

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

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

Keywords: *corporate responsibility; cultural heritage tourism; tour operators; legal obligations; heritage conservation; sustainable tourism; Vietnam.*

Introduction

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

In recent decades, cultural tourism has become one of the fastest-growing segments of the global tourism industry. The growing demand for authentic cultural experiences has encouraged tourism enterprises to develop products and services associated with historical sites, traditional communities, festivals, and other tangible

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and intangible heritage resources. However, the expansion of tourism activities has also generated concerns regarding over-commercialization, environmental degradation, loss of cultural authenticity, and increasing pressure on heritage sites. Scholars and international organizations have argued that sustainable tourism development requires a balance between economic benefits and heritage conservation objectives (Geçikli et al. 2024, UNESCO 2025).

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

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

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

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

Legal Framework of Corporate Responsibility in Cultural Heritage Tourism in Vietnam

Concept of Corporate Responsibility in Cultural Heritage Tourism

Corporate responsibility in cultural heritage tourism refers to the legal, economic, social, and ethical obligations of tourism enterprises to ensure that tourism activities contribute to the preservation and sustainable use of cultural heritage resources while generating economic benefits. Unlike conventional business responsibilities that primarily focus on profit generation and compliance with commercial regulations, corporate responsibility in heritage tourism requires enterprises to consider the long-term impacts of their operations on heritage values, local communities, and future generations.

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

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

International Legal and Policy Framework

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

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

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

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

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

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

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

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

Vietnamese Legal Framework Governing Tour Operators and Cultural Heritage Protection

Law on Tourism

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

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

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

Law on Cultural Heritage

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

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

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

Environmental Protection Legislation

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

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

Legal Gaps and Challenges

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

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

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

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

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

These challenges suggest the need for legal reforms that more clearly define the responsibilities of tour operators, strengthen stakeholder cooperation, and establish

mechanisms for monitoring and enforcing corporate obligations in cultural heritage tourism.

Corporate Responsibility of Tour Operators in the Exploitation and Conservation of Cultural Heritage

The Role of Tour Operators in Cultural Heritage Tourism

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

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

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

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

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

Legal Responsibilities of Tour Operators in Cultural Heritage Conservation

Compliance with Heritage Protection Regulations

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

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

Compliance also requires enterprises to cooperate with heritage management agencies and to ensure that tourists under their supervision adhere to site regulations.

Failure to comply with legal requirements may result in administrative sanctions, suspension of business activities, or liability for damages where applicable.

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

Responsibility to Prevent Damage to Cultural Heritage

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

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

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

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

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

Responsibility for Cultural Interpretation and Education

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

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

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

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

Corporate Social Responsibility and Heritage Conservation

The concept of corporate social responsibility (CSR) has become increasingly relevant to cultural heritage tourism. CSR refers to the voluntary integration of social,

environmental, and ethical considerations into business operations and stakeholder relationships (Carroll, 1991).

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

Examples of CSR initiatives undertaken by tourism enterprises may include:

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

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

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

Community Engagement and Benefit-Sharing Responsibilities

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

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

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

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

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

When local communities perceive tourism as beneficial, they are more likely to support conservation efforts and participate actively in protecting heritage resources. Conversely, unequal distribution of tourism benefits may create social tensions and weaken local commitment to heritage preservation.

Emerging Challenges for Corporate Responsibility in Heritage Tourism

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

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

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

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

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

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

Recommendations for Strengthening Corporate Responsibility in Cultural Heritage Tourism in Vietnam*Improving the Legal Framework Governing Corporate Responsibility*

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

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

Vietnam should therefore consider introducing more specific legal provisions concerning the responsibilities of tour operators in cultural heritage destinations. Such provisions should clearly define obligations related to visitor management, heritage protection, environmental sustainability, community participation, and cooperation with heritage authorities.

In addition, legal reforms should establish clearer standards for sustainable tourism operations in heritage sites. These standards could serve as benchmarks for

evaluating the performance of tourism enterprises and ensuring consistency in regulatory enforcement.

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

Establishing Stronger Accountability and Enforcement Mechanisms

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

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

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

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

Integrating Heritage Conservation into Corporate Social Responsibility Strategies

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

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

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

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

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

Enhancing Community Participation and Benefit-Sharing Mechanisms

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

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

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

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

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

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

Strengthening Heritage Education and Responsible Tourism Awareness

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

Tour operators should invest in training programs for tour guides to ensure that they possess adequate knowledge of heritage values, conservation principles, and cultural sensitivity. Well-trained guides can serve as effective mediators between tourists and heritage resources, encouraging respectful and responsible behavior.

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

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

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

Promoting Multi-Stakeholder Collaboration in Heritage Governance

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

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

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

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

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

Adopting Sustainable Tourism Standards and ESG Principles

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

Vietnam should encourage tourism enterprises operating in cultural heritage destinations to adopt internationally recognized sustainability standards and certification systems. Such standards may include indicators relating to heritage protection, environmental management, community engagement, and responsible business conduct.

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

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

Conclusion

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

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

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

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

Ultimately, the long-term sustainability of cultural heritage tourism depends on achieving an appropriate balance between economic utilization and heritage preservation. Tour operators are not merely commercial actors benefiting from cultural resources; they are important stakeholders with responsibilities toward heritage conservation, local communities, and future generations. By strengthening corporate responsibility within both legal and business frameworks, Vietnam can enhance the protection of its rich cultural heritage while ensuring that tourism development contributes to sustainable and inclusive growth.

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