

„Agritourism in Poland – the Legal Model and the Realities of the Market“

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Abstract

This paper takes on the legal aspects of the functioning of agritourism farms in Poland. An analysis of legal requirements allowed us to determine the legal criterion of identification of such facilities. This criterion was used to identify the actual number of agritourism farms in the area of Malopolska voivodeship among selected $n = 930$ facilities that operate under the banner of “agritourism” or use it for marketing purposes. Test results show a considerable degree of misuse of the terms “agritourism” and “agritourism farms” – terms which are not legally registered in Poland in relation to facilities and providing tourism services. Lack of legal protection of a generic “agritourism” in Poland, allows the use of the name “agritourism” for other forms of tourism projects in rural tourism, associated with, but not directly connected with the farm. There is emerging concern, that the lack of clear regulatory and legal terminology in Poland can cause adulteration of the agritourism offer.

Key words: agritourism, Poland, legal conditions

Paper type: Scientific study

1. Introduction

Free-market transformations have affected rural development in Poland since the early 90's and have been driving functioning farms to take up non-agricultural activities (Guzik 1995, Mika 2007, Szpara 2011, Warszzyńska 1995). One of the manifestations of this process is providing services for tourists to co-exist and support the agricultural production function of farms (Kurek 1990, Warszzyńska 1995, Szpara 2011). The search for non-agricultural sources of income for farm owners contributed to the dynamic development of agritourism in Poland (Guzik 1995, Mika 2007, Szpara 2011, Warszzyńska 1995, Wojciechowska 2007).

The term “agritourism” is understood to be a form of rural tourism, consist on the resting stays in providing tourism services (accommodation, food and other) rural farms, defined as agritourism farms (Mika 2007). Agritourism farms offer tourists the opportunity to rest and participate in activities of the host family and agricultural work. Tourism services are expected to be an additional or a supplementary source of income for families but the main support should stay agricultural production.

According to the Ministry of Agriculture, there were more than 8 thousand farms operating under the “agritourism” banner in Poland in 2005. They are heavily concentrated in the rural areas of the Carpathians, especially in the Malopolska and Podkarpackie voivodeships, where around 30% of the total agritourism farms operating in the country are located.

Agritourism activity is of interest to both academia and the local governments in Poland. Offering tourism services by households in rural areas is considered in terms of economic benefits, as an additional source of income for rural population (Guzik 1995, Kurek 1990, Szpara 2011) and the social and cultural context, as a factor in professional activation villages' residents, including women (Seręga 1993, Żelazna 2004) and the meeting of urban and rural cultures (Przeclawski 1996).

The increasing popularity of agritourism caused that more and more entrepreneurs, not related to agriculture, and providing accommodation facilities in rural area, began to use the term “agritourism” in their marketing policy or formally operate under that very name. Such a situation arises because the terms “rural tourism” and “agritourism farms” are not legally reserved in Poland. However, there are specific regulations that define the agritourism activity. They control the range of services, such as tax and insurance for their owners, but also give operators different benefits of the state policy aimed at supporting entrepreneurship in rural areas.

The purpose of this paper is to present the legal conditions for the functioning of agritourism farms in Poland in order to determine the legal criteria for identifying this kind of tourism facilities and, on that basis, to verify the number of agritourism farms in the area of the Malopolska voivodeship among all the entrepreneurs called “agritourism” or one of the derivative terms.

The legal problems of organization and operation of agritourism in Poland has been considered in a few scientific papers (Fillar 1996, Hayder 1996, Jędrzejczyk 1996, Kobyłecki 2003, Niedziółka 2007, Pomada 1996, Strzelczak, Cieślak 1995, Sznajder, Przebórska, 2006, Strzembicki 1997, Tyran 2005, Żelazna 2004). These studies mostly involved the analysis and interpretation of legal acts and legal requirements that the owner of a farm must fulfill in order to start an agritourism entrepreneurship.

2. Legal framework of agritourism activity

There is no single, consistent rule that regulates the conditions for the establishment, organization and operation of an agritourism farm in Poland. Farmers wishing to provide agritourism services are obliged to respect a set of rules that determine the legal framework for the functioning and organization of their working farm as an economic entity.

Such acts are:

- The Freedom of Economic Activity Act (*Ustawa z dnia 2 lipca 2004 r. o swobodzie...*);
- The Agricultural Tax Act (*Ustawa z dnia 15 listopada 1984 r. o podatku...*);
- The Civil Code (*Ustawa z dnia 23 kwietnia 1964 r. kodeks...*);
- The Farmers' Social Insurance Act (*Ustawa z dnia 20 grudnia 1990 r. o ubezpieczeniu...*);
- The Natural Persons' Income Tax Act (*Ustawa z dnia 26 lipca 1991 r. o podatku...*);
- The Goods and Services Tax Act and changes (*Ustawa z dnia 11 marca 2004 o podatku... with Ustawa z dnia 2 grudnia 2009 r. o zmianie ustawy...*);
- The Food Security and Nutrition Act (*Ustawa z dnia 25 sierpnia 2006 r. o bezpieczeństwie...*);
- The Regulation on the Hygiene of Foodstuffs (*Rozporządzenie (WE) nr 852/2004 Parlamentu Europejskiego i Rady z dnia 29 kwietnia 2004 r. w sprawie...*);
- The Population Register and Identity Cards Act (*Ustawa z dnia 10 kwietnia 1974 r. o ewidencji...*);
- The Personal Data Protection Act (*Ustawa z dnia 29 sierpnia 1997 r. o ochronie...*);
- The Physical Culture Act (*Ustawa z dnia 18 stycznia 1996 r. o kulturze...*);
- The Tourist Services Act (*Ustawa z dnia 29 sierpnia 1997 r. o usługach...*);
- The Regulation of Hotel Facilities and Other Facilities in which Hotel Services are provided (*Rozporządzenie Ministra Gospodarki z dnia 19 sierpnia 2004 r. w sprawie ...*).

The basic legal document designating the framework for functioning of agritourism farms in Poland is The Freedom of Economic Activity Act (*Ustawa z dnia 2 lipca 2004 r. o swobodzie...*). Other laws and regulations complement and regulate the duties, scope of provided services on a farm and legal privileges arising from that activity to farm owners.

The Freedom of Economic Activity Act (*Ustawa z dnia 2 lipca*

2004 r. o swobodzie...) allows farmers to provide tourism and catering services as a secondary activity of their farms at the condition of maintain the agricultural production function as its primary. The Act allows renting rooms, sale and deliver of home meals on farms other services connected with the stay of tourists.

The legal definitions of "farmer" and "farm" have a specific meaning which are used in the provisions of The Agricultural Tax Act (*Ustawa z dnia 15 listopada 1984 r. o podatku...*), The Civil Code (*Ustawa z dnia 23 kwietnia 1964 r. kodeks...*) and The Farmers' Social Insurance Act (*Ustawa z dnia 20 grudnia 1990 r. o ubezpieczeniu...*). As stated in The Farmers' Social Insurance Act (*Ustawa z dnia 20 grudnia 1990 r. o ubezpieczeniu...*), a farmer is an adult person, resident and leading on Polish territory, personally and on their own account, agricultural activities and having a farm (...) or which has allocated land in their possession a farm for afforestation.

The Agricultural Tax Act (*Ustawa z dnia 15 listopada 1984 r. o podatku...*) defines a farm as an agricultural area, lands under ponds classified as rural land and buildings as agricultural land, land under buildings related to running the farm with a total area exceeding 1 hectare.

The Civil Code (*Ustawa z dnia 23 kwietnia 1964 r. kodeks...*) authorizes the use of the term "farm" to conduct agricultural activities on the basis of agricultural land, including forest land, buildings or their parts, equipment and stock if they are or could be an organized economic unit. The Civil Code (*Ustawa z dnia 23 kwietnia 1964 r. kodeks...*) allows for non-agricultural activities on farms.

A farmer who provides tourism services does not incur such high insurance costs as other tourist entrepreneur. Non-agricultural activity, in accordance with the provisions of The Farmers' Social Insurance Act (*Ustawa z dnia 20 grudnia 1990 r. o ubezpieczeniu...*), is exempt from the obligation to pay insurance premiums to the Social Insurance Institution (SII, in Polish: ZUS – Zakład Ubezpieczeń Społecznych). Farmers are only required to pay contributions in respect of the agricultural business for the Agricultural Social Insurance Fund (ASIF, in Polish: KRUS – Kasa Rolniczego Ubezpieczenia Społecznego). The annual insurance cost in ASIF is about 4-times lower than in SII.

In accordance with The Natural Persons' Income Tax Act (*Ustawa z dnia 26 lipca 1991 r. o podatku...*) all agritourism services – hiring of rooms, sale and delivery of home meals on farms or other services connected with the stay of tourists – must be provided by the farmer in limited size. It is therefore used in this Act to limit the number of rooms rented to tourists till 5. This law is particularly beneficial to farmers, because it exempt farmers from paying tax from income such as renting rooms and food services, as well as paying the agricultural tax. However, the exemption applies only in situation when the resulting annual turnover is up to the limit of 150 thousand PLN (about 36 thousand Euro). This condition is governed by the provisions of The Goods and Services Tax Act (*Ustawa z dnia 11 marca 2004 o podatku... with Ustawa z dnia 2 grudnia 2009 r. o zmianie ustawy...*), therefore, the farmer's duty is to maintain daily sales records to prove the total value of sales.

Naming of tourism accommodation facilities in Poland is

regulated by The Tourist Services Act (*Ustawa z dnia 29 sierpnia 1997 r. o usługach...*). Unfortunately, this legislation is only incidentally relevant to agritourism farms. In light of this law, "agritourism" is not a legally protected name of facilities providing tourism services. Agritourism farms are classified into a group called "other facilities". Provisions of the Act refer to renting rooms in agritourism farms as hospitality activities. The agritourism farms are requested to register their services to the Record of tourism facilities, run by local authorities (mayor, president).

However, the Ministry of Economy's regulations on Hotel Facilities and Other Facilities in which Hotel Services are provided (*Rozporządzenie Ministra Gospodarki z dnia 19 sierpnia 2004 r. w sprawie...*) undertakes to comply with the minimum requirements for equipment, compliance with sanitary requirements, fire and other regulations. The hospitality facilities are also obliged the provisions of The Population Register and Identity Cards Act (*Ustawa z dnia 10 kwietnia 1974 r. o ewidencji...*) and The Personal Data Protection Act (*Ustawa z dnia 29 sierpnia 1997 r. o ochronie...*). According to this Acts, a guest staying on the agritourism farm must be registered on the basis of an identity document and all customer data received are under legal protection and may only be used for register purposes.

The provision of food services on the agritourism farm is treated as an additional economic activity and requires special attention due to the rules of hygiene in the preparation of meals. The Food Security and Nutrition Act (*Ustawa z dnia 25 sierpnia 2006 r. o bezpieczeństwie...*) and The Regulation on the Hygiene of Foodstuffs (*Rozporządzenie (WE) nr 852/2004 Parlamentu Europejskiego i Rady z dnia 29 kwietnia 2004 r. w sprawie...*) require providers to register their food business with the appropriate authority and to ensure compliance at all stages of production, processing and distribution of food hygiene requirements.

An agritourism farms, in addition to accommodation and catering, offer a range of activities for guests such as joint activities with the family on a farm, learning the methods of food production, cooking regional products, tasting local food products (milk, cheese, jams, honey, juices, vegetables, fruit), learning how to prepare food products for the winter (using products from the farm), bonfires, fishing, hiking, biking in interesting scenic areas, sports and recreation, etc. Agritourism farms also offer specialized activities such as canoeing or horseback riding and in this case it is obliged to The Physical Culture Act (*Ustawa z dnia 18 stycznia 1996r. o kulturze...*). Provider of such specialized activities should undergo certified training.

Table 1. The range of services, obligations and legal privileges of agritourism farms resulting from legal regulations in Poland:

Legal Act	Range of Services	Legal Obligations	Legal Privileges
The Freedom of Economic Activity Act	rental of rooms, sale and delivery of home meals on farms and other services related to the stay of tourists;	agricultural activity is the farm's main activity, tourism is considered to be secondary;	
The Agricultural Tax Act	rental of rooms, sale and delivery of home meals on farms and other services relating to the stay of tourists;	farming activity is defined as an area of agricultural land, land under ponds, and land and building classified as an agricultural area of land for buildings related to running the farm with a total area exceeding 1 hectare. The sum of these must exceed 1 hectare of land physically, or an area of agricultural land exceeding 1 hectare conversion, owned or held by a natural or legal person or organizational unit without legal personality;	exemption from taxation of income from activities other than agricultural land within an agricultural farm
The Civil Code	rental of rooms, sale and delivery of home meals on farms and other services related to the stay of tourists;	an agricultural holding within the meaning of The Civil Code: agricultural land, including forest land, buildings or their parts, equipment and stock if they are or could be organized as economic unit, and together with the rights and obligations related to running a farm;	running the activity other than agriculture on the farm;
The Farmers' Social Insurance Act	rental of rooms, sale and delivery of home meals on farms and other services related to the stay of tourists;	definition of a farmer in accordance with Polish law; an agricultural holding and payment of insurance for KRUS;	exemption from paying social security premiums for non agricultural activities; obligation to pay contributions for KRUS from agricultural activities;

The Natural Persons' Income Tax Act	rental of rooms, sale and delivery of home meals on farms and other services related to the stay of tourists;	providing agritourism services based on resources other than land and buildings for agricultural production, by the farmer, i.e. a person whose lead (real) agricultural activity and the agritourism activity because of its size (up to 5 rooms) and separation will not create a new company;	exemption from payment of income tax from individuals with earned income of agricultural tax and the income is generated e.g. from renting rooms or foodservices. Rental of rooms must be held under the conditions: – rooms are rented in a residential house; – in non-urban areas; – total number of rooms rented does not exceed 5 – farm is holding an agricultural production, on at least 1 hectare of agricultural land conversion;
The Goods and Services Tax Act	non-agricultural activities such as renting of rooms, providing food services;	keeping records of daily sales;	exemption from income tax on the annual turnover up to the limit (150 thousand PLN; 36 thousand EURO);
The Tourist Services Act	provision of agritourism services (accommodation and catering) in the working farm, belonging to the generic "other objects", which may include providing accommodation services by farmers on the farm;	obligation to notify the object to the records of other objects providing hospitality services, led by the mayor or president competent for the position of an object, comply with the minimum requirements for equipment, compliance with sanitary requirements, fire and other, specified in separate regulations;	
The Regulation of Hotel facilities and Other Facilities in which Hotel Services are provided		voluntary Categorization; determines the standard and quality of accommodation services provided on the farm;	
The Food Security and Nutrition	offering full board;	to ensure compliance with food hygiene requirements at all stages of production, processing and distribution; the obligation of the registration of food services;	
The Regulation on The Hygiene of Foodstuffs	offering full board;	to ensure compliance with food hygiene requirements at all stages of production, processing and distribution; the obligation of the registration of food services;	
The Population Register and Identity Cards Act		obligatory registration (24 hours within);	
The Personal Data Protection Act		personal data protection;	
The Physical Culture Act	offering a wide range of specialized forms of recreation: recreational horse riding, canoeing, sailing, cross country, off-road driving, rock climbing, etc.	permission to hold a recreational activity in the provision of specialized forms of recreation;	

Source: ed. own.

Categorization of rural accommodation in Poland, consistent with the provisions of The Tourist Services Act is the task of the Polish Federation of Rural Tourism "Hospitable Farms" (in Polish: "Polska Federacja Turystyki Wiejskiej "Gospodarstwa Gościnne", hereafter referred to as PFTW "Gospodarstwa Gościnne) (Niedziółka, 2007). Categorization is not obligatory for agritourism farms. Its main aim is to set a basic level of the quality of providing services (Niedziółka for Jalinik, 2007). The quality of services is evaluated in four classes. Every class is awarded by the number of "suns". The more suns an agritourism farm obtains, the higher level of service provides.

Maximum number is 3 suns. The basic category is STANDARD, not awarded by a mark.

3. The research methodology

The objective of the study was to carry out an inventory of all facilities that use the name "agritourism" or derived names in the area of the Malopolska voivodeship. Then, in accordance with created legal criteria, the number of agritourism farms was verified, as well as a scale and characteristic of its offers.

The information about the number of facilities and their bids was collected directly from the local authorities of 111 municipalities in the research area, as well as from the institutions involved in the organization of agritourism in Poland, such as the Polish Federation of Rural Tourism "Hospitable Farms" (in Polish: "Polska Federacja Turystyki Wiejskiej "Gospodarstwa Gościnne", hereafter referred to as PFTW "Gospodarstwa Gościnne") and from the regional Agricultural Advisory Centers. The research was conducted in the period of January – February 2012.

As a research area was chosen the Malopolska voivodeship where about 25% of all agritourism farms operated in Poland is located (according to the Ministry of Agriculture's figures from 2005). The Malopolska voivodeship with area 15.1 thousand km² is located in southern Poland. 50.2% of its total population (3.3 million) live in rural areas. The Malopolska

voivodeship consist of 182 municipalities, of which 126 are rural communes. Areas used for agriculture represent 46% of its total surface area. The communes are characterized by very different economic potential, natural conditions and varied tourist attractiveness. The most attractive tourist destinations are located in the Carpathians (e.g. Zakopane, Krynica) and the Krakow-Czestochowa Upland.

4. Results

As a result of this inventory research, a total number of 930 facilities, operating under the banner of "agritourism" or "agritourism farm" were identified in 111 communes of Malopolska voivodeship (Table 2).

Table 2: Characteristics of the facilities operating as the agritourism farms in Malopolska voivodeship (year 2012):

Feature	Number	[%]
Total number of farms	930	100
in it:		
– providing accommodation for tourists in more than five rooms	30	3,2
– providing accommodation for tourists in more than one residential building	11	1,1
– facilities with agricultural land less than 1 hectare	524	56,3
– facilities with agricultural land greater then 1 hectare	406	43,7

Source: ed. own.

All facilities differed in terms of organization and function, but all establishments provided accommodation services in the area of rural tourism. Under the banner of "agritourism" there were operated various accommodation facilities, naming: "private accommodation", "working farm", "eco-farms", "guest rooms" and "agro-pensions". According to official information, only a small part of 30 facilities offered more than 5 rooms. Most of the facilities provided accommodation in residential farm building. Only in case of 11, were offered also: camping cabins, campsites or camping fields. In the inventoried group of n = 930 households, more than a half of total number of farms (56.3%) did not possessed at least 1 hectare of agricultural land and did not lead agricultural production.

For the final determination of the number of agritourism farms, were used legal criteria, adopted from the above this casts acts. Agritourism farm should fulfill the following conditions:

- it is located in a rural area, i.e. outside the administrative boundaries of the cities;

- the is an active agricultural farm with at least 1 hectare of agricultural land;
- accommodation for tourists is provided in family residential building;
- the total number of rooms rented to tourists cannot exceed 5.

After verification only n = 401 agritourism farms fulfill the legal criteria in Malopolska voivodeship, and only them may benefit from legal, tax and insurance privileges. These facilities offer total number of 4 090 beds (Table 4).

In the group of n = 401 agritourism farms, the highest share (36.4%) are facilities offering 5 rooms (Table 3). 35.8% of farms offer for guests 3 or 4 rooms and only 5.6% are small facilities with one room.

Table 3. The structure of agritourism farms by the largest number of rooms in the Malopolska voivodeship (n = 401) (year 2012):

Number of offered rooms	Number of agritourism farms	[%]
1	24	5,9
2	56	13,9
3	66	16,4
4	78	19,4
5	146	36,4
Lack of data on the number of agritourism farms	31	7,7
Total	401	100

Source: ed. own.

In the structure of rooms offered by agritourism farms, the highest share are double rooms (32.2%) and triple (29.4%) (Table 4) with the smallest share of single (3.9%). Double and triple rooms are also available for single use. In most cases, rooms for tourists are offered on the first or second floor of family residential buildings.

It is difficult to clearly establish the total capacity of agritourism farms in Malopolska voivodeship because extra beds are of-

fered during the high tourist season (July–August) (Table 3). In mountainous areas, it is also common practice to depart the entire family house for guests (tourists); hence the number of potential rooms and beds for tourists increases significantly. Over 65% of the total agritourism farms capacity is formed by 4 and 3 bedded rooms (1432 and 1236 beds). The rooms with such numbers of beds are usually designed for families with children.

Table 4. Structure of the rooms in the agritourism farms in Malopolska voivodeship (year 2012)

Rooms	Number of rooms	[%]	Beds	[%]
1-bed	55	3,9	55	1,3
2-bedded	451	32,2	902	22,1
3-bedded	412	29,4	1236	30,2
4-bedded	358	25,6	1432	35,0
5-bedded	93	6,6	465	11,4
Lack of information about rooms	32	2,3	X	x
Total	1401	100	4090	100

Source: ed. own.

Most of agritourism farms offer a range of attractions for tourists, which are associated with the agricultural production function of the farm. They also allow tourists to spend time in the quiet, rural atmosphere. A particular form of activity is observations or participating in plant and animal production. This favors for closer contact between hosts and guests, becoming familiar with family and their daily duties associated with the agricultural farm.

Tourism facilities in rural areas often use in marketing policy ploys with various incentives targeting tourists such as: “offering products from their own farms”, “home-grown products”, “organic food products based on their own farms” or “milk from our own farm”. The use of these terms does not always mean that the products come from an active agricultural farm. These products often come from small backyard gardens.

The legal requirement to the maximum of five rooms in agritourism farms is perceived by the owners as a barrier of creating income. Therefore, most of the examined agritourism farms in the Malopolska voivodeship *de facto* offer more than five rooms. So in fact, they are rural guest houses that unduly benefit from tax and insurance exemptions, reserved only for agritourism farms.

The conditions referring to renting rooms only in a building inhabited by the family is also not fulfilled. There are often cases of offering rooms in separate brick buildings designed solely and entirely for rent, wooden camping cabins, a place to set a caravan or tent.

There are also cases where land, which is registries as agricultural land is actually developed for sports and recreation purposes: skiing infrastructure (private ski slopes and ski lifts, sports equipment rentals), swimming pools or gardens with garden furniture.

Many farms, developing tourism services, tend to limiting or completely giving up with farming. This is due to the fact, that farms' income from agritourism services exceeds the income from agricultural activity.

Most abuses in the naming of the agritourism facilities takes place in tourism destinations (communes), where for many years, there has been developing mass tourism – for example, the Podhale and Beskidy regions. In contrast, in the villages lying on the less attractive areas, the agritourism farm offers much more correspond and meet the legal criteria. These communes are interested in developing agritourism activities as a support for entrepreneurship in rural areas and they are more sensible to create a high quality agritourism offer, meeting the tourists expectations.

5. Conclusions

In the current legal system in Poland, there is no possibility to create a single law that governs all aspects of the tourism sector, including agritourism. Lack of uniform legislation leads to legal and organizational chaos and the abuse of the name “agritourism” by other types of accommodation in rural areas.

Based on research of $n = 930$ facilities in the Malopolska voivodeship, it is found that only 43.1% of them meet the legal requirements for classification as an agritourism farm, to which The Freedom of Economic Activity Act (*Ustawa z dnia 2 lipca 2004 r. o swobodzie...*) and other acts refer.

A legal criteria for the identification of an agritourism farm in Poland is based on the contemporary legal provisions (statutes and regulations). According to this criteria as an agritourism farm it is considered the farm with an area exceeding 1 hectare of agricultural land, were the accommodation services are provided in the building permanently occupied by farmers family and a number of rooms designated for tourists cannot exceed 5.

Polish law regulations create simplification of the fiscal and insurance policy for those who want to operate agritourism farms. Discounts are valid only for farmers with a functioning agricultural farm. Nevertheless in many cases, the agricultural

production of the farm is kept on only in a minimal extent, in order to take advantage of tax and insurance benefits.

The travel newsletters distributed by municipalities and institutions dealing with the organization of tourism in the Malopolska voivodeship point to the rural facilities, naming: agritourism farms, which do not meet the formal conditions. Presented research showed that there were numerous cases of falsification of the facts of the facilities' equipment and the range of provided services. In many cases, the agricultural production of the farm is kept on only in a minimal extent, in order to take advantage of tax and insurance benefits.

Agritourism is now a rapidly growing form of recreation in Poland, which still is in opposition to mass tourism. It is the hallmark of rural tourism. The owners of various tourist facilities operating in rural areas, attracting customers using

for marketing policy slogans, such as: "idyllic atmosphere of relaxation, close to nature, regional cuisine, and meetings with the village community". However, these are the attributes of agritourism. Abuse of the name "agritourism" distorts the true picture of the agritourism offer. The potential customer loses confidence in the range of provided services. This raises the serious treat of losing the idea of agritourism holiday in the Polish tourism market. Lack of legal protection of a generic "agritourism" in Poland, allows the use of the name "agritourism" in other forms of tourism projects in rural tourism, associated with, but not directly connected with the farm. So, it is not commercialization of services but instead, the lack of clear regulatory and legal terminology that can cause adulteration of agritourism offer in Poland. It brings to mind ecotourism, originally unique product and now distinguishable with difficulty at the international tourism market.

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