# Sustainable Tourism in Bhutan: The Philosophical Underpinnings

Dr. Bhagyashree Rath

Ph.D. Scholar from Centre for South Asian Studies, JNU, New Delhi, Delhi, India

#### **ABSTRACT**

Bhutan's sustainable tourism model has been able to garner widespread attention across the globe in recent times. This study examines the philosophical roots of sustainable tourism in Bhutan, contrasting it with Western models and integrating it with the Gross National Happiness (GNH) framework and local cultural values. Bhutan's 'High Value, Low Volume' tourism policy prioritizes economic gains while minimizing environmental and cultural disruptions. Bhutan's approach is deeply influenced by Buddhist principles of moderation, respect for all life, and reverence for nature, diverging from Western models focused on resource exploitation and materialism.

The study underscores Bhutan's model as a holistic template for sustainable development, yet acknowledges challenges such as economic constraints of this policy and dependence on limited tourist demographics. It emphasizes the need for international support and technological collaboration to bolster sustainable tourism infrastructure. The Bhutanese model demonstrates that sustainability need not be compromised for development if both are approached with foresight and respect for heritage and the environment. This study contributes to the discourse on sustainable tourism with a focus on how indigenous values and philosophies can inform and enhance sustainability practices globally.

How to cite this paper: Dr. Bhagyashree Rath "Sustainable Tourism in Bhutan: The Philosophical Underpinnings" Published in International Journal of

Trend in Scientific Research and Development (ijtsrd), ISSN: 2456-6470, Volume-8 | Issue-2, April 2024, pp.542-548, URL:



www.ijtsrd.com/papers/ijtsrd64716.pdf

Copyright © 2024 by author (s) and International Journal of Trend in Scientific Research and Development

Journal. This is an Open Access article distributed under the



terms of the Creative Commons Attribution License (CC BY 4.0) (http://creativecommons.org/licenses/by/4.0)

**KEYWORDS:** Sustainable tourism, Sustainable Development, Bhutan

# INTRODUCTION

The intrinsic curiosity of humans motivates them to explore and experience new places, people and ways of life. Since the inception of human civilisation, travel has always been an inseparable part of human life. It has helped humans in gratifying their desire to discover and acquire new knowledge experiences. It broadens their perspectives of understanding and living life. Though the history of travel is long, travelling to gain pleasure started with the Romans who travelled to enjoy the beauty of the nature, arts, music, and games (Bhatia, 2002). However, the history of modern form of tourism that we witness today is not much longer. It is largely a 20th century phenomenon owing to spectacular progress in communication and transport (Theobald, 2005). The progress in the global tourism multiplied by the globalisation and economic reforms which provided the developing countries a platform to open new avenues. Given the leap the industry has taken in the last 70 years, one can picture the immense expansion that it has experienced. International visitor arrivals peaked in 1950 at 25.3 million, rising to 165.3 million in 1970, 696.7 million in 2000, and

1484.9 million in 2019. Before the world came to a standstill in 2020 due to the impact of Covid-19, the sector contributed to 10.4% to the global GDP. In 2020, it dropped by an astounding 49.1% to contribute 5.5% of the global GDP (WTTC reports). The industry has undoubtedly drawn greater investment and expansion with each passing year because to its enormous success in previous decades in producing enormous jobs and making a big contribution to the global economy. But the tourism industry's remarkable rise has drawn lots of flaks for its irreversible negative impact on environment.

Significant environmental damage and biodiversity loss have resulted from tourism's explosive rise. Because of the widespread awakening brought about by the environmental demonstrations of the 1970s and 1980s, there has been a focus on sustainable forms of tourism during the past few decades. The tourism industry was perturbed by the development and growth conundrum as well. Since the industry saw rapid growth and generated enormous employment, many nations began opening their tourist spots to the outside world. This called for the

construction of infrastructure, the enhancement of tourist attractions, the growth of transportation and communication networks, and efficient systems for providing services.

The increasing call for sustainability in tourism sector gave birth to many forms of sustainable tourism. However, sustainability itself is a contested concept and has been subjected to multiple interpretation. There has been multiple development approaches and frameworks to understand sustainable tourism. Bhutan, the land of Happiness, has emerged as a global model for sustainable tourism in recent times. This paper aims to comprehend Bhutan's distinct indigenous approach to tourism development, which provides an alternate strategy for sustainable tourism. Thus, it delves deep into the philosophical foundation which shapes its approach towards sustainable tourism development.

# **Objective of the Study**

- 1. To explore the concept of sustainable tourism and its significance, and understand the paradigm shift from traditional mass tourism to sustainable tourism.
- 2. To explore Bhutan's indigenous approach and underlying philosophies for promoting sustainable tourism.
- 3. To examine the challenges emanating from different dimensions to the sustainable tourism model of Bhutan.

# Research Methodology

The study is descriptive, analytical, and qualitative in nature. The study draws upon the theoretical framework integrating the concept of sustainable development advocated by Brundtland Commission and Gross National Happiness (GNH) philosophy. The methodology employed is implicitly detailed towards the in-depth exploration interconnectedness of cultural values, governmental policies, and sustainable development in tourism sector. The study analyses relevant data and views from primary as well as secondary sources. Interviews were conducted online to connect to few experts and tour operators to understand their understanding and opinions. Apart from this, the primary sources include the Constitution of The Royal Government of Bhutan, reports, policies, statements and documents of the Tourism Council of Bhutan, WTTC Reports, UNGA resolutions, UNDP reports, official web portals of The Government of Bhutan, speeches and statements made by political representatives and public officials. The secondary sources consist of books, journal articles, and reports released by various organisations working in ecotourism and sustainable development.

#### **Tourism and Sustainability**

Changes witnessed in the tourism sector reflects the significant and quick changes that have occurred in the world in recent decades. Global political and economic restructurings have led to the growth of tourism in spatial sense and a notable increase in the size of the traveller base (Butler, 1999). According to Butler, these changes are not revolutionary but have evolved gradually. The advent of the concept of "sustainable development" is the most influential factor which has altered the nature of tourism.

Even though the world was aware of the significant contribution of the tourism sector to the global economy, numerous environmental issues like decreasing forest, increasing greenhouse gases, depleting ozone layer, increasing global warming and loss of bio diversity across the world brought attention to the irreversible impact of the mass tourism on the environment and there began the quest of sustainable form of tourism.

The concept of 'carrying capacity' is inextricably linked to the understanding of sustainable tourism. Unfortunately, many development proponents ignore the aspect of 'limit', which is inherent to the idea of sustainable development. In the tourism sector, while many confine the idea of limit to the number of tourists, it also includes infrastructure development and landscape modification in it (Butler, 1999). Explaining this, Archer et al (2005) argues that extent and nature of environment and ecological damage is determined by the magnitude of the tourism development and volume of tourists. According to them, excessive and badly managed tourism has contributed to the damage of physical environment. They have cited how the architecture of hotels is being designed to suit the need of the tourists than the environment.

The call for environmentally ethical practices in tourism became more pronounced with the rise of various international funding organisations, NGOs, and pressure groups like the World Wildlife Fund, Conservation International, the Ecotourism Society etc (Holden, 2003). Though there was not much clarity regarding sustainability, its root at the global level can be traced to 1970s. The year witnessed the first world conference at Stockholm regarding the environment and its sustainability which later paved the way towards establishment of United Nations Environment Programme (UNEP). The term "Sustainable development" was for the first time adopted in 1980 in World Conservation Strategy (WCS) published by IUCN which outlines the national and international plan, conservation of resources, prospects of rural development etc.

Publication of 'Ecological Principle for Economic Development' by Raymond Dasmann, John Milton and Peter Freeman in 1973 can be mentioned as noted work to discuss about sustainable development. The most accepted definition of sustainable development is given by the Brundtland Commission Report, 1987 which defines sustainable development as the "Development that meets the need of the present without compromising the ability of future generation to meet their own needs". However, it was in June, 1991 when United Nations Earth Summit also called Environment the UN Conference on Development) held in Rio De Janeiro, Brazil came with an action plan called "Action Plan". The Agenda 21 report has not only helped to raise the awareness about the need of Sustainable Development but also provided a structural framework for achieving sustainability in different spheres. It has stresses on conservation of environment, resource management, strengthening the role of key actors and schemes of implementation. Moreover, the significance of the report lies in its emphasis in intending to implement the actions at international, national, regional and local level. Many organisations brought their localised agenda 21 action plan. The World Travel and Tourism Council in the year 1995 also came with its own local agenda 21 for travel and tourism sector. The implementation of Agenda 21 was reviewed in the 2012 in World Summit on Sustainable Development held in Johannesburg. The theme of the summit "People, Planet and Prosperity" emphasised on the core values of sustainable development such as need of the future generation, socio-economic development, poverty eradication, environment protection, resource management etc. Further, in 2012 a resolution named 'The Future We Want' is adopted by the heads of State. The resolution calls for renewed commitment for sustainable development and push for achievement of MDG targets.

growing demand for adopting ethical environmental practices consequently resulted efforts in the tourism sector by the at the global level. The need of ethical tourism practices was highlighted in 'Global Code of Ethics for Tourism' published by United Nations World Tourism Organisation (UNWTO) in 1999. To encourage for bringing sustainability in tourism and enhancing environmental awareness, UNWTO declared 2017 as "International year of Sustainable Tourism for Development". Moreover, it published a document "Tourism and the Sustainable Development Goals-Journey to 2030" which outlines the roadmap by which tourism can contribute towards achieving 17 SDGs. UNWTO published a document "Tourism for Development" in 2018 which highlighted the key

areas of action to be taken with the objective of achieving the targets of the Sustainable Development Goals.

#### Sustainable tourism in Bhutan

Bhutan—also referred to as "The Last Shangri-La" has long maintained its isolation due to a concern of losing its autonomy and distinctive cultural character, despite its enormous potential in tourism. However, the country finally opened itself to the outside world amidst its attempt to bring modernisation in socioeconomic development under the able guidance of visionary leader, King Jigme Singye Wangchuk. The tourism sector was formally opened in 1974 to the outside world. Since the country was aware of the negative impact of mass tourism and its potentially damaging impact on the country's vulnerable ecosystem and unique cultural heritage, its approach towards the developing the tourism sector has been cautious and gradual from the beginning. Unlike many other countries including its neighbour Nepal, it has not shifted from Mass tourism to a more sustainable tourism, rather it has prioritised sustainability in tourism. Moreover, the mass tourism model is against the spirit of GNH based development approach of Bhutan guided by the ethos and values of the Buddhism.

It is witnessed in the context of Bhutan that the development initiatives are often spearheaded by its enthusiastic top leadership. The stable and benevolent leadership in Bhutan has always been conscious about the preservation of natural and cultural heritage. So, the decision to open the country for the tourists was an arduous task for its leadership considering the threats to the environment and culture emanated from mass tourism. Thus, the visionary leadership of Bhutan has decided to opt for 'High Value, Low Volume' tourism policy. The tourism policies and guidelines of Bhutan is guided by the principle of "High Value, Low Volume" which resonates with the core ethos of happiness and wellbeing as envisioned by His Majesty, the fourth king. This principle cautiously attempts to limit the arrival of number of tourists, while enhancing the quality services offered to the tourists. The goal was to use tourism to advance socioeconomic development preserving the nation's carrying capacity as well as cultural identity.

The controlled policy of tourism by RGOB as illustrated by the GNH led principle of "High value, low volume" reaffirms with the principles of sustainable tourism. The principle of sustainable tourism is based on four attributes, namely:

- 1. Economic viability
- 2. Environmental Sustainability

- 3. Socially and culturally acceptable
- 4. Sustainable Management

Table 1.1: Principles of Sustainable Tourism and principles of GNH

| Economic   | Ensure viable and long-term benefits to all especially the local  |
|--|---|
| Maximising social and                                    | community;  |
| Economic benefits  | Ensure fair distribution of opportunities and benefits.   |
| Cultural   | Support the preservation of cultural authenticity and heritage;   |
| Enhancing Cultural heritage                              | ➤ Promote respect for all cultural and traditional values.  |
| Environmental Reduce negative impacts on the environment | <ul> <li>Support the conservation of the natural heritage and maintenance of ecological processes;</li> <li>Respect for wildlife and all forms of flora and fauna;</li> <li>Promote safeguards and good practices.</li> </ul> |
| Planning and Management                                  | <ul> <li>Develop Sustainable planning and management mechanisms;</li> <li>Recognize and involve all stakeholders and partners.</li> </ul>   |

Source: TCB, 2021

It is evident from the table that four attributes of sustainable tourism resemble with the four pillars of GNH which makes it convenient for Bhutan to espouse the principle of sustainable tourism. Infact, the National Ecotourism Strategy of Bhutan states that, all tourism in Bhutan is ecotourism. It is difficult to distinguish ecotourism or sustainable tourism from other form of tourism in Bhutan. The strategy appreciated country's emphasis on 'High value, low volume' policy and reiterated to continue this. This policy is materialised through multipronged strategies. The MDPR of USD 200/250, including the SDF of USD 65, was levied from the foreign tourists and Rs 1200 from Indian in compliance with the Tourism Rules and Regulation 2017 (TRR 2017) and the Tourism Levy Act 2020 which later revised. This sustainable development fee is used to provide fundings to various sustainability projects like offsetting carbon footprints through plantation, clean energies, increasing climate resilience, upskilling the human resources engaged in the tourism sector, improving infrastructure, connectivity as well as social services like health, education etc to the people of Bhutan.

Further, Bhutan's commitment to environment is underscored by its constitutional mandate to keep 60% of its land as the forest cover at all time. The current forest cover of the country is nearly 72%, which much high than the constitutional mandate. The Article 5 of the Constitution of Bhutan declares every Bhutanese as the 'trustee' of the natural resources. Though the state has sovereign rights over the natural resources, RGOB in many of the policy and guidelines25 like the Tourism guidelines 2022; The Local government Act 2009; the Environment Act 2007, the Middle path Strategy, the Five-year plans have underscored the need of community participation. Since community participation is an

inherent part of sustainable tourism, these laws significantly contribute to the success of sustainable tourism in Bhutan. Further, the five-year plans which is the backbone of national planning in Bhutan, has consistently focusing upon the sustainable development. It ensures the sustainability is included in the flagship programmes. 12th Five year plan of Bhutan infact intends to achieve, "Just, Harmonious Society through enhanced Sustainable Decentralisation". 9th five year has targeted to diversify the tourism sector, offer tourists an enriched experience of indigenous way of life. The RGoB has been emphasising to integrate the rural tourism, agri tourism, eco-tourism, adventure tourisms with the cultural tourism.

These initiatives have not only been successful in offering qualitative, high end tourist experience to the tourists as well as making Bhutan one of the most preferred sustainable destinations. However, it is not the overarching policy framework of GNH, or the Five-year Plans nor the visionary leadership which have made this possible. The sustainability is deeply rooted in the traditional Bhutanese way of living which is guided by its ancient Buddhist philosophies.

# Philosophical underpinnings of sustainable tourism in Bhutan.

Bhutanese way of living has been guided by its ageold culture which has not lost its identity amidst its tryst with modernisation. When Bhutan opened its door to the world, the world was mesmerised by the pristine and untouched beauty, and the innocence of its traditional life. Before the modernisation process embraced the country in recent decades, Bhutan preserved the age-old lifestyle of their ancestors for years. In Leo Rose's words, "except for a minute proportion of the elite, the social structure, value system and life style of the Bhutanese did not differ very much from that of their ancestors around 1500." (Rose, 1977). The majority's livelihood was linked to the neighbouring land and forest; the bulk of the populace earned their living through subsistence farming, and the economy was primarily based upon barter system. In the absence of motorable roadways, mule paths were used for transportation (Priesner, 1999). From that period to till date, Bhutan's journey has been impressive. Modernisation has reached remotest area of Bhutan, though 57 per cent of its people still live in the rural area. The infrastructure development has improved in leap and bound connecting through with the construction of more than 12000 km of motorable roads, bridges, and widespread electricity connectivity.

This is an oversimplified explanation that many people ascribe country's emphasis on sustainability to Gross National Happiness (GNH), the country's overall policy framework. It is true that, GNH prioritises sustainability and comprehensive wellbeing over narrow economic growth. Being an overarching policy framework, it ensures that the policies resonate with its principles. However, sustainability does not owe its origin to the advent of GNH, but to the age-old cultural values and Bhutanese way of living. GNH as a policy framework is founded upon those values which reflects in its pillars and domains. It is essentially guided by Buddhist socio-political thought, which forms the philosophical foundation of the GNH approach. Even before GNH came into being, the development approach of Bhutan was inspired by Buddhist philosophy.

"It is better to have milk and cheese many times, than beef just once"

This traditional Bhutanese saying reflects the meaning of sustainability which has been the thrust of their way of living. Economic development has been usually connoted as process of improving the standard of living. The Western notion of development has been confined to fulfilment of the material wants. As per this conventional path of development, a country is called developed when it reaches certain level of material consumption measured in terms of Gross National Product (GNP). The fact that geometrically increasing consumption pattern exceeds the ability of the nature to regenerate itself for future use brings our urgent attention to the discourse of sustainability. Lou Matz has tried to reconcile the tenets of Buddhism with the concept of Sustainable development. He believes that the notion sustainable development is ultimately philosophical response to the social and ecological problems whose roots lies in traditional western

economy. He mentions the concept of sustainable development has virtually covered every aspect which he divides to five such as- 1. Ecological Awareness 2. Intergenerational Equity 3. Social justice 4. Civic Participation and 5. Personal moral excellence (Matz, 2002). Buddhist economist E.F. Schumacher's book 'Small is Beautiful: A study of economics as if people mattered' is published in 1973 where he advocated the govt effort must be concentrated on sustainability considering the resource scarcity. His observations were the outcomes of his study of village-based economies which were based on Buddhist way of living. However, the limitation of Schumacher lies in his emphasis on promoting sustainability to fix the problem of scarcity and environment degradation but not addressing the root of the problem of western notion of development. The western economists promote the ideals of individualism and consumeristic values at the individual level and trying to solve the problem at the community level.

The Buddhist way of living significantly differs from the western way of living making it more adaptive to sustainability. The western conception of wellbeing is based on the accomplishment of material desire. Market economics which shapes the western notion of well-being, thus focuses on the multiplication of wants. On the contrary, the notion of wellbeing, for Buddhism, is broader, encompassing the material as well as the spiritual aspect of life. The goal of Buddhist philosophy lies in the purification of the heart, not in fulfilling material desire (Sumacher 1999). As per Buddhist philosophy, true wellbeing lies in harmonising spiritual and material aspects of life.

Buddhism, the perennial philosophy goes back to more than 2500 years is not a religion but a way of life (Mendis, 1993). The teachings of Buddhism are still relevant in the contemporary world. According to Mendis, Buddhism addresses two fundamental quests of human life viz. addressing economic need to satiate material hunger and spiritual need of human souls. Buddhism prescribes eight- fold path (Right Understanding, Right thought, Right speech, Right Action, Right Livelihood, Right Effort, Right mindfulness, Right Concentration) which has become rudimentary in the pursuit of life and happiness.

The notion of sustainable development though emerged in the international scenario much later, its philosophy can be found exalted in the ancient culture and tradition of Buddhism. Environment preservation has been the foundational principle of Bhutan's development strategy. The western development approach is essentially based on the instrumentalist view of Christianism which believes the nature exists

for the betterment of mankind. On the contrary, Buddhism is indifferent towards all species, it doesn't differentiate between humans and non-humans. The Buddhist concept of *Sunyata* believes that "all things are empty of intrinsic existence and nature (svabhava)" (Williams 2008). Moreover, Buddhism believes in reincarnation, which sees human lives as one of the phases in the cycle of reincarnation. However, the western philosophy, human life is regarded as linear. Such thinking of Buddhism inherently promotes sustainability.

The development approach of Bhutan thus is deeply rooted in its socio-cultural values. Bhutan's distinct development approach has not only proved relevant for improving the socio-economic condition of its people but also successfully preserved its traditional values and ideals and environmental ethics even today. It can be witnessed in its tourism policy that the Bhutan has not prioritised economic gain by impairing her natural ecosystem or cultural values. It has not treated its ecology as a means of consumption, rather as an end in itself. There exists a harmonious coexistence among the Bhutanese people, their ecosystem and other living and non-living beings. Further, the policy framework which takes inspiration from the middle path philosophy prioritises comprehensive wellbeing which explains its emphasis on sustainable tourism instead of mass tourism which could have added more economic values to the country in terms of GNP but impair its natural and cultural heritage.

# Challenges and the Way Forward

The deep ecologists and the critical theorists believe that the sustainable tourism is nothing but the neoliberal marketing agenda to capture new markets. That is why even the SDG framework is also cited as a shallow approach towards sustainable development. However, in the context of Bhutan, it can be argued Bhutan's approach towards development is not shallow like the western countries. However, the challenge remains to make the tourism model sustainable while maintaining the economic feasibility. Despite being a catchphrase in recent decades due to its promise of providing a win-win strategy that balances the economy and nature, sustainability has not shown any signs of producing significant results in the economic domain. The causes may be linked to the profitable returns from mass tourism, which encourage developing and impoverished nations to resist the need to switch to sustainable tourism, which usually involves high-cost services and relatively lesser travels. Further, in Bhutan, though SDF acts as a great instrument for managing the arrival of tourists and contribute to the sustainability projects, it is alleged that this SDF also

acts as a hinder to national economy by limiting the number of tourists. However, insistence on sustainability distinguishes Bhutan from other mass tourism models and makes it a top end sustainable tourism destination.

A significant barrier to poor nations acquiring green and clean technology is the absence of assistance in constructing resilient and sustainable infrastructure. Because ecology ensures a long and sustainable future, it must take precedence over the economy. However, a country like Bhutan cannot implement sustainable tourism until the rich nations and international organisations give it the necessary funding and technological support.

Revenue leakage is yet another challenge for any developing country that the sustainable tourism grapples with. In the absence of public funding, many sustainable tourism projects are being by developed by the outsiders. The revenue generated goes back to the outsiders instead of the indigenous people. One of the major aims of sustainable tourism is active participation of the indigenous people and their socioeconomic transformation remain unfulfilled. Across the world, there have been community-based project where indigenous people have not only actively participated but also have been part of ownership, the projects have been comparatively successful. Further, the idea behind engaging with the indigenous people is sustainable development strategies differ from region to region and their traditional knowledge could be utilised in maintaining sustainability. In Bhutan, there is a significant lack of study on benefit sharing with local communities. Through social capital there should be regular monitoring and review by the indigenous people themselves with the help of the local govt and civil societies working on that field.

Additionally, for sustainable tourism to be successful, visitors and indigenous people must behave responsibly towards the environment and the natural world. In Bhutan, where there is a lower level of functional literacy, obtaining qualified and trained human resources becomes an arduous task crucial. Though there are few training institutes to train human resources necessitated by the tourism sector, it is inadequate both in terms of scale and the country lacks financial and infrastructural resources capitalising on the enormous prospects and executing sustainable tourism initiatives.

The growing neoliberal environmentalism poses the most serious threat to Bhutan's sustainable tourist model. This can be reflected in revision of SDF from US200\$ to half with the objective of allowing more tourists as well as increasing infrastructure. The change in political parties, newly trained civil

servants, the changing expectation of the youth who are gradually being influenced by the modernisation and materialistic culture, are some of the factors which causes this paradigm shift. However, Bhutan must be conscious to guard its unique, indigenous, and sustainable way of living and nurture its sustainable tourism model for attaining exemplary standards. The tourism model not only presents an alternative model advocating sustainable practices in tourism, it reflects the underlying values and ideals of its ancient tradition guiding its development approach, where the principle of sustainability is deeply ingrained in its way of living.

## References

- DoT (2021), National Ecotourism Strategy, [1] RGoB, Thimphu.
- GA Res. (1987), Report of the [2] Commission on Environment and Development: Our Common Future, UN Doc. A/42/427, annex. Accessed on 10 Sept 2017
- National Environment Commission. (1998). [3] The Middle Path: National Environment Strategy of Bhutan. Royal Govt of Bhutan.
- Planning Commission, (1999), "Bhutan 2020: [4] A Vision for Peace, Prosperity and happiness", onal Jou 1:1, 7-25, DOI: 10.1080/14616689908721291 Government Royal of uments/APCITY/UNPAN005249.pdf
- [5] TCB (2021), Annual Report 2020-21, RGoB, Thimphu.
- [6] The Royal Government of Bhutan (2008), The Constitution of the Kingdom of Bhutan, The Royal Government of Bhutan, The Royal Government of Bhutan.
- United Nations Sustainable Development. [7] (1992). Agenda 21. United Nations Conference on Environment and Development, Rio de Janerio, Brazil, 3 to 14 June 1992 https://sustainabledevelopment.un.org/content/d ocuments/Agenda21.pdf
- UN GA Res. (1987). Report of the World [8] Commission on Environment and Development: Our Common Future. UN Doc. A/42/427, http://www.un-documents.net/a42annex. 427.htm
- UNWTO (2001), Global code of ethics for [9] tourism, UN Doc. A/RES/56/212 dated. 21 December 2001.

- http://cf.cdn.unwto.org/sites/all/files/docpdf/gui [10] delinesgcetcommitmenten.pdf
- UNWTO (2017), Tourism and Sustainable [11] Development Goals-Journey to 2030. Madrid:UNWTO http://www.undp.org/content/dam/undp/library/ Sustainable%20Development/UNWT O UNDP Tourism%20and%20the%20SDGs.p df
- [12] World Travel and Tourism Council. (2019). Travel and Tourism Global Economic Impacts & Trends.
- [13] World Travel and Tourism Council. (2020). Travel and Tourism Global Economic Impacts & Trends.
- Archer, B. et al. (2005), "The positive and [14] negative impacts of tourism", Global Tourism, 3: 79-102.
- [15] Bhatia, A.K. (2002), Tourism development: principles and practices, New Delhi: Sterling
- [16] Butler, R.W. (1999) Sustainable tourism: A state-of-the-art review, Tourism Geographies,
- Bhutan in [17] Holden, A. (2003), "In need of new http://unpan1.un.org/intradoc/groups/public/doc ch and environmental ethics for tourism", Annals of Development Tourism Research, 30(1):94-108
  - 4 [18] 7 Mendis, P. (1993). Buddhist Equilibrium: The Theory of Middle Path for Sustainable Development. Staff Paper Series, P93-2 Department of Agricultural and Applied Economics. University of Minnesota, ST. Paul Minnesota
    - [19] Priesner, S. 1999. Gross National Happiness— Bhutan's Vision of Development and its Challenges. Gross National Happiness. Thimpu: Center for Bhutan Studies.
    - Paul Williams 2008. Mahayana Buddhism: The [20] Doctrinal Foundations. Routledge. pp.68-69).
    - [21] Sumacher, E.,F., (1999), Small is beautiful, Hartley & Marks Publishers.
    - [22] Schumacher, E.F. (1973). Small is Beautiful: A study of economics as if people mattered. New York: Harper and Row.
    - Theobald, W.F. (2005), Global Tourism, [23] Burlington: Elsevier publication