with the Directive (EU) 2015/2302 of the European Parliament and of the Council of 25 November 2015 on package travel and linked travel arrangements, amending Regulation (EC) No 2006/2004 and Directive 2011/83/EU of the European Parliament and of the Council and repealing Council Directive 90/314/EEC, tour operators registered in Poland are required to refund payments to travelers in the case of cancellation of their travel package due to extraordinary and unavoidable circumstances within 14 days of its termination. The traveler has the right to terminate the package travel contract before the start of the trip without paying any termination fee in the event of unavoidable and extraordinary circumstances occurring at the destination or its immediate vicinity and which significantly affect the implementation of the package or the transport of passengers to their final destination. In the case of termination of the package travel contract due to unavoidable and extraordinary circumstances, the traveler is entitled to a full refund of any payments made for the package travel but is not entitled to any additional compensation. The tour operator makes the return within 14 days from the effective termination of the travel contract. In the article we will describe the situation during the COVID-19 pandemic and post-COVID times. The significance and implications of our findings and arguments show how important this is in designing a state's tourism policy. Targeted aid can be designed well in advance of extraordinary and unavoidable circumstances. In our opinion and the opinions of business practitioners, extraordinary and unavoidable circumstances in tourism occur on average every ten years, e.g., the 1992 Yugoslavia war, 2001 attack on the World Trade Center, 2010 Eyjafjallajökull volcanic eruption, and the 2020 COVID-19 pandemic. The results of the research show the effectiveness of legal instruments enacted by the Polish government during the COVID 19 crisis and the war in Ukraine. In the article we use two methods—empirical, related to the authors' own experience, and dogmatic–exegetical. The empirical research was based on the authors' experience as those responsible for the implementation of statutory regulations (director in the Ministry of Sport and Tourism and Ministry's advisor) and on the concept of law as one of the normative systems in society—the operation of law in the sphere of social and economic life, which is tourism. A dogmatic–exegetical method was also used, which allowed for the study of the literature on the subject and the review of legal regulations. In our research, we also used the method of the economic analysis of law (law and economics method). Graphical presentation of the research results and the impact of the introduced support mechanisms on supply and demand indicate the desirability of solutions in this area.



Citation: Borek, D.; Puciato, D. Extraordinary and Unavoidable Circumstances in Tourism under COVID-19 and Post Pandemic Times—Casus Poland as Example of Sustainability Management. *Sustainability* **2023**, *15*, 2416. <https://doi.org/10.3390/su15032416>

Academic Editors: Zygmunt Kruczek and Bartłomiej Walas

Received: 3 January 2023

Revised: 22 January 2023

Accepted: 25 January 2023

Published: 29 January 2023



Copyright: © 2023 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

Keywords: tour operator; travel package; linked travel arrangements; insolvency; COVID-19

1. Introduction

The COVID-19 pandemic and the post-COVID period have caused numerous turbulences in the world's tourism markets, which have included: closed airports; strikes;

the growing popularity of virtual tourism [1]; bans and restrictions on passenger traffic; restrictions on entering cultural, public utility, and commercial facilities; and the obligation to wear masks in public places.

Travel and business activity restrictions were common practices used by governments of many countries to prevent the spread of the negative effects of the pandemic [2–6]. As a consequence, global tourism traffic and expenditure dropped significantly, which adversely impacting the economic results of tourism enterprises and bringing about the risk of their insolvency and bankruptcy [7–9]. Therefore, governments of many countries introduced tools to support tour operators with the aim to mitigate these negative effects, which included employment reduction, bankruptcies and insolvency against travelers and customers of business entities [10,11]. These activities can be considered to be the practical implementations of the theorem of sustainable development—including corporate social responsibility—from the social perspective of such stakeholder groups as employees, customers, suppliers and local communities [12–15]. An important group of tools for implementing such activities has turned out to be direct tools, with particular focus on legal systems, both in the subjective sense (governments and their agencies) and in the substantive sense (legal acts). The above observations have been the main impulse for writing this article.

In this article, the points marked with the Arabic numerals 2–4 are quoted on the basis of the decision of the European Commission SA.58102 (2020/N) COVID-19 to support tour operators and other undertakings active in tourism and culture, referred in the present case. Often the facts are listed directly in the words of the European Commission, because, in this way and in relation to the relevant documents, the facts and the decision can be briefly presented to readers. In order to broaden possible knowledge in this regard, We refer directly to the decision on the basis of which the summary and clear information was compiled. The material is the result of our work and experience in the tourism sector and is therefore largely based on the empirical method. We would like to offer thanks for the opportunity to present these research results, as it is important for public administration to share the results of their work.

This article seeks to demonstrate the significance of the tourism support funds for the practical implementation of the theorem of sustainable development, including corporate social responsibility. In the paper, four main research methods have been used: a literature review, an economic analysis of law, a document analysis and a case study.

Tourism is an interdisciplinary field affected by unavoidable and extraordinary circumstances. Tourism was the first field to experience the crisis and the last to emerge from it [16]. Extraordinary and unavoidable circumstances in tourism occur, on average, every 10 years, e.g., the 1992 Yugoslavia war, the 2001 attack on the World Trade Center, the 2010 Eyjafjallajökull volcanic eruption, and the 2020 COVID-19 pandemic.

The European Commission has decided to initiate a dialogue about the provisions of Directive 2015/2302 in several member states. This was in regard to the provision of refunds to travelers within 14 days from the date of termination of the contract in the case of extraordinary and unavoidable circumstances. The dialogues were introduced in Croatia, the Czech Republic, Cyprus, France, Greece, Lithuania, Poland, Portugal and Slovakia. Poland was the only country to solve the case comprehensively, because travelers were reimbursed from a special fund. We decided to undertake this study because no research had been undertaken on this subject as of yet. We wish to show the conclusions that have been drawn from our research in an article based on our own observations.

2. Literature Review/Theoretical Background

In accordance with the Directive (EU) 2015/2302 of the European Parliament and of the Council of 25 November 2015 on package travel and linked travel arrangements, amending Regulation (EC) No 2006/2004 and Directive 2011/83/EU of the European Parliament and of the Council and repealing Council Directive 90/314/EEC, tour operators registered in Poland are required to refund payments to travelers in the case of cancellation of the

travel package due to extraordinary and unavoidable circumstances within 14 days of its termination [17]. Travelers have the opportunity to terminate the package travel contract at any time prior to its commencement, for an appropriate and justifiable termination fee, taking into account the expected cost savings and income from the alternative use of the travel services concerned. However, travelers also have the right to terminate the package travel contract without paying any termination fee, when unavoidable and extraordinary circumstances significantly affect the performance of the package travel. Unavoidable and extraordinary circumstances may relate, for example, to hostilities, other serious security problems such as terrorism, a significant threat to human health such as an outbreak of a major disease (such as a pandemic) at the destination, or natural disasters such as floods or earthquakes, or weather conditions preventing safe travel to the destination specified in the package travel contract. Extraordinary and unavoidable circumstances have their legal definition which describes a situation beyond the control of the invoking party, the consequences of which could not have been avoided even if all reasonable steps had been taken [5].

Extraordinary and unavoidable circumstances constitute a broader set of designations than the so-called force majeure (*vis maior*) which, although having no legal definition, has been defined by civil law jurisprudence. According to the judgment of the Court of Appeal in Lublin, Third Division: Labour Law and Social Insurance of 19 November 2019, case file no. III APa 15/19, force majeure (*vis maior*) is not defined by the provisions of the Civil Code [18–20]. Its definition has been shaped in the doctrine and judicature which prefer the so-called objective concept of force majeure. According to this concept, only an event that can be characterized as external, unforeseeable and with unavoidable effects, can be recognized as force majeure. An event is external if it occurs outside the enterprise structure, while the unforeseeability of an event should be understood as its extraordinary and sudden nature. Unavoidability of the consequences of the event is understood as its overwhelmingness, i.e., the impossibility to repel an imminent danger. Force majeure is therefore defined as an exclusive, external, extraordinary, sudden, unforeseeable and inevitable cause. Even a sudden natural phenomenon is not force majeure if acting with utmost diligence would have prevented its effects. Below, we present a scheme comparison of force majeure and extraordinary and unavoidable circumstances (Table 1).

Table 1. Comparison of force majeure and extraordinary and unavoidable circumstances.

Name	Characteristic	Action	Consequences
Extraordinary and unavoidable circumstances	out of control	any reasonable action	the inevitable consequences
Vis maior	extraordinary	utmost diligence	inability to prevent the effects

Source: own study.

Extraordinary and unavoidable circumstances comprise, therefore, in terms of their designates, a wider concept than force majeure as they may be a foreseeable phenomenon, as was the case, for example, with the COVID-19 pandemic. Its consequences seem to have been foreseeable and thus, in its case, The Act of 24 November 2017 on travel packages and link travel arrangements, (Journal of Laws of 2002, item 511) was applied [21–28].

In the previous act on tourism services—The Act of 29 August 1997 about tourist services (Journal of Laws of 2004, item 223)—the tour operator was responsible for the non-performance or improper performance of the contract for the provision of tourism services, unless the non-performance or improper performance was caused by force majeure. Likewise, the customer could claim damages for failure to perform the contract, unless the package travel was canceled due to force majeure. As one can see, the current regulations have improved the status of a traveler (so that it is wider than the status of customer) [17]

with a tour operator, as they have widened the range of situations that can be invoked by a traveler.

The traveler has the right to terminate the package travel contract before the start of the trip without paying any termination fee in the event of unavoidable and extraordinary circumstances occurring at the destination or its immediate vicinity which significantly affect the implementation of the package, or which significantly affect the transport of passengers to their final destination [29–31]. In the case of termination of the package travel contract due to unavoidable and extraordinary circumstances, the traveler is entitled to a full refund of any payments made for the package travel but is not entitled to any additional compensation. The tour operator makes the return within 14 days from the effective termination of the travel contract [30–32].

In an effort to save the tourism industry, a solution was enacted that came into effect on 13 March 2020. This consisted in the introduction of a specific 180-day “notice period” time for contracts terminated due to the COVID-19 pandemic (regarded as unavoidable and extraordinary circumstances). The solution aimed to give time for the industry to find possibilities in which to obtain credits and loans to refund advance payments from customers (which are required to be refunded within 14 days of the expiry of the notice period) [23]. Therefore, the tour operator can accept a customer’s contract termination notice and then, after 180 days, is able to refund any payments made by the client within 14 days. This way, the de facto effect of the refund of payments takes place within 194 days of the traveler having given a relevant statement to the tour operator [33]. Without the clear support to the sector, insurers might have been unwilling to provide indemnity, which is a necessary condition for the continuation of business in this area. This, in turn, might have resulted in business closures and the insolvency of such tour operators.

Why was this so important? Because it was in regard to the return of funds that the tour operators did not actually have, because they covered the obligatory advances with foreign contractors [23]. Advances were paid by the tour operators for the performance of services by subcontractors of travel packages. In many cases, these funds were difficult to collect, so the industry found it difficult to return them to travelers within the 14 days. In particular, this was a concern for countries of the middle east, where contractors delay the process of returning quotas to Polish tour operators and, ultimately, the cases may drag on for a long time due to the judiciaries being outside of the EU. In addition, there was difficulties associated with obtaining refunds by tour operators from subcontractors such as airlines, which were also in a difficult situation due to flight bans introduced in different EU countries by the legislation. In September 2020, there was to be an accumulation of payments to customers by tour operators, because most cancellations, which resulted in an obligation to make payments, expired within this period (tourists resigned mainly in March and April 2020) [33–35]. It was also not possible to extend the 180-day period, in September 2020, the validity of the bank and insurance guarantees of most Polish tour operators also expired [27].

3. Material and Methods

This material was prepared on the basis of information prepared by the Department of Tourism of the Ministry of Sport and Tourism for the needs of parliamentary committee meetings, which will largely be the background for the solutions discussed. These enabled the Polish state to introduce unprecedented aid to the tourism industry in connection with the COVID-19 pandemic and unprecedented support for the tourism industry in the form of tourism support funds—the Travel Refund Fund and the Tourism Aid Fund. In our research, we used the method of an economic analysis of the law (i.e., the law and economics method). This is discussed in Chapter 4, where tables and graphs are presented. Graphical presentation of research results and the impact of the introduced support mechanisms on supply and demand, indicate the desirability of solutions in this area. The aid funds were presented as mechanisms for regulating and supporting the travel market. We will describe the research in this area in more detail in the next chapter, in

which we refer to our results. Other research methods that we used required the study of existing literature, of jurisprudence and of the views of the doctrine. All the methods show research investigation and a procedure scheme.

4. Results

The situation presented in points 2 and 3 was postulated to be solved by measures modelled on European legal regulations. The tourism industry has postulated, e.g., the introduction of the following solutions:

- (a) direct aid to tour operators, e.g., by making it possible for them to take out preferential loans secured by the State Treasury;
- (b) state reinsurance for insurance companies issuing travel guarantees.

The achievement of both of these objectives was made possible thanks to an idea that was implemented only in Poland. This consisted in securing advance payments from customers and refunding them from public funds, allowing tour operators to repay them on preferential terms. This solution was called the Travel Refund Fund and was aimed at preventing insolvencies on the part of tour operators. Based on this solution, a tour operator would have the possibility to repay the refund made from public funds, with part of the repayment being made to an additional fund which, in the future, could be used to satisfy customer claims before declaring insolvency (as in the case of granting the repayment referred to in point a). Such a fund is cost-free for the state because, at present, tour operators are required to pay a mandatory contribution towards it. However, at the initial stage, the fund required provisioning (with a small amount from travel organizers repaying their “loans”) [24]. This solution is called the Tourism Aid Fund and is a specific type of insurer market reinsurance designed to easily calm the mood of the insurance market [25].

In March this year, the Minister of Sport and Tourism, in consultation with the Minister of Finance, for the first time launched payments from the Tourism Aid Fund to cover refunds made to travelers for their payments towards package travel that had not or would not take place due to the occurrence of unavoidable and extraordinary circumstances in the territory of Ukraine. The notification by a traveler of the cancellation of a package travel contract to be implemented in the territory of Ukraine, or the notification of a package travel contract termination by the tour operator, which justified the payment of funds from the Tourism Aid Fund, could be made between 24 February 2022 to 24 March 2022 inclusive. Requests for payments from the Tourism Aid Fund, made by a traveler or a tour operator, had to be submitted to the Insurance Guarantee Fund starting from 08 March 2022 and no later than 14 days after receiving the abovementioned notification [30,31].

The Tourist Aid Fund (TAF) is one of the solutions supporting tourism that is contained in the Act of 17 September 2020 amending the Act on special solutions related to the prevention, counteraction and combating of COVID-19, other infectious diseases and crisis situations caused by them, and some other acts (Journal of Laws of 2020, item 1639). From a technical point of view, TAF is a separate account in the Insurance Guarantee Fund. The funds accumulated therein come from, inter alia, the contributions of tour operators paid since 1 January 2021. It provides loans to tour operators in the case of cancellation of specific tourist packages in the future as a result of extraordinary and unavoidable circumstances [27].

The establishment of the Travel Refund Fund has prevented many insolvencies by stabilizing the financial situation of individual tour operators and has made it possible for them to maintain market competitiveness. It has met the aims of Directive (EU) 2015/2302 of the European Parliament and of the Council of 25 November 2015 on package travel and linked travel arrangements, amending Regulation (EC) No 2006/2004 and Directive 2011/83/EU of the European Parliament and of the Council and repealing Council Directive 90/314/EEC, which stipulated that refunds to travelers for cancelled package travel should be made by tour operators immediately. This aid measure was intended to strengthen the liquidity situation of tour operators. The Polish authorities considered it necessary to

oversee the refund obligations of tour operators and then to request their repayment at a reduced interest rate, because in many cases this would insure tour operators against insolvency [28]. It is worth pointing out that this was the only aid instrument of this type in Europe, under which the funds were reimbursed directly to the clients, not to the tour operator. In this way, the state was sure that the money was used in accordance with their intended purpose and that the aid was real. In the area of tour operators, the appropriate measure of the effectiveness of the assistance provided is the scale of declared insolvencies among entrepreneurs during the pandemic and its comparison to the number of insolvencies announced respectively in the years preceding the outbreak of the pandemic in 2020.

On 9 March 2022, this topic was considered by the Committee of Physical Culture, Sport and Tourism [30,31], chaired by Member of Parliament Jakub Rutnicki, Chairman of the Commission.

The statistics show that the overall number of insolvencies in the scale of the total number of entrepreneurs was small—fluctuating below 1% (approximately 0.2%). In addition, there were changes in the number of entrepreneurs (suspension or termination of activity, deletion from the register of tour operators and entrepreneurs who facilitating linked travel arrangements) [30,31]. The years 2020–21, despite the pandemic that significantly inhibited tourism around the world, did not cause numerous insolvencies of tour operators (Table 2). The establishment of the Tourist Refund Fund allowed for the maintenance of competitiveness within the tour operator market and prevented further socio-economic destabilization. TAF is a separate bank account managed by the Insurance Guarantee Fund. This means that the TAF cannot function as a separate unit but is formed within the organizational structure of the Insurance Guarantee Fund. TAF provides the possibility of a reimbursement of funds in connection with the occurrence of extraordinary and unavoidable circumstances, when tour operators have problems with payments to cover the reimbursement of travel expenses [30,31]. These payments apply to travel packages that were not or will not be carried out due to the announcement or the occurrence of unavoidable and extraordinary circumstances, not just related to COVID-19, on the territory of the Republic of Poland or in the place where the group trip takes place. TAF is financed by contributions from tour operators. It is worth emphasizing that the establishment of a pre-pillar i.e., the Travel Refund Fund (TRF) and of the Tourism Aid Fund (TAF) has contributed to the prevention of tour operator insolvencies and to achieving one of their lowest rates in Europe. Below are data on the number of insolvencies in 2020–2021 in a few selected countries that have implemented Directive 2015/2302.

Table 2. Number of insolvencies in 2020–2021 in selected European countries.

Year	Number of Insolvencies	Country
2020–2021	24 insolvencies	Czech Republic
2020–2021	18 insolvencies	Denmark
2020–2021	219 insolvencies	Romania
2020–2021	40 insolvencies	Hungary
2020–2021	24 insolvencies	Norway
2020–2021	12 insolvencies	Poland

Source: own study, based on data from the Ministry of Sport and Tourism.

Contributions to TAF are characterized by their one-sidedness and mandatory nature [29]. Using an economic analysis of the law, the distribution of the burden of paying TAF fees can be determined.

Figure 1 shows the fee's impact on demand and supply in the travel market. If we assume that curve D represents demand and curve S represents supply, and that at the starting point of the analysis the travel service is not burdened with the fee, then the balance between the travel service demand and supply is at the intersection of the curves D and S₁ [29]. At this point, the service price corresponds to the OP₂ section, and at this price the producer (seller) is willing to sell the travel service. The buyer is willing to buy the

travel service at the price corresponding to the $O t_2$ section [29]. The equilibrium price for the producer (seller) is the net price without the fee. If the travel service is burdened with the fee corresponding to the $P_2 P_3$ section, then the supply curve will move upwards in the chart as the fee will increase the price of this good [29]. As a result, the demand for the service will decrease by the amount corresponding to the $t_1 t_2$ section [29]. Characteristically, however, as a consequence of the imposition of the tax, the demand and supply in the travel market decreases, which is reflected in the new equilibrium point $t_1 P_3$. The rectangle represents the size of the fee [29].

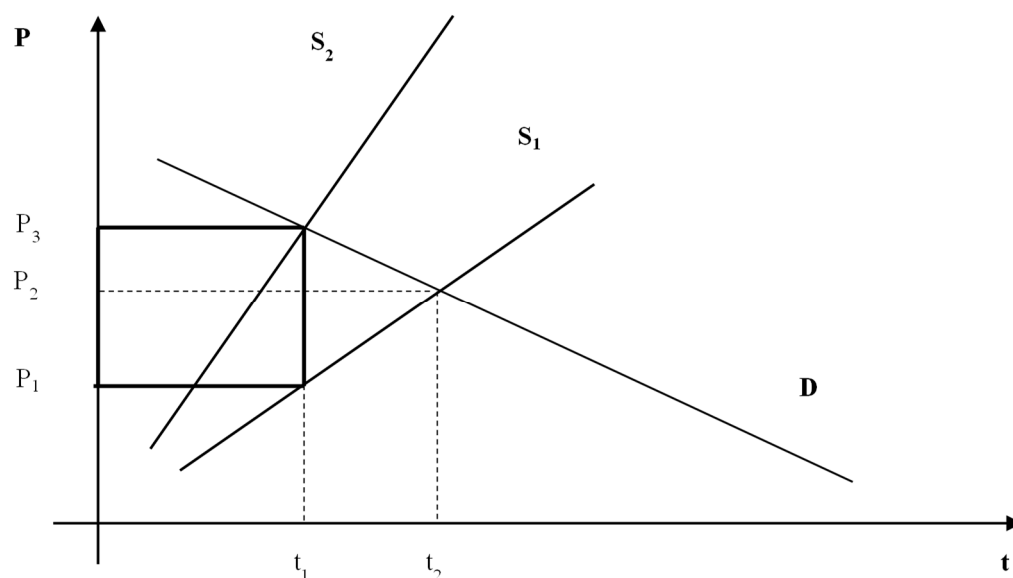


Figure 1. The impact of introducing TAF contribution on the travel market. Figure and description—own work, based on [29].

It seems that in the case of the analyzed insolvency protection system we also have the so-called Pareto effect [36]. According to this, 20% of travel organizers are responsible for 80% of collected TAF contributions and Travel Guarantee Fund (TGF) contributions. Thus, about 1/5 of the market can, by itself, protect 4/5 of the market against insolvency through these solidarity funds. This shows that the establishment of safeguards based largely on the industry's self-regulation is of great importance. In the case of Poland, the solutions worked well in times of the greatest recent crises. It is also worth pointing out that the number of travel organizers in Poland, which is impressive and amounts to over 4000, results in lower prices for package travels.

In the medium- and long-term perspectives, the fee will be shifted from tour operators to customers, which may result in an increase in supply [29]. The economic analysis of the law shows a regularity consisting in a decrease in the average price level along with an increase in the number of tour operators offering package travels in a given market. This is one of the key assumptions of a competitive market. According to this, an increase in the number of tour operators leads to an increase in the competition between them, this results in lower prices offered to customers [29]. This phenomenon is shown in Figure 2. An increase in the number of tour operators from N_1 to N_2 results in a price decrease from P_1 to P_2 [29]. However, the trend is not continuous as the price decrease cannot go beyond the minimum price, understood, in this case, as the minimum price that can cover the unit cost and give a minimum acceptable margin level [29]. Then the price stabilizes.

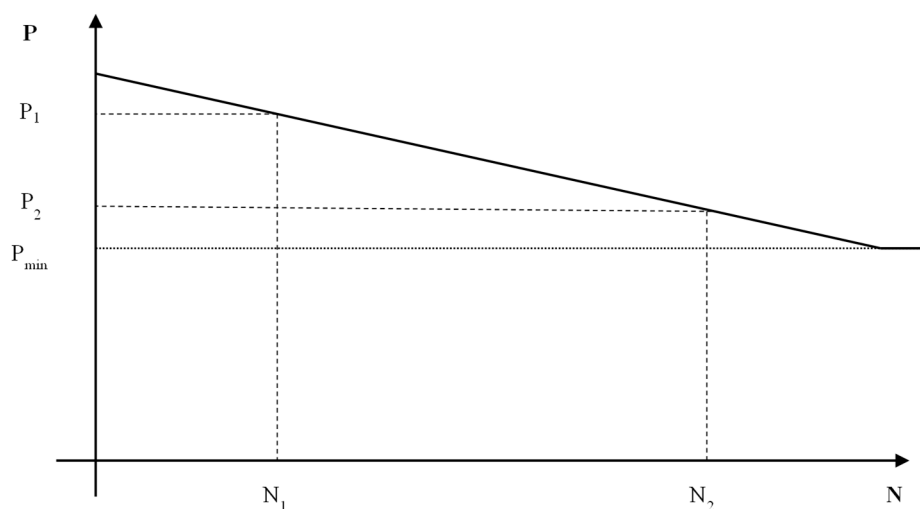


Figure 2. Relationship between the package travel price and the number of tour operators (travel organizers). Figure and description—own work, based on [29].

A package travel price is influenced by the number of offers in the market (the more tour operators in the market, the larger the number of offers). An increase in the number of offers leads to a decrease in prices [29]. On the other hand, a decrease in the number of offers leads to an increase in prices [29]. Thus, the fewer tour operators on the market, the less potential travel offers. Activities in the travel market, carried out by tour operators themselves, constitute a type of corporate social responsibility or a manifestation of compliance social responsibility i.e., businesses' responsibility for compliance procedures. The latter may be an element of social responsibility because the payment of fees towards the tourism support funds makes it possible to safeguard weaker entities in the market. Thus, by complying with the law, the grey market is eliminated, and healthy competition is supported. As Makowicz points out, transparent structures and positive company image building, as well as compliance with the regulations, generate trust and impact their rating, which also strengthens the position of the travel market itself [37,38]. The compliance with the adopted standards of conduct translates, in practice, into effective risk management [37,38]. This, as indicated in this article, is of particular importance in cases of extraordinary and unavoidable circumstances or so-called force majeure.

5. Discussion

According to regulatory theory, the public sector plays a complementary role to the market in the economy and its main task in this area is to improve the coordination function. Regulation can contribute to the formation of new markets by creating the necessary institutions, promoting competition and protecting consumers' interests, reducing the level of concentration of production and capital [39]. Balcerzak and Pietrzak [40] emphasize the role of the institutional system in the process of shaping the productivity of economies. The authors consider this particularly important in terms of the effectiveness of regulations aimed at supporting entrepreneurship, legal institutions that help keep transaction costs low and maintain a high efficiency of the market mechanism, competitiveness of the environment, and the efficiency of labor markets and financial market institutions. However, it should also be considered a leveling market failure.

However, in the current situation of the tourism market, the key task of the institutional system should be to reduce the failure of the market, primarily caused by random factors—the pandemic and the war—and, secondarily, by economic factors—a limiting of economic activity, interruption of supply chains, economic slowdown and recession [41].

The Polish government's efforts to address the negative effects of the pandemic on sectors particularly vulnerable to its effects, including tourism industries, have included

exemption from social security contributions, standstill benefits, and the Tourism Refund Fund Tourism Aid funds [42].

However, research by Wong and Lai [43] clearly shows that the effectiveness of governments' efforts to accelerate the post-COVID-19 tourism recovery is largely dependent on parallel actions related to corporate social responsibility (CSR). The support of local communities in the process of managing change has been considered crucial in this area. However, in order to achieve this, governments must take measures to increase public confidence and, in this case, the responsiveness of public authority actions and access to reliable information are particularly important.

Corbet and colleagues [44], point to the importance of support schemes aimed at reducing the risk of insolvency of tour operators. Fiscal instruments, in the form of special assistant programs of a loan nature and information instruments, were considered particularly important.

Rogerson and Baum [45] indicate the main directions of actions to mitigate the effects of the pandemic on the tourism sector in Africa. They propose actions aimed, among others, at increasing confidence in the market, supporting international tourism and increasing the resilience of domestic tourism entities, especially small- and medium-sized enterprises of a regional nature.

Joo and associates [46] also made an interesting observation in their work. In their research, they noted the high uncertainty of local communities related to the fear of being infected with the coronavirus by tourists. It was found that risk perceived by residents was negatively correlated with emotional solidarity and support for tourism, while emotional solidarity had a positive effect on support for tourism.

Additionally, the results of Kamat's research [47] indicate that residents usually understand the important role of tourism for their region and want to support it. However, respondents were faced with a dilemma between hosting tourists to help rebuild the economy and personal fears that contact with tourists would increase their chance of infection. Practical conclusions resulting from the conducted research indicate the great importance of government and local government activities that must understand and adequately respond to these concerns. In this case, the quality of information and communication was considered crucial for shaping a positive attitude of residents towards tourists.

6. Conclusions

The European Commission, while accepting both aid instruments, concluded that these measures are necessary, appropriate and proportionate to remedying a serious disturbance in the economy of a member state in accordance with Art. 107 paragraph. 3 lit. b) of the Treaty on the Functioning of the European Union (TFEU) [18], as they fulfill all the relevant conditions of the temporary aid framework (which expired 30 June 2022) [21,22].

The Travel Refund Fund, as a tool for the future and not directly related to the COVID-19 pandemic, was not subject to notification [19] but was described in the EC decision and is an instrument inextricably linked to instalment repayments by tour operators because the "interest" for using this source was paid precisely to that account, so that in the future these funds can be used to launch aid in situations similar to those of the global pandemic. Unfortunately, there was only a short wait before the fund was utilized as the situation in Ukraine in February 2022 led to the declaration of unavoidable and extraordinary circumstances, providing a basis for massive cancellations of package travel there. The use of tourism support funds is related to instruments which, due to their characteristics, constitute an element of corporate social responsibility. Such activity supports the market and enables solidarity of the legally operating tourism industry. Therefore, CSR tools should be recommended as potential measures to reduce the negative effects of crisis phenomena in tourism. It is difficult to compare our project and results with the results of similar research conducted on this subject in other parts of Europe and the world, because, as indicated, there is a lack of scientific dialogue in this area. Poland, as a pioneer, tries to

present these issues on the international forum. Thanks to the possibility of publication in the journal, we hope to expand the dialogue in this area.

Author Contributions: Conceptualization, D.B. and D.P.; methodology, D.B.; software, D.P.; validation, D.B. and D.P.; formal analysis, D.P.; investigation, D.B.; resources, D.B.; data curation, D.P.; writing—original draft preparation, D.B. and D.P.; writing—review and editing, D.B. and D.P.; visualization, D.P.; supervision, D.B. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

References

1. Lu, J.; Xiao, X.; Xu, Z.; Wang, C.; Zhang, M.; Zhou, Y. The potential of virtual tourism in the recovery of tourism industry during the COVID-19 pandemic. *Curr. Issues Tour.* **2022**, *25*, 441–457. [\[CrossRef\]](#)
2. Škarea, M.; Soriano, D.; Porada-Rochoń, M. Impact of COVID-19 on the travel and tourism industry. *Technol. Forecast. Soc. Chang.* **2021**, *63*, 120469. [\[CrossRef\]](#) [\[PubMed\]](#)
3. Lee-Peng, F.; Mui-Yin, C.; Kim-Leng, T.; Kit-Teng, P. The impact of COVID-19 on tourism industry in Malaysia. *Curr. Issues Tour.* **2021**, *24*, 2735–2739.
4. Rogerson, C.; Rogerson, J. COVID-19 and changing tourism demand: Research review and policy implications for South Africa. *Afr. J. Hosp. Tour. Leis.* **2021**, *10*, 1–21. [\[CrossRef\]](#)
5. Ntounis, N.; Parker, C.; Skinner, S.; Steadman, C.; Warnaby, G. Tourism and Hospitality industry resilience during the COVID-19 pandemic: Evidence from England. *Curr. Issues Tour.* **2022**, *25*, 46–59. [\[CrossRef\]](#)
6. Balli, F.; Billah, M.; Chowdhury, I. Impact of the Russia–Ukraine war on hospitality equity markets. *Tour. Econ.* **2022**. online first. [\[CrossRef\]](#)
7. Le, D.; Phi, G. Strategic responses of the hotel sector to COVID-19: Toward a refined pandemic crisis management framework. *Int. J. Hosp. Manag.* **2021**, *94*, 102808. [\[CrossRef\]](#)
8. Fabiyani, N.; Sudiro, A.; Moko, W.; Soelton, M. Conceptualizing the Role of Work Engagement: A Case Study of the Hotel Sector in Surabaya during the COVID-19. *J. Asian Financ. Econ. Bus.* **2021**, *8*, 485–494.
9. Garrido-Moreno, A.; García-Morales, V.; Martín-Rojas, R. Going beyond the curve: Strategic measures to recover hotel activity in times of COVID-19. *Int. J. Hosp. Manag.* **2021**, *96*, 102928. [\[CrossRef\]](#)
10. Salem, I.; Elbaz, A.; Elkhwesky, Z.; Ghazi, K. The COVID-19 pandemic: The mitigating role of government and hotel support of hotel employees in Egypt. *Tour. Manag.* **2021**, *85*, 104305. [\[CrossRef\]](#)
11. Anguera-Torrell, O.; Aznar-Alarcón, J.; Vives-Perez, J. COVID-19: Hotel industry response to the pandemic evolution and to the public sector economic measures. *Tour. Recreat. Res.* **2021**, *46*, 148–157. [\[CrossRef\]](#)
12. Johann, M. CSR Strategy in Tourism during the COVID-19 Pandemic. *Sustainability* **2022**, *14*, 3773. [\[CrossRef\]](#)
13. Lee, S. Corporate social responsibility and COVID-19: Research implications. *Tour. Econ.* **2022**, *28*, 863–869. [\[CrossRef\]](#)
14. Yeon, J.; Song, H.; Yu, H.; Vaughan, Y.; Lee, S. Are socially responsible firms in the U.S. tourism and hospitality industry better off during COVID-19? *Tour. Manag.* **2021**, *85*, 104321. [\[CrossRef\]](#)
15. Mao, Y.; He, J.; Morrison, A.; Coca-Stefaniak, J. Effects of tourism CSR on employee psychological capital in the COVID-19 crisis: From the perspective of conservation of resources theory. *Curr. Issues Tour.* **2021**, *24*, 2716–2734. [\[CrossRef\]](#)
16. Sobhani, P.; Veisi, H.; Esmaeilzadeh, H.; Sadeghi, S.M.M.; Marcu, M.V.; Wolf, I.D. Tracing the Impact Pathways of COVID-19 on Tourism and Developing Strategies for Resilience and Adaptation in Iran. *Sustainability* **2022**, *14*, 5508. [\[CrossRef\]](#)
17. Vieweg, K. The restrictions of european law. In *Professional Sport in EU: Regulation and Re-Regulation*; Caiger, A., Gardiner, S., Eds.; T.M.C. Asser Press: The Hague, The Netherlands, 2000.
18. Wali, A. The theory of the sport law: Towards specific legislation for sports transaction. In *Sports Law: 15th IASL Congress Proceedings*; Foks, J., Ed.; International Association of Sports Law: Warsaw, Poland, 2010.
19. Gandert, D. Puerta: Applying the Principles of Justice to the World Anti-Doping Code. In *Sports Law: 15th IASL Congress Proceedings*; Foks, J., Ed.; International Association of Sports Law: Warsaw, Poland, 2010.
20. Góralski, W.M.; Kardaś, S. *The European Union. Origins-Structure-Acquis*; Wolters Kluwer Polska: Warsaw, Poland, 2008.
21. Borek, D. The decision of the European Commission State Aid SA.101979 (2022/N)—A word of commentary, opinion and conclusions. *Zesz. Nauk. Wyższej Szkoły Gospod. W Bydgoszczu* **2022**, *37*, 11–19.
22. Borek, D. Przedsiębiorca w ustawie o imprezach turystycznych i powiązanych usługach turystycznych—Koncepcja przedmiotowego charakteru regulacji. *Internetowy Kwart. Antymonop. I Regul. UW* **2018**, *4*, 23–35.

23. Borek, D.; Zawistowska, H. (Eds.) *Komentarz do Ustawy o Imprezach Turystycznych i Powiązanych Usługach Turystycznych*; ODDK: Gdańsk, Poland, 2020.
24. Borek, D.; Świtaj, K.; Zawistowska, H. O zgodności z prawem UE regulacji art. 15k ustawy o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych oraz niektórych innych ustaw. In *Prawo-Narzędzie Sprawiedliwości Czy Władzy?* Barwicka-Tylek, I., Dziewałtowski-Gintowt, P., Zyzik, K., Łyżwa, Ł., Eds.; Uniwersytetu Jagiellońskiego: Kraków, Poland, 2020.
25. Borek, D.; Zawistowska, H. (Eds.) *Prawo Turystyki, Podręcznik*; ODDK: Gdańsk, Poland, 2021.
26. Borek, D. Turystyczny Fundusz Pomocowy uspokoi również rynek ubezpieczycieli. *Dz. Gaz. Prawna* **2020**, *10*. Available online: <https://serwis.gazetaprawna.pl/turystyka/artykuly/1492991,fundusz-katastrof-rynek-ubezpieczycieli.html> (accessed on 1 January 2022).
27. Borek, D.; Sztandera, A. Turystyka na rozdrożu. *Wiadomości Tur.* **2021**, *10*. Available online: https://www.google.com.hk/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjFrtPsh-z8AhWGPXAKHUiuCrEQFnoECAkQAQ&url=https%3A%2F%2Fwstih.pl%2Fwp-content%2Fuploads%2F2021%2F10%2FWT_10_2021_lekki.pdf&usg=AOvVaw1b3OrXwJyRArP9DpWhr-si (accessed on 1 January 2022).
28. Borek, D. Konsekwencje niewypłacalności Thomasa Cooka dla angielskiej Premiership. In *Prawne i Praktyczne Aspekty Turystyki i Rekreacji*; Płonka-Bielenin, K., Wolski, D., Eds.; Arterior: Katowice, Poland, 2021.
29. Buława, P.; Szmít, K. *Ekonomiczna Analiza Prawa*; Wolters Kluwer Polska: Warsaw, Poland, 2012.
30. *Informacja Ministra Sportu i Turystyki na Temat: Ocena Funkcjonowania Ustawy z Dnia 24 Listopada 2017 r. o Imprezach Turystycznych i Powiązanych usługach Turystycznych*; Komisja Kultury Fizycznej, Sportu i Turystyki: Warsaw, Poland, 2022.
31. *Informacja Ministra Sportu i Turystyki na Temat: Pomoc Dla Przedsiębiorstw Turystycznych ze Strefy Przygranicznej, Objętej Zakazem Przebywania w Związku z Kryzysem na Granicy Polsko-Białoruskiej, w Szczególności w Zakresie Pomocy Poza Limitem de Minimis*; Podkomisja stała do spraw turystyki Komisji Kultury Fizycznej, Sportu i Turystyki: Warsaw, Poland, 2022.
32. Marak, K. Regulacje prawne wprowadzone w celu przeciwdziałania skutkom epidemii wirusa SARS-CoV-2 w zakresie wykonania umów o udział w imprezie turystycznej oraz skutki tych regulacji dla organizatorów turystyki i podróżnych. *Iustitia* **2020**, *4*, 201–210.
33. Maszewski, Ł. Charakter prawny formy reglamentacji dostępu do działalności w zakresie organizowania imprez turystycznych w prawie polskim. *Przegląd Ustawodawstwa Gospod.* **2021**, *8*, 48–55. [\[CrossRef\]](#)
34. Raciborski, J. Ochrona konsumenta w odniesieniu do umów o powiązane usługi turystyczne w rozumieniu dyrektywy Parlamentu Europejskiego i Rady (UE) 2015/2302. *Probl. Transp. Logistyki* **2017**, *4*, 111–119. [\[CrossRef\]](#)
35. Szmak, K.; Szmak, S. Odroczenie skuteczności odstąpienia od umowy o udział w imprezie turystycznej—Regulacja art. 15k ustawy COVID 19 w świetle dyrektywy 2015 2302. *Transform. Prawa Prywat.* **2021**, *3*, 85–99.
36. Zasada Pareto. Available online: https://mfiles.pl/pl/index.php/Zasada_Pareto (accessed on 1 January 2022).
37. Kanclerz, K.; Tomanek, B.; Nicińska-Chudy, A.; Bodziony, M. *Przewodnik po HR Compliance*; Infor Biznes: Warsaw, Poland, 2021.
38. Makowicz, B. *Compliance w Przedsiębiorstwie*; Wolters Kluwer Polska: Warsaw, Poland, 2011.
39. Puciato, D. Zamówienie publiczne jako kontrakt w relacji pryncypał-agent. *Ruch Praw. Ekon. Socjol.* **2018**, *80*, 167–180. [\[CrossRef\]](#)
40. Balcerzak, A.; Pietrzak, M. Efektywność instytucjonalna krajów Unii Europejskiej. *Ekonomista* **2016**, *3*, 312–337.
41. Puciato, D. Niedoskonałości rynku w opinii menedżerów hoteli z województw dolnośląskiego i opolskiego. *Pr. Nauk. Uniw. Ekon. We Wrocławiu* **2022**, *66*, 117–129. [\[CrossRef\]](#)
42. Staszewska, A. Zarządzanie kryzysem w turystyce podczas pandemii COVID-19. *Zesz. Nauk. Wydziału Zarządzania GWSH* **2022**, *17*, 100–109.
43. Wong, J.; Lai, I. The mechanism influencing the residents' support of the government policy for accelerating tourism recovery under COVID-19. *J. Hosp. Tour. Manag.* **2022**, *52*, 219–227. [\[CrossRef\]](#)
44. Corbet, S.; Hou, Y.; Hub, Y.; Oxley, L. Did COVID-19 tourism sector supports alleviate investor fear? *Ann. Tour. Res.* **2022**, *95*, 103434. [\[CrossRef\]](#)
45. Rogerson, C.; Baum, T. COVID-19 and African tourism research agendas. *Dev. South. Afr.* **2020**, *37*, 727–741. [\[CrossRef\]](#)
46. Joo, D.; Xu, W.; Lee, W.; Lee, C.; Woosnam, K. Residents' perceived risk, emotional solidarity, and support for tourism amidst the COVID-19 pandemic. *J. Destin. Mark. Manag.* **2021**, *19*, 100553. [\[CrossRef\]](#)
47. Kamata, H. Tourist destination residents' attitudes towards tourism during and after the COVID-19 pandemic. *Curr. Issues Tour.* **2022**, *25*, 233882204. [\[CrossRef\]](#)

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.