**ABSTRACT**

**Objective:** The key objective of the article was to seek the answer to the question how the limitations of the first COVID-19-related lockdown affected small businesses offering accom­modation services and how the businesses fared during the unlocking period. The side objec­tive of the paper was to identify the actions undertaken in said businesses aimed at providing safety for the guests as well as to show the expectations such businesses had when it came to government aid.

**Methodology:** In order to meet the objectives and to verify the working hypothesis, empirical research using the diagnostic survey method was conducted at the end of 2020. The article provides the results of the pilot survey carried out on a selected group of microbusinesses providing accommodation services. The link to the questionnaire was sent to 1000 entities, of which 47 completed it correctly.

**Findings:** The tourist industry is among those affected most by the COVID-10 pandemic. The research revealed that during the first lockdown, the closure of accommodation businesses had a relatively strong impact on the subjects of the research. The situation remained similar during the first months of lifting of the restrictions. The summer brought a slight recovery albeit not as big as was expected. Nevertheless, strong premises were found which supported the hypothesis saying that such subjects – due to their size-dependent nature – fared relatively well in all three sub-periods. For the most part, such entities re-started their operations in spring. In many of them, the level of employment remained unchanged despite the significant drop in their incomes – mainly resulting from a lower number of foreign visitors and - to a lesser extent – from lower prices. The struggle for customers forced the subjects to introduce various solutions aimed at providing safety, which proved a considerable financial and organisational burden.

**Value added:** The research is one of the first attempts in Poland to measure the impact of lockdown on the functioning of accommodation businesses and one of the few focusing on microbusinesses. The findings show to what extent the lockdown affected the operations of the entities in question, how the lifting of restrictions changed the situation in the summer, and what actions were taken to minimize the risk of infection.

**Recommendations:** The findings show that the analysed entities are able to function in sani­tary regime and that they support solutions which will allow them to offer their services in as safe a way as possible. On the other hand, they expect strong support from the state including subsidies or exemptions. It is to be expected that the need for this form of aid will grow even stronger after further lockdowns.