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LEGISLATING RESPONSIBILITY: EVALUATING THE IMPACT OF TOURISM LAW ON ETHICAL PRACTICES AND ENVIRONMENTAL STEWARDSHIP IN GLOBAL DESTINATIONS

Mohamed Khater^{1*}, Nagwa Zouair², Mohammed Nour Eldeen Sayed³, Mohamed Alkadhat⁴, Ahmed Ameen⁵

¹*United Arab Emirates University, Department of Tourism and Heritage, College of Humanities and Social Sciences, Abu Dhabi, United Arab Emirates, Fayoum University, Tourist Guidance Department, Faculty of Tourism and Hotels, Fayoum, Egypt Email: mokhater@uaeu.ac.ae*

²*University of Khorfakkan, College of Arts, Humanities and Social Sciences, Sharjah, United Arab Emirates, Fayoum University, Tourist Guidance Department, Faculty of Tourism and Hotels, Fayoum, Egypt. Email: nagwa.zouair@ukf.ac.ae*

³*University of Kalba, College of Law, Sharjah, United Arab Emirates. Email: mahmoud.saad@ukb.ac.ae*

⁴*University of Kalba, College of Arts, Humanities and Social Sciences, Sharjah, United Arab Emirates. Email: malkadhat@sharjah.ac.ae*

⁵*University of Sharjah, College of Arts, Humanities and Social Sciences, Sharjah, United Arab Emirates. Email: afatouh@sharjah.ac.ae*

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Corresponding Author: Mohamed Khater

(mokhater@uaeu.ac.ae)

ABSTRACT

This study explores how tourism law can promote responsible and ethical tourism through binding instruments (e.g., conservation laws, green taxes) and soft mechanisms (e.g., codes of conduct, eco-certifications). Using a qualitative comparative case study approach, it examines New Zealand, Costa Rica, and Bhutan, three countries with diverse legal systems and sustainability models. Data from legal texts, policy documents, and industry reports were analyzed thematically. Findings reveal that while robust legal frameworks exist, their effectiveness depends on local enforcement, cultural integration, and socio-political support. Bhutan's "high value, low volume" model illustrates successful alignment of legal tools with national goals. The study proposes a regulatory framework to guide policymakers in designing adaptive and sustainable tourism governance strategies.

KEYWORDS: Tourism Law; Responsible Tourism; Environmental Stewardship; Ethical Tourism Practices; Sustainable Tourism.

1. INTRODUCTION

Tourism has become one of the fastest-growing sectors globally, contributing significantly to employment and GDP. In 2023 alone, it accounted for 9.1% of global GDP and created over 27 million new jobs (WTTC, 2023). Yet, this growth has led to intensifying pressures on natural ecosystems, cultural landscapes, and the socio-economic fabric of host communities (UNWTO, 2019; Khater et al., 2024). In many destinations, especially those with ecologically fragile zones or culturally significant heritage sites, the negative impacts of tourism manifest at distinct spatial and temporal scales. For instance, seasonal peaks in locations like Queenstown, Petra, or the Galápagos Islands often result in short-term resource depletion, while long-term exposure leads to biodiversity loss or erosion of cultural identity (Khater and Faik, 2024b; Khater, Leheabi and Saad, 2025). While responsible tourism has emerged as a response to these challenges, its practical implementation remains fragmented. Responsible tourism aims to minimize environmental harm, respect local cultures, promote equity, and ensure tourism benefits are distributed fairly (Goodwin, 2016). However, to be effective, such aspirations must be codified into legal frameworks that are scalable, enforceable, and context sensitive. A critical component often missing from these discussions is tourism leakage, the process by which tourism revenues exit the host economy highlighting the need for legal tools that foster local retention of benefits and fair economic distribution (Sharpley, 2023).

Tourism law encompasses both hard legal instruments (e.g., zoning laws, tax policy, environmental protection statutes) and soft governance mechanisms (e.g., codes of conduct, certifications, voluntary agreements). These operate across multiple scales international, national, regional, and local and vary in scope, enforceability, and legitimacy (Abbott and Snidal, 2000). Despite their differences, these tools are often grouped under the broad term "tourism regulation," leading to conceptual confusion and policy inefficacy. For example, environmental certifications such as Green Globe or Earth-Check offer voluntary sustainability standards but lack legal enforceability unless adopted through national regulation (Font and McCabe, 2017). Similarly, codes of conduct like New Zealand's Tiaki Promise encourage ethical tourist behavior but rely on personal responsibility rather than legal obligation. On the other hand, Bhutan's tourism model legally restricts the volume and type of tourists through formal entry regulations and

minimum expenditure laws, prioritizing national well-being over mass tourism gains (Dinica, 2018). This highlights the need to differentiate between binding legal mechanisms and voluntary governance tools, and to evaluate how each functions within broader sustainable tourism strategies.

Current scholarship on tourism law tends to emphasize overarching principles of sustainability but often lacks attention to site-specific regulatory challenges and enforcement mechanisms (Heyes, 2000). Few studies address how tourism laws operate differently depending on the spatial context (urban vs. rural, developed vs. developing) or temporal dynamics (seasonal surges, climate vulnerabilities) (Khater, Zoair and Faik, 2024). Likewise, the issue of regulatory leakage, where external investors or corporations siphon off profits, is rarely addressed within legal studies despite its relevance to community empowerment and equity (Gascón, 2015; Khater, Zouair, et al., 2025). Despite growing interest in sustainable tourism, there remains a significant gap in comparative, law-focused research that systematically evaluates how diverse legal frameworks, both regulatory and incentive-based, shape responsible tourism practices across different socio-political and environmental contexts.

This study seeks to bridge that gap by offering a comparative legal analysis of tourism regulation in three distinctive destinations: New Zealand, Costa Rica, and Bhutan. These countries represent a spectrum of legal traditions and sustainability models, from incentive-based ecotourism in Costa Rica to formal legal control in Bhutan. This research investigates the effectiveness of tourism law as a mechanism for fostering responsible tourism practices, promoting environmental stewardship, and ensuring ethical tourism governance. It explores the most effective legal tools in achieving these aims, how they vary across contexts, and what challenges hinder their implementation.

This study offers several key contributions to the field of tourism law and sustainable tourism governance. First, it develops a typology of legal instruments employed in regulating tourism activities, distinguishing between hard law mechanisms (such as environmental statutes, taxation systems, and protected area legislation) and soft governance tools (such as certification programs, voluntary codes of conduct, and eco-labels). This typology provides a clearer conceptual framework for evaluating the strengths, limitations, and complementarities of various regulatory approaches. Second, the research introduces a spatial temporal analytical framework that connects site-specific

tourism impacts with the corresponding legal and policy responses. This framework helps illustrate how the effectiveness of tourism regulation varies depending on spatial scale (national, regional, or local) and temporal factors (such as seasonality, enforcement cycles, or long-term environmental change). Third, it proposes a comparative evaluation matrix that systematically assesses the enforcement challenges, institutional capacity, and policy innovations observed in New Zealand, Costa Rica, and Bhutan. This cross-case synthesis enables the identification of patterns, contextual differences, and transferable lessons relevant to both developed and developing destinations.

Finally, the study integrates equity and tourism leakage prevention into the conceptualization of sustainable tourism law, emphasizing that social justice and economic inclusion are inseparable from environmental stewardship. By doing so, it advances the understanding of tourism law as a multidimensional regulatory system one that not only governs environmental impacts but also ensures fair distribution of tourism benefits and long-term community resilience.

1.1. Research Objectives

This study aims to achieve several interrelated objectives. First, it seeks to evaluate the effectiveness of tourism laws in promoting responsible, ethical, and sustainable tourism practices. Second, it intends to classify and analyze different types of regulatory instruments used in tourism governance, distinguishing between hard (legal and binding) tools and soft (voluntary and incentive-based) mechanisms. Third, the research compares how tourism laws are applied, enforced, and perceived within three diverse contexts New Zealand, Costa Rica, and Bhutan to uncover variations in legal design and practical outcomes. Fourth, it examines the challenges related to the implementation, enforcement, and monitoring of tourism laws across different spatial and temporal scales. Finally, the study proposes a set of legal and policy recommendations aimed at strengthening tourism governance frameworks, particularly by addressing issues such as tourism leakage and promoting social and economic equity.

1.2. Research Questions

This study is guided by a set of key research questions aimed at understanding the relationship

between tourism law and responsible tourism practices. It first asks how effective tourism laws are in fostering responsible tourism and ethical behavior across different destinations. The second question explores which legal tools such as environmental laws, green taxes, certifications, and codes of conduct are most successful in promoting environmental stewardship and sustainability. The third question investigates how tourism laws differ in form, scale, and impact across various countries, and what lessons can be derived from these differences. The fourth question examines the main challenges in enforcing tourism laws, with particular attention to issues of spatial-temporal specificity and economic equity. Finally, the study seeks to identify legal and policy strategies that can enhance the role of tourism law as an effective instrument for achieving sustainable and inclusive development.

2. LITERATURE REVIEW

Responsible tourism is grounded in the principle that tourism should minimize harm and maximize social, environmental, and economic benefits for host communities (Goodwin, 2016). It emerged as a corrective to mass tourism, seeking a balance between economic gains and sustainability (Sharpley, 2020). However, the operationalization of responsible tourism depends not only on voluntary action but also on enforceable governance mechanisms particularly in complex or vulnerable destinations (Gascón, 2015). While responsible tourism addresses themes such as environmental stewardship, cultural heritage conservation, and socio-economic inclusion, these ideals must be anchored in legal frameworks to ensure consistency and accountability (Khater *et al.*, 2024). The tourism business chain from airlines to accommodation providers to local service staff requires regulation across multiple levels and sectors. This complexity demands a nuanced understanding of legal instruments that shape tourism behavior and outcomes (Bramwell and Lane, 2011; Dinica, 2018).

Tourism law can be broadly divided into two categories: hard law (formal, binding legal mechanisms) and soft law (non-binding standards and voluntary tools). Scholars have emphasized the importance of distinguishing these regulatory types to assess their effectiveness and limits (Abbott and Snidal, 2000; Dinica, 2018). The following table outlines key tourism-related regulatory instruments (Table 1):

Table 1: Key Tourism-Related Regulatory Instruments.

Instrument Type	Examples	Legal Nature	Purpose
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Hard law	Environmental protection acts, land use laws, taxation, labor laws	Binding	Compliance, control, penalties
Soft law	Codes of conduct, eco-certifications, voluntary standards	Non-binding	Guidance, awareness, branding
Market-based instruments	Green taxes, subsidies, environmental fees	Binding or hybrid	Behavioral incentives, internalization
Concession-based tools	Tourism concessions in protected areas	Contractual/legal	Delegation of management, revenue share

As Dinica (2018) argues, many tourism destinations adopt concession-based regulatory models, particularly in protected areas, where governments grant management rights to private operators under strict sustainability conditions. These tools reflect an emerging “concession theory of regulation” in sustainable tourism.

2.1. *Codes Of Conduct And Certifications: Governance Or Greenwashing?*

Codes of conduct, such as New Zealand's Tiaki Promise, encourage tourists to respect local cultures, wildlife, and environments, serving as valuable tools for public education but lacking legal enforceability since they rely on voluntary compliance. Similarly, sustainability certifications like Green Globe, EarthCheck, and the Global Sustainable Tourism Council (GSTC) frameworks aim to promote responsible tourism practices but differ substantially in credibility, enforcement, and integration within formal legal systems (Kozak and Nield, 2004; Font and McCabe, 2017). Mycoo (2006) observes that such certification schemes often operate in isolation from national legislation, rendering them ineffective unless legally embedded; however, Costa Rica's Certification for Sustainable Tourism (CST) provides an exception, as it is formally institutionalized within government policy, which enhances its legitimacy and impact. The overall effectiveness of both codes and certifications thus depends heavily on institutional anchoring, transparency, and monitoring mechanisms factors frequently absent in purely market-driven or NGO-led initiatives (Kozak and Nield, 2004; Dodds and Joppe, 2005).

Beyond voluntary approaches, tourism also generates hidden environmental costs including carbon emissions, biodiversity loss, and resource depletion that can be mitigated through fiscal instruments such as green taxes and environmental levies, designed to “internalize externalities” by assigning responsibility to polluters (Heyes, 2000;

Balsalobre-Lorente et al., 2020). These include carbon taxes on flights (implemented in Scandinavia and parts of the Caribbean), visitor conservation fees in protected areas such as Bhutan and Costa Rica, and departure taxes funding marine preservation programs (Graci and Dodds, 2011). Nonetheless, critics caution that these fiscal tools may burden travelers or businesses without achieving genuine sustainability unless revenues are transparently reinvested into conservation and community development (Hall, 2021). Consequently, such instruments must operate within a broader governance framework that aligns economic incentives with ecological and social objectives (Mycoo, 2006; Khater and Faik, 2024a).

A persistent challenge within tourism law, however, lies in the gap between regulation and enforcement, particularly in developing destinations where limited inspection capacity, bureaucratic overlap, or political inertia weakens compliance (Heyes, 2000; Hedemann-Robinson, 2015). For instance, despite New Zealand's strong environmental legislation such as the Resource Management Act remote regions continue to face illegal camping and waste disposal issues due to limited enforcement presence. Likewise, Costa Rica's CST program struggles to engage small and medium-sized enterprises that lack the financial or technical resources to meet certification criteria. In contrast, Bhutan employs a legally binding permit and pricing system that effectively controls visitor numbers, curbs over-tourism, and generates stable revenues for community-based conservation (Khater, Muhammad Zeki Mahmood Al-Leheabi and Faik, 2024). Effective enforcement of such laws depends on robust monitoring capacity (both human and technological), community participation in compliance (Sharpley, 2023), clear sanctions and incentives for operators, and coordination among ministries responsible for environment, tourism, culture, and transport.

Legal discourse in tourism governance often overlooks the issue of economic equity, particularly concerning tourism leakage—the outflow of profits generated by tourism that fail to remain in local economies (Roe *et al.*, 2004). Such leakage occurs when international corporations dominate tourism markets or when governments lack legal incentives for local hiring, procurement, and reinvestment. Embedding pro-poor tourism strategies within binding legal frameworks can help ensure that tourism genuinely benefits host communities by mandating community ownership models, resident employment quotas, and revenue-sharing mechanisms (Gascón, 2015). Countries such as Bhutan, Costa Rica, and New Zealand demonstrate how legal and financial tools can intersect to reduce leakage and enhance local participation through Bhutan's Sustainable Development Fee, Costa Rica's legally supported Certification for Sustainable Tourism, and New Zealand's concession-based community returns. However, these mechanisms require continuous refinement, inclusive governance, and effective enforcement to prevent structural inequalities.

Overall, tourism law emerges as a multifaceted domain that merges regulation, voluntary standards, and economic instruments, yet significant gaps persist, including the insufficient differentiation between hard and soft law, limited attention to scale-sensitive regulation, minimal legal focus on equity and leakage prevention, and weak empirical evidence on enforcement and replicability. This study addresses these gaps through a comparative analysis of Costa Rica, New Zealand, and Bhutan, assessing the effectiveness, scalability, and enforcement capacity of their legal tools for promoting responsible and equitable tourism. Legal scholarship on tourism frequently overlooks the dimension of economic equity, particularly regarding tourism leakage—the phenomenon whereby profits generated from tourism fail to remain within host economies (Roe *et al.*, 2004). Leakage often occurs when global hotel chains, tour operators, or cruise corporations dominate the market, thereby diverting revenue away from local communities. It may also arise when governments neglect to design legal frameworks that incentivize local employment, procurement, and reinvestment.

In this context, pro-poor tourism strategies, when supported by legislation, become essential instruments for ensuring that tourism growth translates into tangible community benefits (Gascón, 2015). Such legal frameworks can institutionalize equity by mandating community ownership models,

employment quotas for local residents, and revenue-sharing mechanisms derived from protected area fees or conservation taxes. The comparative experiences of Bhutan, Costa Rica, and New Zealand illustrate different pathways for integrating legal and financial mechanisms to curb leakage and enhance local benefit retention. Bhutan channels its Sustainable Development Fee directly into conservation and community welfare programs, Costa Rica embeds local benefit criteria into its Certification for Sustainable Tourism (CST), and New Zealand promotes community-based partnerships through environmental concessions and local governance participation. Nevertheless, these mechanisms demand ongoing refinement, monitoring, and participatory governance to ensure inclusivity and to prevent the reproduction of socio-economic disparities.

In summary, tourism law constitutes a multidimensional regulatory field that merges binding legislation, voluntary standards, market-based incentives, and governance dynamics. Despite its growing sophistication, several persistent gaps remain: an insufficient differentiation between hard and soft law; limited consideration of scale-sensitive regulation; weak integration of equity and anti-leakage measures; and a shortage of empirical evidence evaluating enforcement outcomes and replicability across destinations. This study seeks to bridge these gaps by conducting a systematic comparative analysis of tourism legal frameworks in Costa Rica, New Zealand, and Bhutan, examining their effectiveness, scalability, and enforcement capacity within the broader pursuit of responsible and sustainable tourism governance.

3. METHODS

This study adopts a qualitative, multiple case study design using document-based content analysis to investigate how tourism laws operate as instruments of responsible and sustainable tourism governance. This design enables an in-depth comparison of regulatory frameworks across diverse geographical, legal, and cultural contexts, highlighting differences in effectiveness, enforcement, and equity (Khater, Ibrahim, *et al.*, 2025). The approach is grounded in interpretive policy analysis, aiming to understand not just what the laws are, but how they function within specific institutional, cultural, and spatial contexts (Bowen, 2009; Yin, 2017). It combines deductive categorization of known legal tools (e.g., taxes, codes, certifications) with inductive theme development based on policy documents, academic literature, and

institutional reports (Fig 1).

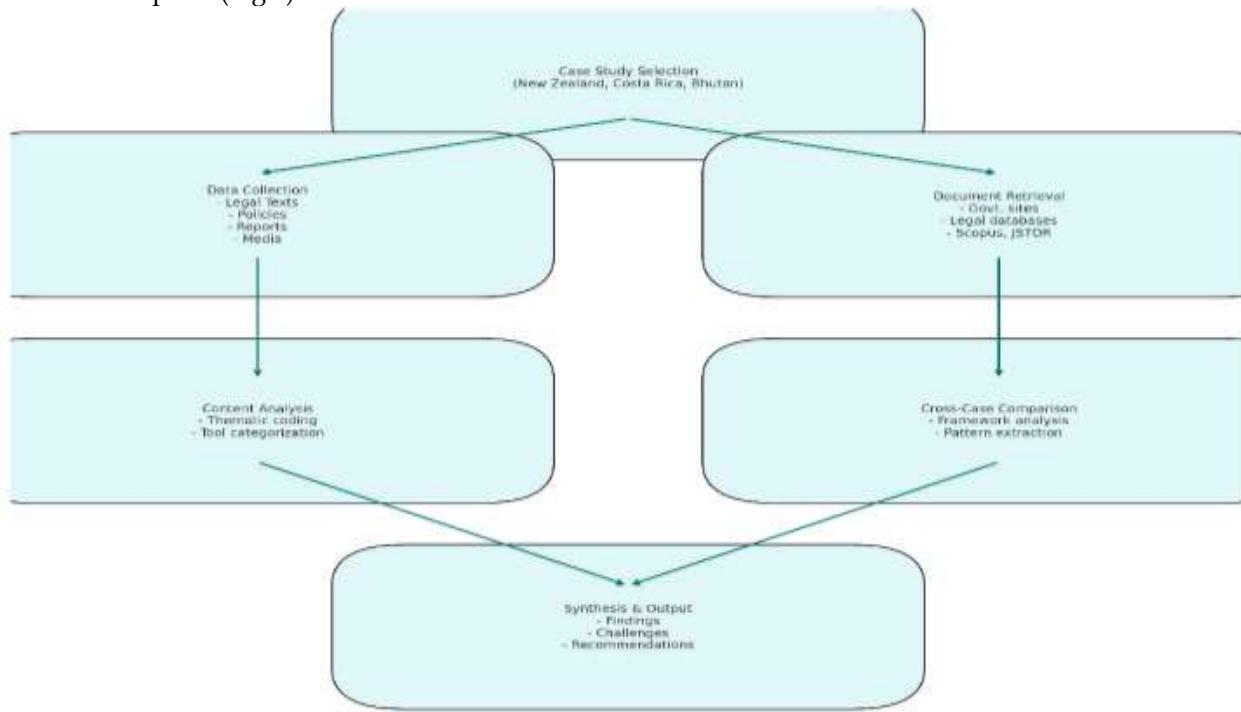


Figure 1: Flowchart of Our Proposed Method.

3.1. Case Study Selection

The selection of New Zealand, Costa Rica, and Bhutan as case studies was guided by a purposive sampling strategy, designed to ensure diversity and analytical depth in understanding how tourism laws function across different governance systems and development contexts. These countries were chosen for several reasons: first, each has established a strong international reputation for embedding sustainability principles within national tourism policy; second, they represent distinct legal and regulatory traditions: a Commonwealth-based system in New Zealand, a Latin American framework in Costa Rica, and a South Asian model in Bhutan allowing for comparative insights into varying institutional approaches. Third, they demonstrate differentiated applications of legal tools, including the use of green taxes, certification schemes, and legally enforced visitor caps. Finally, all three destinations possess significant environmental and cultural sensitivities that necessitate formal legal intervention to protect heritage assets and ecosystems. Collectively, this diversity enables a robust cross-comparison of how distinct legal frameworks operate within contrasting development contexts one representing a developed nation (New Zealand), another an emerging economy (Costa Rica), and the third a small, high-value tourism state (Bhutan) characterized by its unique policy of

restrictive, sustainability-focused tourism.

3.2. Data Sources

This study is founded entirely on secondary data, examined through a systematic and structured document analysis approach (Ismail and Khater, 2024). The selected materials were curated to provide a comprehensive and multi-layered understanding of how tourism law shapes responsible and ethical tourism practices within the contexts of New Zealand, Costa Rica, and Bhutan. The dataset encompasses several interconnected categories of documentary evidence that collectively capture legal, institutional, academic, and societal perspectives.

Legal statutes and regulations form the foundation of the analysis, encompassing national and subnational legislation related to tourism management, environmental protection, land use planning, and fiscal governance. This category includes tourism acts, biodiversity conservation laws, and taxation frameworks that directly influence sustainable tourism operations and resource protection. Governmental strategic documents were also examined to assess policy direction and regulatory intent. These include tourism strategies, national action plans, and long-term vision statements issued by ministries and government agencies. Illustrative examples include New Zealand's Tourism Strategy 2025 & Beyond, Costa Rica's National Sustainable Tourism Plan, and

Bhutan's High Value, Low Volume policy framework, each reflecting distinctive legal and policy trajectories. A third category includes institutional and NGO reports, encompassing publications by official tourism bodies and international or regional non-governmental organizations. These materials provide insight into policy implementation, compliance challenges, and governance effectiveness.

Notable sources include reports from Tourism New Zealand, the Costa Rican Tourism Institute (ICT), Bhutan's Department of Tourism, and global organizations such as the UN World Tourism Organization (UNWTO) and Sustainable Travel International. Academic research was incorporated to contextualize findings within theoretical debates and empirical scholarship. Peer-reviewed articles, academic monographs, and books were retrieved from scholarly databases including Scopus, JSTOR, SpringerLink, and Google Scholar, emphasizing interdisciplinary works in tourism law, environmental governance, and sustainable development policy. Additionally, certification standards and evaluation tools were analyzed to explore how legal and voluntary mechanisms intersect within sustainability governance. These included operational manuals and assessment criteria from Costa Rica's Certification for Sustainable Tourism (CST), Green Globe, and the Global Sustainable Tourism Council (GSTC) each offering valuable insight into the practical translation of sustainability standards into compliance systems.

Lastly, media and public communication campaigns were reviewed to assess how responsible tourism narratives are disseminated to the public and how soft regulatory mechanisms influence behavior. Notably, New Zealand's Tiaki Promise was analyzed as an example of a nationally endorsed campaign promoting environmental ethics and cultural respect among tourists. All documents were obtained from verified and reputable sources, including official government websites, academic repositories, and institutional archives. To ensure analytical relevance, the study was limited to materials published between 2000 and 2024, a period characterized by rapid evolution in sustainable tourism governance and the global mainstreaming of environmental responsibility within tourism policy and law.

3.3. Content Analysis Process

The study applies a thematic content analysis guided by Braun and Braun and Clarke's (2006) six-step framework, implemented in two main phases. First, a clear set of analytical units was established:

sampling units comprised whole legal instruments or tourism policy documents; recording units consisted of discrete provisions, clauses, or paragraphs that reference legal tools (for example, taxes, access restrictions, or codes); and context units referred to the broader legislative or policy text within which these provisions sit. Using these units, a coding matrix was constructed around *a priori* categories instrument type, scale of application, enforcement mechanism, target group, and intended outcomes while also allowing for inductive discovery. During coding, open codes were generated to surface emergent themes such as community involvement, monitoring and compliance gaps, cultural integration, and equity provisions, which were subsequently clustered into higher-order themes for cross-case comparison and synthesis.

3.4. Theme Development

From the coded data, themes were developed by clustering related codes into broader analytical categories that captured the multidimensional nature of tourism law and governance. The first theme, Regulatory Typology, differentiates between command-and-control instruments, market-based mechanisms, and voluntary governance tools, allowing for a clearer understanding of how various legal approaches interact within tourism regulation. The second theme, Spatial and Temporal Governance, examines the scale-sensitive and seasonal dimensions of law enforcement, focusing on how regulations respond to location-specific pressures and temporal fluctuations such as peak tourism seasons. The third theme, Enforcement and Monitoring, evaluates the institutional mechanisms, compliance procedures, and administrative barriers that influence the practical effectiveness of tourism laws. The fourth theme, Equity and Leakage, identifies legal provisions designed to enhance local economic participation, reduce revenue loss, and promote fair distribution of tourism benefits. Finally, the fifth theme, Replicability and Scalability, investigates the contextual conditions and institutional factors that determine whether successful policies can be adapted or expanded to other destinations. Together, these themes provide a coherent framework for analyzing the structure, implementation, and impact of tourism-related legal instruments across diverse regulatory environments.

3.5. Cross-Case Comparative Analysis

A cross-case synthesis approach was applied to facilitate systematic comparison among the three case studies New Zealand, Costa Rica, and Bhutan

using a set of structured analytical matrices. These matrices enabled an organized evaluation of each country's legal instruments across multiple dimensions. Specifically, they assessed the legal status and enforceability of each regulatory tool, determining whether mechanisms were grounded in binding legislation or relied on voluntary compliance. They also examined the institutional capacity for monitoring and enforcement, identifying strengths and gaps in administrative implementation. In addition, the matrices considered the extent to which equity-oriented provisions such as community participation, local employment mandates, or benefit-sharing schemes were integrated into each framework. Further, attention was given to cultural alignment and public acceptance, recognizing that legal effectiveness often depends on social legitimacy and stakeholder engagement. Finally, each instrument was evaluated for overall effectiveness, based on documented outcomes including compliance rates, environmental improvements, and levels of community satisfaction.

This comparative synthesis provided a structured lens through which to understand the diversity, functionality, and contextual adaptability of tourism legal frameworks across the three nations. To enhance reliability, the document coding was performed using a consistent framework with intercoder checks for ambiguity in classification. Triangulation of document types (laws, reports,

academic sources) was used to increase credibility and reduce bias. However, this study is limited by the absence of primary data. No interviews or field observations were conducted, which restricts insight into lived experiences and informal practices. Additionally, legal interpretation is context-dependent; thus, local political dynamics or informal governance may not be fully captured through documents alone.

4. RESULTS

4.1. Diversity Of Legal Instruments Across Contexts

The comparative analysis of tourism regulations in New Zealand, Costa Rica, and Bhutan reveals a wide spectrum of legal mechanisms employed to guide responsible tourism (Khater, 2025). These tools include both binding legal frameworks, such as environmental protection laws, green taxes, and entry quotas, as well as non-binding soft instruments, including codes of conduct and certification schemes. The extent, legal status, and implementation of these tools differ significantly across contexts, reflecting each country's political priorities, administrative capacity, and tourism governance philosophy. Below table summarizes the core regulatory instruments adopted in each country, categorizing them by type, legal strength, and application (Table 2).

Table 2: Comparative Overview of Tourism Legal Instruments by Country.

Legal Tool/Mechanism	New Zealand	Costa Rica	Bhutan
Environmental Protection Laws	Resource management act, national parks act	Biodiversity law, forestry law	Tourism act of Bhutan, environmental assessment act
Green Taxes/Conservation Fees	Tourism environmental levy (limited use)	CST-associated fees, park entrance charges	Daily sustainable development fee (SDF)
Codes of Conduct	Tiaki promise (voluntary, widely promoted)	Sustainable tourism code (ICT-endorsed)	Not formally adopted
Environmental Certifications	Qualmark (government-endorsed)	Certification for sustainable tourism (CST)	Not emphasized; direct legal regulation preferred
Concession Agreements	DOC-led tourism concessions in national parks	Extensive use in protected areas	Concession-like licenses through tourism council
Tourist Entry Quotas	Not implemented	Not implemented	Strict quotas and visa restrictions
Community Benefit Mandates	Piloted in some eco-tourism zones	CST includes local employment and procurement clauses	SDF revenues reinvested in community and conservation programs

4.2. Implementation And Enforcement Dynamics

While all three countries utilize a mix of tools,

their enforcement strategies vary substantially. Bhutan stands out as the most regulation-driven model, using hard law to enforce sustainability and

equity through its legally mandated daily Sustainable Development Fee (SDF), enforced quotas, and visa processes. The SDF directly funds conservation and community development projects, ensuring minimal leakage and maximizing local benefits. In contrast, New Zealand's legal environment is characterized by an emphasis on voluntary compliance and soft governance mechanisms. The Tiaki Promise exemplifies this: it is widely promoted and culturally embedded, but entirely voluntary. Likewise, Qualmark certification provides quality assurance and encourages sustainability, but its legal authority is limited, and enforcement is largely reputational. Costa Rica employs a hybrid approach, balancing strong environmental legislation with a nationally institutionalized certification scheme (CST). While CST compliance is encouraged through incentives and branding advantages, the system struggles with uptake among small and medium-sized enterprises due to limited capacity and resources. As such, enforcement outcomes are uneven, depending heavily on stakeholder buy-in.

Each country's regulatory framework reflects different degrees of spatial and temporal sensitivity. New Zealand's national environmental laws provide site-specific protection for coastal areas and biodiversity zones, but enforcement is inconsistent in more remote or low-capacity regions. Furthermore, the legal tools in place are not systematically designed to account for seasonal peaks in visitation, resulting in temporary stress on infrastructure and ecosystems. Costa Rica shows greater temporal alignment by adjusting park entrance fees seasonally and imposing caps on daily visitors in select high-density areas. However, enforcement again depends on local administrative capacity. Bhutan offers the most integrated model, where both spatial and temporal control are embedded in its legal architecture through year-round restrictions and destination management tied to seasonal fluctuations. A key difference between the three countries is their capacity to legally retain tourism benefits within local economies. Bhutan's SDF is the most effective legal mechanism for achieving this goal. It minimizes tourism leakage by mandating centralized payment of tourist fees, which are reinvested into conservation and rural development initiatives.

This model legally institutionalizes the pro-poor tourism principle of benefit redistribution. Costa Rica's CST includes legal provisions encouraging local hiring and procurement, but its enforcement relies on voluntary compliance, creating gaps in

equity outcomes. New Zealand lacks comparable legal requirements, relying on market mechanisms and local initiatives, which may result in higher leakage, especially in areas dominated by foreign-owned enterprises or cruise tourism.

4.3. Challenges of Scalability and Replicability

The final theme emerging from the comparative analysis is the tension between control and adaptability. Bhutan's success in using law to restrict volume and enforce benefit sharing is contingent on its small size, centralized authority, and political commitment to Gross National Happiness principles. Such a model is difficult to replicate in more liberalized tourism economies. Costa Rica's certification-based model is more adaptable but lacks enforceable mandates, limiting its scalability. New Zealand's open-market approach fosters innovation and cultural integration, but it suffers from weak compliance mechanisms. These findings reinforce the importance of context-sensitive regulation: there is no universal legal formula, and tourism laws must be tailored to institutional capacity, governance culture, and stakeholder realities.

5. DISCUSSION

The findings demonstrate that tourism law plays a pivotal but uneven role in promoting responsible tourism. While all three case study countries exhibit commitment to sustainability, their regulatory strategies vary significantly in terms of legal formality, enforcement mechanisms, and focus on local benefits. This echoes Bramwell and Lane's (2011) observation that governance for sustainable tourism must be tailored to local legal systems, cultural norms, and institutional strengths. Bhutan's system exemplifies the use of hard law as a regulatory anchor, where the daily Sustainable Development Fee (SDF) and tourist entry quotas function as formal legal obligations tied to clear conservation and community benefit goals. This contrasts sharply with New Zealand, where the emphasis lies on voluntary, educational instruments such as the Tiaki Promise important for public engagement but legally non-binding and difficult to monitor. Costa Rica occupies a middle ground with its institutionalized certification system (CST), which is linked to national policy but ultimately depends on stakeholder participation and incentive structures rather than coercion. Thus, the form of regulation, hard law, soft law, or hybrid, directly influences its reach and impact, confirming the relevance of Abbott and Snidal (2000) framework on the spectrum between binding and non-binding international

governance tools.

Across all cases, enforcement emerges as the critical bottleneck. The effectiveness of any legal tool is constrained not just by its design but by the availability of monitoring capacity, institutional will, and mechanisms for accountability (Heyes, 2000; Hedemann-Robinson, 2015). Bhutan's centralization allows for streamlined enforcement, but its top-down nature may limit stakeholder co-creation or innovation. New Zealand's decentralized approach fosters civic responsibility but lacks enforcement mandates, particularly in isolated areas and among transient tourists. Costa Rica demonstrates that even well-designed systems like CST can struggle with uptake and impact when enforcement is resource-constrained. This validates Dinica's (2018) critique that protected-area tourism regulation requires concessions or partnerships backed by enforceable performance indicators, not just voluntary guidelines. In short, legal frameworks without clear monitoring, enforcement, and sanctioning protocols risk becoming aspirational rather than operational.

One of the most significant yet under-theorized aspects of tourism law is its potential to address tourism leakage and promote distributive equity. Bhutan's model, with its legally enforced reinvestment of tourist revenues into local communities and conservation, demonstrates that legal tools can prevent revenue extraction by foreign investors and ensure broader societal benefits (Mycoo, 2006; Gascón, 2015). Costa Rica partially achieves this through CST criteria, encouraging local employment and procurement, though enforcement remains uneven. New Zealand, by contrast, offers no legal guarantees of economic equity, depending instead on market-led redistribution, which often fails in competitive or externally dominated markets. This points to a need for tourism laws to move beyond environmental protection toward inclusive governance frameworks that ensure legal alignment with community rights, benefit-sharing, and local empowerment.

Tourism impacts are rarely uniform; they vary by location, season, visitor profile, and infrastructure stress. Yet most legal tools are designed at the national level, often failing to reflect the spatial and temporal dynamics of tourism (Sharpley, 2023). Bhutan overcomes this by directly regulating visitor numbers and imposing consistent entry conditions year-round. Costa Rica and New Zealand show some spatial differentiation through protected area-specific rules and certifications, but neither adopts a comprehensive legal framework responsive to seasonal overcrowding or peak load management.

This suggests that effective regulations must be multi-scalar, aligning national policies with regional implementation and local monitoring (Bramwell and Lane, 2011).

Each country's legal system reflects its own political culture, legal heritage, and administrative capacity. Bhutan's centralized, legally restrictive model may be difficult to replicate in liberal democracies or tourism-dependent economies due to its tight control on visitor access and expenditure. Its success depends on societal consensus and high state legitimacy. Costa Rica's incentive-driven CST model is more adaptable, especially where participatory governance and tourism industry alignment exist, though its reliance on voluntary compliance limits its enforcement capacity. New Zealand's soft approach works best in high-trust environments, but underperforms in high-risk areas where voluntary norms fail to produce results. As such, legal transplantability is limited. Laws cannot simply be copied across contexts; instead, they must be contextualized to local institutional structures, cultural values, and stakeholder dynamics. Legal innovation must therefore focus on modularity enabling countries to adopt and adapt parts of frameworks that fit their specific conditions.

6. CONCLUSION

This study has examined the role of tourism law in fostering responsible and ethical tourism through a comparative analysis of regulatory frameworks in New Zealand, Costa Rica, and Bhutan. It has identified key differences in the use of legal instruments ranging from binding mechanisms (e.g., environmental laws, taxes, entry quotas) to non-binding tools (e.g., certifications, codes of conduct) and assessed their effectiveness, enforcement structures, and implications for sustainability and equity.

Findings reveal that binding legal frameworks, such as Bhutan's Sustainable Development Fee and visa quotas, provide a robust mechanism for managing tourist volumes, internalizing environmental costs, and preventing economic leakage. In contrast, voluntary and incentive-based mechanisms, such as New Zealand's Tiaki Promise or Costa Rica's CST, depend on public trust and market incentives but face enforcement and coverage limitations. The analysis also underscores the importance of scale-sensitive regulation, enforcement capacity, and legal tools explicitly targeting equity and benefit-sharing.

The findings of this study reveal several critical implications for policymakers, regulatory

authorities, and industry stakeholders seeking to strengthen the legal governance of sustainable tourism. For policymakers, the results emphasize the necessity of developing a clear distinction between hard and soft legal instruments, ensuring that each is applied in contexts where it is most effective. Binding mechanisms such as environmental laws, taxation frameworks, and zoning regulations should be complemented but not replaced by voluntary tools like certifications and codes of conduct. There is also an urgent need to reinforce legal mandates for enforcement, monitoring, and sanctions, ensuring that compliance moves beyond aspirational rhetoric to measurable practice. Furthermore, tourism legislation should explicitly embed equity-oriented principles, including fair revenue retention, local employment guarantees, and equitable access to tourism benefits. Finally, laws must adopt scale-sensitive approaches, addressing both spatial variations (e.g., regional ecosystem fragility) and temporal dynamics (e.g., seasonal visitor surges) to safeguard resources effectively.

For tourism authorities and regulators, the study highlights the importance of legally integrating voluntary sustainability schemes such as eco-certifications and codes of conduct into official licensing or quality assurance systems to ensure accountability. Moreover, concession agreements and environmental taxation mechanisms should be formalized through legislation and executed with transparency to build public trust and long-term compliance. Effective governance also depends on cross-ministerial collaboration, aligning tourism regulation with national goals in environmental protection, cultural preservation, and socio-economic development.

For industry stakeholders and local communities, the research underscores the significance of legally protected participatory rights in tourism governance. This includes guaranteeing community involvement in tourism planning and decision-making, enforcing binding community benefit clauses in tourism concessions, and ensuring transparent mechanisms for reinvesting tourism revenues into local development and heritage conservation. Such measures not only enhance local empowerment and equity but also strengthen the legitimacy and sustainability of tourism law as a governance instrument.

This study is limited by its reliance on secondary data and documentary analysis. While this enables broad comparative insights, it does not capture the lived experiences, perceptions, or informal practices of stakeholders involved in tourism regulation.

Additionally, the absence of quantitative impact assessments limits the ability to evaluate the causal effectiveness of specific laws on behavioral change or ecological outcomes. The study also does not evaluate tourism law within fragile or conflict-affected states, where governance capacity and rule of law may be severely compromised.

Building on the findings of this study, several avenues for future research are recommended to deepen the understanding of tourism law as a driver of sustainability and ethical governance. First, there is a need to undertake empirical fieldwork involving direct engagement with policymakers, regulatory authorities, industry stakeholders, and local communities. Such research would help capture the perceptions, experiences, and practical implications of tourism laws, offering insights into their real-world effectiveness and enforcement challenges. Second, future studies should examine the functioning of hybrid legal models, particularly public-private partnerships and co-regulatory frameworks, to understand how they operate in high-density tourist areas or marginalized destinations where regulatory capacity is limited. Third, researchers should explore the potential of digital technologies including e-permitting systems, geofencing, and AI-enabled monitoring to enhance real-time compliance tracking and environmental accountability within tourism governance. Finally, comparative analyses should be extended to Small Island Developing States (SIDS), which represent critical laboratories for tourism governance due to their unique combination of economic dependency, ecological vulnerability, and institutional constraints. By grounding tourism governance in enforceable, equitable, and context-sensitive legal mechanisms, future research can contribute to aligning tourism development with the broader global objectives of sustainability, justice, and resilience.

Tourism legislation should clearly differentiate between hard and soft regulatory tools to ensure coherent legal application and effective governance. Hard law instruments such as environmental protection acts, taxation systems, and entry quotas provide binding enforcement mechanisms, while soft instruments such as eco-certifications and voluntary codes of conduct offer flexibility and stakeholder engagement. Policymakers must strategically select and combine these tools in accordance with national governance capacity, sectoral integration, and legal traditions, creating a balanced framework that encourages both compliance and innovation. While voluntary mechanisms have an important role in awareness and behavior change, they should not

function in isolation. Instead, they must be anchored within national legal systems to ensure accountability and continuity. This can be achieved by embedding sustainability certification schemes within licensing frameworks, tax incentives, or public funding criteria, thereby transforming aspirational commitments into legally enforceable obligations. For instance, governments can require tourism enterprises to maintain valid sustainability certifications as a prerequisite for operating permits or accessing development grants.

Tourism law should explicitly address economic equity and community benefit distribution. This requires legal mandates for the reinvestment of tourism-generated revenues into host communities through mechanisms such as green taxes, concession fees, and community-based tourism licenses. Bhutan's Sustainable Development Fee (SDF) represents a successful model, ensuring that visitor expenditures directly support conservation and social development. Institutionalizing such models promotes fairness, reduces leakage, and aligns tourism with broader national development goals. Strong legislation is only effective when supported by robust enforcement structures. Policymakers must therefore allocate adequate financial resources, establish specialized enforcement units, and invest in continuous training for inspectors, park rangers, and local governance bodies. Moreover, effective implementation requires inter-agency coordination particularly among ministries of tourism, environment, culture, and infrastructure to ensure consistency, reduce overlap, and close jurisdictional gaps. Enhanced monitoring and public reporting mechanisms can further increase transparency and public trust. Tourism laws should be responsive to spatial and temporal variations in tourism activity. Regulatory frameworks need to recognize the different environmental pressures experienced by urban versus rural destinations and adapt accordingly. Similarly, temporal fluctuations such as peak tourist seasons or climate-induced shifts should be addressed through seasonal visitation limits, dynamic permit systems, and site-specific zoning regulations. Adaptive legal mechanisms not only enhance resilience to environmental change but also ensure the long-term sustainability of tourism resources and local communities.

Tourism enterprises should take a proactive stance in aligning their operations with national sustainability and environmental legislation, not merely complying with legal requirements but exceeding them where possible. Doing so enhances corporate credibility, strengthens partnerships with

governmental bodies, and increases competitiveness in an evolving global market. The experiences of Costa Rica and Bhutan demonstrate that alignment with national sustainability frameworks not only improves brand reputation but also facilitates access to government-led programs, eco-certification initiatives, and sustainable financing mechanisms. Tourism operators should actively work to embed local communities within tourism value chains, ensuring that the economic benefits of tourism are distributed equitably. This can be achieved by sourcing goods and services locally, contracting regional suppliers, and establishing employment programs that prioritize nearby residents.

Governments can reinforce such practices through legal incentives, including preferential concessions, tax reductions, or licensing advantages for operators that meet local employment and procurement targets. Such integration supports inclusive growth and reduces the structural leakage of tourism revenues. Where available, operators are encouraged to engage in verified sustainability certification systems, particularly those recognized or endorsed by national tourism authorities. Programs such as Costa Rica's Certification for Sustainable Tourism (CST) and New Zealand's Qualmark provide structured pathways for integrating sustainability into daily business practices. Participation in such programs not only helps internalize environmental and ethical standards but also prepares operators for future regulatory changes, offering both a competitive edge and a demonstration of legal accountability. Tourism businesses can play a critical role in strengthening governance by participating in joint monitoring and compliance mechanisms. Operators can collaborate with authorities in enforcing tourism and environmental regulations through transparent data sharing, reporting violations, and educating tourists about responsible conduct. In remote or ecologically sensitive regions, such co-enforcement arrangements help bridge monitoring gaps, improve local governance, and foster a culture of shared responsibility between the private sector and the state.

Tourists should take personal responsibility for understanding and complying with national and local tourism regulations, including those governing protected areas, cultural sites, and community interactions. Awareness of legal frameworks such as conservation fees, heritage protection rules, and visitor codes enhances respect for host destinations and reduces the risk of unintentional non-compliance. Travelers can significantly influence

sustainability outcomes by choosing certified and ethical operators whose practices align with recognized legal and environmental standards. Supporting government-accredited certification systems not only reinforces legal accountability but also encourages industry-wide adherence to responsible tourism norms.

Responsible tourists should consciously work to minimize their ecological and cultural impacts by respecting destination-specific regulations, adhering to visitor limits, and avoiding high-impact activities during peak tourism seasons. Compliance with local codes of conduct especially in heritage and conservation sites demonstrates ethical engagement

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and fosters mutual respect between visitors and host communities. Beyond compliance, tourists can contribute positively to sustainability by participating in voluntary initiatives that complement formal legal systems, such as waste reduction programs, carbon offset schemes, or citizen-led environmental reporting. These actions help strengthen monitoring processes, improve transparency, and create a more collaborative relationship between tourists, communities, and local authorities ultimately reinforcing the effectiveness of tourism law as a tool for sustainable governance.

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