

1 Corporate Responsibility in Cultural Heritage Tourism: 2 A Legal Analysis of Tour Operators' Obligations in 3 Vietnam 4

5 *Cultural heritage tourism has become an important component of tourism*
6 *development in Vietnam, contributing to economic growth, destination branding*
7 *and the promotion of national cultural identity. However, the commercial*
8 *exploitation of cultural heritage by tour operators also raises legal and policy*
9 *concerns regarding conservation, community participation and sustainable use*
10 *of heritage resources. This article examines the corporate responsibility of tour*
11 *operators in cultural heritage tourism from a legal perspective. Using doctrinal*
12 *legal research, the study analyzes relevant Vietnamese legal provisions, including*
13 *tourism law, cultural heritage law, environmental protection law and related*
14 *regulations on business obligations. The findings show that although Vietnamese*
15 *law recognizes the responsibilities of tourism enterprises in protecting cultural*
16 *resources and promoting sustainable tourism, the legal framework remains*
17 *fragmented. Specific obligations of tour operators in heritage conservation,*
18 *benefit-sharing with local communities, visitor management and accountability*
19 *for heritage damage are not yet clearly defined. The article argues that*
20 *strengthening corporate responsibility in cultural heritage tourism requires*
21 *clearer legal duties, stronger coordination between tourism and heritage*
22 *authorities, and more effective enforcement mechanisms. The study contributes to*
23 *the legal discussion on sustainable tourism governance and offers policy*
24 *recommendations for improving the responsibility of tour operators in balancing*
25 *heritage exploitation and conservation in Vietnam.*

26
27 **Keywords:** *corporate responsibility; cultural heritage tourism; tour operators;*
28 *legal obligations; heritage conservation; sustainable tourism; Vietnam.*
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31 Introduction 32

33 Cultural heritage is increasingly recognized as an important resource for
34 tourism development, economic growth, and the preservation of national identity.
35 Cultural heritage tourism not only creates opportunities for destination promotion
36 and local economic development but also contributes to the transmission of
37 historical, cultural, and social values to future generations. UNESCO has
38 emphasized that sustainable tourism can serve as an effective mechanism for
39 protecting cultural and natural heritage when tourism development is integrated
40 with conservation objectives and stakeholder participation.

41 In recent decades, cultural tourism has become one of the fastest-growing
42 segments of the global tourism industry. The growing demand for authentic cultural
43 experiences has encouraged tourism enterprises to develop products and services
44 associated with historical sites, traditional communities, festivals, and other tangible
45 and intangible heritage resources. However, the expansion of tourism activities has
46 also generated concerns regarding over-commercialization, environmental
47 degradation, loss of cultural authenticity, and increasing pressure on heritage sites.

1 Scholars and international organizations have argued that sustainable tourism
2 development requires a balance between economic benefits and heritage
3 conservation objectives (Geçikli et al., 2024; UNESCO, 2025).

4 Vietnam possesses a rich system of cultural heritage resources, including both
5 tangible and intangible heritage recognized at national and international levels.
6 These heritage assets play a significant role in attracting domestic and international
7 tourists and contribute substantially to the development of the tourism industry. The
8 rapid growth of cultural heritage tourism has increased the involvement of tour
9 operators in organizing tourism activities, designing travel products, managing
10 visitor flows, and promoting heritage destinations. As key actors in the tourism
11 supply chain, tour operators directly influence the manner in which cultural heritage
12 is utilized, interpreted, and presented to visitors.

13 Despite their important role, the responsibilities of tour operators in cultural
14 heritage conservation remain a subject of legal and policy debate. While tourism
15 enterprises benefit economically from the exploitation of heritage resources,
16 questions arise regarding the extent of their obligations to contribute to heritage
17 protection, support local communities, and prevent negative impacts resulting from
18 tourism activities. International discussions on sustainable tourism governance
19 increasingly emphasize stakeholder responsibility, corporate accountability, and
20 collaborative management approaches involving governments, businesses, local
21 communities, and heritage institutions (UNESCO, 2025).

22 In Vietnam, the legal framework governing tourism and cultural heritage
23 includes various provisions related to heritage protection, sustainable tourism
24 development, environmental responsibility, and business obligations. Nevertheless,
25 these regulations are dispersed across different legal instruments and do not provide
26 a comprehensive framework specifically addressing the responsibilities of tour
27 operators in cultural heritage conservation. The lack of clear legal obligations may
28 limit the effectiveness of heritage protection efforts and create challenges for
29 enforcement and accountability.

30 Against this background, this article examines the corporate responsibility of
31 tour operators in cultural heritage tourism from a legal perspective. The study aims
32 to analyze the existing legal framework governing tourism enterprises and heritage
33 conservation in Vietnam, identify regulatory gaps and challenges, and propose legal
34 and policy recommendations to strengthen the role of tour operators in balancing
35 tourism development with cultural heritage preservation. By contributing to the
36 growing literature on sustainable tourism governance and business responsibility,
37 the article seeks to provide a legal foundation for enhancing the protection and
38 sustainable use of cultural heritage resources in Vietnam.

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1 **Legal Framework of Corporate Responsibility in Cultural Heritage Tourism**
2 **in Vietnam**

3
4 *Concept of Corporate Responsibility in Cultural Heritage Tourism*
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6 Corporate responsibility in cultural heritage tourism refers to the legal,
7 economic, social, and ethical obligations of tourism enterprises to ensure that
8 tourism activities contribute to the preservation and sustainable use of cultural
9 heritage resources while generating economic benefits. Unlike conventional
10 business responsibilities that primarily focus on profit generation and compliance
11 with commercial regulations, corporate responsibility in heritage tourism requires
12 enterprises to consider the long-term impacts of their operations on heritage values,
13 local communities, and future generations.

14 The concept is closely associated with sustainable tourism development, which
15 emphasizes the balanced integration of economic growth, social well-being, and
16 environmental and cultural conservation. According to the World Tourism
17 Organization (UNWTO), tourism stakeholders should contribute to preserving
18 cultural heritage and maintaining the authenticity of host communities while
19 ensuring that tourism benefits are shared equitably among stakeholders (UNWTO,
20 2022). Consequently, tour operators are increasingly expected not only to comply
21 with legal requirements but also to actively participate in heritage conservation
22 efforts.

23 From a legal perspective, corporate responsibility in cultural heritage tourism
24 may include obligations related to compliance with heritage protection regulations,
25 prevention of damage to heritage sites, dissemination of cultural values to tourists,
26 support for local communities, and cooperation with heritage management
27 authorities. These responsibilities reflect the broader principle that businesses
28 benefiting from cultural resources should contribute to their protection and
29 sustainable development.

30
31 *International Legal and Policy Framework*
32

33 The international legal framework concerning cultural heritage conservation
34 and tourism development has evolved significantly over the past decades. Although
35 most international instruments impose obligations primarily on states rather than
36 private enterprises, they establish important principles that influence national
37 legislation and corporate conduct.

38 One of the most influential instruments is the Convention Concerning the
39 Protection of the World Cultural and Natural Heritage 1972 adopted by UNESCO.
40 The Convention requires State Parties to identify, protect, conserve, present, and
41 transmit cultural and natural heritage to future generations (UNESCO, 1972). While
42 the Convention does not directly regulate tourism enterprises, it provides a
43 normative foundation for integrating heritage conservation into tourism governance.

44 The International Cultural Tourism Charter developed by the International
45 Council on Monuments and Sites (ICOMOS) further emphasizes the need to
46 balance tourism development with heritage conservation. The Charter highlights

1 that tourism activities should respect the authenticity and integrity of heritage
2 resources and should contribute to their protection rather than undermine them
3 (ICOMOS, 1999).

4 Similarly, the UNESCO World Heritage and Sustainable Tourism
5 Programme promotes a collaborative governance approach involving governments,
6 businesses, local communities, and tourists. The programme recognizes tourism
7 enterprises as important stakeholders whose activities can significantly affect
8 heritage conservation outcomes and encourages responsible business practices
9 within heritage destinations (UNESCO, 2025).

10 These international instruments collectively establish several principles
11 relevant to tour operators, including:

- 12
- 13 - Sustainable use of cultural heritage resources;
- 14 - Respect for cultural authenticity and integrity;
- 15 - Stakeholder participation and community engagement;
- 16 - Equitable distribution of tourism benefits;
- 17 - Prevention and mitigation of adverse impacts on heritage sites.
- 18

19 Although these principles are often non-binding for private businesses, they
20 have increasingly influenced national legal systems and tourism governance policies
21 worldwide.

22

23 *Vietnamese Legal Framework Governing Tour Operators and Cultural Heritage* 24 *Protection*

25

26 Law on Tourism

27 The primary legal instrument regulating tourism activities in Vietnam is
28 the Law on Tourism 2017. The Law recognizes sustainable tourism development as
29 a fundamental principle and emphasizes the responsibility of tourism stakeholders
30 in preserving tourism resources and protecting cultural values.

31 Article 5 of the Law establishes sustainable tourism development as one of the
32 guiding principles of tourism governance. Tourism development must be associated
33 with the preservation and promotion of national cultural identity, environmental
34 protection, and community participation (National Assembly of Vietnam, 2017).

35 The Law also imposes obligations on tourism enterprises, including
36 compliance with legal regulations, protection of tourism resources, provision of
37 accurate information to tourists, and contribution to the development of sustainable
38 tourism products. However, the provisions concerning heritage conservation remain
39 general and do not specifically define the responsibilities of tour operators in cultural
40 heritage destinations.

41

42 Law on Cultural Heritage

43 The Law on Cultural Heritage 2001, as amended in 2009, provides the principal
44 legal framework for protecting and managing cultural heritage in Vietnam. The Law
45 establishes responsibilities for organizations and individuals involved in activities
46 that may affect cultural heritage resources.

1 Under the Law, cultural heritage must be protected from acts that cause
2 destruction, degradation, encroachment, or misappropriation. Organizations and
3 individuals exploiting heritage values for economic purposes are required to comply
4 with conservation requirements and relevant regulations established by competent
5 authorities (National Assembly of Vietnam, 2001/2009).

6 Although tourism enterprises frequently use heritage resources as tourism
7 products, the Law does not contain detailed provisions specifying the extent of their
8 conservation obligations, financial contributions, or liability for tourism-related
9 impacts. This regulatory gap has generated challenges in determining the
10 accountability of tour operators when tourism activities contribute to heritage
11 degradation.

12 Environmental Protection Legislation

13 The Law on Environmental Protection 2020 **indirectly** contributes to heritage
14 conservation by requiring organizations and businesses to minimize environmental
15 impacts arising from their activities. Since many heritage sites are closely connected
16 with surrounding natural and cultural environments, environmental protection
17 obligations may support broader heritage preservation objectives.

18 Tour operators organizing tourism activities in environmentally sensitive areas
19 may therefore be subject to environmental responsibilities relating to waste
20 management, pollution prevention, and sustainable resource use. These obligations
21 complement heritage protection objectives but do not specifically address cultural
22 heritage conservation.
23

24 *Legal Gaps and Challenges*

25 Despite the existence of multiple legal instruments governing tourism and
26 heritage protection, the current Vietnamese legal framework exhibits several
27 limitations.

28 First, the responsibilities of tour operators in cultural heritage conservation are
29 fragmented across different legal documents. The absence of a unified regulatory
30 framework makes it difficult to identify specific obligations and enforcement
31 mechanisms.
32

33 Second, existing legislation focuses primarily on the responsibilities of state
34 authorities and heritage management agencies, while the role of private tourism
35 enterprises receives relatively limited attention. As a result, businesses may benefit
36 economically from heritage tourism without being subject to clear conservation
37 obligations.
38

39 Third, there is limited regulation concerning benefit-sharing mechanisms
40 between tourism enterprises and local communities. International best practices
41 increasingly recognize that local communities should receive a fair share of tourism
42 benefits because they are often the custodians of cultural heritage.

43 Fourth, enforcement mechanisms remain relatively weak. In practice,
44 determining the causal relationship between tourism activities and heritage
45 degradation can be difficult, limiting the effectiveness of sanctions and
46 accountability measures.

1 These challenges suggest the need for legal reforms that more clearly define the
2 responsibilities of tour operators, strengthen stakeholder cooperation, and establish
3 mechanisms for monitoring and enforcing corporate obligations in cultural heritage
4 tourism.

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6
7 **Corporate Responsibility of Tour Operators in the Exploitation and**
8 **Conservation of Cultural Heritage**

9
10 *The Role of Tour Operators in Cultural Heritage Tourism*

11
12 Tour operators play a central role in the development of cultural heritage
13 tourism because they serve as intermediaries connecting tourists, heritage
14 destinations, local communities, and government authorities. Through the design,
15 marketing, and operation of tourism products, tour operators influence tourist
16 behavior, visitor flows, and the overall tourism experience at heritage sites.

17 Unlike individual tourists, tour operators possess significant organizational and
18 economic power. Their decisions regarding tour routes, group sizes, interpretation
19 methods, and destination promotion directly affect the sustainability of heritage
20 resources. Consequently, the impact of tourism enterprises on cultural heritage can
21 be both positive and negative.

22 On the positive side, tour operators contribute to heritage conservation by
23 generating financial resources, increasing public awareness of cultural values,
24 creating employment opportunities, and supporting local economic development.
25 Tourism revenues often provide an important source of funding for heritage
26 preservation and site management (Timothy & Nyaupane, 2009).

27 However, poorly managed tourism activities may also lead to overcrowding,
28 commercialization, physical deterioration of heritage sites, and the erosion of
29 cultural authenticity. Excessive visitor numbers, inappropriate tourist behavior, and
30 profit-oriented business practices may place significant pressure on cultural
31 resources and local communities (Pedersen, 2002).

32 Given these dual impacts, the responsibilities of tour operators extend beyond
33 commercial objectives and encompass broader obligations related to sustainable
34 heritage management.

35
36 *Legal Responsibilities of Tour Operators in Cultural Heritage Conservation*

37
38 Compliance with Heritage Protection Regulations

39 The most fundamental responsibility of tour operators is compliance with
40 applicable legal regulations governing tourism activities and cultural heritage
41 protection.

42 Under Vietnamese law, tourism enterprises must ensure that their operations
43 do not violate regulations concerning protected heritage sites, cultural properties, or
44 conservation zones. Tour operators are expected to organize tourism activities in
45 accordance with management plans established by competent authorities and to
46 respect restrictions designed to protect heritage values.

1 Compliance also requires enterprises to cooperate with heritage management
2 agencies and to ensure that tourists under their supervision adhere to site regulations.
3 Failure to comply with legal requirements may result in administrative sanctions,
4 suspension of business activities, or liability for damages where applicable.

5 From a governance perspective, legal compliance represents the minimum
6 threshold of corporate responsibility and serves as the foundation for more proactive
7 conservation efforts.

8 9 Responsibility to Prevent Damage to Cultural Heritage

10 Beyond mere legal compliance, tour operators should actively prevent tourism-
11 related damage to cultural heritage resources.

12 Tourism activities may contribute to various forms of heritage degradation,
13 including physical deterioration, vandalism, unauthorized access to protected areas,
14 and inappropriate visitor behavior. Large tour groups may increase wear and tear on
15 heritage structures and intensify pressure on fragile cultural environments.

16 Accordingly, responsible tour operators should adopt preventive measures such
17 as:

- 18
- 19 - Limiting group sizes in sensitive heritage areas;
- 20 - Implementing visitor management practices;
- 21 - Providing heritage protection guidelines to tourists;
- 22 - Training tour guides on conservation principles;
- 23 - Coordinating with site managers regarding carrying capacity limits.
- 24

25 These measures are consistent with the preventive approach increasingly
26 emphasized in international heritage management and sustainable tourism policies
27 (UNESCO, 2025).

28 29 Responsibility for Cultural Interpretation and Education

30 Tour operators also perform an important educational function in cultural
31 heritage tourism.

32 Tour guides and tourism enterprises influence how visitors understand and
33 appreciate cultural heritage. Accurate interpretation of historical, cultural, and social
34 values contributes to public awareness and fosters respect for heritage resources.

35 Responsible tourism enterprises should therefore ensure that information
36 provided to tourists is accurate, respectful, and culturally sensitive.
37 Misrepresentation of heritage values for commercial purposes may distort cultural
38 meanings and undermine heritage authenticity.

39 The educational responsibility of tour operators is particularly important in
40 destinations associated with ethnic minorities, indigenous communities, religious
41 traditions, and intangible cultural heritage. In such contexts, tourism enterprises
42 should avoid stereotypes, cultural commodification, and inappropriate
43 representations of local traditions.

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1 *Corporate Social Responsibility and Heritage Conservation*

2
3 The concept of corporate social responsibility (CSR) has become increasingly
4 relevant to cultural heritage tourism. CSR refers to the voluntary integration of
5 social, environmental, and ethical considerations into business operations and
6 stakeholder relationships (Carroll, 1991).

7 In the context of cultural heritage tourism, CSR extends beyond legal
8 compliance and includes proactive contributions to heritage preservation and
9 community development.

10 Examples of CSR initiatives undertaken by tourism enterprises may include:

- 11
12 - Sponsoring restoration and conservation projects;
13 - Supporting cultural festivals and traditional practices;
14 - Funding heritage education programs;
15 - Promoting responsible tourist behavior;
16 - Investing in community-based tourism initiatives.

17
18 Such activities demonstrate that tourism enterprises can function not only as
19 economic actors but also as partners in heritage governance.

20 International experience suggests that CSR initiatives can enhance corporate
21 reputation, strengthen stakeholder trust, and contribute to long-term business
22 sustainability while simultaneously supporting heritage conservation objectives
23 (Garrod & Fyall, 2000).

24
25 *Community Engagement and Benefit-Sharing Responsibilities*

26
27 Contemporary approaches to heritage governance increasingly recognize local
28 communities as key stakeholders in cultural heritage conservation.

29 Many heritage sites derive their significance from the cultural practices,
30 knowledge systems, and traditions maintained by local residents. Consequently,
31 tourism development should generate benefits not only for tourism enterprises but
32 also for host communities.

33 Tour operators have an important responsibility to support community
34 participation and equitable benefit-sharing. This responsibility may include:

- 35
36 - Employing local workers and guides;
37 - Purchasing locally produced goods and services;
38 - Supporting community cultural initiatives;
39 - Respecting traditional customs and practices;
40 - Consulting local stakeholders during tourism planning.

41
42 The principle of benefit-sharing has gained growing recognition in international
43 tourism governance because it contributes to both social justice and heritage
44 sustainability (UNESCO, 2015).

45 When local communities perceive tourism as beneficial, they are more likely
46 to support conservation efforts and participate actively in protecting heritage

1 resources. Conversely, unequal distribution of tourism benefits may create social
2 tensions and weaken local commitment to heritage preservation.

3
4 *Emerging Challenges for Corporate Responsibility in Heritage Tourism*

5
6 The expansion of digital tourism, social media marketing, and global travel
7 presents new challenges for corporate responsibility in heritage tourism.

8 First, aggressive marketing campaigns may contribute to overtourism at
9 popular heritage destinations. Social media exposure can rapidly increase visitor
10 numbers beyond the carrying capacity of heritage sites.

11 Second, the growing commercialization of cultural experiences raises concerns
12 regarding authenticity and cultural commodification. Enterprises may prioritize
13 entertainment value and tourist demand over cultural integrity.

14 Third, climate change and environmental degradation create additional risks for
15 many heritage sites, requiring tourism enterprises to adopt more sustainable
16 business practices.

17 Finally, increasing international attention to environmental, social, and
18 governance (ESG) standards suggests that corporate responsibility in heritage
19 tourism is likely to become more important in the coming decades. Tourism
20 enterprises may face growing expectations from governments, communities,
21 investors, and tourists regarding their contributions to cultural heritage conservation.

22 These developments indicate that corporate responsibility should be viewed not
23 merely as a legal obligation but as an essential component of sustainable tourism
24 governance and long-term business success.

25
26
27 **Recommendations for Strengthening Corporate Responsibility in Cultural
28 Heritage Tourism in Vietnam**

29
30 *Improving the Legal Framework Governing Corporate Responsibility*

31
32 One of the most important requirements for strengthening corporate
33 responsibility in cultural heritage tourism is the improvement of the legal framework
34 regulating the activities of tour operators. Although Vietnam has established a
35 relatively comprehensive system of laws relating to tourism, cultural heritage
36 protection, environmental management, and business activities, the responsibilities
37 of tourism enterprises in heritage conservation remain fragmented and insufficiently
38 defined.

39 Current legislation primarily focuses on the responsibilities of state agencies
40 and heritage management authorities while providing only general obligations for
41 tourism enterprises. As a result, the legal basis for determining corporate
42 accountability in cases of heritage degradation caused by tourism activities remains
43 limited.

44 Vietnam should therefore consider introducing more specific legal provisions
45 concerning the responsibilities of tour operators in cultural heritage destinations.
46 Such provisions should clearly define obligations related to visitor management,

1 heritage protection, environmental sustainability, community participation, and
2 cooperation with heritage authorities.

3 In addition, legal reforms should establish clearer standards for sustainable
4 tourism operations in heritage sites. These standards could serve as benchmarks for
5 evaluating the performance of tourism enterprises and ensuring consistency in
6 regulatory enforcement.

7 A clearer legal framework would contribute to legal certainty, facilitate
8 compliance by businesses, and strengthen the effectiveness of heritage conservation
9 efforts.

10 *Establishing Stronger Accountability and Enforcement Mechanisms*

11
12
13 The effectiveness of legal regulations depends largely on the existence of
14 appropriate accountability and enforcement mechanisms. In many cases, tourism
15 enterprises may formally comply with regulatory requirements while failing to
16 adequately address the negative impacts of their activities on heritage resources.

17 Vietnam should strengthen mechanisms for monitoring and evaluating the
18 activities of tourism enterprises operating in heritage destinations. Regulatory
19 authorities should develop indicators for assessing corporate performance in relation
20 to heritage conservation and sustainable tourism objectives.

21 Administrative sanctions should also be reviewed to ensure that violations
22 involving cultural heritage protection are subject to effective and proportionate
23 penalties. Where tourism activities contribute directly to damage or degradation of
24 heritage resources, enterprises should be required to participate in restoration efforts
25 and bear corresponding responsibilities.

26 Furthermore, transparency and public reporting mechanisms should be
27 encouraged. Tourism enterprises operating in major cultural heritage destinations
28 could be required to disclose information regarding their conservation initiatives,
29 community support activities, and sustainability performance. Such measures
30 would strengthen accountability and encourage responsible business behavior.

31 *Integrating Heritage Conservation into Corporate Social Responsibility Strategies*

32
33
34 Corporate social responsibility (CSR) should become an integral component of
35 business strategies adopted by tourism enterprises. Rather than viewing heritage
36 conservation solely as a regulatory obligation, businesses should recognize heritage
37 protection as a long-term investment that contributes to destination sustainability
38 and business competitiveness.

39 Tour operators can integrate heritage conservation objectives into their CSR
40 programs through various initiatives. These may include sponsoring restoration
41 projects, supporting cultural festivals, financing heritage education activities, and
42 collaborating with local communities in preserving traditional cultural practices.

43 Such initiatives generate benefits for both heritage conservation and business
44 development. By demonstrating commitment to cultural preservation, tourism
45 enterprises may enhance their reputation, strengthen stakeholder trust, and improve
46 customer loyalty.

1 Moreover, integrating heritage conservation into CSR strategies aligns with
2 global trends emphasizing environmental, social, and governance (ESG) principles.
3 Increasingly, investors, consumers, and governments expect businesses to
4 contribute positively to social and environmental objectives beyond profit
5 generation (Porter & Kramer, 2011).

6 Consequently, strengthening CSR engagement in heritage conservation
7 represents not only a social responsibility but also a strategic business opportunity
8 for tourism enterprises operating in culturally significant destinations.

9
10 *Enhancing Community Participation and Benefit-Sharing Mechanisms*

11
12 Sustainable cultural heritage tourism cannot be achieved without meaningful
13 participation by local communities. Communities often serve as custodians of
14 cultural heritage and possess valuable knowledge, traditions, and practices that
15 contribute to the significance of heritage sites.

16 Therefore, tourism enterprises should adopt more inclusive approaches that
17 promote community engagement throughout tourism planning and implementation
18 processes.

19 One important mechanism involves equitable benefit-sharing. Tourism
20 revenues generated from cultural heritage should provide tangible economic and
21 social benefits for local communities. Such benefits may include employment
22 opportunities, support for local businesses, investments in community
23 infrastructure, and funding for cultural activities.

24 Tour operators should prioritize partnerships with local service providers,
25 artisans, cultural practitioners, and community organizations. Community-based
26 tourism initiatives can create opportunities for local residents to participate directly
27 in tourism development while preserving cultural authenticity.

28 In addition, consultation processes should be strengthened to ensure that local
29 communities have opportunities to express their views regarding tourism projects
30 affecting heritage resources. Participation not only improves decision-making
31 quality but also strengthens local support for heritage conservation efforts.

32 International experience indicates that community engagement contributes
33 significantly to both cultural heritage protection and sustainable tourism
34 development (UNESCO, 2015). Accordingly, enhancing community participation
35 should be considered a central component of corporate responsibility in cultural
36 heritage tourism.

37
38 *Strengthening Heritage Education and Responsible Tourism Awareness*

39
40 Education plays a critical role in promoting responsible tourism behavior and
41 fostering appreciation for cultural heritage. Tourism enterprises are uniquely
42 positioned to influence tourist attitudes and behaviors through interpretation,
43 communication, and visitor management practices.

44 Tour operators should invest in training programs for tour guides to ensure that
45 they possess adequate knowledge of heritage values, conservation principles, and

1 cultural sensitivity. Well-trained guides can serve as effective mediators between
2 tourists and heritage resources, encouraging respectful and responsible behavior.

3 Tourism enterprises should also develop educational materials that provide
4 information about heritage significance, conservation requirements, and appropriate
5 visitor conduct. Digital technologies, mobile applications, and interactive learning
6 tools may be utilized to enhance visitor awareness and engagement.

7 Furthermore, responsible tourism campaigns should emphasize the importance
8 of preserving cultural heritage for future generations. Such initiatives can help
9 reduce harmful behaviors, including vandalism, littering, unauthorized access, and
10 disrespectful conduct at heritage sites.

11 Educational efforts should target not only tourists but also tourism employees,
12 local communities, and business managers. A shared understanding of heritage
13 values is essential for achieving sustainable conservation outcomes.

14 15 *Promoting Multi-Stakeholder Collaboration in Heritage Governance*

16
17 The complexity of cultural heritage management requires collaboration among
18 multiple stakeholders, including government agencies, tourism enterprises, local
19 communities, non-governmental organizations, academic institutions, and
20 international organizations.

21 Tourism enterprises should actively participate in collaborative governance
22 mechanisms designed to support heritage conservation and sustainable tourism
23 development. Such mechanisms may include heritage management committees,
24 public-private partnerships, community advisory boards, and destination
25 management organizations.

26 Collaboration can facilitate information sharing, resource mobilization, conflict
27 resolution, and coordinated decision-making. It also enables stakeholders to develop
28 shared objectives and jointly address challenges associated with tourism growth and
29 heritage protection.

30 Universities and research institutions can contribute scientific expertise and
31 evidence-based recommendations, while international organizations can provide
32 technical assistance and access to global best practices.

33 By fostering stronger partnerships among stakeholders, Vietnam can develop
34 more integrated and effective approaches to heritage governance that balance
35 tourism development with conservation objectives.

36 37 *Adopting Sustainable Tourism Standards and ESG Principles*

38
39 Global tourism governance increasingly emphasizes sustainability standards
40 and ESG principles. These frameworks provide useful guidance for tourism
41 enterprises seeking to improve their environmental, social, and governance
42 performance.

43 Vietnam should encourage tourism enterprises operating in cultural heritage
44 destinations to adopt internationally recognized sustainability standards and
45 certification systems. Such standards may include indicators relating to heritage

1 protection, environmental management, community engagement, and responsible
2 business conduct.

3 ESG reporting can also improve transparency and demonstrate corporate
4 commitment to sustainable development. Incorporating heritage conservation into
5 ESG strategies may help tourism enterprises align their operations with international
6 expectations and attract socially responsible investors.

7 As sustainability considerations become increasingly important in global
8 tourism markets, enterprises that embrace responsible business practices are likely
9 to enjoy long-term competitive advantages.

12 **Conclusion**

14 Cultural heritage represents an invaluable resource for tourism development,
15 economic growth, and the preservation of national identity. In Vietnam, the rapid
16 expansion of cultural heritage tourism has generated significant opportunities for
17 tourism enterprises, particularly tour operators that play a central role in connecting
18 tourists with heritage destinations. At the same time, increasing tourism activities
19 have created new challenges relating to heritage conservation, cultural authenticity,
20 environmental sustainability, and community well-being.

21 This article examined the corporate responsibility of tour operators in the
22 exploitation and conservation of cultural heritage from a legal perspective. The
23 analysis demonstrated that while Vietnam has established a broad legal framework
24 governing tourism and cultural heritage protection, the specific responsibilities of
25 tourism enterprises remain fragmented and insufficiently defined. Existing
26 legislation recognizes the importance of sustainable tourism and heritage
27 conservation but provides limited guidance regarding the precise obligations of tour
28 operators and the mechanisms for ensuring corporate accountability.

29 The study further highlighted the multifaceted nature of corporate
30 responsibility in cultural heritage tourism. Beyond legal compliance, tour operators
31 are expected to prevent tourism-related damage, promote responsible visitor
32 behavior, support heritage interpretation and education, engage with local
33 communities, and contribute to sustainable destination management. These
34 responsibilities reflect broader international trends emphasizing stakeholder
35 participation, sustainable development, and corporate accountability.

36 The findings suggest that strengthening corporate responsibility requires a
37 combination of legal, institutional, and managerial measures. Legal reforms should
38 provide clearer standards governing tourism activities in heritage destinations and
39 establish stronger accountability mechanisms. At the same time, tourism enterprises
40 should integrate heritage conservation into their corporate strategies, CSR
41 programs, and ESG commitments. Community participation, benefit-sharing
42 arrangements, heritage education initiatives, and multi-stakeholder collaboration
43 should also be promoted to enhance the effectiveness of conservation efforts.

44 Ultimately, the long-term sustainability of cultural heritage tourism depends on
45 achieving an appropriate balance between economic utilization and heritage
46 preservation. Tour operators are not merely commercial actors benefiting from

1 cultural resources; they are important stakeholders with responsibilities toward
 2 heritage conservation, local communities, and future generations. By strengthening
 3 corporate responsibility within both legal and business frameworks, Vietnam can
 4 enhance the protection of its rich cultural heritage while ensuring that tourism
 5 development contributes to sustainable and inclusive growth.

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