

Travelife implementation at country level

Bhutan country guidance file

Introduction

Aim

The aim of the Bhutan country guidance is to make the Travelife criteria relevant for country. It is based on Bhutan's - economically – viable practices, local legislation, tourism industry – and others - best practices and standards, and specific risks/challenges in the country.

Instructions

- It is suggested to conduct research and to interview sustainability tour operators before workshop is conducted.
- A workshop with in sustainability leading tour operators can be conducted in order to jointly define per criteria the expectations based best practices.
- Need for further research (legal requirements, internet product research) can be identified based on the workshop.
- Note that the International Labour Organization has a database with all national labour related legislation which is an interpretation of international law.
- Formulate the answers in such a way that they can be directly added in the Travelife online system under "guidance" focused to the companies.
- They can be formulated as suggestions (best practices) or as minimum requirements.
- It is up to the Travelife Partner standard working group in co-ordination with Travelife to define the standard and if criteria are obligatory or not.
- Look at those tour operators which are leading in sustainability in the sector (and also successful in their business) and see if their "best practices" can be applied to the sector at large (so different type of tour operators).

- In defining the guidance and minimum requirements you can define local relevant exceptions to the general Travelife requirements. However instructions should be as clear as possible.
- Attachments can be added online to the country guidance under each criterion.
- Please refer to the example of the Kenya country guidance on how the guidance should look like.

Travelife Country Guidance

Following the Travelife criteria which would need a country specific interpretation/guidance

0 Company characteristics

Criteria	Subject	Answer / Minimum requirement
0.8 Awards	Is there any regional/ national	Only mention what is relevant to the scope of certification (sustainability, health and safety, ISO
	awards regarding	themes, tourism standard of the Department of Tourism). For example, certifications from accredited
	sustainability, health & safety	institutions such as ISO 14001, ISO 8001, ISO 26001, Tourism Business Standard (DOT), signatures of
	to be mentioned?	The Code against sexual exploitation of children, or any relevant awards and prices.

1 Sustainability Management and legal compliance

Criteria	Subject	Answer / Minimum requirement
1. 7 Additional training management	The sustainability coordinator, key staff members and/or management have received additional training/education related to sustainable tourism management and health & safety issues	In addition to the Travelife training, other relevant (tourism) trainings related to CSR and sustainability management can be followed to widen your knowledge. National and international courses can be followed at, for example What are sustainable tourism/ SCP courses offered at the Royal Institute for Tourism and Hospitality, Bhutan Institute of Tourism and Hospitality and Royal University of Bhutan?
		Does TCB offer tourism-related trainings such as language course and responsible tourism management?
1.8 Collaboration	The company is actively involved in external forums and working groups which are	An example of networks working towards sustainable tourism in Bhutan is the direct - and often informal collaboration between - ABTO, HRAB, GAB and TCB and the involvement of tour operators in the Bhutan Sustainable Tourism Society.

	supportive to sustainability in tourism.	
1. 13 Sustainability policy	Company should have a sustainability policy/mission statement that outlines the company's commitment to environmental protection, compliance with relevant legal regulations, health and safety and sustainability in areas of operations. The policy should be well communicated to employees, suppliers and visitors.	Tourism Policy of the Kingdom of Bhutan, 2019 Sustainable Tourism Policy for ABTO members, 2021 SUSTOUR project, 2020-2024 See also the Bhutan Green Destination audit, 2018
1.27 Legal requirements overview	Does the travel association have an overview of legal requirements? If so please obtain. Other options to obtain legal requirements overview (e.g. local ILO office on labour standards).	Companies are legally obliged to be informed on all relevant legislations concerning them. Bhutan has relatively extensive legal requirements regarding business operation, labour, anti-bribery and corruption, health and safety, and environmental aspects. Please see links to relevant legislations below for guidance. Business operation: • TCB • ABTO Labour, including anti-bribery and corruption: Health and safety: Environmental aspects: In this criterion, you can indicate that you are aware (as far as possible) of the relevant legal requirements.
1.28 Legal compliance	The company is in compliance with all applicable local, national and international legislations and regulations,	Companies are legally obliged to be informed on all relevant legislations concerning them. Bhutan has relatively extensive legal requirements regarding business operation, labour, anti-bribery and corruption, health and safety, and environmental aspects. Please see links to relevant legislations below for guidance.

	including health & safety, labour, environment and ethical standards.	Business operation:
		Labour, including Anti-bribery and corruption:
		Health and safety:
		Environmental aspects: • NEC
		In this criterion, you can indicate that you are aware (as far as possible) of the relevant legal requirements.
1.29 Ethical code	Is there any national code of conduct on ethical standards? Is there a code of the Travel association on this?	
1.30 Corruption	Are there any destinations / routes / protected areas for which bribes have to or can be paid? Please mention details? Is paying bribes to tax officers (to pay less or no tax) a common practice?	
	A guideline against corruption and bribery exists and is compiled to. Non-compliance by the company or employees is contested.	
1. 32 Fair competition	The company is not involved in activities which are considered unfair competition or in	

2 Social policy & human rights

Criteria	Subject	Answer / Minimum requirement
2.1 Freedom of association	Is there freedom of association in the country? Are trade unions hampered in their functioning? Is there a healthy relation between Trade unions and Employers?	
2.2 Collective labour agreement	Are there any sector wide collective agreements / code of conducts / best practices? For example related to travel association membership?	
2.3 Forced labour	Is forced labour an issue in the travel sector and its direct supply chain?	ILO (International Labour Office) has indicated the actions of forced labour as follows Abuse of vulnerability Deception Restriction of movement Isolation Physical and sexual violence Intimidation and threats Retention of identity documents Withholding of wages Debt bondage Abusive working and living conditions Excessive overtime In Bhutan, regulations relevant to forced labour is covered in More information about ILO Indicators of Forced Labour.

2.4 HR Policy	Attach the HR Policy of companies in Bhutan as an example	
2.5 Formal contracts	Attach the formal contract format of companies in Bhutan as an example	Example of a formal contract
2.6 Living wage	Is living wage generally paid in the travel company sector (direct employees)? Is there a minimum wage? How much? Is there any calculation of living wages in the country (e.g. unions?).	
2.7 Overtime	Overtime is paid (or time is given back as lieu), unless specific conditions relating to overtime have been agreed by the employee and written into their signed contract of employment.	 According to the Ministry of Labour, overtime compensation must be paid as follows Overtime (OT) compensation on regular working days and weekend /holiday regular work compensation is no less than 1.5 times of the normal hourly rate; Weekend/holiday regular work compensation is no less than 1 time of the normal hourly rate and the employee is entitled for the compensation on that weekend/holiday; In the case of unpaid weekends/holidays, the rate is 2 times of the normal hourly rate; Weekend/holiday overtime compensation is no less than 3 times of the normal hourly rate; Employees, with same work responsibilities and qualifications, are equally eligible to receive work compensation, overtime compensation. The condition of overtime compensation (what/when is considered to be overtime? what is the compensation – money or time? what is the rate of the compensation?) should be included in the employment contract and/or HR policy.
2.8 Medical insurance	Are local insurances available for healthcare? Are these public or private? Are they seen as best practices?	A company with one or more employees in Bhutan must register and manage social security (provided by the government) for employees as stated by law, which also covers the basic medical insurance. However, several companies also provide additional medical insurance from private suppliers, known as group health insurance, to their employees.

		 Please declare that your company is in compliance with the social security insurance scheme. Please indicate and explain further in case your company offers additional medical insurance for your employees. More information about the Social Security More information about the Group health insurance
2.9 Maternity	What are the legal rights related to maternity leave?	According to the new Labour Protection Act B.E.2562, employees can take up to 98 days for maternity leave and are entitled to receive full payment up to 45 days. This should be explicitly stated in the employment contract and/or HR policy. For the full version of the Labour Protection Act B.E.2562, please visit here
2. 10 Disability risks	The company contributes to (work related) disability-risk insurance for all employees.	According to the Workmen's Compensation (No. 2) Act B.E. 2561 (2018), employees are entitled to receive 70 percent compensation of monthly income in case of sickness, suffering from injuries, or missing as a result of work employment from the first day that the employees are unable to work. This compensation is paid by the employers to the Social Security Fund and generate to the employees afterwards. This should be explicitly stated in the employment contract and/or HR policy. However, many companies also provide additional disability risks insurance to their employees. Please indicate and explain further in case your company offers additional disability risks for your employees. For the full version of the Workmen's Compensation (No. 2) Act B.E. 2561 (2018), please visit Thai version More information about the Social Security Fund
2. 11 Liability Insurance	Are locally staff liability insurances available? Are these common / best practices in the industry?	 According to the Workmen's Compensation (No. 2) Act B.E. 2561, employees are entitled to receive 70 percent compensation of monthly income in case of sickness, suffering from injuries, or missing as a result of work employment from the first day that the employees are unable to work. This compensation is paid by the employers to the Social Security Fund and generate to the employees afterwards. This should be explicitly stated in the employment contract and/or HR policy. However, many companies also provide additional liability insurance to their employees. Please indicate and explain further in case your company offers additional liability risks for your employees. For the full version of the Workmen's Compensation (No. 2) Act B.E. 2561 (2018), please visit Thai version More information about the Social Security Fund

2. 12 Pension	The company contributes to a pension scheme and/or retirement plan for all staff members.	A company with one or more employees in Bhutan must register and manage social security (provided by the government) for employees as stated by law, which also covers the basic pension scheme. 5% deduced from the monthly salary will be included in the Social Security Fund and 3% from the fund will be included in the pension.
		Please declare that your company is in compliance with the social security pension scheme.
		More information about Social Security
2.13 Holiday	What are the legal rights concerning holidays?	According to the Ministry of Labour, an employee is entitled to paid holidays as follows
		 Paid public holiday is no less than 13 days per year, including Labour Day. For certain industries such as hotels and restaurants, the company may agree with employees to work on that holiday and compensate with money or day off for the employees. Annual vacation is no less than 6 working days per year for employees who have worked consecutively for 1 year. The company and employees may agree in advance whether the
		annual vacation can be accumulated and postponed to the coming years.
		This should be included in the employment contract and/or HR policy.
		More information about holiday/annual leave in Bhutan
2.14 Sick leave	Employees are entitled to paid sick leave in line with national	According to the Ministry of Labour, an employee is entitled to sick leave as follows:
	legal requirements.	 Employee is entitled to take sick leave as long as he/she is sick
		 In case of sick leave for 3 working days or more, an employer may require an employee to present a certificate issued from a first-class modern physician, or from one of the governmental hospitals.
		• An employee is entitled to the paid sick leave, with full working days rate, for the maximum of 30 days per year.
		 In case of an employee is unable to work due to injury or illness resulting from work or maternity leave is not considered sick leave.
		This should be included in the employment contract and/or HR policy.
		More information about sick leave in Bhutan

2.16 Health and Safety	Is there any minimum requirement for health and safety in the country related to travel companies (offices).	According to the Ministry of Labour, health and safety of employee in work place is covered in the Labour Protection Act B.E.2541 (1998) and in the Occupational Safety, Health, and Environment Act B.E. 2554 (A.D. 2011).
		The Occupational Safety, Health, and Environment Act B.E. 2554 (2011) indicates the duties of an employer regarding occupational safety, health and environment as follows
		• An Employer is required to administer, manage and operate the occupational safety, health and environment in conformity with the standards prescribed in the Ministerial Regulation;
		• Whereas an Employer assigns an Employee to work in a working condition or environment that may be harmful to life, physique, mentality and health of such Employee, the Employer shall inform the Employee of danger which may arise out of work, and shall distribute the work manual to every Employee before commencing work, changing work or changing workplace;
		 An Employer shall provide an occupational safety, health and environment training to be attended by an Executive, a Supervisor and an Employee in order to safely administer, manage and operate the occupational safety, health and environment;
		• An Employer shall post warning symbol and occupational safety, health and environment sign including the statement on rights and duties of the Employer and an Employee as stipulated by the Director-General in the conspicuous location at an establishment.
		 For the purpose of control, supervision and administration operations on occupational safety, health and environment, an employer shall perform as follows To conduct hazard assessment;
		 To conduct study on impacts of working conditions which have an effect on employee; To prepare operation plan on occupational safety, health and environment and supervisory plan for employee and the establishment
		 To submit results on hazard assessment, impact study, operation plan and supervisory plan under (1), (2) and (3) to the Director-General or a person entrusted by the Director General.
		For the full version of the Occupational Safety, Health, and Environment Act B.E. 2554 (2011), please visit Thai version / English version.
		For the full version of the Labour Protection Act B.E.2541 (1998), please visit Thai version / English version, and revision 2019 version in English.
		More information about regulations in relation to occupational safety, health, and environment.

2.18 Child labour	What is the local law on child	According to the Ministry of Labour, the employment of child labour is stated as follows
	labour?	1 The employment of a child under 15 years old is prohibited.
		 2 In case of the employment of a young worker under 18 years old, the employer must Notify a Labour Inspector regarding the employment of a young worker within 15 days of the young worker commencing work; Prepare a record of employment conditions in case of a change, taken place to be kept at the place of business or at the office of the Employer available for inspection by a Labour Inspector during working hours; and Notify the Labour Inspector regarding the termination of employment of a young worker within seven days from the date of young worker being dismissed.
		3 An employer shall provide a rest period for a young worker of not less than 1 consecutive hour after the employee has worked for not more than 4 hours; and during the period of such 4 hours, the young worker shall have rest periods as fixed by the employer.
		4 An employer shall not require a young worker under 18 years old to work between 22.00 hours and 6.00 hours unless written permission is granted by the Director General or a person entrusted by the Director-General.
		5 An Employer shall not require a young worker under 18 years old to work overtime or to work on a holiday.
		 6 An employer shall not require a young worker under 18 years old to perform any of the dangerous works, such as Metal smelting, blowing, casting or rolling; Work involving heat, cold, vibration, noise and light of an abnormal level which may be hazardous as prescribed in the Ministerial Regulations; Work involving hazardous chemical substances as prescribed in the Ministerial Regulations; Work that must be done underground, underwater, in a cave, tunnel or mountain shaft; Work which must be done on scaffolding 10 metres or more above the ground.
		 7 An employer shall be prohibited to require an employee under 18 years old to work in any of the following places: A slaughterhouse; A gambling place; a recreation place in accordance with the law governing recreation places;

		- Any other place as prescribed in the Ministerial Regulations.
		8 An employer shall be prohibited from demanding or receiving a security deposit for any purpose from a young employee. And the employer shall be prohibited to pay wages of the young employee to any other person.
		9 For the purpose of the development and promotion of the quality of life and employment of young people, a young worker under 18 years old shall be entitled to take leave for attending meetings or seminars, obtaining education or training; or leave for another matter, which is arranged by an academic institute, a government or private agency.
		For the full version regarding the employment of child labour/young workers and the Labour Protection Act B.E.2541 (1998), please visit Thai version / English version, and revision 2019 version in English.
2.19 Complaints procedure	The company can demonstrate that there is a documented effective procedure through which employees may raise grievances. Appropriate and timely follow up procedures	According to Labour Relations Act B.E. 2518 (1975), submission of complaints by employees must be included in the conditions of employment. Article 50 of the Act explains that the complaints of the employees, as well as other matters such as welfare and work regulations, shall be considered and discussed in the meeting arranged by the employer on a regular basis or when requested by the Committee members or the Labour Union.
	are also in place.	This should be included in the employment contract and/or HR policy.
		For further information about the Labour Relations Act B.E.2518 (1975), please visit Thai version / English version.
2.20 Staff	It there any legal regulation on	Staff representation is not an obligation by the government in Bhutan.
representation	staff representation?	However, employees have the right under the Labour Relations Act B.E. 2518 (1975) to elect representatives to negotiate conditions of employment and other matters with the employer. The elected representatives for negotiation must not exceed seven names and must be employees involved in the demand or Committee members of the Labour Union or Labour Federation of which employees involved in the demand are members.
		This should be included in the employment contract and/or HR policy.
		For further information about the Labour Relations Act B.E.2518 (1975), please visit Thai version / English version.

2.21 Disciplinary procedures	There are documented disciplinary procedures in place and staff is aware of them.	 According to chapter 9 in the Labour Protection Act B.E.2541 (1998), discipline and disciplinary procedures must be included in work regulations of the company with 10 or more employees. This should be included in the employment contract and/or HR policy. For the full version regarding the disciplinary procedures in the Labour Protection Act B.E.2541 (1998), please visit Thai version / English version, and revision 2019 version in English.
2. 23 Access for persons with special needs	The office building and other premises of the company provide, where technically and financially viable, access and related information for people with special needs.	According to the Ministerial Regulation Prescribing Accessible Facilities for Persons with Disabilities and the Elderly B.E. 2548 (2005), an office is listed as a type of buildings that shall be accessible by public, including disabilities and the elderly. The Regulation covers 9 chapters regarding access for person with special needs in public buildings such as signage, ramp and lift, passageways, toilet, etc.
2.24 Persons with special needs	Is there any legal obligation in relation to employment of people with special needs? Any best practices?	 According to the Persons With Disabilities Empowerment Act B.E.2550 (2007) and the Ministerial Regulation regarding hiring employees with disabilities B.E. 2554 (2011), any employer or entrepreneur that has more than 100 employees shall hire a person with disability who is able to work in any position with a ratio of every 100 employees without disabilities to 1 employee with disability. In cases the excess number of employees is more than 50, an obligation to recruit an additional employee with disability shall be applied. For further information about the Persons With Disabilities Empowerment Act B.E.2550 (2007), please visit Thai version / English version. For further information about Ministerial Regulations: To Specify Numbers of Employees with Disabilities that the Employers, Entrepreneurs and Government Agencies Shall Recruit in Their Workplaces, and the Amount of Money that Employers or Entrepreneurs Shall Send to the Fund for Empowerment of Persons with Disabilities B.E. 2554 (2011), please visit Thai version / English version.
2.26 Health and safety trainings	Are health and safety (office) trainings a legal obligation?	According to article 16 in the Occupational Safety, Health, and Environment Act B.E. 2554 (2011), an employer shall provide an occupational safety, health and environment training to be attended by an executive, a supervisor and an employee in order to safely administer, manage and operate the occupational safety, health and environment. For the full version of the Occupational Safety, Health, and Environment Act B.E. 2554 (2011), please visit Thai version / English version. More information about health and safety trainings

3 Internal Environmental Management

Criteria	Subject	Answer / Minimum requirement
3.2 Sustainable	Is there a local Eco label for products? For which office	Sustainable labels and products in Bhutan can be found on the following database
purchasing	products sustainable alternatives are available?	Sustainable Consumption Service and Production Database
		Environmentally Friendly Product and Service Database
		Green Label Database (Bhutan Environment Institute)
		Thai Eco products
		Thai Carbon Label Certified Database
		In addition, you can review sustainable purchasing guidelines at
		Eco-friendly Procurement Guidelines for Mahidol University
		Environmentally Friendly Products and Services by PCD (Pollution Control Department)
		For more information about organic labels in Bhutan, please visit Organic Product Certification Labels
3.3 Office paper: type	Is sustainable (recycled, FSC, ISO 14001) paper available locally? Please provide details (web site; price). Is it competitive? If not what are alternative options (second best).	Are there any paper companies in Bhutan are certified as sustainable paper from both domestic and international organisations, you can review the certified companies from the certified organisations as follows
3.4 Office paper: printing	Copy and printing machines are set by default to double- sided printing (duplex) or other forms of paper saving modes.	Sustainable printing machines and accessories in Bhutan can be found on the following database
3.5 Certified	Is organic coffee or local	Organic, fair trade, and locally grown coffee and tea are available in Bhutan, please see examples as
coffee and tea	coffee available on the market.	follows

	Please mention details and suppliers.	Coffee: • Tea: • You can also review further certified coffee and tea suppliers at
3.6 Office supplies	Other office supplies (e.g. pens, furniture) are labelled sustainable or are locally produced.	 Eco-friendly and/or Green Label office supplies in Bhutan can be reviewed on the following database Sustainable Consumption Service and Production Database Environmentally Friendly Product and Service Database Green Label Database (Bhutan Environment Institute) Thai Eco products Thai Carbon Label Certified Database
3.8 Catering	Is there a local market for organic products? Which products are easy to obtain (e.g. milk, bread, cereals, etc.)	In order to ensure your catering includes more sustainable alternatives, you can look for products with certification such as Green Label (Bhutan), USDA Organic, ACT, Fair Trade, or locally grown. Please review the following database for certified products available in Bhutan Organic Agriculture Certification Bhutan (ACT) Certified Database USDA (United States Department of Agriculture) Organic Certified Database MSC (Marine Stewardship Council) Certified Database Sustainable Consumption Service and Production Database Environmentally Friendly Product and Service Database Green Label Database (Bhutan Environment Institute)

3.11 Cleaning materials	Are cleaning materials with Eco labels in the market? Are they affordable (please motivate). What local alternative products are available?	 Thai Eco products Thai Carbon Label Certified Database National Bureau of Agricultural Commodity and Food Standards (ACFS) For more information about organic labels in Bhutan, please visit Organic Product Certification Labels Eco-friendly and/or Green Label cleaning materials (as well as cleaning services) in Bhutan can be reviewed on the following database Sustainable Consumption Service and Production Database Environmentally Friendly Product and Service Database Green Label Database (Bhutan Environment Institute) Thai Eco products Thai Carbon Label Certified Database
3.13 Printing company	Are there sustainable certified printing companies locally available (mention them)? Which (competitive) local printing companies have the best reputation (even if not certified)?	 Sustainable printing companies in Bhutan can be reviewed on the following database Sustainable Consumption Service and Production Database Environmentally Friendly Product and Service Database Green Label Database (Bhutan Environment Institute) Thai Eco products

		 Thai Carbon Label Certified Database In addition to above labels, you can also look for companies that are certified under ISO 14001 such as Packpress and KS Print Pack
3.16 Energy reduction policy	The company has an active commitment to reduce energy consumption, which is monitored and implemented. All measurements, with a reasonable return on investment, are planned and implemented.	 According to the Energy Conservation Promotion Act B.E.2535 (1992) and B.E.2550 (2007), energy conservation inside the buildings means one of the following measures Reduction of heat from the sunlight that enters the building. Efficient air-conditioning, including maintaining room temperature at an appropriate level. Use of energy-efficient construction materials and demonstration of qualities of such materials. Efficient use of light in the building. Use and installation of machinery, equipment, and materials that contribute to energy conservation in the building. Use of operation control systems for machinery and equipment. Other measures for energy conservation as prescribed in the Ministerial Regulations. The Department of Alternative Energy Development and Efficiency (DEDE), The Ministry of Energy has launched two sets of energy-saving guidance that covers basic knowledge about energy, policy-making, and energy-saving management, namely Guidance for the General Public, as well as Factory and Controlled Building to raise awareness and practice on energy-saving. The relevant guidance is The Organisational Energy-saving Management Guidance for Industrial and Service Sectors to reduce the production and service cost, as well as the energy use on the country level. The relevant guidance is The Energy-saving Guidance for Office The Participatory Energy-saving Guidance for SMEs and Industrial Plants and Buildings The DEDE guidance explains that in order to make the energy reduction/saving policy, the company should Be the part of the business operation Be suitable to the type and amount of energy use Intent to oblig the relevant laws and regulations

[
		5 Intent to allocate sufficient resources for the implementation of the energy management system
		In case the building is as prescribed in the Royal Decree Designating Controlled Building B.E. 2538 (1995), the building must follow the Criteria and Procedures for Energy Management in Controlled factories and Buildings B.E.2552 (2009)
		In addition, the employees must acknowledge and understand the objectives of the policy. This can be achieved by allowing employees to participate in policy-making and implementation processes, as well as constantly monitoring to ensure that the policy established are still appropriate.
		More information about the Energy Conservation Promotion Act B.E.2535 (1992) and B.E.2550 (2007)
		More information about the implementation of energy conservation in accordance with the law by DEDE
3.17 Monitoring energy consumption and sources	What sources is the regular electricity produced with?	The Electricity Generating Authority of Bhutan (EGAT), established in 1969, is the main electricity source of Bhutan. EGAT is a state enterprise under the Ministry of Energy and responsible for electric power generation and transmission, as well as bulk electric energy sales in Bhutan. Nowadays EGAT generates 34.79% of the electricity from its 50 power plants throughout Bhutan and buys 32.27% of the electricity from Independent Power Producers (IPP), 20.53% from Small Power Producers (SPP), and 12.41% from foreign producers in neighboring countries (i.e. Lao PDR and Malaysia).
		In addition to EGAT, the Metropolitan Electricity Authority (MEA) and the Provincial Electricity Authority (PEA) are the state enterprises under the Ministry of Interior and responsible for distributing electricity in Bhutan. MEA is responsible for Bangkok, Nonthaburi, and Samut Prakan provinces, while PEA is responsible for other provinces throughout Bhutan.
3.18 Energy audit	A building energy audit has been conducted by an approved company and its advice is implemented.	Energy audit for building in Bhutan is under the supervision of the Department of Alternative Energy Development and Efficiency (DEDE), The Ministry of Energy. Factory and building as prescribed in the Royal Decree Designating Controlled Building B.E. 2538 (1995) must follow the Criteria and Procedures for Energy Management in Controlled factories and Buildings B.E.2552 (2009) that includes delivery of the audit and certification of energy management.
		If your company wishes to have an energy audit, please ensure that you select the auditor with recognised license. DEDE has announced the list of licensees (juristic person and natural person) for inspection and certification of energy management (energy auditors).
		More information about the Procedures and Methods for Audit and Certification of Energy Management by DEDE
		More information about the implementation of energy conservation in accordance with the law by DEDE

Sustainable energy	Is sustainable / green energy provided by the electricity company? Is there a choice? What is the price difference? Please mention details and suppliers.	The Electricity Generating Authority of Bhutan (EGAT) is the main electricity source of Bhutan. EGAT is a state enterprise under the Ministry of Energy and responsible for electric power generation and transmission, as well as bulk electric energy sales in Bhutan. Nowadays EGAT generates 34.79% of the electricity from its 50 power plants throughout Bhutan and buys 32.27% of the electricity from Independent Power Producers (IPP), 20.53% from Small Power Producers (SPP), and 12.41% from foreign producers in neighboring countries (i.e. Lao PDR and Malaysia). SPP sells most of their electricity to EGAT and also to nearby industrial plants. Meanwhile, Very Small Power Producers (VSPP) produce energy from renewable sources (solar, wind, hydroelectric, biomass, biogas and waste, etc.) and for their own use. Then they sell the remaining electricity to MEA and PEA. Figure 1: Thailand's Electricity Supply Chain
		Generation EGAT IPPs SPPs (Coge neration) (Renewable Energy) (Renewable Energy) (Renewable Energy)
		Transmission EGAT REGULATORS
		Distribution PEA MEA
		End-user EGAT-Direct Customers
		Source: EPPO, compiled by Krungsri Research
		The figure above represents Bhutan's Electricity Supply Chain. In addition to EGAT, the Metropolitan Electricity Authority (MEA) and the Provincial Electricity Authority (PEA) are the state enterprises under the Ministry of Interior and responsible for distributing electricity in Bhutan. MEA is responsible for Bangkok, Nonthaburi, and Samut Prakan provinces, while PEAhydro is responsible for other provinces throughout Bhutan. If your company uses electricity distributed by MEA or PEA, you cannot select the type of energy by yourself. However, the proportion of fuel used for electricity generation in EGAT's system

		 (2021) shows that renewable energy (hydroelectric, etc.) takes about 16.31% of the entire EGAT power generation, while natural gas is the highest proportion in power generation (60.43%), followed by coal (including lignite) (22.92%), diesel fuel (0.09%), fuel oil (0.02%), and others (Lao PDR, Malaysia, Lamtakhong Cholapa Watthana) (0.23%). Therefore, you can assume that part of your electricity consumption is sustainable. In addition, solar power energy is accessible for small-scale use. Many buildings and households in Bhutan, including EGAT, install solar panels for solar energy, while the solar panel source is relatively accessible. The main drawback of solar energy is the high cost of appliances and installation that many consider unprofitable. A person or company must have a permit from MEA to install solar panels. Besides, additional energy produced from solar power can be sold to MEA and PEA. More information about Business/Industry Outlook for 2020-2022: Power Generation Business by Krungsri Bank. More information about regulations on rooftop solar panels and small power producers, please visit Energy Regulatory Commission (ERC) For more information about private power producers, please visit The Association of Private Power Producers. For more information about renewable energy in Bhutan, please visit The Department of Alternative Energy Development and Efficiency (DEDE), The Ministry of Energy
3. 20 Carbon offset	CO2 emissions from fossil energy used in the offices are offset.	Carbon offsetting is an activity that promotes compensation for GHG emissions after implementing self- mitigation through the various measures of organisation operations/activities, or products/services or, events or, individuals. This activity can be conducted by purchasing carbon credits to compensate for the partial or total GHG emissions to demonstrate their carbon offset or carbon-neutral, respectively. Carbon offsetting is recognised as a new approach in conducting social responsibility and helping the reduction of overall GHG emissions. Accordingly, if the private sector increases their carbon credits purchasing for their social contribution, these efforts can generate demand and incentivise project developers in the supply side to initiate more GHG reduction projects. Furthermore, expressing specific demand and purchasing carbon credits generated from community/city projects could increase community/city income and quality of life as well as promote sustainable development. Increasing industries' social contribution through carbon offsetting could be one of the important approaches for Bhutan in shifting towards a Low-carbon Society.

		 You can measure and offset carbon emissions by initiating your own carbon compensation plan such as planting trees in the destinations or investing in suitable energy (e.g. solar panels), or using internationally well-known carbon compensation schemes such as Atmosfair Climate Care MyClimate, UN Carbon Offset Platform Moreover, you can also choose a locally available offset scheme from Bhutan Greenhouse Gas Management Organization (TGO) such as Bhutan Voluntary Emission Reduction Program (T-VER) and Low Emission Support Scheme (LESS) TGO explains the carbon offset process as follow Calculate greenhouse gas/carbon emission Reduce greenhouse gas/carbon emission manually Compensate for the carbon offset activities from the TGO For more information about carbon reduction and compensation in Bhutan, please visit Greenhouse Gas Mitigation Mechanism Carbon Market, Bhutan Greenhouse Gas Management Organization (TGO)
3.25 Low energy equipment	When buying new equipment, the company gives preference to low energy equipment, based on highest local available standards (taking into account return on investment and quality considerations).	 In 1993, the Electricity Generating Authority of Bhutan (EGAT) has launched the Electricity Saving Label No. 5 to encourage the economical and efficient use of electricity among the public, as well as to promote the manufacture and import of high-performance electrical appliances with reasonable prices among manufacturers and importers. The Electricity Saving Label No. 5 is a label that indicates The level of energy efficiency (1-3 stars) with the maximum efficiency of 3 stars The type of product certified The electricity cost per year which can be used for comparing and estimating the cost The efficiency which can be used in comparison with other similar products The information of the product: brand, model name, and size for the preliminary examination The website of the Electricity Saving Label No. 5

		Currently, there are 22 types of appliances certified by the Electricity Saving Label No. 5 such as refrigerator, LED bulb, air conditioner, washing machine, and water dispenser. For more formation, please visit the Electricity Saving Label No. 5 certified products.
3.28 Water reduction policy	The company has implemented a policy with specific goals to reduce its water consumption, which is monitored and based on a water risk assessment. In areas of high water risk, context-based water stewardship goals are identified and pursued.	Reducing water use is not only saving your cost, but also mitigating drought in Bhutan. Many organisations in Bhutan, from government agencies to educational institutions, have published water reduction policy and water-saving guidelines that you can adjust it to your company's profile as follow. 10 water-saving ways by the Metropolitan Waterworks Authority (MWA) 10 water-saving ways by the Provincial Waterworks Authority (PWA) The water-saving action planning of Nakhon Sawan Rajabhat University (NSRU) The water-saving policy of the Department of Social Development and Welfare (DSDW)
3.29 Water sourcing	Is public water production sustainable?	The main water sourcing in Bhutan is from the Metropolitan Waterworks Authority (MWA) and the Provincial Waterworks Authority (PWA). Both organisations the state enterprises under the Ministry of Interior and responsible for the production and distribution of potable water in Bhutan. MWA is responsible for Bangkok, Nonthaburi, and Samut Prakan provinces, while PWA is responsible for other provinces throughout Bhutan. Therefore, people in urban areas and lowlands, especially in Bangkok and the Metropolitan, do not source water from other sources. In case your water source is from MWA or PWA, you may assume that this is sustainably sourced and you can select 'Yes' as your answer. However, in many areas, especially provincial, groundwater and surface water are the main water sources due to the cost-efficiency and accessibility. In case your water source is from groundwater and surface water, please explain your answer and declare the sustainability of your water source. Please visit the Department of Groundwater Resources for more information about groundwater in Bhutan. Many households and buildings in Bhutan use rainwater as a secondary water source, please visit Rainwater collection for household use by the Department of Alternative Energy Development and Efficiency (DEDE) for further information.
3. 34 Water saving toilets	Dual flush or other water saving equipment is installed in the toilets	To choose a water-saving toilet, you should look for a product with the TIS (Thai Industrial Standard) Label for Toilet Bowl to ensure that the product use no more than 6 litres of water per flushing. Nowadays, there are two flushing systems: a single flush system that uses up to 6 liters of water per flush, and a dual flush system that you can choose 3 or 6 litres per flushing according to different uses, which save more water than a sing flush system. Moreover, the flushing system is divided into 4 types, Wash Down system, Siphonic Wash Down system, Siphon Jet system, and Siphon Vortex system that you can use according to usability.

		 The 4 toilet flushing system by SCG Home Choose sanitary ware wisely to saves water and cost by Home Guru Toilet buying guide by Kapook.com
3. 35 Rain water	Waste water and/or collected rain water is re-used.	Bhutan's rainy or monsoon season vary from May to October depending on the area. For example, the average annual amount of rainy days in Bangkok is 128 days, Phuket is 170 days, and Chiang Mai is 113 days. Therefore, rainwater is available and widely used in Bhutan. People usually collect rainwater in a water barrel or a cistern for non-consumable uses such as washing cars and watering plants, or for agricultural purposes. Due to its contamination of bacteria and chemical substances, as well as colour, turbidity, and pH level, the Department of Health suggested that rainwater must be filtered and boiled before using for consumable purposes as follows
		 Cleaning the rain gutter and water container before collecting rainwater The rainwater should not be collected immediately. You can let the rain in earlier stage wash away the dirt in the air, on the roof, and the gutter before start collecting The water container must be thoroughly washed, covered with plastic nets, and closed completely with a cover to ensure the sanitation of the rainwater The rainwater should be sterilised by boiling for at least 10 minutes to reduce the risk of illness caused by water media such as gastrointestinal disease, diarrhoea, etc.
		In addition, nowadays you can buy or build your own rainwater collection and filter system. Please see further information about rainwater collection in Bhutan below
		 Rainwater collection for household use by the Department of Alternative Energy Development and Efficiency (DEDE) 4 ways to collect rainwater by Torque How to collect rainwater by Concellectory
		 How to collect rainwater by Sanook.com The Department of Health recommends rainwater collection methods for consumable purposes by BangkokBiz News
3.37 Waste legislation	Is there an obligation to recycle certain materials in the frame of the national / main cities waste legislation?	Waste legislation in Bhutan mainly focuses on waste management by and within government organisations. However, legislation in relation to waste management of an individual and private organisation is limited. The main legislations include
		 Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) (Thai version / English version) Public Health Act B.E. 2535 (1992) (Thai version / English version)

3 Act on the Maintenance of the Cleanliness and Orderliness of the Country, B.E. 2535 (1992) (Thai version / English version)
Legislations mentioned above merely focus on waste recycling on the individual level of the waste management problems. The main focuses of waste-related legislation of Bhutan are the procedure of governmental waste management and the waste-free preservation of public spaces such as highways and rivers. Waste management and recycling in household and private organisation are insufficient and require urgency for further development.
In 2016, the government is aware of the situation and has launched the Country Master Plan for Solid Waste Management (2016 - 2021) that aims to manage solid waste and hazardous waste on a national level. Moreover, the cabinet has agreed on the Plastic Waste Management Roadmap 2018 – 2030 (drafting version) by the Pollution Control Department, the Ministry of Natural Resources and Environment. This Roadmap aims to reduce the use of certain kinds of plastics within 2022 and to have the maximum capacity to recycle the used plastics within 2027. This policy has taken private sectors into account and has taken major actions in 2020 as follows: the ban of single-use plastic bags in 43 department stores and the ban of microbeads in rinse-off products (in progress).
Although the government is currently working on more extensive policy and action plans that include more stakeholders in the waste management supply chain, primary waste generators e.g. households and private organisations still need greater encouragement and more comprehensive information. However, each household and organisation, regardless of stating by laws or regulations, can facilitate the waste management and recycling progress through simple actions such as waste separation and ensure that separated waste will be managed accordingly.
Aside from governmental service regarding waste separation, there are extensive options for private waste recycling organisations such as Thai Plastic Recycle Green Waste Gold Won Project Green Road Project E-Waste with AIS GEEP
For further information about waste legislation in Bhutan, please visit Laws and legislations in relation to waste management and Laws in relation to solid waste and sewage.

		As mentioned above, private waste recycling organisations are extensive. For some examples about private waste recycling organisations, please visit Examples of waste dropping and recycling platforms and Examples of plastic recycling points in Bhutan.
reduction and implemented a so reduction and recyclin with quantitative goals reduce non re-useable recyclable waste (for e reuse or recycling of c	The company has developed and implemented a solid waste reduction and recycling policy with quantitative goals to reduce non re-useable or recyclable waste (for example reuse or recycling of coffee cups, double sided printing,	 The Office of Agricultural Research and Promotion, Mae Jo University has launched Green Office Project in 2017 to promote energy-saving practices and environmentally friendly activities such as waste reduction and sustainable purchasing. Please see waste reduction measurements using the 3Rs (Reduce, Reuse, and Recycle) principle below. Reduce Refuse or avoid items or packages that will create waste Refuse to use excessive or polluted packaging such as foam boxes, plastic bags, or other toxic waste
	bulk purchasing).	 Avoid purchasing products with multiple layers of packaging Avoid purchasing single-use or perishable products Not supporting a store that has products with excessive packaging and has no return system for used packaging Purchase regularly used products (e.g. detergents, soaps) in big (bulk) packaging Reduce or avoid excessive consumption by buying products when necessary
		 Choose products that the packaging can be returned to the manufacturer Choose products with a deposit-refund system such as bottles Choose products that can be recycled or containing recycled material such as shopping bags or postcards Choose products that the packaging can be returned to the manufacturer Reuse Choose products designed for multiple uses such as rechargeable batteries Repair appliances to extend their usability Maintenance of the equipment to extend their durability and usability Reuse packaging and other waste materials such as plastic bags, woven bags, paper bags, and cartons, water bottles, milk jugs, and snack boxes Borrow, rent, or share frequently used items or products such as newspapers and journals Donate or sell items such as books, clothes, furniture, and other utensils Upcycle items for further use such as making chairs from tires, vases from plastic bottles, hammocks from carpets. Reuse office materials such as double-sided printing of paper Separate each type of recycled waste including glass, paper, plastic, and metal Sell or donate to the waste banks or waste exchange programmes for further recycling

		More information about the Green Office Project by the Office of Agricultural Research and Promotion (2017)
3. 40 Sustainable packaging	The company has taken measures to reduce the amount of packaging materials and is not providing non- recyclable or non- biodegradable package materials.	 Sustainable packaging is not only biodegradable, but also environmentally friendly from the manufacturing process, its life cycle, and the recycling process. The Sustainable Packaging Coalition defines eight criteria of sustainable packaging as follows It is beneficial, safe, and healthy for individuals and communities throughout its life cycle; It meets market criteria for performance and cost; It sourced, manufactured, transported, and recycled using renewable energy; It optimises the use of renewable or recycled source materials; It is manufactured using clean production technologies and best practices; It is physically designed to optimise materials and energy; It is effectively recovered and utilised in biological and/or industrial closed loop cycles. For further information about sustainable packaging in Bhutan, please visit below Sustainable packaging vs plastic packaging by Good Box Pack Eco-friendly packaging by Hong Thai 5 natural food packaging in Bhutan by Michelin Guide
3. 41 Plastic water bottles	The business takes action to reduce the amount of (non- refillable) plastic bottles it consumes. This criterion is related to drinking water for office use.	Although the Department of Health, Ministry of Public Health (Anamai, MOPH) and the Metropolitan Waterworks Authority (MWA) have assured that tap water in Bhutan is drinkable, many people both locals and tourists are still sceptical (due to its smell of chlorine and salty taste) and opt for bottled water. However, bottled water creates an unnecessary use of single-use plastic, especially in the office environment. To ensure that your drinking water consumption is good for your health and the environment, it is advisable to use a water filter/purifier to ensure that the water is drinkable. The widely used water filter system in Bhutan is Micro Filtration System (MF), Ultra-Filtration System (UF), Ultra Violet Filtration System (UVF), and Reverse Osmosis System (RO). If bottled water is only accessible in your area, it is advisable to buy in bigger size (10-20 litres) and use with a water dispenser and refillable container (bottle, cup, etc.) instead of a smaller bottle for office use. It is recommended to select BPA-free (and not PET) container for health and safety reasons.

		More information about drinking water in Bhutan More information about drinkable tap water by MWA More information about water filter system in Bhutan
3.42 Recycling of	What type of waste can be generally recycled in the country?	There are four types of public waste bins in Bhutan, which are general waste, organic waste, recyclable waste, and hazardous waste.
waste	Country :	Waste recycling in Bhutan can be handled by both the government and private organizations. Each municipality handles waste recycling differently. For example, Bangkok receives about 10,526 tons of waste daily and 10,706 tons go to landfill and only 180 tons go to recycling (1.71%) due to the overwhelming amount of waste and inefficiency of the recycling system (read further at Bangkok Waste Route by The Bangkok Insight). If your waste is collected by the local municipality, the sustainability of waste recycling can be ambiguous. However, there are extensive alternatives of private waste recycling organisations specialising in different materials available.
		Recyclable waste in Bhutan (and examples of private waste recycling organisations of each kind of wastes) are
		 Plastic (PET, PP, HDPE, PC, PS, PVC, LDPE, PMMA, TPU) - Thai Plastic Recycle, Won Project, Green Road Project, Precious Plastic Bangkok Paper - KS Paper, Paper X, PPP Recycle, Paper Ranger
		 Glass - Chansin Recycle Metal and aluminium - Metal Industrial Mahanakorn, STG, S. Charoenchai Industry Tires - Siam Pattana, Yangkao Minburi
		 Batteries - Metal Industrial Mahanakorn Electronic waste - E-Waste with AIS, Chula Loves the Earth, DTAC Think Haid D Textile waste - ZARA, Uniqlo, Mirrorf, Pankan Society
		Below are examples of recycling companies that buying and handling different (more than one) kind of waste in Bhutan.
		GEEP K Repyride and Services
		 K Recycle and Services Chanachai Recycle
		Samui Recycle
		Boonpongkit
		Thai Beverage Recycle
		Green Waste Gold

		 For more examples about private waste recycling organizations, please visit Examples of waste dropping and recycling platforms Plastic waste management and recycling points Examples of plastic recycling points in Bhutan Examples of plastic recycling points Examples of recyclable waste donation points Examples of recyclable waste donation platforms Examples of wastes and products donation platforms Examples of textile waste recycling platforms
3.43 Toner / Ink	What are the best economically viable alternatives in the local market?	 There are private ink/toner cartridges buyers/recyclers available in Bhutan such as HP Planet Partners Loxwill Lasuprint In case the recycling option is not applicable for your organisation, please ensure to opt for refillable ink/toner cartridges.
3.44 Recycling of batteries	Can batteries be recycled locally? If not what is the best disposable option?	 There are private battery buyers/recyclers available in Bhutan such as Metal Industrial Mahanakorn Samui Recycle Green Waste Gold Or you can check for available local buyers/recyclers in your area.
3.45 Waste water	Is waste water treated well in the key cities where the majority of travel companies are based?	According to article 80 in the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), owners or occupants of the source of pollution, including exhaust air treatment system and wastewater treatment system, must collect statistics and data showing the performance of the treatment system on a daily basis. Then, the person must make a record of such details at the source of pollution, as well as make a monthly summary report on the performance of the treatment system to submit it to the local officer. For the full version of the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), please visit Thai version / English version

		For further regulations regarding the wastewater treatment recording and reporting, please visit the Ministerial Regulations prescribing the rules, procedures, and forms for collecting statistics and data, making detailed records, and making summary reports of the performance of the wastewater treatment system B.E. 2555 (2012)
3. 46 Pollution reduction policy	The company has a policy to minimize and substitute the use of harmful substances, including pesticides, paints, and cleaning materials, by harmless products and processes. All storage, handling and disposal of chemicals is properly managed.	 One of the ways to minimise the use of chemical or polluting products is to choose eco-friendly and/or Green Label products. Please review the following database for relevant eco-friendly products such as fertilisers, cleaning materials, and paints in Bhutan. Sustainable Consumption Service and Production Database Environmentally Friendly Product and Service Database Green Label Database (Bhutan Environment Institute) Thai Eco products Thai Carbon Label Certified Database
3. 47 Paint	Lead-free and water-based paints are both used inside and outside, when locally available.	 When selecting paint for the office and other facilities, acrylic water-based paint is used for concrete surfaces while oil-based paint is for metal or wood. The oil-based paint can contain lead which is harmful to the human body, especially in children. Please ensure that you select low lead, lead-free, or eco-friendly paint which is available in Bhutan for your buildings or furniture. You can review the Green Label database for paints in Bhutan at Green Label Database (Bhutan Environment Institute) and Sustainable Consumption Service and Production Database For further information about paint in Bhutan, please visit below The difference between water-based and oil-based paints for buildings by Thai Metalic Lead: The danger in paint by Way Magazine The research of lead-free oil paints in Bhutan (2013) by Ecological Alert and Recovery Bhutan (EARTH) Lead-free paint situation and research in Bhutan (2015) by Child Safety Promotion and Injury Prevention Research Center (CSIP)

3. 48 Noise, light, erosion and ozone	If the company is a source of pollution, it implements practices to minimise pollution from noise, electric generators, light, runoff, erosion, ozone- depleting compounds; and air, water and soil contaminants from its buildings (as far as being able to control by the company).	 The common pollution created in the office is ozone-depleting compounds known as CFCs (Chlorofluorocarbons), HCFCs (Hydrochlorofluorocarbons), and HFCs (Hydrofluorocarbons). CFCs, HCFCs, and HFCs are man-made compounds that do not occur naturally. The compounds can be found in everyday refrigerant appliances such as refrigerators, air conditioners, and aerosol sprays. Although HCFCs and HFCs are known to be less harmful to the environment than CFCs, measuring from lower ODP (Ozone Depletion Potential) and GWP (Global Warming Potential), all compounds are still damaging substances to the ozone and are one of the causes of global warming. There are different variations of CFCs, HCFCs, and HFCs refrigerant such as R11 (CFC), R12 (CFC), R22 (HCFC), R23 (HFC), R410A (HFC), and R32 (HFC). Each type of refrigerant has a different level of ODP and GWP. Nowadays, it is known that R32 (HFC). Each type of refrigerant scomparing to more traditional refrigerants such as R11 (CFC) and R23 (HFC). Please ensure that you select appliances with R32 or other less harmful refrigerants for your everyday use. For more examples about how to select the least harmful refrigerants, please visit R32 refrigerant by Thai Air Care Selecting non-harmful refrigerant by Harn Engineering More environmentally friendly refrigerants by Chiang Mai Air Care R32 refrigerant to save the energy and environment by NewKee Engineering The difference between R22, R410A, and R32 by Network Air Cooling R32 refrigerant by Daikin Bhutan Ozone-depleting Compounds by the Exercise Department More information about the use of air-conditioners and the impact on the environment by Becommon.co For more information about the ozone protection information, please visit Ozone Protection Unit, Hazardous, Substances Management Division
3. 49 Staff travel policy	The company has a sustainability mobility policy for staff related travel, which includes reduction of travel and more sustainable modes of transport.	Transportation options in Bhutan vary in different cities. In Bangkok, people have more sustainable transportation alternatives such as metro, sky train, and buses. In other major cities such as Chiang Mai and Phuket, people tend to commute by private transportation (cars, motorbikes, etc.). Nonetheless, some companies also offer shuttle bus service for their employees. The companies do not usually compensate for the daily commuting costs (work-home). However, the employees will get a travel allowance or reimbursement when traveling to another city or country for work. According to the Revenue Department, the company can use travel allowance/reimbursement and shuttle bus service for employees as an expense when computation of net profit for corporate income tax.

3.50 Business travel emission	Staff related business travel is measured (type, distance). Carbon or Green House Gas emissions are calculated, with the aim to reduce and offset.	 More information about Employee benefits from the company that is exempt from tax by the Bhutan Board of Investment (BOI) More information about Travel reimbursement by Way Accounting According to the Bhutan Greenhouse Gas Management Organization (TGO), you can calculate transportation carbon emissions using one of the following methods 1 When the fuel consumption information is available, multiply the fuel consumption by the fuel combustion factor according to the fuel type used; 2 When the fuel consumption information is un available, choose one of the following calculation methods When the travel distance and fuel type is available, use the collected distance data to calculate as the amount of fuel used. When the travel distance and vehicle type is available, multiply the collected distance data to by the fuel combustion factor according to the vehicle type. In case of the air travel, you can calculate carbon emissions using one of the following methods 1 When the travel distance information is available, multiple the travel distance by the fuel combustion factor of air travel (tonnes of CO₂ equivalent per kilometre). 2 When the travel distance information is unavailable, multiple the number of trips in the journey by the fuel combustion factor of air travel per flight (In case of not more than 1,500 kilometres travelling per trip) For more information about carbon calculation (in Thai), please visit Carbon Assessment Guidelines for Organisations by TGO
3. 51 Business travel carbon offset	Carbon or Green House Gas emissions of staff related travel is offset, through a reliable locally available scheme or methodology.	Carbon offsetting is an activity that promotes compensation for GHG emissions after implementing self- mitigation through the various measures of organisation operations/activities, or products/services or, events or, individuals. This activity can be conducted by purchasing carbon credits to compensate for the partial or total GHG emissions to demonstrate their carbon offset or carbon-neutral, respectively. Carbon offsetting is recognised as a new approach in conducting social responsibility and helping the reduction of overall GHG emissions. Accordingly, if the private sector increases their carbon credits purchasing for their social contribution, these efforts can generate demand and incentivise project developers in the supply side to initiate more GHG reduction projects. Furthermore, expressing specific demand and purchasing carbon credits generated from community/city projects could increase community/city income and quality of life as well as promote sustainable development. Increasing

		industries' social contribution through carbon offsetting could be one of the important approaches for Bhutan in shifting towards a Low-carbon Society. You can measure and offset carbon emissions by initiating your own carbon compensation plan such as planting trees in the destinations or investing in suitable energy (e.g. solar panels), or using internationally well-known carbon compensation schemes such as • Atmosfair • Climate Care • MyClimate, • UN Carbon Offset Platform Moreover, you can also choose a locally available offset scheme from Bhutan Greenhouse Gas Management Organization (TGO) such as Bhutan Voluntary Emission Reduction Program (T-VER) and Low Emission Support Scheme (LESS) TGO explains the carbon offset process as follow 1 Calculate greenhouse gas/carbon emission 2 Reduce greenhouse gas/carbon emission 3 Compensate for the carbon offset activities from the TGO For more information about carbon reduction and compensation in Bhutan, please visit • Greenhouse Gas Mitigation Mechanism • Carbon Market, Bhutan Greenhouse Gas Management Organization (TGO)
3.52 Employee incentives	Is it a practice in the country that the company provides support in costs of commuting? In the key cities where travel agencies are based: are their sustainable alternative transport options available? Metro, sky train, busses etc.	Transportation options in Bhutan vary in different cities. In Bangkok, people have more sustainable transportation alternatives such as metro, sky train, and buses. In other major cities such as Chiang Mai and Phuket, people tend to commute by private transportation (cars, motorbikes, etc.). Nonetheless, some companies also offer shuttle bus service for their employees. The companies do not usually compensate for the daily commuting costs (work-home). However, the employees will get a travel allowance or reimbursement when traveling to another city or country for work. According to the Revenue Department, the company can use travel allowance/reimbursement and shuttle bus service for employees as an expense when computation of net profit for corporate income tax. More information about Employee benefits from the company that is exempt from tax by the Bhutan Board of Investment (BOI)

		More information about Tax summary on employee benefits by Way Accounting
		More information about Travel reimbursement by Way Accounting
		For more information about tax, please visit the Revenue Department (RD)
3. 54 Car purchase or lease	If the company buys, leases or hires cars, there is a policy to	When selecting a vehicle, a preference is given to more sustainable options such as Eco-friendly cars, or 'Eco cars' that are less expensive, more energy-efficient, and better for the environment.
lease	obtain the greatest fuel- efficiency (e.g. EU category A or B).	Each car has different fuel efficiency. The better the fuel efficiency, the more environmentally friendly it is likely to be, and the more you will save on your fuel bill. Please check the fuel efficiency before you buy a car by looking at the MPG (miles per gallon) or km / I (kilometres per litre). The higher the MPG or km / I, the better the fuel efficiency will be.
		In Bhutan, there are two phases of the Eco car standard. Phase II has more strict requirements than Phase I which results in less polluting cars, more energy-efficient, and increasing the safety of driving. Phase II's main requirements are as follows
		 Emission standard has developed from EURO 4 (Phase I) to EURO 5 (Phase II), which means the emission must not exceed 100 grams of CO₂ per 1 km distance. Economical fuel has developed from a fuel consumption rate that must not exceed 5 litres / 100 kilometres (Phase I) to 4.3 litres / 100 kilometres (Phase II).
		3. Brake standard that is not specified in Phase I, but meets the criteria of UN ECE R13H in Phase II by measuring the braking performance in both cold and hot engines and checking the parking brake and ABS system.
		4. Engine size with the gasoline size not more than 1.3 litres (same as Phase I), but diesel size has increased to not more than 1.5 litres.
		For further information about the specifications and comparison of the Phase I and Phase II Eco cars, please visit
		 Phase I and Phase II Eco car Comparison by Headlight Mag
		The Difference between Phase I and Phase II Eco car by Khao Rot
		How Does Eco Car Phase II Promote Bhutan Automotive Industry, Environment, and Safety Drive by Bhutan Automotive Institute
		In 2016, ECO Sticker was announced to use on cars in Bhutan. ECO Sticker is a label showing energy- saving and CO_2 emission developed by the Ministry of Industry and other relevant agencies. It is required

		that automakers have to put the ECO sticker on a glass of every new car sold in Bhutan. This contributes to consumer protection so that consumers can access vehicle information of the same standard. The information in the label indicates the key features of the vehicle, including vehicle performance, vehicle basic information, information of manufacturer/importer, inventory of factory-installed equipment, and suggested retail price. This information can be used by the consumers to consider and compare the information of each model of vehicles. Therefore, the performance indicators are 'cleanliness, economy and safety, as follows:
		1. Cleanliness – refers to cars that emit low exhaust pollutants. Currently, the Thai car standard is only equivalent to Euro 4 standard, which allows the maximum emission, especially particulate matter (PM), 5 times higher than Euro 5 and Euro 6 car standards. Therefore, it is suggested to buy cars that meet Euro 5 and Euro 6 standards, which are currently available in Bhutan such as the Eco car (Phase 2). You can indicate the cleanliness of the vehicle by the quantity of CO_2 and standard level data in the environmental standards box of the ECO Sticker.
		2. Economy – refers to cars with low fuel consumption This can be indicated from the numbers in the fuel tank icon and the fuel consumption rate compartment of the ECO Sticker. This will tell you the fuel consumption in litres per 100 kilometres.
		3. Safety – refers to cars with systems that help drivers and passengers stay safe from accidents. It can be divided into 2 systems: <i>Active Safety</i> , which is an international standard brake system R13, or R13H and <i>Passive Safety</i> , which is to protect passengers from collisions in front and side of the vehicle following international standards R94 and R95. The safety can be indicated from the safety standard information of the ECO Sticker
		For further information about ECO Sticker, please visit
		ECO Sticker Label by the Office of Industrial Economics
		ECO Sticker Information by Matichon Online
3. 55 Well maintained cars	Are minimum standards available for clean cars? Is there a labelling system (in case country outside of the EU).	You can ensure a well-maintained vehicle by starting to consider its fuel efficiency and emissions when selecting because a more efficient vehicle is not only better for the environment but also save you money. Eco-friendly cars, or 'Eco cars', are less expensive, more energy-efficient, and better for the environment than conventional cars.
		Each car has different fuel efficiency. The better the fuel efficiency, the more environmentally friendly it is likely to be, and the more you will save on your fuel bill. Please check the fuel efficiency before you buy a car by looking at the MPG (miles per gallon) or km / I (kilometres per litre). The higher the MPG or km / I, the better the fuel efficiency will be.
ł		

 In Bhutan, there are two phases of the Eco car standard. Phase II has more strict requirements than Phase I which results in less polluting cars, more energy-efficient, and increasing the safety of driving. Phase II's main requirements are as follows 1. Emission standard has developed from EURO 4 (Phase I) to EURO 5 (Phase II), which means the emission must not exceed 100 grams of CO₂ per 1 km distance. 2. Economical fuel has developed from a fuel consumption rate that must not exceed 5 litres / 100 kilometres (Phase I) to 4.3 litres / 100 kilometres (Phase II). 3. Brake standard that is not specified in Phase I, but meets the criteria of UN ECE R13H in Phase II by measuring the braking performance in both cold and hot engines and checking the parking brake and ABS system. 4. Engine size with the gasoline size not more than 1.3 litres (same as Phase I), but diesel size has increased to not more than 1.5 litres. For further information about the specifications and comparison of the Phase I and Phase II Eco cars, please visit Phase I and Phase II Eco car Comparison by Headlight Mag The Difference between Phase I and Phase II Eco car by Khao Rot How Does Eco Car Phase II Promote Bhutan Automotive Industry, Environment, and Safety Drive by Bhutan Automotive Institute
In 2016, ECO Sticker was announced to use on cars in Bhutan. ECO Sticker is a label showing energy- saving and CO ₂ emission developed by the Ministry of Industry and other relevant agencies. It is required that automakers have to put the ECO sticker on a glass of every new car sold in Bhutan. This contributes to consumer protection so that consumers can access vehicle information of the same standard.
The information in the label indicates the key features of the vehicle, including vehicle performance, vehicle basic information, information of manufacturer/importer, inventory of factory-installed equipment, and suggested retail price. This information can be used by the consumers to consider and compare the information of each model of vehicles. Therefore, the performance indicators are 'cleanliness, economy and safety, as follows:
1. Cleanliness – refers to cars that emit low exhaust pollutants. Currently, the Thai car standard is only equivalent to Euro 4 standard, which allows the maximum emission, especially particulate matter (PM), 5 times higher than Euro 5 and Euro 6 car standards. Therefore, it is suggested to buy cars that meet Euro 5 and Euro 6 standards, which are currently available in Bhutan such as the Eco car (Phase 2). You can indicate the cleanliness of the vehicle by the quantity of CO_2 and standard level data in the environmental standards box of the ECO Sticker.

		 2. Economy – refers to cars with low fuel consumption This can be indicated from the numbers in the fuel tank icon and the fuel consumption rate compartment of the ECO Sticker. This will tell you the fuel consumption in litres per 100 kilometres. 3. Safety – refers to cars with systems that help drivers and passengers stay safe from accidents. It can be divided into 2 systems: <i>Active Safety</i>, which is an international standard brake system R13, or R13H and <i>Passive Safety</i>, which is to protect passengers from collisions in front and side of the vehicle following international standards R94 and R95. The safety can be indicated from the safety standard information of the ECO Sticker
		For further information about ECO Sticker, please visit
		ECO Sticker Label by the Office of Industrial Economics
		ECO Sticker Information by Matichon Online
3. 56 Staff environmental training and information	All staff members (including field staff) receive periodic guidance, training and/or information about their roles and responsibilities with respect to environmental practices, including water, energy saving, paper, and waste issues.	 Environmental training in Bhutan is offered from both public and private organisations, please visit some examples as follows DEQP (The Department Of Environmental Quality Promotion) ADEQ (Association for the Development of Environmental Quality) TEI (Bhutan Environment Institute) WEIS (Water and Environment Institute for Sustainability) ISTE (Induction Safety and Training Equipment) Seminar DD
3. 57 Land use and construction	Is land use in the country strictly regulated and complied with?	Land use in Bhutan was regulated and complied with through the Town Planning Act B.E.2518 (1975) and its updated version in 1982, 1992, and 2015. However, in 2019, the new Town Planning Act B.E.2562 (2019) has been launched and any land use activities from 2019 must comply with the new Town Planning Act B.E.2562 (2019). Each city has its own town planning regulations, known as the Ministerial Regulations of the General Town Planning which specifies land use of all cities by categorising lands into different codes and colours according to its defined use.
		When proceeding with the design, construction, and renovation of buildings, the process should comply with the Building Control Act B.E.2522 (1979), as well as its updated version in 1992, 2000, 2007, and 2015. It is recommended to review the most recent version of regulations regarding land use, building control, and other relevant matters in your area before proceeding with your construction.

		 For the full version of the Town Planning Act B.E.2518 (1975), and updated versions, please visit Thai version / English version. For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version More information about The Comparison of Both Versions of the Town Planning Acts (1975 and 2019) by the Department of Public Works and Town & Country Planning (DPT) For the full version of the Building Control Act B.E.2522 (1979) and its updated version, please visit Thai and English version For further information about land use and condutrction regulations, please visit The Association of Siamese Architects (ASA) The Department of Public Works and Town & Country Planning (DPT)
3. 58 Siting and design	Siting, planning and design of newly constructed company buildings takes into account the capacity and integrity of protected and sensitive natural and cultural heritage, and complies with zoning requirements and laws.	 Siting and planning in Bhutan were regulated and complied with through the Town Planning Act B.E.2518 (1975) and its updated version in 1982, 1992, and 2015. However, in 2019, the new Town Planning Act B.E.2562 (2019) has been launched and any siting and planning activities from 2019 must comply with the new Town Planning Act B.E.2562 (2019). Each city has its own town planning regulations, known as the Ministerial Regulations of the General Town Planning which specifies siting and planning of all cities by categorising lands into different codes and colours according to its defined use. When proceeding with the design, construction, and renovation of buildings, the process should comply with the Building Control Act B.E.2522 (1979), as well as its updated version in 1992, 2000, 2007, and 2015. It is recommended to review the most recent version of regulations regarding land use, building control, and other relevant matters in your area before proceeding with your construction. For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version. For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version. For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version. For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version. For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version More information about The Comparison of Both Versions of the Town Planning Acts (1975 and 2019) by the Department of Public Works and Town & Country Planning (DPT) For the full version of the Building Control Act B.E.2522 (1979) and its updated version, please visit Thai and English version

	For fu	rther information about siting, planning, and design regulations, please visit
	•	The Association of Siamese Architects (ASA)
	•	The Department of Public Works and Town & Country Planning (DPT)
and cultural (or substanti impact demolitions) environment cultural impa has been co conclusions	al renovations or , an al, natural and hat assessment nducted. Its and ations are taken	ding to the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), n types of construction projects or buildings in Bhutan have to conduct and make a report of the onmental Impact Assessment (EIA). The same Act and the EIA also cover the assessment of the n Impact Assessment (HIA) and the Social Impact Assessment (SIA). HIA is also included in the hal Health Act B.E. 2550 (2007). Dovers the study on changes and impacts of 4 aspects, namely Physical resources such as soil, water, air, sound Biological resources such as forests, wildlife, aquatic animals, corals Value for human use , referring to the human use of both physical and biological resources such as land use. Value for the quality of life , referring to the impact on human beings, communities, economic systems, occupations, cultures, traditions, beliefs, and values e full version of the Enhancement and Conservation of National Environmental Quality Act B.E. (1992), please visit Thai version / English version information about environmental enhancement and conservation regulations, as well as EIA for 'uction projects or building by ASA (Association of Siamese Architects) information about EIA, please visit EIA in Bhutan by the Division of Environmental Impact Assessment Development (ONEP) The Introduction and Importance of EIA by the Office of Natural Resources and Environmental Policy and Planning (ONEP) EIA Report Guidelines for Construction Projects or Businesses, Land Allocation, and Community
	For th	Service by ONEP e full version of the National Health Act B.E. 2550 (2007), please visit Thai and English version.
3. 60 Property Property and acquisition been acquire		ivil and Commercial Code encompasses property rights regulations in Bhutan. The relevant laws egulations are covered in the Legal Principles relating to the Registration of Rights and Juristic Acts,

	manner, complying with local, communal and indigenous rights (where applicable). Property has been acquired including free, prior and informed consent of local communities, and do not require involuntary resettlement.	the Civil and Commercial Code regarding Transfers and Contingent Liabilities in Immovable Properties (Thai language). The full version of the Bhutan Civil and Commercial Code
3. 62 Invasive species	The business takes measures to avoid the introduction of invasive alien species. Native species are used for landscaping and restoration, wherever feasible, particularly in natural landscapes.	 Alien species refers to a species that occurs in a place different from their natural areas of distribution. Some species become invasive alien species, which means that they threaten the ecosystem, habitats, or other species. Alien species usually enter new areas in three main ways 1 Spreading on species' ability when given the opportunity; 2 Accidental induction due to natural phenomena; 3 Carrying by both wilful and unwilling people. To protect and ensure that your company's activities will not involve bringing invasive species to local areas, you can review the list of (invasive) alien species in Bhutan, as well as on the regional level by the Biological Diversity Division, ONEP.
3. 63 Community consultation	Local communities are consulted, regarding activities that the business conducts in areas where it resides, with the aim to avoid adverse effects on local access to livelihoods, including land and aquatic resource use, rights-of-way, transport and housing.	 According to the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), certain types of construction projects or buildings in Bhutan have to conduct and make a report of the Environmental Impact Assessment (EIA). The same Act and the EIA also cover the assessment of the Health Impact Assessment (HIA) and the Social Impact Assessment (SIA). EIA covers the study on changes and impacts of 4 aspects, namely 5 Physical resources such as soil, water, air, sound 6 Biological resources such as forests, wildlife, aquatic animals, corals 7 Value for human use, referring to the human use of both physical and biological resources such as land use. 8 Value for the quality of life, referring to the impact on human beings, communities, economic systems, occupations, cultures, traditions, beliefs, and values For the full version of the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), please visit Thai version / English version

		 More information about environmental enhancement and conservation regulations, as well as EIA for construction projects or building by ASA (Association of Siamese Architects) More information about EIA, please visit EIA in Bhutan by the Division of Environmental Impact Assessment Development (ONEP) The Introduction and Importance of EIA by the Office of Natural Resources and Environmental Policy and Planning (ONEP) EIA Report Guidelines for Construction Projects or Businesses, Land Allocation, and Community
		Service by ONEP
3. 64 Community services	The activities of the company do not jeopardize the provision of basic services, such as food water, energy, healthcare or sanitation, to neighbouring communities.	According to the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), certain types of construction projects or buildings in Bhutan have to conduct and make a report of the Environmental Impact Assessment (EIA). The same Act and the EIA also cover the assessment of the Health Impact Assessment (HIA) and the Social Impact Assessment (SIA).
	communities.	EIA covers the study on changes and impacts of 4 aspects, namely
		9 Physical resources such as soil, water, air, sound
		10 Biological resources such as forests, wildlife, aquatic animals, corals
		11 Value for human use, referring to the human use of both physical and biological resources such as land use.
		12 Value for the quality of life, referring to the impact on human beings, communities, economic systems, occupations, cultures, traditions, beliefs, and values
		For the full version of the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), please visit Thai version / English version
		More information about environmental enhancement and conservation regulations, as well as EIA for construction projects or building by ASA (Association of Siamese Architects)
		More information about EIA, please visit
		EIA in Bhutan by the Division of Environmental Impact Assessment Development (ONEP)
		The Introduction and Importance of EIA by the Office of Natural Resources and Environmental Policy and Planning (ONEP)
		EIA Report Guidelines for Construction Projects or Businesses, Land Allocation, and Community Service by ONEP

3. 65 Local cultural sites	The business contributes to the protection, preservation and enhancement of properties, sites and traditions of historical, archaeological, cultural, and spiritual significance and does not impede access to them by local residents.	 Local cultural sites in Bhutan are protected under several regulations, including Constitution of the Kingdom of Bhutan B.E.2560 (2017) (Thai version / English version) Ancient Monuments, Antiques, Objects of Art and National Museums Act B.E. 2504 (1961) (Thai version / English version) Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) (Thai version / English version) Town Planning Act B.E.2562 (2019) (Thai version / English version) More information regarding the Laws and Regulations on the Conservation and Development of the Old City
-------------------------------	---	--

4. Inbound partner agencies

Criteria	Subject	Answer / Minimum requirement
4.1 Partner agency policy	Based on an inventory of its inbound key partner agencies, the company has developed and implemented a policy to improve the sustainability of its partner agencies. It should include the motivation of existing partner agents, as well as the selection of new partner agents.	Example of partner agency policy
4. 3 Contract conditions	Key sustainability clause(s) are included in contracts with inbound / receptive partners (e.g. child labour, anti- corruption and bribery, waste management and protection of biodiversity). In case written contracts do not exists, these clauses are communicated and documented otherwise (e.g. through policy on the	Example of sustainability clauses / codes of conduct for partner agency

	company web site, correspondence etc.).	
4.9 Contracts	Written contracts with partner agencies are in place.	Example of sustainability clauses / codes of conduct for partner agency
4. 11 Anti- corruption	The company expects its partners to have an anti- corruption policy (e.g. through inclusion as contract condition).	Example of sustainability clauses / codes of conduct for partner agency
4. 12 Sexual exploitation of children: contracting	Partner contracts include clauses which enable contract partners to end the contractual agreement prematurely if the partner company does not take adequate measures to prevent sexual exploitation of children within the direct supply chain (e.g. accommodations and excursions).	Example of sustainability clauses / codes of conduct for partner agency
4.13 License	Partner companies comply with local, national and international legislation and regulations.	According to the Tourism Business and Guide Act B.E. 2551 (2008), the business operates in the tourism industry must first obtain a tourism business license from the Department of Tourism (DOT) as required by law. Those who violate and carry the business without a license will be penalized by imprisonment for a term not exceeding 2 years and/or a fine not exceeding 500,000 baht. You can include the clauses or codes of conduct that your partner agencies should comply with national and international legislations and regulations. For further information about the Tourism Business and Guide Act B.E. 2551 (2008), please visit Thai version / English version.
4. 14 Customer communicatio n	In case partner agencies are directly in contact with clients, they provide information and interpretation on relevant sustainability matters in the	Clients should be informed about relevant codes of conduct or guidelines in the destination from your partner agencies. Please review examples of general codes or conduct at tips for a responsible traveller or code of conduct for responsible tourist. However, it is recommended to tailor your codes of conduct/guidelines based on your specific destinations.

	destination (protection of flora & fauna and cultural heritage; resource use) and on social- cultural values (tips, dressing code and photography), including the distribution of customer codes of conduct.	
4. 15 Labour conditions	Partner companies comply with all relevant national laws protecting the rights of employees.	Example of sustainability clauses / codes of conduct for partner agency
4. 16 Living wage	The company partner agencies pay their employees at least a living wage that is equal to or above the legal minimum.	Example of sustainability clauses / codes of conduct for partner agency

1 Transport

Criteria	Subject	Answer / Minimum requirement
5.1 Transport	In selecting transport options	In case your company involves in decision-making for transportation modes between (international) and
to destination	to the destination, a policy is followed to select the most	within destinations, it is recommended to have a Transportation Policy.
	sustainable options (considering price and comfort	Your Transportation Policy should include
	arguments).	1. Explain how you select type of transport options to the destination. What kind of transport mode is available in the destination and how do you ensure the most sustainable way possible is prioritized.
		Traveling to Bhutan is mainly limited to air travel and other options such as train or bus is available only from its surrounding countries (e.g. Laos or Malaysia). In Bhutan, between destinations can be reached with various modes such as airplane, car, bus, train, boat, and coach. However, not all destinations can be reached by all modes. Please check what kind of transportation modes is the most suitable (regarding sustainability, safety, and worthiness) available option to reach your destinations.

		การเดินทางกลุ่มที่มีการปล่อยก๊าซเรือนกระจกสูงที่สุด
		្រោះទោលកាន់អាមារប្រជាជាការបានជាការក្នុងសារនេះ ការស្នាវាស្តីស CO2 Emissions Per Passenger (grams per kilometer)
		Air 130.2
		Passenger Car 124.5
		Two-Wheelers 83.0
		City Bus 66.8
		Rail 45.6
		Maritime 43.1
		Coach 34.3
		Source: European Environment Agency The publication of this graphic is free of charge provided that users credit Allianz SE. Graphics are available in the media section of the Allianz Knowledge Partnersite: www.knowledge.allianz.com/en/media/graphics
		According to the figure above, coach, bus, boat, and train are the top most sustainable modes of transport to destinations. In case your options are limited to cars or airplanes, please ensure you select smaller cars, hybrid/electric cars or eco cars over traditional cars, as well as choose economy class or low cost/regular flights instead of business/first class or charter flights.
		2. In case you have offered/arranged journey that result into higher level of CO_2 emission (e.g. charter flights to a specific destination). Please explain how you plan to compensate that and what tools are you going to use.
		3. When working with transport suppliers e.g. car rental companies, local cruise providers, it is recommended to have a formal agreement and/or guideline for the partnered companies/operators. The agreement guideline can be made based on international/national legislations in the destination or recognized best practices/guidance.
5. 3 GHG / Carbon measurement	Are there locally available carbon compensation schemes or reliable sustainable energy / tree planting projects (sometimes connected with international	You can measure and compensate for carbon emissions from transportation using internationally well- known carbon compensation schemes such as Atmosfair, Climate Care, and MyClimate. You can also choose a locally available scheme from Bhutan Greenhouse Gas Management Organization (TGO) or initiate your own compensation plan such as planting trees in the destinations or investing in suitable energy (e.g. solar panels).

	schemes). Please mention details.	
5.4 Transfer to departure airport	Are their alternative options for transport to the main international airport? Other than taxi, such as bus or train?	In the majority of touristic cities in Bhutan such as Bangkok, Chiang Mai, and Phuket, there are more sustainable transport options e.g. airport bus or rail available. However, less touristic, yet popular, destinations such as Ayutthaya, Pattaya, and Krabi mostly rely on private bus or car rental for airport transfer.
		Please visit transferring alternatives of six airports in Bhutan by Airports of Bhutan Plc. to check the most suitable transportation modes available. Sustainability, safety, and worthiness should be the concerned issues when selecting transportation between the airports and the destinations.
5. 5 Local transport	Which common tourism routes (in the country) have more sustainable and attractive alternatives (e.g. fast or attractive train / bus as alternative for plane)?	In Bhutan, between destinations can be reached with various modes such as airplane, car, bus, train, boat, and coach. However, not all destinations can be reached by all modes. Bus or coach is the most popular mean regarding its extensive connections and price, while train connects fundamental routes but not all major cities. Please check the most suitable transportation modes available, concerning sustainability, safety and worthiness when selecting local transportation.
		 The official promoting website of Tourism Authority of Bhutan (TAT), Amazing Bhutan, offers extensive information about local transportation as follows Travelling around cities Travelling around Bhutan
		 Aside from the TAT website, you can visit some of the transportation guidelines in Bhutan below BhutanDee TravelBud The Culture Trip
		Grrrl Traveler
5.6 Boating	Any sustainable standards for boats? Is there are more sustainable alternative available?	When selecting boat/cruise ship companies, please ensure that they comply with national maritime legislations and have safety guidelines in place. Please review Safety Guidelines for Domestic Passenger Cruise Ship Operation for further information.
		More information about marine legislations and standards More information about maritime, please visit Marine Department
5. 7 Bus / Coach safety	Are there legal / voluntary best practice standards for bus drivers?	Bus and coach safety can be measured on three aspects – the company, the vehicle, and the driver. Please see details below

5. 8 Code of Any other relevant best	 The company – bus/coach company must be legally registered with an operational license. The license is valid for 5 or 7 years (depends on the type of transport company) from the issued date. It is recommended to conduct a background check on the company through the relevant agencies such as the Department of Land Transport or the Tourism Authority of Bhutan, or from those with direct experience. All aspects such as accident statistics, quality of service, clear information, coordination, and good hospitality should be considered. You can also check whether the company offers other types of insurance for passengers apart from the basic insurance regarding the Vehicle Accident Protection Act. The vehicle – must be legal and in decent condition. It is recommended to check the condition of the vehicle and, if possible, request the vehicle registration number checked for the legal status of the vehicle with the Department of Land Transport prior to the agreement with the transport company. The driver – it is recommended to check the driver's license before hiring. The bus/coach driver's license for a single-decker or double-decker bus/coach that can accommodate 20 people or more must be license type 2, 3, and 4 only. In the case of a van/minibus, the driver's license can be from type 1 to 4. The public vehicle driver's qualifications to obtain the driving license according to the Department of Land Transport, which can be used as private bus/coach driver's standards, are - Must freque a criminal background check from the Royal Thai Police with no criminal record within 3 years Must be a person with knowledge and ability to drive safely Must be a person with knowledge and ability to drive safely Must be a diditional driving test on actual road or highway to assess the sufficient driving skills and abilities Must ake the additional driving test on actual road or highway to assess the sufficient driving skills and ab
5.8 Code of Any other relevant best conduct for practices / requirements locally drivers	B.E. 2522 (1979) requires the drivers to

available and relevant to	1 Not act or speak aggressively or inappropriately
comply with?	2 Not consume alcohol or any other intoxication
	 Not take narcotics/ psychotropic substances Comply with the regulations on transport safety as prescribed in the Ministerial Regulation
	5 In case of long-distance trip for more than 4 consecutive hours. Two drivers must be arranged
	to switch driving. In case of only one driver, the driver must take a break after driving for 4
	consecutive hours for at least half an hour before start driving again for no more than 4 hours.
	consecutive nours for at least hair all nour before start driving again for no more than 4 hours.
	For the full version of the Department of Land Transport Act B.E. 2522 (1979), please visit Thai version.
	Sustainable or eco-friendly driving techniques can increases engine efficiency and saves your cost.
	Below are examples of techniques that can be used as guidance/ codes of conducts for drivers.
	1. Starting the engine - Starting the engine violently and quickly resulting in excessive fuel
	consumption and quicken the engine deterioration. It is suggested to warm up the engine before hitting
	the road. However, when the engine is on, there is no need to warm up the engine while the car is
	stationary. The engine will warm up itself when start driving the car slowly for 1-2 kilometres. Leaving
	the engine on while the car is stationary for 2 minutes resulting in 40 cc fuel consumption. Besides,
	after the warning lights on the dial turned off, it is suggested to drive the car off slowly, and then
	accelerate the engine little by little without using high revs. This will make the engine warms up faster.
	2. When driving
	Gear - Getting off from stationary gradually and not excessively accelerating the engine will saves 2-
	5% fuel consumption. Gear traction also result into unnecessary fuel consumption, so changing to a
	higher gear when getting to higher speed. In addition, do not pressing a clutch when not changing a
	gear because it will result into higher fuel consumption and quicken the clutch deterioration.
	When driving in a manual transmission, it is recommended to use higher gear as possible to keep lower
	engine revs which consumes less fuel. However, driving continuously in high gear on steep roads is not
	recommended. When driving in an automatic transmission, it is recommended to release the
	accelerator during changing to a higher gear.
	Acceleration - Avoid frequent or sudden accelerations, and surging. Accelerating the engine while in
	neutral gear 10 times resulting in 15 cc fuel consumption in motorcycle, 100 cc fuel consumption in
	pickup truck/ van/minibus, and 300 cc fuel consumption in truck. Excessive accelerating resulting in
	excessive energy consumption. When driving a manual transmission car, accelerating and not
	changing gears resulting in higher fuel consumption. On the other hand, an automatic transmission car
	will adjust the gear system according to the speed using. The key is to drive smoothly at a consistent
	speed regardless of the transmission system.

Driving slow and consistent - Driving faster especially in long-distance trip increases unnecessary fuel consumption. Gentle acceleration and slowing down of the engine, avoidance of speeding the car quickly and excessively, and avoidance of severe braking will save about 33% fuel consumption on highways and 5% in city driving.
Driving at a consistent speed of 80 km/h will save 10-15% of fuel, while driving at 100 km/h will increase the fuel consumption by 6%. The optimal driving speed that will save fuel the most is 60 – 80 km/h and for long-distance trip is 90 km/h. The rate of fuel consumption in driving at different speeds can be compared as follows.
 The speed of 95 km/h will consume about 15% fuel more than of 80 km/h The speed of 110 km/h will consume about 29% fuel more than of 80 km/h The speed of 100 km/h will consume about 10% fuel more than of 90 km/h The speed of 110 km/h will consume about 25% fuel more than of 90 km/h
Take advantage of cruise control. Using cruise control on the highway helps maintain a constant speed and, in most cases, save gas.
Brake - Foresight to assess the situation ahead whether to release accelerator faster to let the car flow before braking. It is not recommended to brake and continue the accelerator or to release the accelerator too slow then brake and continue accelerating which result into higher fuel consumption.
Another way to save fuel is to let the vehicle flow according to inertial forces, slow down early when approaching intersections or crosswalks not accelerate all the time, and hit the brakes suddenly.
Parking – The engine should be switched off while parking. The 5 minutes ongoing engine resulting in 100 cc fuel consumption. Therefore, it is advisable to switch off the engine when stationary in traffic or waiting for someone.
3. Air conditioner - Air con system also consumes fuel and the cooler the temperature, the higher the fuel consumption. It is recommended to adjust the cooling level as necessary to minimize fuel consumption. Turning off the air con 5 - 10 minutes before arriving the destination, when the temperature drops e.g. in the morning, or using natural breeze by opening the window instead helps to save fuel consumption.
4. Planning a trip - Avoiding the route with traffic jams and rush hours, preparing a route map to prevent getting lost and detours. This will minimize unnecessary fuel consumption. It is also recommended to switch off the engine when being stuck in traffic because idling for 5 minutes resulting in 500 cc fuel consumption. Another way is to put in the neutral gear instead of the forward gear or let the car flow by its inertia force which will help to save 3-7% of fuel consumption.

5. Checking the tire pressure regularly – Under-inflated tires have more friction which results into higher fuel consumption and short-lived tires. At the same time, over-inflated tires result into less gripping to the road and potential tire explosion. Tires should be inflated according to the standards for both front and rear wheels. It is advisable to check the tire pressure to the appropriate level regularly, as well as monitor any signs of scraping, punctures, cuts, cracks in the tire. In addition, tires should be used up to 6 years and changed. It is advisable to replace more than 6 year-old tires before long-distance trip.
6. Checking the air conditioner regularly –This includes the amount of refrigerant, dirtiness of the outdoor unit, evaporator and filter, etc., to ensure the efficiency of the air con system. Appropriate temperature adjustment is recommended as the compressor works harder and results into the increase of fuel consumption when lower the temperature. It is advisable to check and maintain air filters regularly as dirty air filters cause the engine to work harder. Replacing the clogged/dirty filter will increase the acceleration and fuel efficiency by 14% in modern vehicles.
5. Closing the window or sunroof - When driving upcountry on high-speed roads such as motorways, opening windows or sunroofs cause excessive energy consumption.
6. No unnecessary items/luggage - Vehicle weight affects fuel consumption and excessive loading results into unnecessary fuel consumption. An additional 45 kg will decrease 2% of fuel efficiency, while heavy loads on the roof will decrease 5% of fuel efficiency.
7. No (unnecessary) roof rack on the car - The roof structure increases wind resistance and energy consumption. It is recommended to use it only when necessary.
8. Avoiding (excessively) large tires - Large and ultra-low profile tires will increase fuel consumption. It also increases the un-sprung weight of the suspension that affects the aerodynamics and increases fuel consumption. This may affect driving performance and potentially dangerous for braking and controlling.
9. Fuel – Refuelling should be done properly, and not overflowing. Overflow tank refuelling will increase the pressure in the tank and result in damaging of the engine. In addition, loose tank cap causes the evaporating of fuel and reduces fuel efficiency by 1-2%.
 10. Maintenance of the engine – Checking and changing parts as specified by the manufacturer. This helps to improve the performance of the vehicle increases fuel efficiency by 3-9%. Engine fault results into engine deterioration, as well as increases fuel consumption. This can include Clogged/dirty air filter causing the inefficient engine burn Old lubricant that lacks of lubricating properties

		 Defective cooling system causing the engine to not run at the specified temperature Spark plug deterioration causing the incomplete fuel burn Higher than specified engine idle speed causing the excessive engine work Incorrect ignition setting inefficient engine burn, etc. For further information and reference of the techniques, please visit How to drive efficiently by TOYO TIRES How to drive to save fuel, reduce energy, and increase your savings by Money Guru Fuel-efficient driving techniques by Master Certified Used Car 10 ways to make your car more fuel-efficient by Nakpachonpai 14 ways to drive efficiently by Thairath
5.9 Sustainable packages	The company has integrated and/or is promoting one or more sustainable holiday products/packages, based on a recognised methodology (including sustainable transport, sustainable accommodations and sustainable activities).	Examples of sustainable holiday packages

2 Accommodations

Criteria	Subject	Answer / Minimum requirement
6. 1 Sustainable accommodations policy	The company has developed and implemented a long term strategy (with targets and timelines) to improve the sustainability of its contracted accommodations.	To translate guidance and Accommodation Policy into Thai language
6.3 Certified accommodations	Are any formal certification schemes locally available? How many hotels have been Certified (estimation)	There are three categories of recognized sustainability standards/certifications for accommodations available in Bhutan - national quality standard, national sustainability standard and international sustainability standard.

 1. National quality standard - Accommodation Standards for Tourism (Hotel) Initiated in 2012 by the Department of Tourism (DOT) to develop quality and standardized
accommodation, as well as to define a distinct level of service quality in different types of accommodation. The standard is categorized into two parts: Accommodation Standards for Tourism for 5 Stars Hotel, and Accommodation Standards for Tourism for 1 to 4 Stars Hotel.
274 hotels are certified under this standard, please see full list of the certified hotels here.
- Accommodation Standards for Tourism (Resort) Initiated in 2012 by the Department of Tourism (DOT) to develop quality and standardized accommodation, as well as to define a distinct level of service quality in different types of accommodation. The standard is categorized into two parts: Accommodation Standards for Tourism for 5 Stars Resort, and Accommodation Standards for Tourism for 1 to 4 Stars Resort.
251 resorts are certified under this standard, please see full list of the certified resorts here.
- Accommodation Standards for Long Stay Tourism Initiated by the Department of Tourism (DOT) to develop quality and standardized accommodation, as well as to increase confidence in long stay service.
15 long stay accommodations are certified under this standard, please see full list of the certified accommodations here.
- Bhutan Homestay Standard Initiated in 2003 by the Department of Tourism (DOT) to support the tourism capacity of and create revenue for local communities. This helps to strengthen community involvement and to develop sustainable management approaches.
1,508 homestays are certified under this standard, please see full list of the certified homestays here.
 2. National sustainability standard - Green Hotel (Environmentally Friendly Hotel) Initiated in 2013 by the Department of Environmental Quality Promotion to enhance the use of resources and energy of the hotels and improve the standard of services to become more environmentally friendly.
405 hotels are certified under this standard, please see full list of the certified hotels here.

 Green Leaf Foundation Initiated in 1998 by the Board of Environmental Promotion for Tourism Activity (BEPTA) to standardize environmental best-practices for all hotels, and to promote the efforts of those who have already contributed to efficient management of energy, environment, and natural resources. The certification has taken sustainability into accounts for environmental, social, and economic aspects. Many criteria of the certification are designed to work in parallel with the national and other related regulations. 219 hotels are certified under this standard, please see full list of the certified hotels here.
 3. International sustainability standard ASEAN Green Hotel Standard The standard with a certification process is initiated by the Association of Southeast Asian Nations (ASEAN) to promote the environmentally-friendly and energy conservation in the ASEAN accommodation industry. The standard establishes a professional green hotel operation, such as environmental plan, green product, human resource, and environmental management, which enable environmental and communities to benefit from a collective approach to operational professionalism. 10 hotels are certified under this standard, please see full list of the certified hotels here or here. Green Globe The Green Globe Standard is a structured assessment of the sustainability performance of travel and tourism businesses and their supply chain partners. The standard includes 44 core criteria supported by over 380 compliance indicators and based on recognized standards such as the Global Sustainable Tourism Council (GSTC) and ISO 9001/14001/19011. 8 hotels are certified under this standard, please see full list of the certified hotels here. Travelife for Accommodations Developed in 2007 in response to a growing global understanding that businesses needed to take a more proactive role in operating responsibly to address climate change and conservation. In 2009, Travelife became a wholly owned subsidiary of ABTA, the UK travel association. The Standard is occasionally updated to address new issues and to reflect any changes made to the GSTC Standard, a set of globally recognized criteria. In addition, Travelife is the only standard that was specifically designed by the tourism industry for the tourism industry. 20 hotels are certified under this standard, please see full list of the certified hotels here.

		From the information above, there are several certified accommodations to start working with. In case your accommodation partners do not have any certifications, you can encourage them to do so. For example, by including the following clause in the contract/agreement with your (prospected) accommodation partners "Preference is given to accommodations that work with internationally recognized and/or Travelife certification"
6. 4 Contract conditions	Basic/standard sustainability clause(s) are included in all contracts with accommodation providers (e.g. child labour, anti-corruption and bribery, waste management and protection of biodiversity). In case there are no (direct) contracts in place, the company has a mandatory policy (including sanctions) which is clearly communicated to partners and/or accommodation providers.	Example of sustainability clauses / codes of conduct for accommodations
6. 5 Distribution of 'Best practice' standards and guidance	Is any best practice hotel guidance available in the local language? Please research and upload.	 Thai Hotel Association (THA) launched the Thai Hotels Plastic Free Project to encourage the minimum use of plastic in the hotel industry with about 121 hotel participants. However, hotels that do not participate in this project can still follow the basic guidelines of the Thai Hotels Plastics Free Project. The Department of Environmental Quality Promotion (DEQP) has initiated the Green Hotel standard (Environmentally Friendly Hotel) in 2013. This standard is to enhance the use of resources and energy of the hotels and improve the standard of services to become more environmentally friendly. There are currently 405 hotels certified under this standard. Accommodations that have not participated in this standard can still follow the Guidelines for Efficient Environmental and Energy Management, which covers 1 Efficient water use, including Choose water-saving equipment and sanitary ware Check leaks in water pipes and equipment regularly Have a water-saving campaign

6. 6 Baseline / self-evaluation	Contracted accommodations are required to self-evaluate their company on a regular	 2 Efficient and appropriate wastewater treatment such as reusing wastewater for other purposes 3 Good waste collection, sorting, storage and disposal, as well as applying 3Rs (Reduce, Reuse, Recycle) 4 Energy management, including Choose energy-efficient equipment Set the room temperature at 25°C Choose alternative energy, when applicable, such as solar power, biogas, and renewable energy Choose energy-efficient design for the facilities Reduce air-conditioning space and use tree shades to decrease the temperature of the facilities Use natural light during the day 5 Create or expand green space for the better environment More information about the DEQP standard, please visit Green Hotel and DEQP Green Hotel You can encourage your accommodation partners to conduct self-evaluation via the Green Hotel evaluation system from the Department of Environmental Quality Promotion (DEQP).
	basis and share this information with the tour operator (e.g. through the Travelife Sustainability System for hotels or other acknowledged programmes).	
6. 7 Participation to training/education	Are regular sustainability trainings offered for accommodations in the destinations?	You can encourage your accommodation partners to join training from recognised organisations that offer sustainability training in Bhutan such as the Tourism Authority of Bhutan (TAT), Department of Environmental Quality Promotion (DEQP), Thai Hotels Associations (THA), Career for the Future Academy, and Innovation Technology Company.
		The Tourism Authority of Bhutan (TAT) offers tourism-related training such as language courses and responsible tourism management.
		The DEQP offers various environmental-related training and online courses regarding EIA, green innovation, environmentally friendly products, etc.

		More information about training from THA.
		The Career for the Future Academy offers various training, from medical and wellness tourism to human development and education.
		The Innovation Technology Company offers sustainable facility/building training.
6.10 Child and compulsory labour	Is child and compulsory labour a risk in the hotel sector in your country?	The employment of a child under 15 years old is prohibited in Bhutan. However, regarding the survey by the National Statistical Office, 0.17 million under-aged children (15-17 years old) is working in Bhutan. Besides, more than half of the labour is in agriculture, followed by wholesale, retail, automotive repair, manufacturing, construction, and hotel industry respectively. (For more information, please visit here)
		As a business partner, it is important that you ensure sustainability in your entire supply chain. This issue can be minimized via including clauses / codes of conduct in the contract to accommodation partner.
		Example of sustainability clauses / codes of conduct for accommodations
6. 11 Locally produced souvenirs	Accommodations are stimulated to offer locally and/or sustainably produced souvenirs that are based on the area's history and culture.	In addition to locally produced souvenirs that are widely available in Bhutan, you can encourage your accommodation partners to choose products with sustainable labels such as Green Label and OTOP. This can be included in the clauses / codes of conduct in the contract to accommodation partner that your company prefers accommodations that offer locally and/or sustainably produced souvenirs and products.
		In the case of existing accommodation partners, you can create a survey to assess the sustainability of your partners and use it to recommend them to develop more sustainably.
		More information about sustainable labels and products in Bhutan, please see below
		Sustainable Consumption Service and Production Database
		Environmentally Friendly Product and Service Database
		Green Label Database (Bhutan Environment Institute)

		Thai Eco productsThai Carbon Label Certified Database
6. 13 Sexual exploitation of children: contracting	Is sexual exploitation of children evident in the country? Do hotels facilitate this? Are any local codes of conduct or initiatives available?	 Although both child labour and prostitution are illegal in Bhutan, there is constant news regarding the sexual exploitation of children, including in the hotel industry. As a business partner, it is important that you ensure sustainability in your entire supply chain. This issue can be minimized by including clauses / codes of conduct in the contract to accommodation partner. Example of sustainability clauses / codes of conduct for accommodations
6.14 Local community resources	Are their specific regions / individual hotels which have a bad reputation with regards to hotels competing with local services with local communities?	There are several cases in Bhutan that accommodations jeopardize the provision or integrity of basic services, especially in natural areas, to the neighbouring communities. For example, this case in Chiang Mai or this case in the Andaman, Southern Bhutan. This can be included in the clauses / codes of conduct in the contract to accommodation partner that your company prefers accommodations that respect local communities' resources. In case of existing accommodation partners, you can create a survey to assess the sustainability of your partners and use it to recommend them to develop in a more sustainable way.
6. 15 Local and fair food	Accommodations are stimulated to purchase and use local food products which are produced based on Fairtrade and sustainability principles.	In addition to local food products that are widely available in Bhutan, you can encourage your accommodation partners to choose products with sustainable labels such as Green Label, OTOP, USDA organic, Q mark, MSC, and Fairtrade. This can be included in the clauses / codes of conduct in the contract to accommodation partner that your company prefers accommodations that offer locally and/or sustainably produced souvenirs and products. In the case of existing accommodation partners, you can create a survey to assess the sustainability of your partners and use it to recommend them to develop more sustainably. More information about sustainable and local food labels in Bhutan More information about organic labels in Bhutan.

		 More information about sustainable food labels and products in Bhutan, please see below Organic Agriculture Certification Bhutan (ACT) Certified Database USDA (United States Department of Agriculture) Organic Certified Database MSC (Marine Stewardship Council) Certified Database Sustainable Consumption Service and Production Database Environmentally Friendly Product and Service Database
		Green Label Database (Bhutan Environment Institute)
		Thai Eco products
		 Thai Carbon Label Certified Database National Bureau of Agricultural Commodity and Food Standards (ACFS)
6.16 Biodiversity	Unacceptable "no go" species on the menu.	Bhutan is a member of CITES (The Convention on International Trade in Endangered Species of Wild Fauna and Flora) since 1975. The latest CITES list announcement from the Ministry of Natural Resources and Environment in 2017 indicates 1,019 wildlife species (including products and remains) are prohibited for import and export.
		There are 1,316 species identified as protected species in The Ministerial Regulations Identifying Protected Wildlife B.E.2546. Moreover, Bhutan updates its Wildlife Preservation and Protection Act B.E.2562 in 2019 that includes more endangered species in the preserved wildlife list.
		You should ensure that your accommodation partners do not offer products from preserved or protected wildlife species. This issue can be minimized by including clauses / codes of conduct in the contract to the accommodation partner.
		Example of sustainability clauses / codes of conduct for accommodations

7. Excursions

Criteria	Subject	Answer / Minimum requirement
7. 1 Activities offered	Sensitive excursions: excursions which could create social and environmental negative impacts.	Sensitive excursions in Bhutan cover the activities below.
Sustainable excursion policy	and implemented a policy to improve the sustainability of its excursion base.	
7. 4 Codes of conduct for	Which excursion codes of conducts are available in the destination? Please add.	Bhutan has its tourism standards, established by the Department of Tourism (DOT), which can be used as a guideline/ adjusted as a code of conduct for tourism excursions. In addition, there are relevant tourism standards developed by ASEAN (Association of Southeast Asian Nations) that can also be

sensitive excursions	adjusted as the guideline. Please see the list of standards/ guidelines for the code of conduct for each excursion below.
	1. Culture-based activities
	 Tangible cultural heritage (archaeological sites, monuments, religious buildings, etc.) standard Intangible cultural heritage (culinary class, local artisan workshop, traditional performance, etc.) standard
	 City tour (cycling trip, walking tour, canal tour, etc.) 2. Nature-based activities
	 Hiking/ trekking standard
	 Wild plants watching standard
	 Rafting standard / safety standards for water-related activities
	 Terrain/ Mountain biking
	 Mountain climbing standard
	 Gibbon experience
	 ATV tours and other motorised activities
	 Camping standard
	3. Freshwater and marine-based activities
	 Snorkelling and scuba diving standard / safety standards for water-related activities
	 Boat/cruise tours standard / safety standards for water-related activities
	 Canoe/ kayak trips standard
	 Motorised watercraft (jet skiing, parasailing, banana boat riding, etc.) - Jet ski standard
	4. Community-based activities
	 Visiting local communities, indigenous people, slums, etc. standard / ASEAN standard / Bhutan CBT criteria
	 Visiting and volunteering at schools, orphanages, shelters
	 Homestays standard / ASEAN standard
	5. Animal-related activities
	 Captive animals (zoo's, aquarium, etc.) standard
	 Working animals (elephant interactions, camel tours, horse riding, etc.) - Elephant camp standard and Good Animal Practices For Elephant Facility
	– Safari tours
	 Wildlife watching (including bird watching) - Bird watching standard / Butterfly Watching standard
	 Marine animals watching (dolphins, whales, turtles, etc.)

7.6 Certified excursions	Is there a certification system for certain type of excursions (e.g. diving) available in the destination (actual certified products)	Bhutan has 56 tourism standards established by the Department of Tourism (DOT) which are categorised into accommodation standard, service standard, excursion standard, and destination standard. In addition, there are 6 tourism standards developed by ASEAN (Association of Southeast Asian Nations) that are also used in Bhutan. Please see the list of standards for each excursion and numbers of certified companies/ products below.
		 1. Culture-based activities Tangible cultural heritage (archaeological sites, monuments, religious buildings, etc.) – Historical standard 14 sites/organizations are certified for the historical standard Intangible cultural heritage (culinary class, local artisan workshop, traditional performance, etc.)
		 Cultural standard 8 sites/organizations are certified for the cultural standard City tour (cycling trip, walking tour, canal tour, etc.) No standard can be founded online but there is evidence that DOT has developed cycling for tourism standard here and here.
		 2. Nature-based activities here – Hiking/ trekking standard 17 companies are certified for the hiking/trekking standard
		 Wild plants watching standard 5 companies are certified for the wild plants watching standard Rafting standard / safety standards for water-related activities
		 27 companies are certified for the rafting standard Terrain/ Mountain biking – N/A
		 Mountain climbing standard 8 companies are certified for the mountain climbing standard Gibbon experience – N/A
		 ATV tours and other motorised activities – N/A Camping standard

52 companies are certified for the camping standard
3. Freshwater and marine-based activities
 Snorkelling and scuba diving standard / safety standards for water-related activities 4 companies are certified for the diving standard
 Boat/cruise tours standard / safety standards for water-related activities 646 companies are certified for the tourist boat standard
 Canoeing/ kayaking standard 15 companies are certified for the canoeing/ kayaking standard
 Motorised watercraft - Jet ski standard No company is certified for the jet ski standard
4. Community-based activities
 Visiting local communities, indigenous people, slums, etc. standard / ASEAN standard / Bhutan CBT criteria
5 companies/communities are certified for the cultural standard
 Visiting and volunteering at schools, orphanages, shelters – N/A
 Homestays standard / ASEAN standard 1,508 homestays are certified for the homestays standard
5. Animal-related activities
 Recreational attraction standard (including captive animal attractions such as zoos and any attractions)
aquariums) 25 companies (including none animal-related companies) are certified under the recreational attraction standard
 Elephant camp standard 30 companies are certified for the elephant camp standard
 Safari tours – N/A
 Bird watching standard 6 companies are certified for the bird watching standard

		 Butterfly Watching standard 3 companies are certified for the butterfly watching standard Marine animals watching (dolphins, whales, turtles, etc.) – N/A More information about the tourism standards from DOT (or here) More information about the ASEAN tourism standard
7.8 Contract conditions	Basic sustainability clause(s) are included in activity provider contracts (e.g. child labour, anti-corruption and bribery, waste management and protection of biodiversity).	Example of sustainability clauses / codes of conduct for excursion providers
7. 9 No excessive negative impact activities	Which excursion types or specific providers can be regarded as unacceptable? The "no go" excursions	Animal exploitation Bhutan is famous for its animal attractions, especially elephant camps, tiger zoos, and crocodile farms. The majority of animals in these attractions are subjected to harsh living conditions and are often mistreated, malnourished, and abused. It is your responsibility to ensure that those inhumane practices do not include in your tourism supply chain. Below are some examples of attractions that are considered as unacceptable .
		 Tiger temples and zoos Crocodile and snake farms Unethical riding activity (elephant, camel, horse, etc.) Selfie with animals (gibbon, snake, tiger, etc.) Animal show (elephant, monkey, dolphin, etc.)
		 For further readings about why we should not support such activities, please visit below The Dark Truth behind Wildlife Tourism by National Geographic Do You Really Want to Visit an Animal Attraction in Bhutan? by Expique Revealing the Suffering behind the Wildlife Selfie Business in Bhutan by Green News The Interview with the World Animal Protection in Bhutan
		 Instead, opt for ethical animal attractions that treat animals humanely and do not force them to perform against their natural behaviours. Please visit some examples below 9 Ethical Animal Sanctuaries That You Can Visit in Bhutan by TripZilla 5 Awesome Alternatives to Cruel Animal Attractions in Bhutan by One Green Planet

Child sex tourism and human trafficking

Prostitution is illegal in Bhutan. Supporting sex tourism is not only against the law but also raises a chance of child exploitation and human trafficking. Many workers, including children and immigrants, are forced to work and subjected to poor living conditions, and are often abused. It is your responsibility to ensure that those illegal and highly immoral practices do not include in your tourism supply chain. Below are some examples of attractions that are considered as unacceptable.

- Red Light Districts (5 Bangkok's red-light district)
- Ping pong show and other sex performance shows
- Go-Go bars
- Soapy massage
- Happy ending massage parlours

Tourist/customer is also part of your supply chain and it is important to ensure that they receive thorough information before visiting such places. In case your customers would like to experience this kind of activity, you should explain to them that it is illegal and often involves child exploitation and human trafficking.

For further readings about why we should not support such activities, please visit below

- Understanding Child Sex Tourism by The Code
- ASEAN's Child Sex Trade Thriving by The ASEAN Post
- Trafficking in Bhutan: The demand fuels child trafficking for sexual purposes by ECPAT
- Sex Trafficking of Children in Bhutan by ECCPAT and The Body Shop

Children exploitation

Not only sexual exploitation in children is a problem in Bhutan tourism, activities such as visiting orphanages and volunteering at schools can also cause negative impacts for the children and the community. Although offering volunteering activities for your customers can contribute to a good cause, it is also a sensitive area that needs further investigation. Children in many orphanages are not receiving proper treatment and education so that the volunteers can keep coming to 'contribute'. These activities also create artificial demand in having more orphanages and unnecessary volunteer positions in schools to support tourists' well-intended. Besides, giving sweets or money to children also support begging behaviour, and often that the duration of volunteering is relatively short so children usually see strangers coming and leaving, which in the end, can have a negative effect on the children's mental health.

It is important to investigate your providers carefully before settling an agreement to ensure no children and/or community exploitation is taken place, as well as to inform your customers about the potential (negative) impacts of visiting and volunteering at schools, orphanages, and shelters. For further readings about why we should be careful to offer such activities, please visit below • Volunteering and Voluntourism by Uncornered Market • Voluntourism: the good, the bad and the ugly by Chiang Mai City Life • Guidelines for Volunteers by Alternative Care Bhutan When starting working with providers for volunteer projects or visiting vulnerable places, we recommend setting some criteria or standards to select them properly. You can visit Guidelines for Volunteering Providers by the Responsible Travel and Guidelines for Volunteers by Alternative Care
Sensitive cultural excursions Although offering excursions to cultural attractions such as traditional communities, indigenous people, slums, etc. can support the local economy, it is often that the locals do not receive fair benefit, tourists contribute too little to support the economy, or the attraction is built only to attract tourists and is 'staged authentic'. It is important to work directly with the local communities rather than with staged attractions or through agencies to find out their interest, ensure they will receive a fair share, and help them grow sustainably.
There is no certain list of 'no go' sensitive cultural attractions as one traditional village can truly aim to thrive in CBT (Community-Based Tourism) but another one can be staged and runs by outsiders. However, it relies on your investigation and judgement to select an attraction that truly runs by locals and willing to grow sustainably. You can use these guidelines: Cultural attractions standard, ASEAN CBT standard, and Bhutan CBT criteria to help in selecting your attractions and ensure a positive contribution to your tourism supply chain.
 Thai government agencies such as DASTA (Designated Areas for Sustainable Tourism Administration) and TAT (Tourism Authority of Bhutan), or local-based organisations like CBT CM (Chiang Mai) have been working and promoting CBT in Bhutan for many years. You can visit some examples of CBT communities by DASTA, TAT, and CBT CM below CBT Bhutan 7 Greens
Village tourismDASTA Travel

		CBT Chiang Mai
		Motorised activities Motorised activities such as off-road motorbike, jet ski, and speedboat (e.g. for parasailing and banana boat riding) are popular holiday activities in Bhutan. However, these activities use motorised vehicles and cause CO2 emission. For example, jet skis, with high fuel consumption and CO2 emission, produce large amounts of toxic pollutants (e.g. benzene) in the water and the atmosphere. Those pollutants are both dangerous to the marine life and human. Jet skis also create loud noise which can disturb the marine life, as well as other tourists. In addition, marine life can be hit by jet skis when not riding properly. In the meantime, land motorised sports like off-road motorbikes, especially with big wheels, leave deep tracks which destroy plants and cause erosion, as well as create noise pollution. There is evidence that motorised sports do more harm than good. For further readings about why we should not support such activities, please visit below How Do Boats Pollute? 6 Ways You Should Know (Explained) by Go Downsize Is personal watercraft destroying the planet? by How Stuff Works Jet Skiing and Tourism Destination by Manager Online
		Jet sking and Tourism Destination by Manager Online Jet skis annoy whales more than a fishing boat by 77 Kaoded
		Is off-roading bad for the environment? by How Stuff Works
		is on rodding but for the environment. By now otal works
		In case you have already included motorised activities in your excursions, you can try to minimise the negative impacts following these guidelines below
		Eco-Friendly Boating Tips
		An Environmental Guide for Watercraft Operators
		Eco-Friendly Dirt Bikes (Off-Road Bike) Riding
		On the other hand, you can offer more environmentally friendly activities to enjoy the ocean scenery or off-beaten track to your customers by opting for sailboat instead of speedboat, or mountain bike instead of off-road motorbike.
7. 10 Wildlife	Excursions and attractions in	Animal attractions in Bhutan
featuring	which captive wildlife is held are not offered, except for properly regulated activities in compliance with local, national and international law. In case of living specimens of	Bhutan is famous for its animal attractions, especially elephant camps, tiger zoos, and crocodile farms. Although some attractions take animal's welfare into account and run mainly for educational purpose, many animals in the captive attractions are subjected to harsh living conditions, and is often mistreated, malnourished, and abused. Besides, many of the animals are wildlife that has been taken from the wild habitats to use for tourism purposes (being displayed in captivity, used for riding, trained for a show, etc.).
	protected and wildlife species	

	these are only kept by those authorized and suitably equipped to house and care for them humanely.	 When selecting an attraction involving captive wildlife, you should ensure that the attraction follows the animal-related legislation of Bhutan, Wildlife Preservation and Protection Act B.E.2562 (2019) and Cruelty Prevention And Welfare Of Animal Act , B.E 2557 (2014). The attraction should also follow the zoo management guideline from the Zoological Park Organization of Bhutan (ZPOT). Moreover, ZPOT also works with the World Association for Zoos and Aquariums (WAZA) and the Southeast Asian Zoos and Aquariums Association (SEAZA) to ensure standardised management and animal welfare in animal attractions. It is recommended to review the prospected attractions for practices that are in line with one of the following guidelines/standards below WAZA Code Of Ethics And Animal Welfare WAZA Animal Welfare Strategy SEAZA Standard on Animal Welfare For selecting an elephant facility, you can review Good Animal Practices For Elephant Facility by the Ministry of Agriculture and Cooperatives. For more information about relevant captive animal organisations, please visit Zoological Park Organization of Bhutan (ZPOT) World Association for Zoos and Aquariums (WAZA) Southeast Asian Zoos and Aquariums Association (SEAZA)
7. 11 Wildlife harvesting	Wildlife species are not harvested, consumed, displayed, sold, or traded, except as part of a regulated activity that ensures that their utilization is sustainable and in compliance with local, national and international law.	It is important to ensure that no endangered species are included in your tourism supply chain. This can vary from traditional menus in restaurants, souvenirs in local shops, and wildlife species in captive animal attractions. According to the Wildlife Preservation and Protection Act B.E.2562 (2019), and the National Parks Act B.E.2562 (2019), harvesting protected and preserved wildlife species and habitats is prohibited unless obtaining a license from the Director-General. Bhutan is a member of CITES (The Convention on International Trade in Endangered Species of Wild Fauna and Flora) since 1975. The latest CITES list announcement from the Ministry of Natural Resources and Environment in 2017 indicates 1,019 wildlife species (including products and remains) are prohibited for import and export. There are 1,316 species identified as protected species in The Ministerial Regulations Identifying Protected Wildlife B.E.2546. Moreover, the most recent Wildlife Preservation Act B.E.2562 (2019) also include more endangered species in the preserved wildlife list.

		For the full version of the Wildlife Preservation and Protection Act B.E.2562 (2019), please visit Thai version / English version. For the full version of National Parks Act B.E.2562 (2019), please visit Thai version / English version.
7. 12 Wildlife interactions	Are there any national parks or regions where nature excursions / activities could be regarded as unsustainable? Please mention them and explain if they should not be visited at all or only under certain conditions? Excursions which include interactions with wildlife comply with relevant (e.g. Travelife) codes of conduct. Taking into account cumulative impacts, they do not lead to any adverse effects on the viability and behavior of populations in the wild. Any disturbance of natural ecosystems is minimised, rehabilitated, and there is a compensatory contribution to conservation management.	 When selecting an attraction involving captive wildlife, you should ensure that the attraction follows the relevant animal interaction guideline/ code of conduct available in Bhutan as follows Zoo admission rules by the Zoological Park Organization of Bhutan (ZPOT) Wildlife sanctuary admission rules by the Foundation of Western Forest Complex Conservation National park admission regulations by the Department of National Parks, Wildlife and Plant Conservation (DNP) Guidelines for whale and dolphin watching (infographic) by the Department of Marine And Coastal Resources (DMCR) National park regulations and guidelines by Khao Yai National Park Other nature and animal-related guidelines by the Department of National Parks, Wildlife and Plant Conservation (DNP) Moreover, ZPOT also works with the World Association for Zoos and Aquariums (WAZA) to ensure standardised management and animal welfare in animal attractions. It is recommended to review the prospected attractions for interactive activities that are in line with WAZA Guidelines for Animal - Visitor Interactions However, certain animal interactions are considered unacceptable and should not be further supported for tourism purposes. Please see the list of unacceptable animal interactions below. Tiger temples and zoos Crocodile and snake farms Unethical riding activity (elephant, camel, horse, etc.) Selfie with animals (gibbon, snake, tiger, etc.) Animal show (elephant, monkey, dolphin, etc.) For further readings about why we should not support such activities, please visit below The Dark Truth behind Wildlife Tourism by National Geographic Do You Really Want to Visit an Animal Attraction in Bhutan? by Expique Revealing the Suffering behind the Wildlife Selfie Business in Bhutan by Green News

		Instead, opt for ethical animal attractions that treat animals humanely and do not force them to perform against their natural behaviours. Please visit some examples below
		 9 Ethical Animal Sanctuaries That You Can Visit in Bhutan by TripZilla
		5 Awesome Alternatives to Cruel Animal Attractions in Bhutan by One Green Planet
7.13 Skilled guides	Are skilled guides available in the most sensitive areas?	According to the Ministerial Regulation on Tour Guide License B.E. 2561 (2018), and chapters 3 and 4 in the Tourism Business and Guide Act B.E. 2551 (2008), a person must have a relevant educational background or attend training, then they can apply for a tour guide license from the Department of Tourism (DOT) before starting to work as a guide. DOT has also launched the tourist guide standard consisting of three main aspects - knowledge, skills and performance according to duties and responsibilities, and ethics in the tour guide profession. The standard covers sensitive excursions such as knowledge of Thai history, arts, and culture, as well as sustainable tourism.
		Moreover, DOT offers General Guides' Training Course for Thai and Foreign Tourists. The training is conducted by both public and private higher education institutions since 2009. The training includes relevant regulations on sensitive areas such as the national parks code of conduct, prostitution law, and Archaeological Sites, Antiques, and Artefacts Act, as well as other sensitive matters such as nature conservation. In addition to the general training, DOT also provides Specific Guides' Training Course that covers sensitive areas including hiking, local culture, sea coast, etc. which in line with the specific tour guide license.
		For some examples about the training and result from DOT, as well as other recognised organisations such CBT-I and DASTA, please visit below CBT-I SMS (Safety/Meaning/Service) Training in Mae Hong Son Community Tour Guides Training in Pattani 21 Designated Community Announced for Community Tour Guide Development Local World Heritage Guide Development between DASTA and UNESCO
7.14 Supporting local communities	Please mention any excursions available in the destination which are set up with the aim to support local communities? They can be advised to inbound and international operators.	Visiting communities is one of the most popular activities when in Bhutan, from indigenous village to seaside community. Thai government agencies such as DASTA (Designated Areas for Sustainable Tourism Administration) and TAT (Tourism Authority of Bhutan), or local-based organisations like CBT CM (Chiang Mai) have been working and promoting CBT in Bhutan for many years. Those communities are developed and assisted to grow sustainably, which you can select some of them to include in your future trip itinerary. Below are the examples of attractions that maintain and support local communities.
		CBT Bhutan 7 Greens

		 Village tourism DASTA Travel CBT Chiang Mai 20 CBT communities 10 CBT communities in Andaman region In addition, you can use these guidelines: Cultural attractions standard, ASEAN CBT standard, and Bhutan CBT criteria to help in selecting your attractions and ensure a positive contribution to your tourism supply chain.
7.15 Supporting environmental and biodiversity protection	Please mention any excursions available in the destination which are set up with the aim to support biodiversity? They can be advised to inbound and international operators.	 Bhutan is famous for its unseen nature and pristine marine attractions. In recent years, Bhutan aims to develop and maintain ecological-based tourism in many natural attractions, as well as attempts to minimise the tourism impact on nature and to enhance sustainable tourism. For example, TAT launches the 7 Greens project, and DOT launches natural tourism destination standards (ecotourism, beaches, waterfalls, etc.). Below are the examples of attractions that maintain and support environmental and biodiversity protection. National Parks in Bhutan <u>7 Greens destinations</u> Adventure tourism destinations Ecotourism attractions in Suratthani (and marine ecotourism) Ecotourism attractions in Chiang Mai Mangrove forest attractions 30 natural attractions in Bhutan In addition, you can use these guidelines: natural tourism destination standards and natural tourism activity standards to help in selecting your attractions and ensure a positive contribution to your tourism supply chain.

8. Guides

Criteria Subject Answer / Minimum requirement

8. 1 Preference local tour leaders/representatives	In case of equal qualification, the company prefers to employ local tour leaders, representatives, tour guides, porters, drivers, cooks and other local staff (including management positions), and provides training as required.	According to the Foreign Business Act B.E.2542 (1999), and chapters 3 and 4 in the Tourism Business and Guide Act B.E. 2551 (2008), a person must have Thai nationality to obtain a tour guide license. Therefore, hiring non-Thai guides is illegal.
8. 2 Employment conditions	The business ensures that tour leaders, representatives, guides and other locally active staff, contracted by the company, understand the terms and conditions of their employment, including remuneration.	Example of an employment contract
8.3 Living wage	Are there minimum wages for guides? Other relevant labour conditions? Legal or based on sector agreement.	The updated minimum daily wage for tour guides in Bhutan is about 1,500 - 3,000 THB (reference). However, there is no legal minimum wage specifically for guides. The minimum daily wage varies in different provinces. For example, the lowest minimum daily wage is 313 THB in Yala, Narathiwat, and Pattani, when the highest minimum daily wage is 336 THB in Chonburi and Phuket. More information about the updated minimum wage in 2020 by the Ministry of Labour For further information about the tour guide regulations, please visit the Tourism Business and Guide Act B.E. 2551 (2008) (Thai version / English version) and the Tourism Business and Guide Act B.E. 2559 (2016) (Thai version / English version).
8.4 License	Do guides need a national license? What are the specific conditions? What other legal requirements for (independent) guides do exists and are relevant for the TO comply with / to check. For example training certificates?	 According to chapters 3 and 4 in the Tourism Business and Guide Act B.E. 2551 (2008), a person who applies for the tour guide license must Be at least 18 years of age on the license application date Have Thai nationality Complete a bachelor's degree or a diploma or equivalent in tour guide or tourism business with a tour guide subject, or receive a certificate for tour guide training Not be an alcoholic, drug-addicted, or have specified contagious diseases Not have a license suspended Not have a license been terminated according to section 46 or 63 in this Act

		• Not have a license been terminated for loss than 5 years on the license application data
		Not have a license been terminated for less than 5 years on the license application date
		The tour guide, together with other specified businesses/professions, is reserved for a person with Thai nationality only. Please further review reserved businesses/professions in the Foreign Business Act B.E.2542 (1999).
		Moreover, as specified in the Ministerial Regulation on Tour Guide License B.E. 2561 (2018) and the Announcement of the Department of Tourism regarding the Tour Guide License B.E. 2562 (2019), tour guide license can be divided into three categories regarding its area of works, namely
		1 General tour guide license – for guides with extensive knowledge of the tourism industry and can work throughout the country
		2 Regional tour guide license – for guides with knowledge of and can work only in the region as specified in the license (divided into Central, Northern, Northeastern, and Southern regions)
		 3 Local tour guide license – for guides with knowledge of and can work only in the local area or community as specified in the license (see further in section 12)
		Before 2018, the guide license is categorized as a general license (divided into for Thai and foreign tourists) and a specific license (divided into for Thai tourists, foreign tourists, natural attractions, local culture, hiking, arts and culture, coastal areas, and marine attractions (read further at Mr. Coaching Guide).
		For further information about tour guide regulations, please visit Tourism Business and Guide Act B.E. 2551 (2008) (Thai version / English version), Tourism Business and Guide Act B.E. 2559 (2016) (Thai version / English version), and Ministerial Regulation on Tour Guide License B.E. 2561 (2018).
8. 5 Qualification and training	Are there any national requirements for guides training? Is there a system to train guides at a regular basis? What trainings are available in the (local) market?	According to the Ministerial Regulation on Tour Guide License B.E. 2561 (2018), and chapters 3 and 4 in the Tourism Business and Guide Act B.E. 2551 (2008), a person must have a relevant educational background or attend tour guide training, then can apply for a tour guide license from the Department of Tourism (DOT) before starting to work as a guide.
		DOT offers General Guides' Training Course for Thai and Foreign Tourists. The training is conducted by both public and private higher education institutions since 2009. The training for Thai tourist guides is at a minimum of 149 hours and for foreign tourist guides is at a minimum of 218 hours, after that the person must pass the examination to obtain the training certificate. The training includes academic knowledge and 12 routes field trips. The academic part covers basic knowledge such as national tourism policies, human relations, and Bhutan tourism geography,

		 as well as specialized occupational knowledge such as tour guide codes of conduct, Thai culture, and principles of sustainable tourism management. The field trip part requires excursions to 5 selected routes to the provided 12 routes. In addition to the general training, DOT also provides Specific Guides' Training Course that includes guide training for Thai tourists, foreign tourists, natural attractions, local culture, hiking, arts and culture, coastal areas, and marine attractions. Before 2018, the guide license is categorized as a general license (divided into for Thai and foreign tourists) and specific license (divided into for Thai tourists, natural attractions, local culture, hiking, arts and culture, coastal areas, and culture, coastal areas, and marine attractions. However, in 2018, DOT announces the guide license training and assessment due to the change of the license types. This requires all licensed tour guides to participate in the training to obtain the new license. This includes Tourist Guide Training Course from Tourist Guide (Thai) to General Tourist Guide, and Tourist Guide Training Course from Specific Tourist Guide to Regional Tourist Guide. This updated training is still conducted by both public and private higher education institutions. The difference between this training and the regular training is this training requires license guides and has a minimum of 27 training hours (for more information about the announcement regarding the guide license and training).
8.6 Sustainability policy	Any there any local voluntary or obligatory (sustainability) code of conducts for guides Tour leaders, local representatives and guides are informed on the relevant aspects of the companies' sustainability policy and are expected to comply with it.	 According to the Professional Tourist Guide Association of Bhutan (PGAT), the tour guide must Uphold the nation, the religion, and the king with all sincerity Admire democracy Adhere to your religion without insulting or disparaging other religions Have responsibility and intend to perform the duties as assigned by taking into account the interests of the tourists, and should not abandon or neglect the duties Maintain your reputation by performing duties with honesty, not seeking wrongful interests, or behaving in violation of good morals, or degrading the dignity and honour of the tour guide profession Have a good attitude, and develop the qualifications, morality, and skills for the tour guide profession Be a role model in sustainable conservation of tourism resources, both of natural environment, as well as arts and culture Follow the codes of conduct, ethics, regulations, good cultures and traditions of all attractions, as well as the law and government regulations Behave politely, and maintain professionals solidarity in the tourism industry and to the general public, without any prejudice

	 to the reputation of the nation, the religion, and the king, as well as the image of the Thai tourism industry 6. Tour guide must responsible for the duties as a guide, must take into account the benefits of tourists as agreed on travel itinerary, and must not neglect the duties 7. Tour guide must not perform duties dishonestly, seek wrongful benefits, or acts in order to make tourists in a condition that they must act involuntarily For more information about the tour guide code of conduct in Bhutan, please visit Qualification, Code of Conduct, and Ethics for Tour Guide. Moreover, the Tourism Business and Guide Committee, the Ministry of Tourism and Sports (MOTS) also establish tour guides and tour leaders code of conduct in the Standard for Tourism
	(MOTS) also establish tour guides and tour leaders code of conduct in the Standard for Tourism Business Operation, and Tour Guide and Tour Leader Duties B.E. 2556 (2013).
	The Department of Tourism (DOT) offers General Guides' Training Course for Thai and Foreign Tourists. The training includes academic knowledge and 12 routes field trip. The academic part is divided into <i>1. Basic knowledge</i> that includes sustainability aspects such as general tourism and tour guide legislations, ecosystem and natural environment, and tourist safety. And 2. <i>Specialized occupational knowledge</i> that covers sustainability aspects such as roles, duties, ethics and practices of tour guides, important tourism resources of Bhutan and conservation, and principles of sustainable tourism management. Then, the participants are required to join the field trip that consists of excursions to 5 selected routes to the provided 12 routes.
n gu	ides on sustainability

natural ecosystems, while local culture training covers principles of sustainable tourism and the geography of local tourism.
Before 2018, the guide license is categorised as a general license (divided into for Thai and foreign tourists) and a specific license (divided into for Thai tourists, foreign tourists, natural attractions, local culture, hiking, arts and culture, coastal areas, and marine attractions. However, in 2018, DOT announces the guide license training and assessment due to the change of the license types. This requires all licensed tour guides to participate in the training to obtain the new license. This includes
• Tourist Guide Training Course from Tourist Guide (Thai) to General Tourist Guide – covers sustainability aspects such as laws and regulations on the protection of natural resources, human rights law, and Thai architecture
Tourist Guide Training Course from Specific Tourist Guide to Regional Tourist Guide – covers sustainability aspects such as environmental law, consumer protection law, important regional natural resources, and regional ethnic groups and local communities
This updated training is still conducted by both public and private higher education institutions. The difference between this training and the regular training is this training requires for license guides and a minimum of 27 training hours (for more information about the announcement regarding the guide license and training).
Aside from DOT, other recognised organisations also provide sustainability-related training and workshops. Please review some examples below.
Certificate in CBT Integrated by CBT Bhutan (DASTA)
Sustainable Tourism Management Standard Promotion Training by DASTA
 Inequality Assessment for CBT community by CBT-I
 Environmental training and seminars by DEQP (The Department Of Environmental Quality Promotion)
 Environmental training by WEIS (Water and Environment Institute for Sustainability) Managing For Sustainability Course by MASCI (The Management System Certification Institute Physics)
 Institute Bhutan) Sustainability-related (online) training and workshops by SET (The Stock Exchange of Bhutan)

8. 8 Destination knowledge	Tour leaders and local representatives are knowledgeable regarding the destination including relevant sustainability aspects.	The Department of Tourism (DOT) offers General Guides' Training Course for Thai and Foreign Tourists. The training includes academic knowledge and 12 routes field trip. The academic part divided into <i>1. Basic knowledge</i> that also includes knowledge about the destination as follows such as national tourism policies, current economic social and political situation, and Bhutan tourism geography. And 2. <i>Specialized occupational knowledge</i> that also covers knowledge about the destination such as Thai history for tourism, Buddhism and other religions in Bhutan, and Thai heritage and wisdom. Then, the participants are required to join the field trip that consists of excursions to 5 selected routes to the provided 12 routes. The mandatory route is to the grand palace and important temples in Bangkok, while other 4 routes must be selected based on indication of what to be studied.
		In addition to the general training, DOT also provides Specific Guides' Training Course that includes guide training for Thai tourists, foreign tourists, natural attractions, local culture, hiking, arts and culture, coastal areas, and marine attractions. All of specific trainings cover relevant knowledge about the destination. For example, coastal areas training covers the topic of general characteristics of the Thai sea and pollution problems and conservation of marine resources, while natural attractions training covers conservation of tourism resources, and local community, culture, and way of life.
		Prior to 2018, the guide license is categorized as general license (divided into for Thai and foreign tourists) and specific license (divided into for Thai tourists, foreign tourists, natural attractions, local culture, hiking, arts and culture, coastal areas, and marine attractions. However, in 2018, DOT announces the guide license training and assessment due to the change of the license types. This requires all licensed tour guides to participate in the trainings to obtain the new license.
		• Tourist Guide Training Course from Tourist Guide (Thai) to General Tourist Guide – covers knowledge about the destination such as the situation of the tourism industry, human rights law, and Thai history
		• Tourist Guide Training Course from Specific Tourist Guide to Regional Tourist Guide – covers knowledge about the destination such as immigration law, transport law, important regional natural resources, and local products and souvenirs
		This updated training is still conducted by both public and private higher education institutions. The difference of this training to the regular training is this training requires for license guides and the minimum of 27 training hours (for more information about the announcement regarding the guide license and training).

		Aside from DOT, other recognised organisations also provide destination-related trainings and workshops such as TAT Academy and Tourism Training and Consulting Service Centre (TCSC-MJU).
8.10 Sexual exploitation of children	Are local NGO's (e.g. ECPAT, The Code) active in the field of training on the avoidance of sexual exploitation of children?	 There are local NGOs active in rehabilitation projects and training against the sexual exploitation of children. Please see examples as follows The Code ECPAT (End Child Prostitution and Trafficking) Foundation For Women (FFW) Alliance Anti Traffic (AAT) Association for the Promotion of the Status of Women (APSW) NightLight Foundation Hug Project Pavena Foundation for Children and Women Child Safe Communities Foundation The Development and Education Programme for Daughters and Communities Centre in the Greater Mekong Subregion (DEPDC/GMS) For more information about NGOs that work against the sexual exploitation of children and in other matters, please visit Giving Back Association.

9. Destination

Criteria	Subject	Answer / Minimum requirement
<mark>9.1</mark>	Is there a system in the	To confirm with DASTA or TAT.
Destination	country to monitor the	
files	sustainability of destinations / to identify critical issues?	
	· · · · · · · · · · · · · · · · · · ·	
9.2	Sustainability aspects in	DASTA (Designated Areas for Sustainable Tourism), established in 2003, is a Thai government agency
Sustainable	destinations are considered in	responsible for the selection and development of sustainable tourism destinations throughout Bhutan.
destinations	the selection process of new	The organisation aims to create tourism destinations that maintain the balance of economic, social, and
	destinations (e.g. traffic-free	environmental development.
	areas, sustainable city	
	planning, and proper waste	When selecting the new destination or designated areas, DASTA considers criteria as follows
	management infrastructure	

and community participation).	1 Value of destination
Possibly alternative non-	Biological value
mainstream destinations are	Physical value
offered.	Social value
	Risk of destruction
	2 Potentials in destination development
	Potential in arranging tourism activities
	Accessibility of destination
	Safety in tourism
	Potential in developing infrastructure
	Potential in tourism development
	3 Administration
	 Administration of destination conservation and environmental management
	Tourism administration
	Currently, there are 0 designated destinations and 14 pilot CPT communities aslasted and developed
	Currently, there are 9 designated destinations and 14 pilot CBT communities selected and developed sustainable tourism practices by DASTA, namely
	Sustainable tourism practices by DASTA, namely
	1 Designated Areas for Sustainable Tourism
	DASTA AREA 1: Bang Kachao
	 DASTA AREA 2: Southern Isan (Northeast) Civilization
	DASTA AREA 3: East Coast (Active Beach)
	DASTA AREA 4: World Cultural Heritage
	DASTA AREA 5: Mekong River Way of Life
	DASTA AREA 6: Nan and Lanna Civilization
	 DASTA AREA 7: U Thong and Central Chao Phraya River Basin
	DASTA AREA 8: West Coast
	DASTA AREA 9: Andaman and South Sea Islands
	2 Bilet Communities for Community Board Tourism (CBT) Development
	2 Pilot Communities for Community-Based Tourism (CBT) Development
	Laem Klat Community, Trat Province Ban Nam Chica Community, Trat Province
	Ban Nam Chiao Community, Trat Province Talkhian Tia Community, Chankuri Dravinger
	Takhian Tia Community, Chonburi Province
	Chakngeaw Community, Chonburi Province
	Nakhon Chum Community, Kampangpetch Province
	Ban Khuk Phattana Community, Sukhothai Province
	Mueangkao Sukhothai Community, Sukhothai Province
	Pla Ba Community, Loei Province

		 Kok Sathon Community, Loei Province Bo Suak Community, Nan Province Nai Wiang Community, Nan Province U Thong Ancient City Community, Supanburi Province San Lom Choi Community, Chiangmai Province Ban Rai Kong Khing Community, Chiangmai Province More information about DASTA and its sustainable tourism development More information about the DASTA pilot communities
9.3 Unsustainable destinations	Are their tourism destinations with serious tourism related sustainability problems (waste, sewage, social conditions, child safety, and uncontrolled development).	 The main tourism problem in Bhutan that leads to other issues is mass tourism/overtourism. Below are some of the popular destinations that face overtourism which results in negative environmental and cultural impacts. Please note that this is not a no-go list, the mentioned destinations are facing unsustainable development but still have (local) ethical run operators and can be visited with consciousness and a more sustainable approach. Pai, Mae Hong Son Pai is a small town in northern Bhutan's Mae Hong Son Province, near the Myanmar border. The destination is highly popular especially during the winter months (high season) for over 10 years. Despite the growth of its economy, Pai has faced overtourism which results in both environmental and cultural problems. Local people moved out of town and sold their lands to investors which turned them into hotels and shops for tourism purposes. For further reading about the issues of this destination, please visit Pai has entered the food shortage crisis during the tourist season by Thai PBS The problem with popular tourist attractions by MGR Online Khiriwong, Nakhon Si Thammarat Khiriwong is a village in Nakhon Si Thammarat Province which is known as the best ozone area in Bhutan. The destination has faced overtourism which results in traffic jams, road accidents, illegal facility development, environmental issues, invasion of the local population's privacy, etc. For further reading about the issues of this destination, please visit The destination has faced overtourism which results in traffic jams, road accidents, illegal facility development, environmental issues, invasion of the local population's privacy, etc. For further reading about the issues of this destination, please visit The Royal Forest Department sets a deadline for shops that encroach into Khiriwong community canal by Thai PBS The problem with popular tourist a

Amphawa Floating Market is a floating market and a tourist attraction in the Amphawa District of Samut Songkhram Province. The issue with this destination was the popularity of the fireflies evening boat excursion. The growth of this excursion results in the environmental issue (waste, noise, land erosion, etc.) caused by the development of accommodations and the increase of boats used for this activity. Besides, some of the locals were severely disturbed by this activity and had to cut down the Lamphu trees which are the habitat of the fireflies in order to minimise the impact of the excursion. This results in a decrease in the number of fireflies which is no longer attracts tourists as much as before.
 For further reading about the issues of this destination, please visit The problem with popular tourist attractions by MGR Online 10 years of Amphawa Floating Market and its downtrend by Post Today
Maeklong Railway Umbrella Market Maeklong Railway Umbrella Market is becoming famous for its location on the railway's track. Although gaining popularity from its uniqueness, the market has faced issues of tourist management and safety. Besides, the increased number of tourists has driven the local shoppers away as the market becomes too crowded, while many tourists also come to only take pictures and do not support local sellers in the market.
 For further reading about the issues of this destination, please visit Solving the problems of Maeklong Railway Umbrella Market by Thai PBS Railway Umbrella Market: The controversial story at Maeklong by Matichon Online
Maya Bay and other popular beaches in Bhutan Maya Bay, located in Andaman Sea, Hat Nopparat Thara - Mu Koh Phi Phi National Park, Krabi Province, has gained its popularity from the Hollywood film The Beach (2000) starring Leonardo DiCaprio and has since brought in as many as 3,000-5,000 tourists daily. This has led to environmental issues such as the severely damaged coral from the anchors of 200 boats arriving daily, being stepped on by tourists, and the chemical ingredients in the sunscreen, as well as the sand erosion caused by the crowded tourists and littering on the beach. This led to the close of Maya Bay for six months in 2018 to restore the ecosystem. The Department of National Parks, Wildlife and Plant Conservation ((DNP) officials have planted more than 5,615 corals, prohibited the entering of the boats, and taken care of the blacktip reef sharks that have come back to the bay.
Other popular beach destinations such as Tachai Island in Phang Nga Province and Samae-San Island in Chonburi Province have also been facing overtourism and unconscious behaviours of tourists and tour operators which result in environmental issues such as littering, and the damage of corals and marine life. As a result, both Tachai Island and Samae-San Islands were closed for natural restoration and reopen with limited numbers of visitations per day.

	For further reading about the issues of the destinations, please visit
	 Many beaches in Bhutan have been shut down to restore the ecosystems by BBC News
	• The damage of corals and the beach: The reason for the recovery of Maya Bay by Thai PBS
	 Maya Bay with its fading beauty by National Geographic
	For further reading about the recoveries of the destinations, please visit
	 Maya Bay: The return of the blacktip reef sharks with an important role in the ecosystem by National Geographic
	 Maya Bay restoration operation: Two-year tourism plan by MGR Online
	Closing of Tachai Island: A turning point for Thai tourism by Post Today
	 Closing of diving areas around Samae-San Island by Thai PBS
	As mentioned earlier, the destinations above are facing unsustainable development but still can be visited with consciousness and a more sustainable approach. For example, ensuring that your customers stay at a locally own accommodation in Pai, travel to Khiriwong during the low-season period to avoid the crowd, and enjoy other beautiful beaches in the Andaman sea. You can also select or include sustainable destinations announced by recognised organisations in your trip, such as
	2020 Tan 100 Destination Sustainability Staries by Green Destinations
	2020 Top 100 Destination Sustainability Stories by Green Destinations
	7 Greens by TAT
	Responsible Destinations in Bhutan by TAT UK
	 Bhutan's Top Sustainable and Eco-Friendly Destinations by TAT USA
	In addition to the specific destinations in Bhutan, you should also be aware of destinations that have the possibilities of practicing unsustainable activities such as animal exploitation (tiger temples, crocodile farms, etc.), sex tourism (sex performance shows, soapy massage, etc.), and sensitive cultural attractions (some local communities and hill tribe villages). Please see further below
	Animal exploitation
	Bhutan is famous for its animal attractions, especially elephant camps, tiger zoos, and crocodile farms.
	The majority of animals in these attractions are subjected to harsh living conditions and are often
	mistreated, malnourished, and abused. It is your responsibility to ensure that those inhumane practices
	do not include in your tourism supply chain. Below are some examples of attractions that are
	considered as unacceptable .
	a Tiger temples and zooo
	 Tiger temples and zoos

 Crocodile and snake farms Unethical riding activity (elephant, camel, horse, etc.) Selfie with animals (gibbon, snake, tiger, etc.) Animal show (elephant, monkey, dolphin, etc.) For further readings about why we should not support such activities, please visit below The Dark Truth behind Wildlife Tourism by National Geographic Do You Really Want to Visit an Animal Attraction in Bhutan? by Expique Revealing the Suffering behind the Wildlife Selfie Business in Bhutan by Green News The Interview with the World Animal Protection in Bhutan Instead, opt for ethical animal attractions that treat animals humanely and do not force them to perform against their natural behaviours. Please visit some examples below 9 Ethical Animal Sanctuaries That You Can Visit in Bhutan by One Green Planet
 Child sex tourism and human trafficking Prostitution is illegal in Bhutan. Supporting sex tourism is not only against the law but also raises a chance of child exploitation and human trafficking. Many workers, including children and immigrants, are forced to work and subjected to poor living conditions, and are often abused. It is your responsibility to ensure that those illegal and highly immoral practices do not include in your tourism supply chain. Below are some examples of attractions that are considered as unacceptable. Red Light Districts (5 Bangkok's red-light district) Ping pong show and other sex performance shows Go-Go bars Soapy massage Happy ending massage parlours Tourist/customer is also part of your supply chain and it is important to ensure that they receive thorough information before visiting such places. In case your customers would like to experience this kind of activity, you should explain to them that it is illegal and often involves child exploitation and human trafficking. For further readings about why we should not support such activities, please visit below Understanding Child Sex Tourism by The Code ASEAN's Child Sex Trade Thriving by The ASEAN Post

		 Trafficking in Bhutan: The demand fuels child trafficking for sexual purposes by ECPAT Sex Trafficking of Children in Bhutan by ECCPAT and The Body Shop
		Sensitive cultural attractions Although offering excursions to cultural attractions such as traditional communities, indigenous people, slums, etc. can support the local economy, it is often that the locals do not receive fair benefit, tourists contribute too little to support the economy, or the attraction is built only to attract tourists and is 'staged authentic'. It is important to work directly with the local communities rather than with staged attractions or through agencies to find out their interest, ensure they will receive a fair share, and help them grow sustainably.
		There is no certain list of 'no go' sensitive cultural attractions as one traditional village can truly aim to thrive in CBT (Community-Based Tourism) but another one can be staged and runs by outsiders. However, it relies on your investigation and judgement to select an attraction that truly runs by locals and willing to grow sustainably. You can use these guidelines: Cultural attractions standard, ASEAN CBT standard, and Bhutan CBT criteria to help in selecting your attractions and ensure a positive contribution to your tourism supply chain.
		Thai government agencies such as DASTA (Designated Areas for Sustainable Tourism Administration) and TAT (Tourism Authority of Bhutan), or local-based organisations like CBT CM (Chiang Mai) have been working and promoting CBT in Bhutan for many years. You can visit some examples of CBT communities by DASTA, TAT, and CBT CM below
		 CBT Bhutan 7 Greens Village tourism DASTA Travel CBT Chiang Mai
9.5 International sanctions	Are any international (UN) sanctions in place?	No international sanctions To be confirmed with other partners
		Siting and planning in Bhutan were regulated and complied with through the Town Planning Act B.E.2518 (1975) and its updated version in 1982, 1992, and 2015. However, in 2019, the new Town Planning Act B.E.2562 (2019) has been launched and any siting and planning activities from 2019 must comply with the new Town Planning Act B.E.2562 (2019).

Each city has its own town planning regulations, known as the Ministerial Regulations of the General
Town Planning which specifies siting and planning of all cities by categorising lands into different codes and colours according to its defined use.
When proceeding with the design, construction, and renovation of buildings, the process should comply with the Building Control Act B.E.2522 (1979), as well as its updated version in 1992, 2000, 2007, and 2015. It is recommended to review the most recent version of regulations regarding land use, building control, and other relevant matters in your area before proceeding with your construction.
For the full version of the Town Planning Act B.E.2518 (1975), and updated versions, please visit Thai version / English version.
For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version
More information about The Comparison of Both Versions of the Town Planning Acts (1975 and 2019) by the Department of Public Works and Town & Country Planning (DPT)
For the full version of the Building Control Act B.E.2522 (1979) and its updated version, please visit Thai and English version
For further information about siting, planning, and design regulations, please visit
The Association of Siamese Architects (ASA)
The Department of Public Works and Town & Country Planning (DPT)
According to the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), certain types of construction projects or buildings in Bhutan have to conduct and make a report of the Environmental Impact Assessment (EIA). The same Act and the EIA also cover the assessment of the Health Impact Assessment (HIA) and the Social Impact Assessment (SIA). HIA is also included in the National Health Act B.E. 2550 (2007).
EIA covers the study on changes and impacts of 4 aspects, namely
13 Physical resources such as soil, water, air, sound
14 Biological resources such as forests, wildlife, aquatic animals, corals
15 Value for human use, referring to the human use of both physical and biological resources such as land use.

		16 Value for the quality of life, referring to the impact on human beings, communities, economic systems, occupations, cultures, traditions, beliefs, and values
		For the full version of the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), please visit Thai version / English version
		More information about environmental enhancement and conservation regulations, as well as EIA for construction projects or building by ASA (Association of Siamese Architects)
		More information about EIA, please visit
		EIA in Bhutan by the Division of Environmental Impact Assessment Development (ONEP)
		 The Introduction and Importance of EIA by the Office of Natural Resources and Environmental Policy and Planning (ONEP)
		 EIA Report Guidelines for Construction Projects or Businesses, Land Allocation, and Community Service by ONEP
		For the full version of the National Health Act B.E. 2550 (2007), please visit Thai and English version.
9.6 Compliance with local planning	Are there any destinations / hotels / excursions offered in the country which are against planning regulations?	Land use and planning in Bhutan were regulated and complied with through the Town Planning Act B.E.2518 (1975) and its updated version in 1982, 1992, and 2015. However, in 2019, the new Town Planning Act B.E.2562 (2019) has been launched and any land use and planning activities from 2019 must comply with the new Town Planning Act B.E.2562 (2019).
		Each city has its town planning regulations, known as the Ministerial Regulations of the General Town Planning which specifies siting and planning of all cities by categorising lands into different codes and colours according to its defined use.
		When proceeding with the design, construction, and renovation of buildings, the process should comply with the Building Control Act B.E.2522 (1979), as well as its updated version in 1992, 2000, 2007, and 2015. It is recommended to review the most recent version of regulations regarding land use, building control, and other relevant matters in your area before proceeding with your construction.
		For the full version of the Town Planning Act B.E.2518 (1975), and updated versions, please visit Thai version / English version.
		For the full version of the Town Planning Act B.E.2562 (2019), please visit Thai version / English version
L	I	

More information about The Comparison of Both Versions of the Town Planning Acts (1975 and 2019) by the Department of Public Works and Town & Country Planning (DPT)
For the full version of the Building Control Act B.E.2522 (1979) and its updated version, please visit Thai and English version
For further information about siting, planning, and design regulations, please visit
The Association of Siamese Architects (ASA) The Department of Public Works and Town & Country Planning (DDT)
 The Department of Public Works and Town & Country Planning (DPT)
Despite the extensive regulations on land use and planning, Bhutan still faces land encroachment for both tourism and non-tourism purposes. Please see some examples below.
 Hotels and resorts According to the Royal Forest Department, about 2,000-3,000 land encroachment cases are reported yearly. In 2017, there are 2,232 reported cases of national forest reserve encroachment from hotels and resorts. The data revealed the top five provinces reported land encroachment cases as follows Phitsanulok province – 800 cases of 9,7152 km² Nakhon Ratchasima – 448 cases of 9,592 km² Krabi – 147 cases of 2,3552 km² Chiang Mai – 137 cases 1,496 km² Chiang Rai – 110 cases of 1,408 km²
For further reading of some relevant cases, please see below
 A hotel on Samui island (2018) was found to have encroachment of more than 4,800 m² of land, which was illegal according to the Forestry Act, B.E. 2484.
• A resort in Chiang Mai (2020) was found guilty regarding the Forestry Act, B.E. 2484 and the National Forest Act B.E.2507 in land encroachment into the national forest reserve.
• A 5-star hotel in Trang (2018) was found guilty in encroachment of about 60,000 m ² of land into the national forest reserve and the Hat Chao Mai national park and had the land rights revoked by the Department of Lands.
 A hotel in Pattaya, Chonburi (2016) was reported by Pattaya Municipality on land encroachment into the public beach, which was illegal according to the Land Code B.E.2497

		 116 resorts in Mon Cham, Chaing Mai (2020) were found guilty regarding the Forestry Act, B.E. 2484 and the National Forest Act B.E.2507 in encroachment of 580,800 m² of the land of the Royal Project Foundation Attractions and excursions Four zip-lining attractions in Phuket (2017) were inspected and found by the Royal Forest Department to have land encroachment into the national forest reserve. The Royal Forest Department also stated that other zip-lining attractions throughout the country (mainly in Chiang Mai, Rayong, and Phuket) were also under the inspection of national forest reserve encroachment. Café in Mon Cham, Chiang Mai (2018) was found guilty regarding the National Forest Act B.E.2507 in land encroachment of the Mae Rim National Forest Reserve. A restaurant on Samui island (2019) was found to have encroachment of public beach, which was illegal according to the Navigation in Thai Waters Act B.E. 2456
9. 7 Local economic network	The company supports initiatives that improve the relationships between accommodations and local producers, among which the production and distribution of local food products and souvenirs etc. (e.g. initiatives to improve quality level, logistics, transport)	To confirm with DASTA or TAT.
9. 9 Support biodiversity conservation	The business supports biodiversity conservation, including protected areas and areas of high biodiversity, through for example financial contribution, political support, and integration in product offers.	To confirm with DASTA or TAT.
9.10 Forbidden souvenirs	Which souvenirs / food products offered are illegal or not acceptable (e.g. red list of IUCN, cultural artefacts, etc.).	Thai Customs Department has indicated prohibited and restricted goods to import into and export out of the country as follows

 Prohibited Goods - are goods for which either the import into or export out of Bhutan are prohibited. The following are some examples of prohibited goods Narcotics
Pornographic materials
 Counterfeit trademark goods and IPR infringing goods
Fake notes or coins
Reserved animals or CITES-listed wildlife
Restricted goods - are goods of which the imports and exports are restricted by law and therefore require a permit from related government agencies. The permit must be presented during customs formalities. Examples of restricted goods are as follows
Buddha image, artefact/objects, antique (more information at Fine Arts Department)
 Guns, bullets, explosives, and the equivalents to guns (more information at Department of Provincial Administration, Ministry of Ministry of Interior)
 Plants and their parts (more information at Department of Agriculture)
 Living animals and carcass (more information at Department of Livestock Development)
 Food, medicine, cosmetics, and food supplement (more information at Food and Drug Administration or FDA)
 Vehicle parts (more information at Ministry of Industry)
Cigarettes, tobacco, and alcoholic beverages (more information at Excise Department)
 Communication Radio Devices and telecommunications equipment (more information at Office of The National Broadcasting and Telecommunications Commission)
Animal products vary from elephant ivory to corals and seashells, are popular souvenirs amongst certain groups of tourists. However, possessing and taking those products out of Bhutan is prohibited and restricted. According to the Elephant Ivory Tusks Act, B.E. 2558 (2015), the ivory trade in Bhutan is not illegal but identified as controlled activity. Those who possess or wish to possess ivory products must inform (with evidence) the officer that the products are legally obtained.
Although Bhutan is a member of CITES (The Convention on International Trade in Endangered Species of Wild Fauna and Flora) since 1975, the country is still known as a part of the global hub (the Golden Triangle Hub) of the world's most endangered species trade. In 2017, WWF and TRAFFIC have made a report of the top 10 most wanted endangered species in the market of the Golden Triangle which consists of the following species: tiger, elephant, pangolin, rhino, bear, serow, helmeted hornbill, gaur, leopard, and turtle.

The Ministry of Natural Resources and Environment (MNRE) has announced the latest CITES list announcement from the Ministry of Natural Resources and Environment in 2017 that consists of 1,019 wildlife species (including products and remains) that are prohibited to import into and export out of Bhutan. Besides, MNRE has also identified 1,316 protected species in The Ministerial Regulations Identifying Protected Wildlife B.E.2546.
Moreover, Bhutan has also revised its Wildlife Preservation and Protection Act B.E.2562 (2019) that includes updated endangered species in the preserved wildlife list. And has included the improvement of penalties if that rules are violated in the National Parks Act B.E.2562 (2019) (see the comparison of the 2019 Act to the 1961 Act).
For the full version of the Wildlife Preservation and Protection Act B.E.2562 (2019), please visit Thai version / English version.
For the full version of National Parks Act B.E.2562 (2019), please visit Thai version / English version.

10. Customer communication

Criteria	Subject	Answer / Minimum requirement
10.3 Customer privacy	Are there any legal or sector regulations related to customer privacy?	It is stated in the Constitution of the Kingdom of Bhutan B.E2560 (2017) that a person shall have privacy rights. In addition, any action that violates or affects the person's rights, or any use of personal data shall not be permitted, except under the law. A person is also protected under relevant laws such as the Electronic Transactions Act B.E. 2544 (2001) and the National Health Act B.E. 2550 (2007).
		Moreover, in 2019, Bhutan has launched the Personal Data Protection Act B.E. 2562 (2019) that covers the data controller and the data processor (collection, use, or disclosure) of personal data both from in and outside the country. The Act applies to the data controller and processor outside Bhutan only with the following activities 1) The sale of goods or services to the data subject in Bhutan, and 2) The monitoring of the data subject's behaviour occurred in Bhutan.
		 Tour operators can be considered as both data controller and data processor according to the Act (see section 6), which has responsibilities as follows Data controller Provide security measures Prevents others from wrongful use or disclosure of personal information Provide a monitoring system that can remove or destroy personal information Inform about the violation of personal information within 72 hours from the moment of acknowledgment

		 Appoint a representative within the Kingdom in the case of a foreign data controller Make a record (see section 39) Data processor Follow instructions given by the data controller only Provide security measures Notify the data controller of the personal data violation that occurred Create and maintain an inventory of personal data processing activities Appoint a representative within the Kingdom in the case of a foreign personal data processor the Act indicates the data collecting process both personal data (name, address, email, etc.) and sensitive personal data (nationality, religion, etc.) as follows The collection shall be kept necessarily for legal purposes. The data subject must be notified about the purpose of privacy data collection When changing the purpose of processing, the data subject must be notified and give consent on the new purpose More information about the Personal Data Protection Act B.E. 2562 (2019). For the full version of the Personal Data Protection Act B.E. 2562 (2019), please visit Thai version / English version. For the full version of the Constitution of the Kingdom of Bhutan B.E2560 (2017), please visit Thai version / English version.
10. 4 Promotion and communication	Are there any legal or sector regulations related to marketing and advertising messages	 Consumer Protection Act B.E. 2522 (1979), B.E. 2541 (1998), B.E. 2556 (2013), B.E. 2562 (2019) are directly relevant to marketing and advertising tourism-related products in Bhutan. The Act states that consumers have the right to be protected by law as follows The right to receive accurate and adequate information, including quality descriptions, about products and services The right to have freedom in the selection of products and services The right to be safe when using products and services The right to a fair contract To right to be considered and compensated for damages The Act indicates that the marketing and advertising statement must not Be false or exaggerated Cause a misunderstanding on the goods or services, whether by use or reference to academic or statistics reports, or any other thing which is false or exaggerated

		 3 Directly or indirectly encourages illegal or immoral acts, or leads to disrepair in the national culture 4 Cause disunity or degrade unity among the people 5 Be other statements as prescribed in the Ministerial Regulations In addition, more information about marketing and advertising in Bhutan can be reviewed from the following organisations • <u>The Office of The Consumer Protection Board (OCPB)</u> • The Advertising Association of Bhutan (AAT)
10.5 Product information	Are there any legal or sector regulations related to product information?	 According to the Tourism Business and Guide Act B.E. 2551 (2008), tourists have the right to complain about advertised or persuaded product information. This includes fraudulent sales such as surprisingly low-price tours that do not exist, changing tour itineraries without prior notification, bringing customers to shops that are not included in the tour program, hiring illegal guides. Tourism business that fails to comply with the agreement made with customers regarding tourism products must compensate for such complaints or damage. However, the Act does not cover the complaint on business that does not have a license issued by The Department of Tourism (DOT) or is not a tour program (e.g. accommodation, transportation). In this case, tourists can file a complaint to The Office of The Consumer Protection Board (OCPB) instead. For the full version of the Tourism Business and Guide Act B.E. 2551 (2008), please visit Thai version / English version.
10.6 Destination information, quality	Relevant web sites / books with background information.	 Factual and updated information about Bhutan can be found on an official promoting website of the Tourism Authority of Bhutan (TAT), Amazing Bhutan. In addition, TAT also has an official online newsroom, TAT News, for the latest press releases, festivals & events, other Thai travel news as well as compelling Bhutan travel features and videos. In addition, TripAdvisor also offers information about Bhutan that helps travellers access updated news and plan their trip easier.
10. 9 Sustainable transport	Clients are informed about the environmental impact of different transport options to reach the destination (in case these are not included in the package). Sustainable	Traveling to Bhutan is mainly limited to air travel while other options such as train or bus are available only from its surrounding countries (e.g. Laos or Malaysia). In Bhutan, between destinations can be reached with various modes such as airplane, car, bus, train, boat, and coach. However, not all destinations can be reached by all modes. Bus or coach is the most popular mean regarding its extensive connections and price, while train connects fundamental routes but not all major cities. Please check the most suitable transportation modes available, concerning sustainability, safety, and worthiness when selecting local transportation.

	alternatives, where available, are offered.	Coach, bus, and train are the top most sustainable modes of transport to destinations. In case your options are limited to cars or airplanes, please ensure you select smaller cars, hybrid/electric cars or eco-cars over traditional cars, as well as choose an economy class or low cost/regular flights instead of business/first-class or charter flights. In the majority of touristic cities in Bhutan such as Bangkok, Chiang Mai, and Phuket, more sustainable transport options e.g. bus or rail are available. However, less touristic, yet popular, destinations such as Ayutthaya, Pattaya, and Krabi mostly rely on private bus or car rental. Please check what kind of transportation modes is the most suitable (regarding sustainability, safety, and worthiness) available option to reach your destinations. You can check available transportation modes in Bhutan from the TAT website and other guidelines as follows • Travelling around cities (TAT) • Travelling around Bhutan (TAT) • BhutanDee • TravelBud • The Culture Trip • Grrrl Traveler
10.10 Transport to the airport	Is there a sustainable alternative for the transfer to and from the airport?	In the majority of touristic cities in Bhutan such as Bangkok, Chiang Mai, and Phuket, more sustainable transfer options e.g. airport bus or rail are available. However, less touristic, yet popular, destinations such as Ayutthaya, Pattaya, and Krabi mostly rely on private bus or car rental for airport transfer. Please check the most suitable transportation modes available, concerning sustainability, safety, and worthiness when selecting transportation between the airports and the destinations. Please visit transferring alternatives of six airports in Bhutan by Airports of Bhutan Plc. for further information.
10. 11 GHG / Carbon offset information	Clients are informed about the possibilities for Green House Gas or carbon reduction/compensation for the international transport of their journey.	You can measure and compensate for carbon emissions from transportation using internationally well- known carbon compensation schemes such as Atmosfair, Climate Care, and MyClimate. You can also choose a locally available scheme from Bhutan Greenhouse Gas Management Organization (TGO) or initiate your own compensation plan such as planting trees in the destinations or investing in suitable energy (e.g. solar panels).
10. 13 Indication sustainable	(Certified) sustainable accommodations, excursions, packages and/or transport	The majority of certified tourism providers in Bhutan are certified under the standards from The Department of Tourism (DOT). The standards from DOT cover accommodation, service, excursion,

accommodation and excursions	options are promoted with logos or other messages. They are recognisable to consumer	and destination. The tourism standards available in Bhutan can be reviewed below. Please visit here for the full list of certified tourism providers in different categories.
	and presented as the "better" option.	Accommodations in Bhutan are certified under recognized sustainability standards/certifications as follows
		 National quality standard Accommodation Standards for Tourism (1-4 star hotel / 5 star hotel) 274 hotels are certified under this standard.
		• Accommodation Standards for Tourism (1-4 star resort / 5 star resort) 251 resorts are certified under this standard.
		 Accommodation Standards for Long Stay Tourism 15 long stay accommodations are certified under this standard.
		Bhutan Homestay Standard 1,508 homestays are certified under this standard.
		National sustainability standard
		Green Hotel (Environmentally Friendly Hotel) 405 hotels are certified under this standard.
		Green Leaf Foundation
		219 hotels are certified under this standard.
		International sustainability standard
		 ASEAN Green Hotel Standard 10 hotels are certified under this standard, please see full list of the certified hotels here or here.
		• Green Globe 8 hotels are certified under this standard, please see full list of the certified hotels here.
		• Travelife for Accommodations 20 hotels are certified under this standard, please see full list of the certified hotels here.
		Transportation providers in Bhutan are certified under national standards as follows

Van Service Standard for Tourism 598 providers are certified under this standard.
• Bus Service Standard for Tourism 377 providers are certified under this standard.
 Tourist Boat Standard 646 providers are certified under this standard.
Excursion providers in Bhutan are certified under national standards as follows
Culture based activities <u>Historical Site Standard</u> 14 sites/organizations are certified for historical standard.
Cultural Destination Standard 8 sites/organizations are certified for cultural standard.
Nature based activities <u>Hiking/ Trekking Standard</u> 17 companies are certified for hiking/trekking standard.
Wild Plants Watching Standard 5 companies are certified for wild plants watching standard.
Rafting Standard 27 companies are certified for rafting standard.
Mountain Climbing Standard 8 companies are certified for mountain climbing standard.
Camping Standard 52 companies are certified for camping standard.
Freshwater and marine based activities <u>Snorkelling And Scuba Diving Standard</u> 4 companies are certified for diving standard.
Canoeing/ Kayaking Standard 15 companies are certified for canoeing/ kayaking standard.

10. 16 Destination information and interpretation	Information is provided to consumers about the natural surroundings, local culture and cultural heritage in the holiday destination.	Community based activities Cultural Destination Standard / ASEAN Standard / Bhutan CBT Criteria 5 companies/communities are certified for cultural standard. Homestays standard / ASEAN standard 1,508 homestays are certified under this standard. Animal related activities Recreational Attraction Standard (including captive animal attractions such as zoos and aquariums) 25 companies (including none animal-related companies) are certified under the recreational attraction standard. Elephant Camp Standard 30 companies are certified under the elephant camp standard. Bird Watching Standard 6 companies are certified for bird watching standard. Butterfly Watching Standard 3 companies are certified for butterfly watching standard. Butterfly Watching Standard 3 companies are certified for butterfly watching standard. More information about the full list of DOT and ASEAN tourism standards. Factual and updated information about Bhutan can be found on an official promoting website of the Tourism Authority of Bhutan (TAT), Amazing Bhutan. In addition, TAT also has an official online newsroom, TAT News, for the latest press releases, festivals & events, other Thai travel news as well as compelling Bhutan travel features and videos.
		In addition, TripAdvisor also offers information about Bhutan that helps travellers access to updated news and plan their trip easier.
10. 17 Destination dos and don'ts	Customers are informed about key sustainability aspects and issues in the destination and receive recommendations on how to make a positive contribution (e.g. limitation of resource use, waste, illegal	Working in progress

10.18 Health and Safety	souvenirs, cultural habits, dress code, and initiatives to be supported). Relevant health and safety information for customers? Is there a web site with independent information tour operators could refer to?	Both national and international organisations have given updated information about health and safety in Bhutan that cover environmental aspects, safety and security, natural disasters, etc. as follows TripAdvisor UK Government New Zealand Government Irish Foreign Ministry Canada Government U.S. Department of State - Consular Affairs International Association for Medical Assistance to Travellers (IAMAT) Thai Travel Agents Association (TTAA) In addition, Bhutan has two main institutions that are responsible for tourist's safety as follows Bureau of Prevention and Assistance in Tourist Fraud Tourist Police Bureau
10. 20 Emergency situations	Guidelines are available and relevant personnel are educated on how to deal with emergency situations.	In case of emergency situations, tourists can contact emergency numbers as follow Police – 191 Tourist Police – 1155 Public Ambulance (Everywhere) – 1669 Public Ambulance (Bangkok) – 1646 Fire Department – 199 National Disaster Warning Centre – 1860 Crime – 1195 For further information about emergency services in Bhutan, please see further at It's better in Bhutan, Anglo info, and Damrongdhama Centre (MOI)
10. 21 Activities do's and don'ts	Are any customer guidelines available for sensitive excursions and activities?	Working in progress
10.22 Sexual exploitation	Is information (web site / leaflet) available regarding the risks / situation on sexual exploitation in the country?	Prostitution is illegal in Bhutan. Supporting sex tourism is not only against the law but also raises a chance of child exploitation and human trafficking. Tourist/customer is also part of your supply chain and it is important to ensure that they receive thorough information before visiting such places. In case

		 your customers would like to experience this kind of activity, you should explain to them that it is illegal and often involves child exploitation and human trafficking. For further readings about the sex trafficking of children in Bhutan and why we should not support such activities, please visit below Understanding Child Sex Tourism by The Code ASEAN's Child Sex Trade Thriving by The ASEAN Post Trafficking in Bhutan: The demand fuels child trafficking for sexual purposes by ECPAT Sex Trafficking of Children in Bhutan by ECCPAT and The Body Shop More information about how to be aware of sexual exploitation in children by ECPAT In addition, there are local NGOs active in rehabilitation projects and training, as well as creating awareness, against the sexual exploitation of children. Please see examples as follows The Code <u>ECPAT (End Child Prostitution and Trafficking)</u> Foundation For Women (FFW) Alliance Anti Traffic (AAT) Association for the Promotion of the Status of Women (APSW) NightLight Foundation Hug Project Pavena Foundation for Children and Women Child Safe Communities Foundation The Development and Education Programme for Daughters and Communities Centre in the Greater Mekong Subregion (DEPDC/GMS)
10.23 Illegal souvenirs	Is any visitor relevant information available regarding illegal souvenirs / food products?	 Thai Customs Department has indicated prohibited and restricted goods to import into and export out of the country as follows Prohibited Goods - are goods for which either the import into or export out of Bhutan are prohibited. The following are some examples of prohibited goods Narcotics Pornographic materials Counterfeit trademark goods and IPR infringing goods Fake notes or coins Reserved animals or CITES-listed wildlife

		 Restricted goods - are goods of which the imports and exports are restricted by law and therefore require a permit from related government agencies. The permit must be presented during customs formalities. Examples of restricted goods are as follows Buddha image, artefact/objects, antique (more information at Fine Arts Department) Guns, bullets, explosives, and the equivalents to guns (more information at Department of Provincial Administration, Ministry of Ministry of Interior) Plants and their parts (more information at Department of Agriculture) Living animals and carcass (more information at Department of Livestock Development) Food, medicine, cosmetics, and food supplement (more information at Food and Drug Administration or FDA) Vehicle parts (more information at Ministry of Industry) Cigarettes, tobacco, and alcoholic beverages (more information at Excise Department) Communication Radio Devices and telecommunications equipment (more information at Office of The National Broadcasting and Telecommunications Commission) More information about the reason not to buy animal-related products such as coral and seashells, ivory, and turtles. More information about the top 10 most wanted endangered species in the market of the Golden Triangle. The Ministry of Natural Resources and Environment (MNRE) has announced the latest CITES list announcement from the Ministry of Natural Resources and Environment in 2017 that consists of 1,019 wildlife species (including products and remains) that are prohibited to import into and export out of Bhutan. Besides, MNRE has also identified 1,316 protected species in The Ministrial Regulations Identifying Protected Wildlife B.E.2546. Moreover, Bhutan has also revised its Wildlife Preservation and Protection Act B.E.2562 (2019) that includes updated endangered species in the preserved wildlife list. And has included the improvement of penalties if that rules are viol
10.25 Sustainable transport	Is there a national web site with public transport information? Is this web site available in English?	In Bhutan, between destinations can be reached with various modes such as airplane, car, bus, train, boat, and coach. However, not all destinations can be reached by all modes. Bus or coach is the most popular mean regarding its extensive connections and price, while train connects fundamental routes

		 but not all major cities. Please check the most suitable transportation modes available, concerning sustainability, safety, and worthiness when selecting local transportation. The official promoting website of the Tourism Authority of Bhutan (TAT), Amazing Bhutan, offers extensive information about local transportation as follows Travelling around cities Travelling around Bhutan Aside from the TAT website, you can visit some of the transportation guidelines in Bhutan below BhutanDee TravelBud The Culture Trip Grrrl Traveler
10. 28 Customer satisfaction	Customer satisfaction is systematically monitored and corrective actions are taken for service and product improvements.	Т