The article investigates the fundamentals of investment attractiveness in the tourism sphere, analyzes current tendencies of innovation attractiveness in the world and in Ukraine, as well as the connection of investment attractiveness and innovation in tourism.

In the leading tourist countries, the state’s economic policy is aimed at forming of innovation-investment model of tourism development. Today, for such countries, the basic priority in increasing the efficiency of social production is the scientific and technological progress, through which innovation and investment activities are interdependent. The legislation of these countries defines innovation activity as one of the forms of investment activity, carried out in order to implement the achievements of scientific and technological progress into production and social sphere. Thus, investments are regarded as a material basis, “carrier” of innovation.

Proceeding from the essence and purpose of the analysis of innovation-investment attractiveness of the tourist industry, one can conclude that its main task is to evaluate:

1. Innovation – infrastructure state of a tourist enterprise on the basis of calculation and analysis of a group of economic indicators that characterize its opportunities in the development and commercialization of innovation.

2. Property status of a tourist enterprise, structure of its distribution and efficiency of use.

3. Sufficiency of own and attracted capital for the current economic activity, rationality of its use, as well as the choice of a strategy for further development of the enterprise of tourism sphere.

4. The achieved level of sustainability of financial condition of the tourist enterprise, its financial stability, the availability of its own working capital, the sufficiency of fixed assets, inventories to ensure competitiveness and profitability of products made with taking into account the innovative costs.

5. Solvency of the enterprise and liquidity of the property [8, p. 573].

For Ukraine, which is on the path of formation of a market economy, tourism today is an important factor in both the internal socio-economic policy of the state and foreign economic activity. Already, the tourism industry produces about 4–6% of the gross national product and 20% of Ukraine’s foreign trade turnover; about 15% of labor force in Ukraine is employed in the tourism business and related industries. The significance of tourism industry development for Ukraine is determined by the following factors:

– the presence of significant diverse tourist potential;

– the close connection of the tourist complex with many other sectors of the economy, which gives an opportunity to get an explosive multiplier effect;

– approximation to European and world standards of the quality of goods and services and improvement of comfort of life for significant segments of the population;

– increase of foreign exchange earnings in the country, replenishment of state and local budgets with the funds necessary for further development of national economy [9].