



Received: 29-08-2026
Accepted: 09-10-2026

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

Managing the Low-Carbon Transition of Tourism in Vietnam: Policy Progress, Practice and Governance Gaps

Ngo Thu Ha

Hanoi University of Natural Resources and Environment, Hanoi, Vietnam

Corresponding Author: Ngo Thu Ha

Abstract

Vietnam has placed green growth and net-zero emissions by 2050 at the centre of its tourism policy, while also setting some of the most ambitious volume targets in Southeast Asia. In 2025 the country received 21.2 million international arrivals, 84.3% of them by air, and new policy now aims for 45 to 50 million international and 160 million domestic visitors by 2030. This paper asks whether the way green tourism is currently managed in Vietnam is capable of reconciling these two goals. Using qualitative document analysis of national policy texts, sector statistics, certification schemes and destination initiatives published between 2012 and 2026, the study maps the policy architecture, the management instruments in use and the practices visible at destination level. The findings show a rich layer of strategic commitments but a thin layer of carbon management. There is no national baseline or routine

measurement of tourism emissions, the national green tourism criteria are still being prepared, certification remains voluntary and fragmented, and tourism sits outside the pilot emissions trading scheme. At destination level, the most visible green initiatives target single-use plastic rather than energy or transport, the main sources of tourism emissions. The paper describes this as a gap between “green” as a waste and image agenda and “low-carbon” as an accounting and investment agenda. It proposes a sequence of management responses: measure first, set destination-level carbon budgets, align labels with carbon indicators, and tie growth incentives to emission intensity. The analysis is relevant to other fast-growing destinations in emerging economies that adopt net-zero targets before building the systems needed to track them.

Keywords: Green Tourism, Low-Carbon Tourism, Destination Management, Tourism Governance, Net Zero, Vietnam

1. Introduction

Tourism is often described in Vietnam as a “smokeless industry”. The phrase is attractive but misleading. A global input-output study estimated that tourism produced 5.2 Gt CO₂-e in 2019, or 8.8% of world greenhouse gas emissions, and that these emissions grew by 3.5% a year between 2009 and 2019, about twice as fast as the world economy (Sun *et al.*, 2024) ^[27]. The same study found that efficiency gains of only 0.3% a year were overwhelmed by demand growth of 3.8% a year. In plain terms, the sector has become cleaner per trip very slowly, while the number of trips has grown quickly.

Vietnam sits close to the centre of this problem. After the pandemic, it became one of the fastest-growing destinations in the world. International arrivals reached nearly 21.2 million in 2025, 17.8% above the 2019 level, and more than 17.8 million of these visitors came by air (Vietnam Government Portal, 2026) ^[33]. Domestic travel grew even faster, to about 137 million trips, and total tourism receipts passed one quadrillion VND for the first time (Nha Dau Tu, 2026) ^[23].

Policy ambitions are now rising again. In August 2026 the Politburo issued Resolution 26-NQ/TW, which calls for tourism that is high quality, smart and green, and sets 2030 targets of 45 to 50 million international arrivals, 160 million domestic visitors, receipts of USD 80 to 90 billion and a direct contribution of 10 to 12% of GDP (VOV, 2026) ^[39]. The Government’s action programme, Resolution 263/NQ-CP of 7 September 2026, adds a target of more than 1.5 million accommodation rooms and lists green tourism and green transport among its tasks (Ha Tinh Provincial Portal, 2026) ^[14]. At the same time, Vietnam has committed to net-zero emissions by 2050 and has begun a pilot carbon market.

These two sets of goals pull in different directions. Reaching 45 to 50 million international arrivals by 2030 means multiplying the 2025 figure by 2.1 to 2.4, which implies average growth of roughly 16 to 19% a year. Because most of these visitors fly, the carbon cost of each additional arrival is high. Green tourism policy is therefore not a side issue for Vietnam. It is the test of

whether the growth model can be defended in a carbon-constrained world.

Research on Vietnam has so far approached this tension mainly through the lens of sustainable tourism in general, community-based tourism, or specific environmental problems such as plastic waste. A recent qualitative study proposed a framework for linking the carbon market to the green transition of the tourism sector (Le, 2026) ^[20], but there is still little work that looks at how green tourism is actually managed: which instruments exist, who uses them, what they measure, and whether they address the sources of emissions that matter most.

This paper addresses that gap. Its aim is to assess how well the current management of green tourism in Vietnam supports the low-carbon transition of the sector. It asks three questions:

1. What policy architecture now governs green and low-carbon tourism in Vietnam?
2. Which management instruments and destination practices are in use, and what do they target?
3. What gaps separate current practice from the requirements of a credible low-carbon pathway, and how might they be closed?

The paper is analytical rather than statistical. It does not estimate a model. Instead, it reads policy documents, official statistics and destination initiatives against the requirements identified in the international literature on tourism carbon management. Its contribution is a structured diagnosis of where Vietnam's green tourism governance is strong, where it is thin, and why the difference matters for a destination growing as fast as Vietnam.

2. Literature Review

2.1 Where tourism emissions come from

Early estimates placed tourism at around 5% of global carbon dioxide emissions, mostly from transport. Later work widened the boundary to include the supply chains behind accommodation, food, shopping and other services. Lenzen *et al.* (2018) ^[21] estimated that tourism's carbon footprint rose from 3.9 to 4.5 Gt CO₂-e between 2009 and 2013, about 8% of global emissions, roughly four times higher than previous figures. Sun *et al.* (2024) ^[27] updated this to 8.8% in 2019 and found that twenty countries account for three-quarters of the total.

Two findings from this literature matter for destination managers. The first is the weight of transport, and especially aviation. Aviation alone accounts for about half of direct tourism emissions (Sun *et al.*, 2024) ^[27], and long-haul trips carry a footprint that no amount of hotel efficiency can offset (Gössling & Peeters, 2015; Higham *et al.*, 2016) ^[13, 18]. The second is that emissions follow demand. When volume grows faster than efficiency improves, total emissions rise even if every hotel saves energy. Scott *et al.* (2016) ^[26] showed that tourism cannot meet a decarbonised pathway through technology alone, and that some form of demand management, pricing or shift in market mix is unavoidable.

There is also a question of accounting. Emissions can be attributed to the country where travellers live or to the country they visit (Becken & Patterson, 2006) ^[3]. For a destination like Vietnam, a destination-based view is the more useful one for management, because it captures what happens on Vietnamese territory, from domestic flights to hotel energy use, and links it to decisions that Vietnamese

authorities can influence.

2.2 From sustainable to low-carbon destination management

Sustainable tourism has a long tradition of indicators and certification schemes, but these have tended to cover a broad mix of social, cultural and environmental goals. Carbon is usually one criterion among many, and often a weak one. Gössling and Higham (2021) ^[12] argue that the urgency of climate change requires destination management to shift from this broad sustainability agenda to a "low-carbon imperative", in which emissions are measured, budgeted and actively managed like any other strategic resource. In a later review, Gössling *et al.* (2023) ^[11] identify four building blocks for tourism carbon management: defining the scale and scope of emissions, assigning responsibility among stakeholders, setting targets, and choosing strategies that reach the largest sources.

The international policy community has moved in the same direction. The Glasgow Declaration on Climate Action in Tourism (UNWTO, 2021) ^[31] asks signatories to measure emissions, publish climate action plans within a year, halve emissions by 2030 and reach net zero by 2050. Its first commitment, to measure, reflects a simple lesson: a destination cannot manage what it does not count.

2.3 Governance, instruments and the limits of voluntary approaches

Tourism is a fragmented sector made up of many small firms, several government agencies and overlapping administrative levels. This makes governance, rather than technology, the main bottleneck (Bramwell & Lane, 2011) ^[5]. Hall (2011) ^[15] distinguishes between first-order change, where existing instruments are adjusted; second-order change, where new instruments are introduced; and third-order change, where the goals of policy themselves shift. He argues that much sustainable tourism policy stays at the first two levels while leaving the growth paradigm untouched.

The instruments themselves vary in strength. Voluntary eco-labels and awards are cheap to introduce and useful for raising awareness, but uptake is often low and they rarely change the behaviour of firms that are not already motivated (Font & McCabe, 2017) ^[10]. Behavioural research also suggests that information campaigns aimed at tourists have limited effect unless the environment is redesigned so that low-carbon choices become the default (Dolnicar, 2020) ^[9]. Market-based instruments such as carbon pricing reach further, but tourism firms are usually too small to be covered by emissions trading schemes, which tend to start with heavy industry.

2.4 Analytical Lens

Drawing on this literature, the paper assesses Vietnam's green tourism management against five requirements of a credible low-carbon pathway:

1. **Measurement:** A baseline and routine data on tourism emissions at national and destination level.
2. **Targets:** Quantified, time-bound emission goals for the sector or its main destinations.
3. **Instruments:** Tools that change behaviour, ranging from labels and standards to finance and pricing.
4. **Coverage:** Whether those tools reach the largest sources, mainly transport and energy.
5. **Coherence:** Whether green objectives are reconciled

with growth targets, rather than set alongside them. These five requirements structure the findings and the discussion that follow.

3. Methodology

The study uses qualitative document analysis, a systematic procedure for reviewing and interpreting documents in order to build understanding of a phenomenon (Bowen, 2009) [4]. Documents are well suited to this research question because Vietnam's tourism governance is expressed largely through written instruments: Party resolutions, government decisions, ministerial action programmes, provincial criteria and official statistics.

The corpus was assembled in three groups. The first contains national policy texts on tourism, climate change, green growth and the carbon market issued between 2020 and 2026. The second contains certification and criteria schemes for green tourism, from the Green Lotus label introduced in 2012 to the provincial criteria published in 2026. The third contains official statistics and reports on tourism flows and on destination-level green initiatives, mainly from the National Statistics Office, the Vietnam National Authority of Tourism and provincial authorities, as reported in official portals and the national press. Table 1 lists the main policy documents.

Table 1: Main policy documents analysed

Document	Issuer and year	Relevance to green tourism
Resolution 26-NQ/TW on tourism as a spearhead sector in the new era	Politburo, 2026	Sets goal of high-quality, smart and green tourism; 2030 volume and GDP targets
Resolution 263/NQ-CP, Government action programme for Resolution 26	Government, 2026	Assigns tasks incl. green tourism, green transport, crisis resilience; 1.5 million rooms by 2030
Decree 29/2026/ND-CP on the domestic carbon exchange	Government, 2026	Completes legal basis for carbon trading
Decree 119/2025/ND-CP amending Decree 06/2022/ND-CP	Government, 2025	Launches pilot emissions trading for thermal power, steel and cement
Resolution 82/NQ-CP on tourism recovery and growth	Government, 2023	Mandates a green tourism action programme for 2023-2025
Decision 882/QD-TTg, National Action Plan on Green Growth 2021-2030	Prime Minister, 2022	Lists green tourism products among priorities
Decision 1658/QD-TTg, National Green Growth Strategy 2021-2030	Prime Minister, 2021	Frames green growth and net-zero direction
Green Lotus sustainable tourism label criteria	Ministry of Culture, Sports and Tourism, 2012	First national green label for accommodation
Da Nang Green Stay criteria (Decision 3630/QD-UBND)	Da Nang People's Committee, 2026	Provincial green criteria for accommodation

The documents were read in two rounds. In the first round, each text was coded for the type of commitment it contained (goal, target, instrument, responsible agency, timeline) and for the emission sources it addressed (transport, energy in buildings, food and supply chains, waste). In the second

round, the coded material was assessed against the five requirements set out in Section 2.4. Where official statistics were used, preference was given to final figures; where only estimates were available, this is stated.

The approach has clear limits. Documents show what is intended and reported, not always what is implemented. Press reports of destination initiatives may emphasise success. Several 2026 texts are very recent, so their implementation cannot yet be judged. The analysis therefore focuses on the design of the management system rather than on its outcomes, and its conclusions should be read as a diagnosis of capacity rather than an evaluation of results.

4. Findings

4.1 A growth path with high carbon exposure

The starting point is the shape of demand. In 2025, 84.3% of international arrivals entered Vietnam by air, 14.4% by land and 1.3% by sea (Vietnam Government Portal, 2026) [33]. Asia supplied 78.6% of arrivals, led by China with 5.3 million and South Korea with 4.3 million, while Europe was the fastest-growing region (Vietnam Government Portal, 2026; Vietnam News, 2025) [33, 34]. The market is therefore still mostly short- and medium-haul, but the long-haul share is rising, and the dependence on air travel is close to total for every market except neighbouring countries.

The 2030 targets in Resolution 26-NQ/TW and Resolution 263/NQ-CP do not change this structure. They raise volume. The action programme gives priority to airports, cruise ports, high-quality rail and large integrated resort and entertainment complexes, together with a pilot of 24-hour tourism, entertainment and retail zones (Ha Tinh Provincial Portal, 2026) [14]. Several of these choices are energy-intensive by design. Rail is the main low-carbon option among them, but its effect will depend on how much tourist travel actually shifts from air and road.

The official framing of the new resolution is a shift “from quantity to quality”, with emphasis on high-spending, long-staying visitors (VOV, 2026) [39]. In carbon terms this shift is helpful only if it lowers emissions per unit of value, for example by increasing length of stay relative to the number of flights. The documents do not translate the quality objective into any indicator of this kind.

4.2 Policy architecture: strong on direction, weak on numbers

Vietnam's green tourism policy is built in layers. At the top are the net-zero commitment made at COP26 and the National Green Growth Strategy (Decision 1658/QD-TTg, 2021). The National Action Plan on Green Growth (Decision 882/QD-TTg, 2022) lists green tourism products among its priorities, and Resolution 82/NQ-CP (2023) instructed the tourism sector to prepare a green tourism action programme for 2023-2025 (Vietnam Economic News, 2024) [32]. Resolution 26-NQ/TW then made “green” one of the defining adjectives of the sector's future.

Across these layers, the language of green tourism is consistent and increasingly prominent. What is missing is quantification. None of the tourism-specific documents reviewed sets an emission target for the sector, defines a baseline year, or names an indicator by which progress toward net zero will be tracked. The quantified targets in Resolution 26-NQ/TW concern arrivals, receipts, GDP share, rooms, jobs, national tourism areas and large tourism corporations. The digital transformation tasks in Resolution

263/NQ-CP are notably more concrete, including a national tourism data platform and 5G coverage at all national tourism areas by 2030 (Ha Tinh Provincial Portal, 2026) ^[14]. Green transformation receives no comparable metrics.

The Ministry of Culture, Sports and Tourism's action programme for the tourism master plan contains the most concrete green task: to build a set of green tourism criteria, pilot it at key tourism areas, and replicate it in 2027-2030 (Nhan Dan, 2026) ^[24]. This confirms that, as of late 2026, Vietnam does not yet have national green tourism criteria.

Provincial officials have said the same. Hue's tourism department noted the absence of clear national institutions and criteria for green tourism and asked the national authority to issue a common set so that localities could assess and certify businesses (Bao Van Hoa, n.d.) ^[1].

4.3 Management instruments: many labels, little carbon

In the absence of a national standard, several instruments have appeared from different sources. Table 2 summarises the main ones.

Table 2: Main green tourism labels and criteria in Vietnam

Scheme	Owner	Year	Scope	Design	Notes on uptake and focus
Green Lotus sustainable tourism label	Ministry of Culture, Sports and Tourism / VNAT	2012	Accommodation	81 criteria, 5 levels, 3-year validity, voluntary	33 establishments certified by mid-2014; officials repeatedly cited low registration
VITA Green criteria	Vietnam Tourism Association	after 2024	Association members	Developed from a UNDP/GEF-SGP plastic waste project	Described as the first Vietnamese green tourism criteria close to international standards
Da Nang Green Stay	Da Nang People's Committee	2026	Accommodation in Da Nang	219 criteria in 9 categories; level 1 has 54 criteria, level 2 has 124	Draws on Swisustainable, former Quang Nam criteria and GSTC; city has about 2,468 establishments
National green tourism criteria	Ministry of Culture, Sports and Tourism	planned	Tourism areas and businesses	Pilot at key areas, then replication	To be rolled out in 2027-2030

Sources: VNAT (2012, 2015) ^[35, 36]; Thuong Hieu va Cong Luan (n.d.) ^[28]; Bao Van Hoa (2026) ^[2]; Nhan Dan (2026) ^[24].

Three features stand out. First, the instruments are voluntary. The Green Lotus label is the oldest, and its history is instructive: when it was launched, the ministry announced that the criteria would be revised and given a firmer legal role, yet in later years officials continued to point to the small number of registered establishments and to call for more communication to persuade others to join (VNAT, 2015; Can Tho TV, n.d.) ^[36, 6]. Second, the instruments are fragmented. A hotel in Da Nang may now face a national label, an association scheme, a city scheme and international certifications, with no clear relationship between them. Third, carbon is not their organising principle. The schemes cover environmental management, resource efficiency, waste, procurement, local culture and community benefits. These are valuable, but none of them asks a business to measure and report its greenhouse gas emissions as a condition of certification, and none links certification levels to emission performance.

4.4 Destination practice: the plastic-first pattern

The clearest green results at destination level concern plastic waste. Cu Lao Cham, a UNESCO biosphere reserve off Hoi An, began its campaign against plastic bags in 2009, and in 2024 it received nearly 220,000 visitors, 14% more than the year before (Tuoi Tre News, 2025) ^[30]. Co To island in Quang Ninh piloted a rule from September 2022 asking visitors not to bring plastic bottles and bags (Hanoi Times, 2022) ^[16]. Islands such as Bach Long Vy, Phu Quy and Ly Son have followed with their own no-plastic policies, and a Vietnam Zero Waste Tourism Network now aims to involve at least 100 businesses by 2030 (Hanoi Times, 2025) ^[17]. In Con Dao, single-use plastic waste at tourism establishments has been cut by 35 to 40%, and more than half of accommodation and restaurants have adopted a no single-use plastic model (VOV5, n.d.) ^[40].

These results respond to a real problem. The Institute for Tourism Development Research estimates that overnight tourists generate about 1.2 kg of waste per day and day visitors about 0.5 kg, that around 60% of it is plastic, and

that tourist waste will reach about 236,000 tonnes in 2025 and nearly 350,000 tonnes by 2030 (Hanoi Times, 2025) ^[17]. Plastic is also what visitors see. A 2025 industry survey reported that 41% of Vietnamese travellers now regard reducing plastic waste as the most important aspect of sustainable travel, whereas in 2024 reducing energy use had been the top priority (Hanoi Times, 2025) ^[17].

Efforts that address carbon directly are fewer and more recent. Hue, host of the 2025 National Tourism Year, organised a national conference on net-zero tourism in December 2025 and promoted green routes by electric vehicle and a "one day of net-zero tourism" programme (VnEconomy, 2025; Thuong Hieu va Cong Luan, 2025) ^[37, 29]. Co To and Con Dao have been described as researching and piloting net-zero tourism practices (Customs News, n.d.) ^[8]. These initiatives are promising, but most remain at the level of products, events and awareness. The documents reviewed did not report any destination-level emission inventory or carbon target published for a Vietnamese tourism destination.

4.5 The carbon market and tourism

Vietnam's carbon market moved quickly in 2025 and 2026. Decree 119/2025/ND-CP launched a pilot emissions trading scheme covering thermal power, steel and cement, with free allocation of allowances and the option to offset up to 30% of obligations with credits (ICAP, 2025; OPIS, 2025) ^[19, 25]. Under the pilot, 110 large emitters have received quotas, and Decree 29/2026/ND-CP set the rules for the domestic carbon exchange (Ministry of Agriculture and Environment, 2026) ^[22]. A later phase is expected to extend coverage to sectors such as commercial buildings and freight transport (CemNet, 2025) ^[7].

Tourism is not covered, and this is reasonable in a pilot. Most tourism firms are far below the size of the facilities being regulated. As Le (2026) ^[20] notes, the voluntary carbon market is a more realistic entry point for the sector, through footprint measurement, emission reduction in operations, and investment in carbon sinks such as

mangroves and seagrass at destinations. The consequence for now, however, is that no carbon price signal reaches tourism decisions, and the measurement, reporting and verification systems being built for heavy industry have no equivalent for tourism businesses or destinations.

5. Discussion

Table 3 brings the findings together against the five requirements set out in Section 2.4.

Table 3: Vietnam's green tourism management against five requirements of a low-carbon pathway

Requirement	Current situation (late 2026)	Assessment
Measurement	No national or destination baseline for tourism emissions; carbon MRV built only for ETS sectors	Largely absent
Targets	Net zero 2050 at national level; no tourism-specific emission target or indicator	Absent at sector level
Instruments	Voluntary labels and provincial criteria; national green tourism criteria planned for 2027-2030; no carbon price signal	Weak and fragmented
Coverage	Strongest action on plastic waste; limited action on energy; almost none on aviation	Misaligned with main sources
Coherence	Volume targets roughly double international arrivals by 2030; green goals stated alongside, not reconciled	Unresolved

Read together, the evidence points to four gaps.

5.1 The measurement gap

The first and most basic gap is that Vietnam does not count tourism emissions. National policy commits the country to net zero, and the carbon market is building measurement systems for large emitters, but no comparable system exists for the tourism sector or its destinations. This matters because every other management step depends on it. Without a baseline, a destination cannot set a target; without a target, it cannot judge whether a new airport route, resort or event moves it closer to or further from its goal. The Glasgow Declaration places measurement first for this reason (UNWTO, 2021) ^[31], and Gössling *et al.* (2023) ^[11] treat defining the scale and scope of emissions as the foundation of carbon management. The contrast with the digital agenda is telling. Resolution 263/NQ-CP plans a national tourism data platform with detailed visitor data. The data needed for a first carbon estimate, such as arrivals by market and transport mode, nights by accommodation type and energy use in large establishments, could be collected through the same platform at low extra cost.

5.2 The framing gap

The second gap concerns what “green” means in practice. The instruments and destination initiatives reviewed treat green tourism mainly as a matter of visible environmental quality: clean beaches, plastic-free islands, tidy hotels. This framing has clear strengths. It addresses a genuine pollution problem, it is easy for visitors and residents to see and support, and it fits destination branding. It is also the area where Vietnam has produced its most convincing results. The weakness is that plastic is not where most tourism emissions come from. The largest sources are transport,

above all aviation, and energy use in buildings (Lenzen *et al.*, 2018; Sun *et al.*, 2024) ^[21, 27]. A destination can become entirely plastic-free while its carbon footprint keeps rising with every additional flight. The shift in traveller priorities reported for 2025, from energy saving toward plastic reduction, suggests that public attention may be moving in the same direction as policy, away from the main climate issue. This paper describes the result as a gap between “green” as a waste and image agenda and “low-carbon” as an accounting and investment agenda. Both are legitimate, but only the second can deliver net zero.

5.3 The instrument gap

The third gap concerns the tools available to managers. Vietnam's green tourism instruments are voluntary, numerous and loosely connected. The long history of the Green Lotus label shows the typical pattern of voluntary schemes described by Font and McCabe (2017) ^[10]: firms that are already committed join, while the majority do not, and the label struggles to become a market signal. The arrival of provincial and association schemes in recent years increases choice but also confusion, and none of them yet uses emissions as a scored criterion.

The planned national green tourism criteria offer a chance to correct this. If they are designed as another broad sustainability checklist, they will add a fifth label to the market. If they are designed around a small set of measurable carbon indicators, such as energy use per occupied room, share of renewable electricity and transport mode of arriving guests, they could become the bridge between tourism businesses and the carbon market. The exclusion of tourism from the ETS pilot is understandable, but it means that the only route by which a carbon price can reach tourism decisions in the near term is through voluntary measurement and the voluntary carbon market, as Le (2026) ^[20] also argues. That route will only function if the criteria require firms to measure.

5.4 The coherence gap

The fourth and most difficult gap is between growth and decarbonisation. Resolution 26-NQ/TW sets targets that would roughly double international arrivals within five years, while the green objectives in the same documents carry no numbers. In Hall's (2011) ^[15] terms, Vietnam has made first- and second-order changes, adjusting existing tools and introducing new labels and pilots, but has not yet made the third-order change of redefining success to include carbon. The “quality over quantity” message in the new resolution points in the right direction, yet quality is measured only in spending per visitor, not in emissions per unit of value created.

The experience reviewed by Sun *et al.* (2024) ^[27], where efficiency gains of 0.3% a year were outweighed by demand growth of 3.8% a year, suggests what happens when volume growth is not matched by structural change. For Vietnam, where international arrivals grew by about 22% in 2025 against roughly 5% for world tourism (VnEconomy, 2026) ^[38], the risk is larger. This does not mean that growth must be abandoned. It means that the growth model needs a carbon dimension: which markets are targeted, how long visitors stay per flight, how much of domestic travel shifts to rail, and how quickly accommodation moves to renewable electricity. These are management choices, and at present they are not being made with carbon in view.

6. Recommendations

The gaps identified above suggest a sequence of management responses. The order matters: each step creates the conditions for the next.

Measure before labelling: The Vietnam National Authority of Tourism, working with the Ministry of Agriculture and Environment, should produce a first national estimate of tourism emissions using a destination-based approach, building on visitor data that already exist. A simplified carbon calculator for accommodation and tour operators, linked to the planned national tourism data platform, would allow businesses to report energy use, fuel and guest transport in a standard format. Pilot destinations that already promote net-zero tourism, such as Hue, Con Dao and Co To, are natural places to test destination-level inventories.

Set destination carbon budgets: Once baselines exist, key tourism centres and national tourism areas should adopt emission intensity targets, for example emissions per visitor-night, together with a trajectory to 2030 and 2050. Targets of this kind do not cap visitor numbers directly, but they make the carbon cost of growth visible in planning decisions about airports, resorts and events.

Build carbon into the national green tourism criteria: The criteria planned for 2027-2030 should include a small core of mandatory, measurable carbon indicators, such as energy use per occupied room, share of renewable electricity and a declared plan for emission reduction. Existing labels, including Green Lotus and Da Nang Green Stay, could then be recognised as equivalent where they meet this core, which would reduce fragmentation without discarding what provinces have built.

Keep the plastic agenda, and extend it: The success of plastic reduction on islands such as Cu Lao Cham and Con Dao shows that Vietnamese destinations can change behaviour when rules are clear and locally owned. The same methods, including clear local rules, visible results and community participation, can be applied to energy and transport: electric shuttles and boats on islands, rooftop solar for accommodation, and default low-carbon options for excursions.

Align growth incentives with carbon: In market promotion, priority could be given to segments that stay longer per flight and to domestic travel by rail where routes allow. Investment incentives for large resort and entertainment complexes, which Resolution 26-NQ/TW encourages, could be conditioned on renewable energy supply and on published emission plans. Over time, as the carbon market extends to commercial buildings, large tourism establishments should be prepared to enter it rather than be surprised by it.

Use the voluntary carbon market carefully: Coastal ecosystems such as mangroves and seagrass offer real opportunities to link tourism with carbon sinks and local livelihoods. These projects should complement, not replace, emission reduction at source, and they need independent verification to avoid claims that cannot be substantiated (Le, 2026) ^[20].

7. Conclusion

Vietnam has built an impressive vocabulary of green tourism. Net zero by 2050, green growth, green tourism, green transport and net-zero destinations now appear across Party resolutions, government programmes and provincial plans. At destination level, islands and heritage cities have

shown that visible environmental problems such as plastic waste can be tackled with clear rules and community support.

The management system behind this vocabulary, however, is still built for a waste and image agenda rather than a carbon agenda. Tourism emissions are not measured, there is no sector target, green labels are voluntary and fragmented, and the carbon market does not yet reach the sector. Meanwhile, the volume targets for 2030 imply a sharp rise in air travel. Unless carbon is brought into the core of tourism planning, the gap between Vietnam's green ambitions and the actual emissions of its tourism sector is likely to widen at the very moment the country's net-zero commitment begins to bind.

The main contribution of this paper is to separate these two meanings of "green" and to show where the second is missing. The recommendations follow from that diagnosis: measure first, set destination carbon budgets, build carbon indicators into the forthcoming national criteria, extend the methods that worked for plastic to energy and transport, and give growth a carbon dimension.

The study has limitations. It relies on documents and reported data rather than primary fieldwork, it cannot assess the implementation of policies issued in 2026, and some destination evidence comes from press reports. Future research could produce a first destination-based estimate of Vietnam's tourism emissions, examine how businesses respond to provincial green criteria, and test whether carbon-related information changes the choices of domestic and international visitors. Comparative work with other fast-growing destinations in Southeast Asia would also help to show whether the gap identified here is specific to Vietnam or common to emerging tourism economies that adopt net-zero targets before building the systems needed to track them.

8. References

1. Bao Van Hoa. Huế kiên định mục tiêu Net Zero [Hue holds firm to the net-zero goal], n.d. <https://baovanhoa.vn/du-lich/hue-kien-dinh-muc-tieu-net-zero-200839.html>
2. Bao Van Hoa. Đà Nẵng công bố bộ tiêu chí cơ sở lưu trú du lịch xanh [Da Nang announces green accommodation criteria], 2026. <https://baovanhoa.vn/du-lich/da-nang-cong-bo-bo-tieu-chi-co-so-luu-tru-du-lich-xanh-257889.html>
3. Becken S, Patterson M. Measuring national carbon dioxide emissions from tourism as a key step towards achieving sustainable tourism. *Journal of Sustainable Tourism*. 2006; 14(4):323-338.
4. Bowen GA. Document analysis as a qualitative research method. *Qualitative Research Journal*. 2009; 9(2):27-40.
5. Bramwell B, Lane B. Critical research on the governance of tourism and sustainability. *Journal of Sustainable Tourism*. 2011; 19(4-5):411-421.
6. Can Tho TV. Green Lotus label to advance sustainable tourism development, n.d. <https://en.canthotv.vn/green-lotus-label-to-advance-sustainable-tourism-development/>
7. CemNet. Vietnam launches pilot emissions trading scheme, 2025. <https://www.cemnet.com/News/story/179337/vietnam-launches-pilot-emissions-trading-scheme.html>

8. Customs News. Vietnam aims for green, sustainable tourism, n.d. <https://english.haiquanonline.com.vn/vietnam-aims-for-green-sustainable-tourism-31453.html>
9. Dolnicar S. Designing for more environmentally friendly tourism. *Annals of Tourism Research*. 2020; 84:102933.
10. Font X, McCabe S. Sustainability and marketing in tourism: Its contexts, paradoxes, approaches, challenges and potential. *Journal of Sustainable Tourism*. 2017; 25(7):869-883.
11. Gössling S, Balas M, Mayer M, Sun Y-Y. A review of tourism and climate change mitigation: The scales, scopes, stakeholders and strategies of carbon management. *Tourism Management*. 2023; 95:104681.
12. Gössling S, Higham J. The low-carbon imperative: Destination management under urgent climate change. *Journal of Travel Research*. 2021; 60(6):1167-1179.
13. Gössling S, Peeters P. Assessing tourism's global environmental impact 1900-2050. *Journal of Sustainable Tourism*. 2015; 23(5):639-659.
14. Ha Tinh Provincial Portal. Nghị quyết 263/NQ-CP: Tạo chuyển biến mạnh mẽ trong phát triển du lịch [Resolution 263/NQ-CP: Creating strong change in tourism development], 2026. <https://hatinh.gov.vn/vi/bai-viet/nghi-quyet-263nq-cp-tao-chuyen-bien-manh-me-trong-phat-trien-du-lich>
15. Hall CM. Policy learning and policy failure in sustainable tourism governance: From first- and second-order to third-order change? *Journal of Sustainable Tourism*. 2011; 19(4-5):649-671.
16. Hanoi Times. Plastics discouraged on Co To island, 2022. <https://hanoitimes.vn/visitors-to-co-to-island-to-no-longer-use-plastics-321477.html>
17. Hanoi Times. Vietnam tourism says no to plastic waste, 2025. <https://hanoitimes.vn/vietnam-tourism-says-no-to-plastic-waste.766817.html>
18. Higham J, Cohen SA, Cavaliere CT, Reis A, Finkler W. Climate change, tourist air travel and radical emissions reduction. *Journal of Cleaner Production*. 2016; 111:336-347.
19. ICAP. Vietnam issues rules for pilot ETS, launching August 2025. International Carbon Action Partnership, 2025. <https://icapcarbonaction.com/en/news/vietnam-issues-rules-pilot-ets-launching-august-2025>
20. Le LHT. Thị trường carbon và chuyển đổi xanh ngành du lịch: Khung phân tích và mô hình đề xuất [Carbon market and the green transition of the tourism sector: An analytical framework and proposed model]. *Nghiên cứu Kinh tế - Tài chính*, 2026. <https://nghiencuu.tapchikinhhtetaichinh.vn/thi-truong-carbon-va-chuyen-doi-xanh-nganh-du-lich-khung-phan-tich-va-mo-hinh-de-xuat-162554.html>
21. Lenzen M, Sun Y-Y, Faturay F, Ting Y-P, Geschke A, Malik A. The carbon footprint of global tourism. *Nature Climate Change*. 2018; 8(6):522-528.
22. Ministry of Agriculture and Environment. Carbon market: A new field for Vietnamese businesses, 2026. <https://en.mae.gov.vn/carbon-market--a-new-field-for-vietnamese-businesses-9409.htm>
23. Nha Dautu. Ngành du lịch Việt Nam thu về 1 triệu tỷ đồng từ du khách [Vietnam's tourism sector earns one quadrillion VND from visitors], 2026. <https://nhadautu.vn/nganh-du-lich-viet-nam-thu-ve-1-trieu-ty-dong-tu-du-khach-d102292.html>
24. Nhan Dan. Chờ xung lực mới cho du lịch Việt Nam [Awaiting new momentum for Vietnam's tourism], 2026. <https://nhandan.vn/cho-xung-luc-moi-cho-du-lich-viet-nam-post988606.html>
25. OPIS. Vietnam to allow 30% offset use in ETS pilot starting 2025, 2025. <https://www.opis.com/?p=32422>
26. Scott D, Gössling S, Hall CM, Peeters P. Can tourism be part of the decarbonized global economy? The costs and risks of alternate carbon reduction policy pathways. *Journal of Sustainable Tourism*. 2016; 24(1):52-72.
27. Sun Y-Y, Faturay F, Lenzen M, Gössling S, Higham J. Drivers of global tourism carbon emissions. *Nature Communications*. 2024; 15:10384. Doi: <https://doi.org/10.1038/s41467-024-54582-7>
28. Thuong Hieu va Cong Luan. Tập trung xây dựng mô hình điểm đến du lịch xanh, không rác thải nhựa và carbon thấp [Focusing on green, plastic-free and low-carbon destination models], n.d. <https://thuonghieucongluan.com.vn/tap-trung-xay-dung-mo-hinh-diem-den-du-lich-xanh-khong-rac-thai-nhua-va-carbon-thap-a288147.html>
29. Thuong Hieu va Cong Luan. Huế khép lại Năm Du lịch quốc gia 2025 bằng dấu ấn vận hội mới [Hue closes National Tourism Year 2025], 2025. <https://thuonghieucongluan.com.vn/hue-khep-lai-nam-du-lich-quoc-gia-2025-bang-dau-an-van-hoi-moi-a293100.html>
30. Tuoi Tre News. Cham Islands tourists encouraged to bring waste back to mainland, 2025. <https://news.tuoitre.vn/cham-islands-tourists-encouraged-to-bring-waste-back-to-mainland-10384380.htm>
31. UNWTO. Glasgow Declaration on Climate Action in Tourism. World Tourism Organization, 2021.
32. Vietnam Economic News. Vietnam a green, attractive destination, 2024. <https://ven.congthuong.vn/vietnam-a-green-attractive-destination-55684.html>
33. Vietnam Government Portal. Foreign arrivals soar to record high in 2025, 2026. <https://en.baochinhphu.vn/foreign-arrivals-soar-to-record-high-in-2025-111260106100233228.htm>
34. Vietnam News. Việt Nam breaks tourism record with over 19 million international arrivals in 11 months, 2025. <https://vietnamnews.vn/life-style/1731298/vietnam-breaks-tourism-record-with-over-19-million-international-arrivals-in-11-months.html>
35. VNAT. Set of criteria of the sustainable tourism Green Lotus label issued. Vietnam National Authority of Tourism, 2012. <https://vietnamtourism.vn/en/index.php/news/items/5479>
36. VNAT. Granting certificate of Green Lotus label for 33 accommodations. Vietnam National Authority of Tourism, 2015. <https://vietnamtourism.vn/en/index.php/news/items/10372>
37. VnEconomy. Hội nghị quốc gia về Net Zero: “Tỏa sáng di sản xanh Huế, hướng tới phát triển bền vững” [National conference on net zero in Hue], 2025. <https://vneconomy.vn/hoi-nghi-quoc-gia-ve-net-zero-toa-sang-di-san-xanh-hue-huong-toi-phat-trien-ben-vung.htm>
38. VnEconomy. Du lịch Việt Nam đứng trước cơ hội lớn

- đề bứt phá [Vietnam's tourism faces a major opportunity for a breakthrough], 2026. <https://vneconomy.vn/du-lich-viet-nam-dung-truoc-co-hoi-lon-de-but-pha.htm>
39. VOV. Phát triển du lịch trở thành ngành kinh tế mũi nhọn, động lực tăng trưởng mới [Developing tourism into a spearhead sector and new growth driver], 2026. <https://vov.vn/du-lich/phan-trien-du-lich-tro-thanh-nganh-kinh-te-mui-nhon-dong-luc-tang-truong-moi-post1329891.vov>
40. VOV5. Con Dao special zone heads to circular economy, n.d. <https://vov5.vov.gov.vn/vietnams-maritime-sovereignty/con-dao-special-zone-heads-to-circular-economy-2233770.vov5>