

# LEGAL AND ETHICAL ASPECTS OF THE UNWTO'S GLOBAL CODE OF ETHICS FOR TOURISM (1999)

OLIVER RADOLOVIĆ, BORIS BOGUNOVIĆ

University Juraj Dobrila of Pula, Faculty of Economics and Tourism, Pula, Croatia  
oliver.radolovic@unipu.hr, boris.bogunovic@pu.ht.hr

The UNWTO's Global Code of Ethics for Tourism (GCET) was adopted in 1999 as an international legal act (in 10 articles), more precisely a set of ethical principles on which, as a response to all the negative impacts of tourism, modern tourism should be based in the conditions of economic, social and cultural globalization. Today, the significance of the principles of the Code for world tourism is stronger and more relevant than ever before. The Code establishes a frame of reference for the sustainable and socially responsible development of world tourism. The Code, however, does not solve all the current problems of a legal (application and implementation of the principles) and ethical (sustainable development and social responsibility in tourism) nature in a global society. The results of the work are interdisciplinary understandings of the need to strengthen the guidelines of the Code in seven different legal, economical and ethical directions.

DOI  
[https://doi.org/  
10.18690/um.fov.3.2026.54](https://doi.org/10.18690/um.fov.3.2026.54)

ISBN  
978-961-299-124-1

**Keywords:**  
Global Code  
of Ethics for Tourism,  
UNWTO,  
legal aspects,  
ethical aspects,  
principles of international  
law



University of Maribor Press

## 1 Introduction

The UNWTO's Global Code of Ethics for Tourism (GCET) was adopted by the UNWTO in 1999 (the UN adopted a resolution on the Code in 2001) as an international legal act (in 10 articles), more precisely a set of ethical principles on which, as a response to all the negative impacts of tourism, modern tourism should be based in the conditions of economic, social and cultural globalization.

More than 26 years after its adoption, the significance of the principles of the Code for world tourism is stronger and more relevant than ever. The Code establishes a frame of reference for the sustainable and socially responsible development of world tourism. It is a continuation of many (similar) international legal acts, principles, declarations and codes, giving them contemporary thinking (e.g. reducing the negative impacts of tourism on the environment and cultural heritage, benefits for tourist destinations in terms of local community development, environmental conservation, changing demographic trends, social well-being of citizens and improving the living standards of residents, limiting capacity in tourist-saturated areas, creating a favorable public opinion or tourist image of a country, region or place, the right to rest, freedom of movement and promoting a fair, responsible and sustainable world tourism order that will benefit all sectors of society.)

The Code, however, due to its specific nature, does not solve all the current problems of a legal (application and implementation of the principles of the Code) and ethical (sustainable development and social responsibility in tourism) nature in global society. From a legal perspective, the Code is not a legally binding but a voluntary legal act to which UNWTO members can accede if they wish/agree to do so. Ethically, the UNWTO is hesitant to consider most of the problems that could threaten the liberal development of tourism, is primarily dedicated to the promotion of tourism rather than the issue of sustainable tourism development and serves the interests of the tourism industry more than the rights of the "subordinates", so the "ethical tourism" is still more of a theoretical proposition than a practicable reality.

The paper is divided into five chapters, where, along with an introduction and conclusion, the content of the Code principles, its legal effects (application and implementation of the Code) and ethical aspects (sustainable tourism development, socially responsible tourism) are analyzed.

## 2 The Adoption and Content of the UNWTO's GCET

In the 1990's, awareness of the harmful impacts of tourism increased and within the UNWTO (UN Tourism)<sup>1</sup> an idea was proposed to adopt a code of ethics that would help reduce the negative impacts of tourism on the environment and cultural heritage while maximizing its benefits for residents in tourist destinations.<sup>2</sup> This was the result of the global understanding that tourism in a certain area, region or country, in addition to economic goals, has other goals relating to the interests of the wider community. UNWTO, as the UN's specialized agency for tourism, aims to ensure that member countries, tourist destinations and the business sector maximize the positive economic, social and cultural effects of tourism, while minimizing its negative social and environmental impacts. With this designation, UNWTO then placed itself in the central role of promoting ethical principles and finding ways to implement them in business practice, and as a central place for dialogue on these issues, which is in line with the goals of the modern economy as well as establishing relationships with various stakeholders in society.<sup>3</sup>

In response to all the negative impacts of tourism, the need for a global code of ethics was recognized and such a proposal was formally put forward in a resolution by the UNWTO General Assembly in 1997. Over the next two years, a special committee was formed to prepare the Code, and a draft document was prepared by the General Secretariat in consultation with the Business Council, the Regional Commissions and the Executive Council of the UNWTO. The UN Committee on Sustainable Development endorsed the concept of the Code and requested the UNWTO to seek further comments from the private sector, civil society organizations and workers' organizations. Written comments on the text of the Code were received from more than 70 UNWTO Member States and other bodies, which ultimately resulted in the current Code with its introductory chapters and ten articles. The Code was adopted by a unanimous adoption of resolution A/RES/406(XIII) at the session of the UNWTO General Assembly in Santiago held in October 1999.

---

<sup>1</sup> The United Nations World Tourism Organization or UN Tourism (formerly UNWTO) is a specialized agency of the UN which promotes responsible, sustainable and universally-accessible tourism and only intergovernmental organization that serves as a global forum for tourism policy issues and a practical source of tourism know-how. Its membership includes 160 Member States, 6 Associate Members, 2 Observers, and more than 500 Affiliate Members representing the private sector, education institutions, tourism associations and local tourism authorities.

<sup>2</sup> Senečić, J., Vukonić, B. (1997). *Marketing u turizmu*. Mikrorad, Zagreb, Croatia, 41.

<sup>3</sup> Moon, C., Bonny, C., ed. (2001). *Business Ethics: Facing up to the Issues*, The Economist Books, published in: Clarke, A., Chen, W. (2007). *International Hospitality Management*. Elsevier, 305.

In 2001, ECOSOC<sup>4</sup> adopted a draft resolution of the Code and called on the UN General Assembly to adopt the Code, and the official adoption of the Code by the UN was achieved on 21 December 2001 through resolution A/RES/56/212, which further encouraged the UNWTO to promote effective implementation of the Code.

The GCET represents the first serious attempt at a comprehensive codification of the basic ethical principles on which modern tourism should be based under the current conditions of globalization.<sup>5</sup> In clear and concise formulations, the world's highest tourism forum has accepted the concept of sustainable tourism development and argued its social, ecological and economic dimensions. Although it differs on the opinions, interests<sup>6</sup> and positions regarding the content and contribution of the Code to the ethical business of the international tourism industry, the Code is to this day actually the only legal act at the highest<sup>7</sup> level of international law in tourism.

The Code's text contains ten articles of the rights and obligations of participants in the tourism process (public authorities, professional service providers, local populations and tourists themselves), and in particular emphasizes all the important functions of tourism as a factor of international peace and understanding, education, culture, national and regional development and so on: 1. Tourism's contribution to mutual understanding and respect between peoples and societies (article 1.), 2. Tourism as a vehicle for individual and collective fulfilment (article 2.), 3. Tourism, a factor of sustainable development (article 3.), 4. Tourism, a user of the cultural heritage of mankind and a contributor to its enhancement (article 4.), 5. Tourism, a beneficial activity for host countries and communities (article 5.), 6. Obligations of stakeholders in tourism development (article 6.), 7. Right to tourism (article 7.), 8. Liberty of tourist movements (article 8.), 9. Rights of the workers and entrepreneurs in the tourism industry (article 9.) and 10. Implementation of the principles of the Global Code of Ethics for Tourism (article 10.)

---

<sup>4</sup> The United Nations Economic and Social Council.

<sup>5</sup> Hitrec, T. (2001). Globalni etički kodeks za turizam, *Turizam*, Vol. 49, No. 1., IZT, Zagreb, 91.

<sup>6</sup> Tomljenović, R., Boranić Živoder, M., Marušić, Z. (2013). Podrška interesnih skupina razvoju turizma. *Acta Turistica*, Vol. 25. No. 1., 73-102.

<sup>7</sup> The process of "transforming" the GCET into a binding international convention has, admittedly, already been "attempted" with the adoption of the UNWTO's Framework Convention on Tourism Ethics (2020), but has not yet been ratified (10 ratifications are required yet only one has been achieved).

### 3 Legal aspects and effects of the GCET

Although the GCET is apparently only the act of an international organization that applies (and even optionally) only to its members, its legal significance is much broader. Analyzing the legal aspects arising from it and the effects it has on international law and national laws, three important questions arise: 1. What is the GCET source of law and what is its legal force? 2. To whom does the GCET apply? 3. What is the (direct and indirect) impact of the GCET on international law and national laws?

#### 3.1 The GCET as a source of law

The GCET is the act of an international organization (UNWTO - UN Tourism) and as such can be considered as a source of law only for this organization and its members. The GCET, however, by its very nature, represents and establishes a frame of reference for the responsible and sustainable development of world tourism and builds on many similar declarations, conventions and codes, adding new thinking that reflects changes in contemporary society.

The preamble to the resolution on the adoption of the Code explicitly mentions it, among other things, as a frame of reference, the legal instruments of which the GCET, as a source of law in the field of tourism, is a kind of successor: 1. Universal Declaration of Human Rights (1948)<sup>8</sup>; 2. International Covenant on Economic, Social and Cultural Rights (1966); 3. International Covenant on Civil and Political Rights (1966); 4. Warsaw Convention on Air Transport (1929); 5. Chicago Convention on International Civil Aviation (1944), and the Tokyo, The Hague and Montreal Conventions in relation thereto; 6. Convention on Customs Facilities for Tourism (1954) and related Protocol; 7. Convention concerning the Protection of the World Cultural and Natural Heritage (1972); 8. Manila Declaration on World Tourism (1980); 9. Resolution of the Sixth General Assembly of WTO (Sofia)

---

<sup>8</sup> For example, the right to travel and tourism is incorporated into key international documents, and the Universal Declaration of Human Rights, in article 13.2, explicitly states that "Everyone has the right to leave any country, including his own, and to return to it". In conjunction with article 24, which states: "Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay", this important international document is credited with placing travel and tourism within the scope of human rights. Garbutt, R. ed. (2008) *Activating Human Rights and Peace: Universal Responsibility Conference*, published in: Higgins-Desbiolles, F.; Blanchard L. (2010). *Tourism in the context of human rights, justice and peace*. Australia Southern Cross University.

adopting the Tourism Bill of Rights and Tourist Code (1985); 10. Convention on the Rights of the Child (1989); 11. Resolution of the Ninth General Assembly of WTO (Buenos Aires) concerning in particular travel facilitation and the safety and security of tourists (1991); 12. Rio Declaration on the Environment and Development (1992); 13. General Agreement on Trade in Services (1994); 14. Convention on Biodiversity (1995); 15. Resolution of the Eleventh General Assembly of WTO (Cairo) on the prevention of organized sex tourism (1995); 16. Stockholm Declaration against the Commercial Sexual Exploitation of Children (1996); 17. Manila Declaration on the Social Impact of Tourism (1997) and 18. Conventions and recommendations adopted by the International Labour Organisation in the area of collective conventions, prohibition of forced labour and child labour, defence of the rights of indigenous peoples, and equal treatment and nondiscrimination in the work place.

### **3.2 Legal application, implementation and dispute resolution of the GCET**

Article 10. of the GCET (Implementation of the principles of the Global Code of Ethics for Tourism) states the need for the cooperation of all stakeholders in tourism development in the implementation of the principles of the code, from which follows that the provisions of the GCET are applied voluntarily if UNWTO members decide to do so (e.g. if a UNWTO member state wants to introduce the provisions of the code into national law), and the World Committee on Tourism Ethics is appointed as the body for resolving disputes and interpreting and applying the Code. Since the Code is not a legally binding document, this article foresees the possibility of a mechanism for voluntary implementation by recognizing the role of the Committee to which all stakeholders can report, on a voluntary basis, everything related to the application and interpretation of the Code.

The Protocol on the Implementation of the GCET was proposed at the UNWTO General Assembly in 2001, and Part I of the Implementation Protocol was adopted, which enabled the conditions for the establishment and framework of the Committee. Part II of the Protocol, which relates to the dispute settlement mechanism, was adopted at the General Assembly in 2005. Regarding dispute settlement, the Protocol stipulates that in the event of a dispute, the parties shall address the Committee as the competent body for dispute settlement.

At the regular session, the Committee considers and approves recommendations to the parties regarding the resolution of the case, and possibly establishes a three-member panel to draft recommendations. The Committee also decides on the deadline for fulfilling the issued recommendations. The contents of the decision on implementation and conclusions are published through a press release. Regarding the content of the Code, the Committee may issue clarifications or advisory opinions. When considering disputes, the Committee follows the guidelines for considering disputes, where the important decision is that the Committee will not consider disputes that have not been jointly submitted by all involved parties. However, it was decided that questions concerning the general application of ethical principles in tourism can be submitted unilaterally.<sup>9</sup>

The first session of the Committee was held in Rome in 2004. The Committee was established as an independent and impartial body composed of eminent persons. The members are elected by the UNWTO Regional Commissions and the Business and Education Council, and are confirmed by the UNWTO General Assembly. The main tasks of the Committee are to promote and disseminate the Code, to evaluate and monitor the implementation of the Code, and to mediate and conciliate in resolving differences concerning the application or interpretation of the Code.

As a priority in its activities, the Committee highlights the exploitation of people, especially children, sustainable development in tourism, freedom of movement of travelers, ensuring effective rights of travelers, fair business in the tourism industry, training of personnel and the continuous implementation of the principles of the Code as a basis for a better understanding of people and nations and a strong contribution to the idea of peace. In 2008, the Committee introduced its permanent Secretariat, which provides technical and expert support to the Committee, especially in the promotion and application of the Code. To this day, the Secretariat monitors the ethical aspects of important issues in tourism such as facilitating tourist travel, travel restrictions related to HIV or COVID, campaign on the protection of children from exploitation in tourism, a call on authorities and employers in tourism that will limit job losses, a call on states not to introduce restrictions on travel, which could threaten employment and the economy of many countries, etc.

---

<sup>9</sup> Faure, M.G., I Made Budi, A. (2015). Settling Disputes in the Tourism Industry: The GCET and the World Committee on Tourism Ethics, Santa Clara J. Int'l L., 375-415.

### 3.3 The impact of the GCET on international law and national laws

The GCET, by its legal nature, is neither an international convention nor a binding act for member states, but it nevertheless represents (pioneering) principles of international law in tourism<sup>10</sup> and has a major indirect influence (like EU recommendations, for example) when implementing the same principles into national laws. UNWTO (UN Tourism) also annually calls on all states and the tourism private sector to integrate the principles of the Code into their legislation, professional practice and codes of conduct.<sup>11</sup>

In addition to the role of providing guidance to the national legislation of the member countries, the Code is also intended for membered associations, which should introduce it into internal regulations and implement it in practice. In the principles of the Code, the aspiration to introduce a different global business policy is visible, which would eventually represent a new instrument of international law, and not just ethical guidelines of desirable behavior.<sup>12</sup>

However, there is the impression that the legal position of the GCET in international law should be strengthened. The directions of this strengthening should be: 1) strengthen the guidelines of the Code by binding implementation (first attempt of adoption of the Framework Convention on Tourism Ethics (2020) has not provided results as yet) of the global principles of the Code into new international, EU and national acts, regulations and codes, 2) the adoption of national tourism strategies based on the principles of the Code, 3) raising the legal nature of the current or future Code to a legally binding and not only a voluntary instrument of law and 4) protecting the right to travel as a basic human right of international law.

---

<sup>10</sup> Esenova, A.E., Ermukhamedov, A.B. (2025). The Role of International Organizations (UN, WTO, UNWTO) in the Formation of the Legal Regime of Tourism. *Universal Science Perspectives International Scientific Practical Journal*, Vol. 1., No. 1., 1-6.

<sup>11</sup> In the first 10 years since the adoption of the GCET (1999-2009), 49 countries have adopted the principles of the Code into their legal texts, while 48 countries have used the same principles as a basis for establishing national laws and regulations or for establishing policies and master plans towards sustainable and responsible tourism development. Today, this number exceeds 100 member countries. Most countries have included relevant regulations in contractual instruments, specific codes of conduct or professional rules. One of the most significant actions related to the dissemination of the Code is its translation into 43 national or local languages, which has facilitated its distribution among various tourism stakeholders.

<sup>12</sup> Hitrec, op. cit.

#### 4 Ethical aspects of the GCET

The ethical aspects arising from the GCET can be summarized in two major parts: 1) The Code is an attempt to create a balance between economic gains from tourism and the protection of all participants (states, legal and natural persons) and non-economic goods (environment, ecology, cultural heritage) used for tourism purposes and 2) The Code attempts to address the two largest ethical aspects of modern tourism: 1. sustainable tourism development and 2. social responsibility in tourism.

In the modern tourism industry, new concepts of "sustainable tourism", "moral tourism", "tourism ethics", "visitor nature", "green tourism", "responsible tourism", "people-oriented tourism" and "parallel tourism" are used. The Code's preamble establishes as a basic premise the right to tourism and the freedom of movement of tourists, and the desire to promote a fair, responsible and sustainable world tourism order from which all sectors of society will benefit, but it is specifically noted that this is "*...in the context of an open and liberalized international economy*". A justifiable critique is that the purpose of adopting a Code is primarily in the function of the tourism industry and not the well-being of all stakeholders involved in tourism activities. Theorists, therefore, have divided views on the ethical aspects of GCET.

First<sup>13</sup> have noticed that the decisions of the UNWTO are strongly influenced by the business tourism sector and seems indecisive considering most of the problems that could threaten the liberal development of tourism, which is logical for an institution whose activity is primarily dedicated to the promotion of tourism, and from that perspective it does not appear an organization with the greatest credibility for considering the implications of sustainable tourism development. The ethics of the Code is ostensibly shown in its statements regarding the right to rest and leisure, the right to freedom of travel, the impact of tourism on local communities and social rights of workers in tourism, but there is no mention of the relationship between developed and underdeveloped countries, sharing of benefits arising from tourism, limitation of capacity in saturated areas, impact of tourism on climate change, the promotion of ecological modes of transport (e.g. the use of trains compared to airplanes) or promoting longer holidays compared to more shorter ones.

---

<sup>13</sup> Dubois, G. (2010). Codes of conduct, charters of ethics and international declarations for a sustainable development of tourism, published on web [hrlibrary.umn.edu/business/ttra.PDF](http://hrlibrary.umn.edu/business/ttra.PDF), 1-23.

Second<sup>14</sup> think that the Code in its current form is essentially a document that serves the interests of the tourism industry while ignoring the rights of the marginalized and oppressed. The Code attempts to legitimize the economic exploitation implied by the market-oriented policies of liberalization and globalization, and the solution would be to embody the ideals supported by civil society organizations. The Code has not resolved the conflicts over resources and cultural practices resulting from the increased influx of tourists to previously relatively peaceful parts of the world. Responsible and sustainable tourism is not incompatible with increasing liberalization and it is possible to reconcile the economy and ecology, openness to international trade and the protection of social and cultural identities, so it is good that the Code is a reference point for discussions on a wide range of issues related to tourism (sustainable development, justice and the protection of local cultures).

Third<sup>15</sup> believe that the Code is a comprehensive set of principles intended to guide stakeholders in tourism development. A problem is also the process of becoming aware of the Code's existence and its implementation. There is also the question of the alternative of establishing codes of ethics by company or sector as opposed to a single global code of ethics, which could be more beneficial for the tourism industry.

Fourth<sup>16</sup> argue that ethical tourism is in the best interests of all involved. It offers tour operators a competitive advantage and safeguards the future of the industry by ensuring the long-term sustainability of the destination. It offers tourists a rich experience, as holidays are planned according to the specific characteristics of the destination. It is also in the interests of those living or working in these destinations, as it can help combat poverty and contribute to sustainable development.

In conclusion, although the issues related to social and environmental impacts are recognized in the Code, the main problems in practice remain corruption, political problems, state intervention, customs clearance, transfer of funds and differences in business practices. Until these issues are fully articulated, the Code will not be able to eliminate many of the problems that plague the tourism industry.<sup>17</sup>

---

<sup>14</sup> Sreekumar, T. T (2003). Why We Need an Alternative Code of Ethics for Tourism.. *Contours*, Vol. 13. No. 1. Hong Kong, 15-17.

<sup>15</sup> Sheppard, A. V. (2005). *Ethics, Tourists and Environmental Practices*. Master thesis, JIBC, 41.

<sup>16</sup> Donyadide, A. (2010). *Ethics in tourism*. *European Journal of Social Sciences*, Vol. 17. No. 3., 426-433.

<sup>17</sup> Fennel, D. (2006). *Tourism Ethics*. Channel View Publications, 253.

## 4.1 Sustainable tourism development

Sustainable tourism represents the development of sensitive tourism in a region that is able to protect the social and environmental context for the next generations while achieving a long-term return on investment through tourism. However, despite new monitoring systems<sup>18</sup>, what usually occurs is a focus almost exclusively on the environment and the economy, putting the social and cultural in a subordinate role.<sup>19</sup>

GCET contains five paragraphs on sustainable tourism (article 3.): 1. safeguard the natural environment with a view to achieving sound, continuous and sustainable economic growth; 2. saving rare and precious resources, in particular water and energy and avoiding so far as possible waste production; 3. reduce the pressure of tourism activity on the environment and enhance its beneficial impact on the tourism industry and the local economy; 4. tourism infrastructure and activities designed and programmed as protection of natural heritage composed of ecosystems and biodiversity and 5. recognition of the value of nature tourism and ecotourism.

Data from UN Tourism for the year 2025<sup>20</sup> show that the number of realized tourist trips in the entire world was about 1.52 billions (4% more compared to 2024) and the total income from tourism amounted to about 1.9 trillion US\$ (5% more compared to 2024). The tourism industry has increasing financial strength, so a shift towards sustainability in conditions of general competition can only happen if the pressure comes from the sphere of tourist demand, which will be moved to those areas that care more about cultural and ecological protection and social connection. Free time and rest days in modern society are of great importance and should not be viewed exclusively as entertainment. Those forms of tourism that bring the most benefits to all participants should be developed and improved without being associated with unpleasant consequences, primarily ecological and social.<sup>21</sup>

---

<sup>18</sup> Marković Vukadin, I., Krešić, D. (2020). Pregled i evaluacija postojećih međunarodnih sustava pokazatelja održivosti turizma. *Hrvatski geografski glasnik*, Vol. 82, No. 1, 85-110.

<sup>19</sup> Clarke, A., Chen, W. (2007). *International Hospitality Management*. Elsevier, 298.; introducing a new hotel to the market can have a direct impact on local employment, but adopting a local procurement policy can have more far-reaching impacts as engaging local artists and artisans in the hotel, combined with offering local food and drink and promoting local music and dance performances can help develop a stronger sense of local identity. This is an added benefit for locals, but it also benefits tourists as more and more visitors seem to be looking for a "sense of place".

<sup>20</sup> UN Tourism (2026). *World Tourism Barometer*, Volume 24, Issue 1, January 2026, 3-4.

<sup>21</sup> Vujić, V. (2021). *Održivi razvoj turizma*. Fakultet za turistički i hotelski menadžment, Opatija.

## 4.2 Social responsibility in tourism

GCET does not have a separate article on social responsibility in tourism, but the aforementioned concept emerges from almost every provision in it. The "message" of the Code is or at least should be that the tourism industry can regroup and strengthen peace and tolerance, promote development, create new jobs, stabilize society and eradicate abuses that can infiltrate society through tourism.

New concepts in tourism business have expanded from the purely economic and financial to the social and environmental sphere. Some scholars<sup>22</sup> predict that the opportunity to create economic value by creating social value will be one of the most powerful forces driving growth and the global economy. Companies will make huge strides in environmental protection when they treat it as an incentive for productivity and not just a satisfactory response to external pressure. Others<sup>23</sup> point out that sustainability can be analyzed from the point of view of its three interconnected components - economic, environmental and social, but now in relation to business analysis, and not only to the ethical. Third ones<sup>24</sup> point to numerous changes in the world economy that have led many large international organizations to adopt ethical practices: they emphasize in particular that technological innovation, globalization, the importance of intangible assets, competition for talent and the growing use of economic networks are leading to changes towards the adoption of ethical practices.

Finally, although we are still far from ethical tourism on a global level (the tourism industry still creates ecological and social pressure on attractive destinations for profit), the issues that are resolved through the principles of the Code are gaining more importance in the world of tourism and no longer fall exclusively under the domain of creating a favorable image, but have their real economic basis through achieving a competitive advantage in the global market. From all presented here, the conclusion follows that the sustainability of tourism in the modern world is largely determined by the ethical prerequisites on which it currently (does not) rest.

---

<sup>22</sup> Porter, M., Kramer, M. (2011). The Big Idea: Creating Shared Value. *Harvard Business Review*, Vol. 89, No. 1-2, 62-77.

<sup>23</sup> Smajlović, S. (2023). Budućnost turizma. *Tranzicija*, Vol. 25, N. 51, 115; Clarke, Chen, op. cit., 306.

<sup>24</sup> Moon, C., Bonny, C., ed. (2001). Business Ethics, *The Economist Books*; Buzar, S. (2015). An Analysis of the Global Code of Ethics for Tourism in the Context of Corporate Social Responsibility. *Acta Economica Et Turistica*, Vol. 1., No. 1., 41-57.

## **5 Conclusion**

The GCET (1999) is an act of an international organization (UNWTO - UN Tourism) and as such can be considered as a voluntarily source of law only for that organization and its members (160 Member States, 6 Associate Members, 2 Observers, and more than 500 Affiliate Members representing the private sector, education institutions, tourism associations and local tourism authorities). It also represents and establishes a frame of reference with a set of international law principles for the responsible and sustainable development of world tourism and builds on many similar declarations, conventions and codes, adding new thinking that reflects changes in contemporary society.

From the standpoint of the legal aspects arising from GCET and legal effects it has on international law and national laws, three important conclusions arise: 1. that GCET is an international source of law with clear principles for implementation, 2. that GCET be applied to its members (and even then only voluntarily) but has a great indirect effect in national laws and 3. that World Committee on Tourism Ethics, appointed as the body for resolving disputes and interpreting and applying the Code, provides a certain legal "seriousness" to the code.

The ethical aspects arising from the GCET can be summarized in two major parts: 1) The Code is an attempt to create a balance between economic gains from tourism and the protection of all participants (states, legal and natural persons) and non-economic goods (environment, ecology, cultural heritage) used for tourism purposes and 2) The Code attempts to address the two largest ethical aspects of modern tourism: 1. sustainable tourism development and 2. social responsibility in tourism.

Although more than 26 years have passed since the adoption of the Code, the principles on which it is based have not yet been fully accepted and implemented by all stakeholders in international tourism. The concepts of business ethics, corporate social responsibility and, more recently, shared values are gaining more space and declarative significance, but they still do not have a widely accepted practical application. Although all business entities declare their support for the implementation of all the Codes' principles, there is widespread distrust, especially from civil society organizations, that this is an act of a formal nature only, while a true and sincere understanding and implementation of such principles is still rare.

The main results of the work are interdisciplinary understandings of the need to strengthen the guidelines of the Code by binding implementation of the global principles of the Code into new international (UNWTO's Framework Convention on Tourism Ethics from 2020 is a first timid attempt), EU and national acts, regulations and codes (1), the adoption of national tourism strategies based on the principles of the Code (2), raising the legal nature of the current or future Code to a legally binding and not only a voluntary instrument of law (3), equating the desire to achieve economic profit with the benefits that tourism brings on a social and environmental level (4), suppressing discrimination of the developed over the underdeveloped world (5), that the sustainability of tourism in the modern world must be determined by the ethical preconditions on which it currently (does not) rest (6) and that the right to travel is a basic human right of the international law (7).

## References

- Buzar, S. (2015). An Analysis of the Global Code of Ethics for Tourism in the Context of Corporate Social Responsibility. *Acta Economica Et Turistica*, Vol. 1., No. 1., 41-57.
- Clarke, A., Chen, W. (2007). International Hospitality Management. *Elsevier*, 298-306.
- Donyadide, A. (2010). Ethics in tourism. *European Journal of Social Sciences*, Vol. 17. No. 3., 426-433.
- Dubois, G. (2010). Codes of conduct, charters of ethics and international declarations for a sustainable development of tourism, published on web [hrlibrary.umn.edu/business/ttra.PDF](http://hrlibrary.umn.edu/business/ttra.PDF), 1-23.
- Esenova, A.E., Ermukhamedov, A.B. (2025). The Role of International Organizations (UN, WTO, UNWTO) in the Formation of the Legal Regime of Tourism. *USPIS PJ*, Vol. 1., No. 1., 1-6.
- Faure, M.G., I Made Budi, A. (2015). Settling Disputes in the Tourism Industry: The GCET and the World Committee on Tourism Ethics, *Santa Clara J. Int'l L.*, 375-415.
- Fennel, D. (2006). Tourism Ethics. *Channel View Publications*, 253.
- Garbutt, R. ed. (2008) Activating Human Rights and Peace: Universal Responsibility Conference, *Australia Southern Cross University*.
- Higgins-Desbiolles, F.; Blanchard L. (2010). Tourism in the context of human rights, justice and peace, *Australia Southern Cross University*.
- Hitrec, T. (2001). Globalni etički kodeks za turizam, *Turizam*, Vol. 49, No. 1., IZT, Zagreb. 91.
- Marković Vukadin, I., Krešić, D. (2020). Pregled i evaluacija postojećih međunarodnih sustava pokazatelja održivosti turizma. *Hrvatski geografski glasnik*, Vol. 82, No. 1, 85-110.
- Moon, C., Bonny, C., ed. (2001). Business Ethics: Facing up to the Issues, *The Economist Books*.
- Porter, M., Kramer, M. (2011). The Big Idea: Creating Shared Value. *Harvard Business Review*, Vol. 89, No. 1-2, 62-77.
- Senečić, J., Vukonić, B. (1997). Marketing u turizmu. *Mikrorad*, Zagreb, Croatia, 41.
- Sheppard, A. V. (2005). Ethics, Tourists and Environmental Practices. Master thesis, The Justice Institute of British Columbia (JIBC), New Westminster, Canada, 41.
- Smajlović, S. (2025). Budućnost turizma. *Tranzicija*, Vol. 25, No. 51. 2023, 115-125.
- Sreekumar, T. T (2003). Why We Need an Alternative Code of Ethics for Tourism.. *Contours*, Vol. 13. No. 1. Hong Kong, 15-17.

- Tomljenović, R., Boranić Živoder, M., Marušić, Z. (2013). Podrška interesnih skupina razvoju turizma. *Acta Turistica*, Vol. 25. No. 1., 73-102.
- UN Tourism (2026). World Tourism Barometer, Volume 24, Issue 1, January 2026, 3-4.
- UN Universal Declaration of Human Rights (10 December 1948).
- UNWTO (1999). Global Code of Ethics for Tourism.
- UNWTO (2020). Framework Convention on Tourism Ethics.
- Vujić, V. (2021). Održivi razvoj turizma. *Fakultet za turistički i hotelski menadžment*, Opatija, Croatia.

