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Assessing the impact of sustainability certifications and Eco-labels in the tourism industry

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Synopsis

This thesis dives into the role and impact of sustainability certifications and Eco-labels within the tourism industry, exploring the potential to promote sustainable practices and attract environmentally conscious tourists with implementation of these sustainability standards. Sustainability certifications and Eco-labels may provide a standardized approach to implementing sustainability initiatives in hotels and accommodations internationally.
With qualitative informant interviews, the thesis unfolds perspectives from businesses, municipalities and European legislation on circular economy principles and sustainability certifications within the tourism industry. The thesis addresses the perspectives of "greenwashing" and the importance of reliable information and available data, supported by European directives like the "***Green Claims Directive"*** and the "***Corporate Sustainability Reporting Directive.***"

The research highlights the vital need of collaborative efforts and partnerships among governments, local stakeholders, communities and tourists to achieve a sustainable transformation in tourism practices. It highlights the need for partnerships across sectors and borders to foster a holistic understanding of sustainability initiatives. Despite the main focus being on destination-related initiatives, this thesis identifies emissions from aviation as the primary pollutant in the tourism industry and questions the understanding of "sustainability" being possible in the tourism industry without incorporating sustainable aviation fuel into initiatives and strategies for the future.

Summary

Sustainability is becoming a well known word in many households and businesses around the world. When it comes to implementing sustainability initiatives and sustainable development there is no one-size fits all, every situation and action calls for practices tailored to that exact problem. Therefore the understanding of the word "Sustainability" may not mean the same for everyone. As a way to streamline sustainable initiatives and practices, certification schemes and Eco-labels have been developed all around the world. These sustainability certifications are created with specific criteria for hotels and other accommodations to achieve, if they seek to achieve a certain certification. Some certifications have set stricter requirements than others, some have different tiers for accommodations and destinations to achieve and of course some certifications are more widely recognized than others - making their influence and their prestige greater than others. For accommodations and destinations in the tourism industry, having achieved one of these sustainability certifications may serve as a competitive edge in their field, attracting more tourists and visitors by stating their commitment to combating climate change.
What influence certain certifications have in the tourism industry and how these certifications may contribute to spreading awareness and reducing climate change, for the better of the industry itself, will be the focus of this thesis along with aspects of the circular economy principles.

This thesis uses methodology and theoretical frameworks such as qualitative informant interviews to explore different off-sets and opinions on circularity in the tourism industry and sustainability certifications. The interviews give perspectives from a business-related outlook, a municipality understanding as well as a European legislative perspective, discussing the influence that certifications schemes and "greenwashing" tendencies have in the tourism industry. Circular economy, sustainability certifications & Eco-labels, the sustainable development goals and European legislation and directives constitute the framework of this thesis, to define and lay the foundation of sustainability initiatives in the tourism industry.

This paper highlights the vital role of sustainability initiatives and reformative legislation in the tourism industry, advocating a shift in characteristics and understanding of current degenerative practices. One of the examples introduced in this thesis is the sustainability certifications and Eco-labels that seems to incentivise and motivate businesses, accommodations and destinations to implement sustainable practices - initiatives like waste prevention, energy reduction and optimizing resource use - to cater to the more environmentally conscious tourists. The certifications and Eco-labels can seem a marketing tool for some businesses and the possibility of "greenwashing" of sustainable practices and initiatives occur. To combat these tendencies and to ensure reliable information, legislation and directives in the European Union have a vital role to play in the future. New directives to combat greenwashing - the "Green Claims Directive" and "Corporate Sustainability Reporting Directive" are an example of this new structure to ensure sustainability in the industry for the future. This thesis finds that to transform the tourism industry there is a need for a collaborative effort from every involved stakeholder in the industry. Governments, local stakeholders, communities and the tourists themselves are important actors, highlighting the importance of partnerships across sectors and international borders to ensure a holistic understanding of sustainable efforts.

This thesis is based on the basic understanding of the tourism industry needing to transition its current practices to more sustainable solutions, diving into specific alternative solutions and analyzing possible initiatives, only to discuss the actual possibility of the industry being "sustainable". The alternative solutions and initiatives analyzed in this thesis are based on destination related initiatives, even though the biggest polluter in the tourism industry is not the practices of the destinations. The transportation means and distances are. Aviation - transportation of tourists to their specific vacation destinations - constitute the vast majority of the emissions and pollution in the tourism industry. The aspects of aviation emissions and development of sustainable aviation fuel represent a very small amount of available research of sustainability in the tourism industry even though it is the most polluting factor. Without developing solutions for this aspect of the tourism industry, it is difficult to imagine "sustainability" being possible.

The recurrent themes in this thesis questions the validity of associating "sustainability" with tourism, given its inherent environmental footprint. As soon as citizens participate in tourism activities, sustainability is off the table. A quote from one of the interviews for this thesis highlights the skepticism of sustainability in the tourism industry, suggesting that current certification schemes do not justify the use of the term "sustainability." Making this statement the closing remark of the thesis, leaving an open discussion of how to actually transition the tourism industry. Will it be by legislation, comprehensive certification schemes, a new set of UN Sustainable Development Goals or by developing sustainable aviation fuel? There are many possibilities but no definite answers to this.

Problem analysis

The starting point for this research will consist of climate change, sustainable tourism perspectives and sustainability certifications. The problem analysis will identify themes relevant for further analysis and guide the focus onto a research question with relevant sub-sections.

Economic aspect of Tourism

Some Island nations are mainly dependent on tourism due to their small economies, favorable climates and beaches that attract tourists. Of the 10 countries that are most reliant on tourism, 6 of them are islands. Dependency on tourism is calculated by the ratio of revenue from foreign visitors to the country's GDP in 2022. The Seychelles rank in the 3rd place in 2022, with revenue from foreign visitors accounting for 23.1% of Seychelles' GDP. 332,000 visitors in 2022 spent a total of 932 million USD, with an average expenditure of 2,800 USD per visitor. The Maldives ranked as the country most reliant on tourism in 2022, with tourism revenue consisting of 68% of the Maldives' GDP that year The Maldives attracted 1.7 million visitors, generating 4.2 billion USD by tourism spendings (Forbes Georgia, 2023).
Some tourism destinations are evidently heavily reliant on tourists and tourism spending, with the tourism sector generating 68% of the Maldives GDP in 2022. Imagining destinations like the Maldives - and even the Seychelles with the tourism sector accounting for about 23% of their GDP in 2022 - without tourism spendings, would have a major and substantial effect on these destinations' economies. It is evident that the tourism industry is contributing to global economies and without the tourism industry these countries' GDP will suffer but the climate change and the environmental effects caused by the industry itself, should be a wakeup call for the industry as well as the tourists as well.

Environmental impact of tourism

Tourism and traveling has historically mostly been for the wealthier part of society but a change in pricing of transportation means have resulted in tourism being for a larger part of society and more accessible for the masses. Today many households in society have the opportunities for traveling and vacations. The tourism industry has seen exponential growth, with a staggering 1 billion arrivals recorded in 2012, and it is projected to maintain a steady growth rate over the next decades.
Today, tourism stands as one of the largest economic sectors contributing to global economic aspects and development. It accounts for 10% of global GDP and employment, with seeming opportunities for continued growth. While these opportunities continue to grow, tourism also brings significant responsibilities when it comes to environmental impacts and to address the evident climate change. Indicators show that in the 21st century, the climate will undergo unprecedented changes. These changes can result in a need for adjustments in the patterns of current tourism demand - Affected by effects like rising temperatures, rising sea levels and changes to current landscapes (Rosselló-Nadal, 2014).
When it comes to the negative impacts to the climate, caused by the tourism industry, literature surrounding these effects are relatively overseen. Most literature is concerned with how climate changes affect the possibility of tourists visiting specific locations in the future - how climate change may have a negative impact on the number of tourists rather than how the climate changes are

partly self-inflicted by the tourism industry as suggested by several studies, supported by the UNWTO (Scott et al., 2012) (Leal Filho, 2022)(World Tourism Organization, 2019).

This perspective in literature can suggest how climate change caused by the tourism sector may be rather complex and negative reactions concerning this point of view can be expected. The challenge of aligning tourist perceptions and responses to climate change impacts caused by the industry, can be vital when initiating a market shift and changes in tourism practices. However, climate change in the tourism industry cannot be overseen, whether the focus lies in how tourism contributes to climate change or how the tourism industry is affected by climate change. Climate change affects many factors of tourism, like transportation systems, landscapes and attractions that may be threatened by environmental changes (Rosselló-Nadal, 2014).
Climate change affects the current practices in the tourism industry and these environmental effects may be partly caused by said industry. Making sustainable changes in the current industry practices may be the biggest contributor to overcoming the negative effects that can be seen.

The tourism sector accounts for approximately 8% of the global carbon emissions, included in the calculations is everything from activities within the industry contributing to its carbon footprint - like air and sea travels, souvenir production, tours and accommodations. The tourism sector is surpassed by sectors like energy production and fast fashion (Sustainable Travel International, n.d.).

On a European scale the country with the most travelers is Norway, with approximately 89 % travelers in 2022. In second place is The Netherlands with around 84% travelers abroad and France in 3rd place (Eurostat Statistics Explained, 2023). The share of the European population participating in tourism activities can be seen by the figure below, with Norway being displayed as baseline:
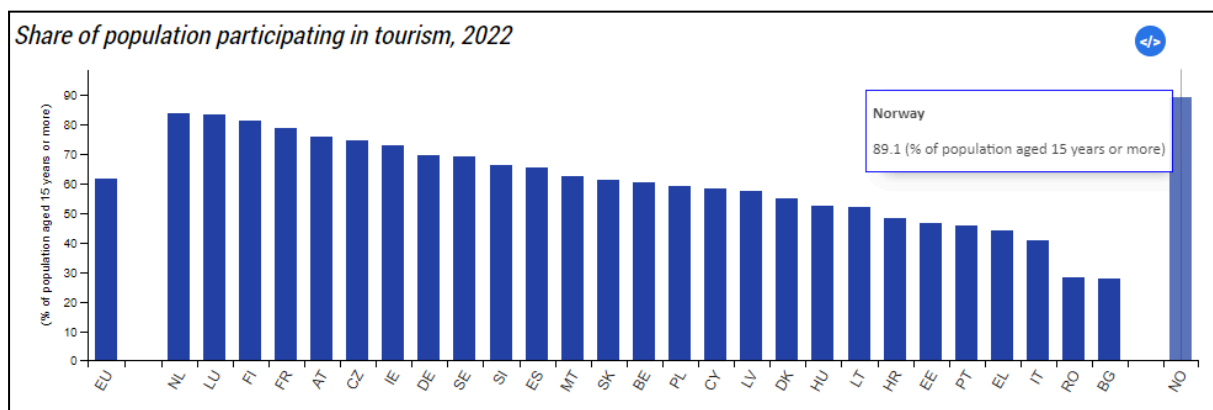
Figure 1: *Share of population taking part in tourism in 2022.* (Eurostat Statistics Explained, 2023)

The average for the European population, participating in tourism activities, is 61.5%, as can be seen by the figure above.

Sectoral shares of GreenHouse Gas emissions

It is estimated that by 2030, transport-related CO_2-emissions from the tourism sector are projected to increase by 25% compared to 2016 levels - reaching 1.998 Mt of CO_2 in 2030 or 5.3% of total CO_2 emissions internationally. International tourism-related emissions are anticipated to increase by 45%, from 2016 to 2030. With transport-related emissions in the tourism industry comprising 22% of the

overall transport sector emissions (World Tourism Organization, 2019). As emissions from the tourism industry is projected to increase by a significant amount towards 2030, and the overall transport related emissions internationally consists of 22%, a need for a reformation in the industry and a collaborative global effort is needed to lower the projected CO_2 emissions and regulate the climate change that is currently underway.

While it is evident that tourism can bring economic benefits, it also poses significant environmental challenges, especially in delicate ecosystems like islands, reefs etc. A way to address these threats to the environment can consist of policies and regulations regarding sustainable tourism aspects, to implement strategies for sustainable development in all parts of the tourism industry. Sustainable initiatives like an increase in renewable energy sources, energy- and water saving measures are examples of possible strategies to implement in the industry (Cohen, n.d.). These initiatives will naturally not only benefit the tourism sector but the general environment, as these initiatives can also be considered outside of the tourism industry whenever sustainable development is in focus.

As can be seen by the figure below by the UNWTO, the sub sectors shares of greenhouse gas emissions in the tourism industry can be seen. The figure displays that Air transport contributes the vast majority of the percentage of emissions, 40%. Second is the use of cars by 32%.
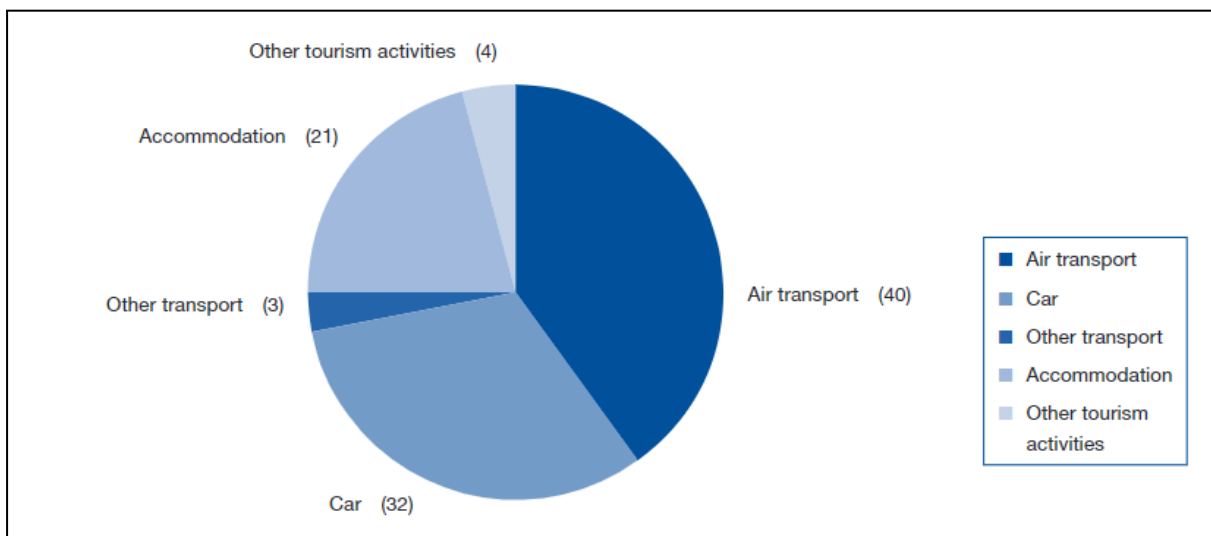
Figure 2: *Shares of greenhouse gas emissions in the tourism industry.* (World Tourism Organization, 2019)

As the figure by UNWTO displays, the two biggest sub sectors of emissions in the tourism industry are transport related, another sub sector of transport is also accounted for, making transport related activities a total of 75% in the tourism industry. Other than transport related activities Accommodations are the biggest contributor with 21%, which can still be considered a significant amount but not compared to transport.

Sustainable tourism and the Sustainable Development Goals

The concept of sustainable tourism according to UNWTO encompasses considerations of economic, social, and environmental impacts while also having the needs of visitors, the industry itself in mind. The principles and practices for sustainable tourism apply to all destinations, attractions and accommodations that attract tourists. Some elements of sustainable tourism are resource reduction, energy savings while ensuring the viability of the economic aspect for tourism stakeholders (UN Tourism, n.d.). The definition of sustainable tourism features according to the UNWTO an additional aspect compared to sustainability itself - the environmental, economic and social aspects - the viable economic aspect for the industry.

In the Sustainable Development Goals created by The UN, the Agenda for Sustainable Development, sustainable tourism is highlighted several times in different og the targets. Target 8.9 mentions to develop and implement policies by 2030 to promote sustainable tourism, job creation in the industry while supporting the local areas. The emphasis on sustainable tourism is further mentioned in target 12.b, which describes a need for tools for monitoring the impacts of sustainable development in tourism. Furthermore, target 14.7 outlines that tourism is recognized as a means to enhance economic benefits for Small Islands and developing countries by 2030 (United Nations, n.d.e).
The UN recognizes aspects of sustainable tourism in their development goals and agendas, highlighting the need for transformative actions in the tourism industry as part of measures taken against climate change on a global scale.

Energy and resource efficiency

The tourism sector is an important economic aspect for the global economy, contributing to about 5% to global GDP and 6-7% of employment worldwide. The industry consists of the world's fourth-largest export annually with 1 trillion USD. However, the rapid growth that can be seen in the tourism industry also comes with notable challenges to the world's economy and structures - especially when it comes to energy use and waste management.
The tourism sector's heavy reliance on fossil fuels contributes 5% of global greenhouse gas emissions (United Nations Environment Programme, 2011). Addressing these issues will require a shift to renewable energy and efficient practices. within the tourism industry - a collaborative effort worldwide for actions against climate change and the issues that come with these changes.

Destination planning can play a crucial part in sustainable development in the tourism sector, requiring integrated actions across sectors like energy, waste management and transportation. Despite significant challenges in the industry, there are opportunities to make tourism more sustainable. Even smaller sustainability efforts and initiatives can result in significant benefits, promoting industry growth while preserving resources and fostering savings from energy and more. An important factor to consider in planning is that evaluation of the tourism industry's impact on society is to not only include the economic aspects but also the social and environmental ones (United Nations Environment Programme, 2011). When considering the tourism industry it cannot be considered a positive aspect for society if the environmental and social aspects are lacking. The tourism industry may bring positive economic effects to some destinations and locations, but the

actions from the tourism activities may be considerably harmful to the environment and stressing the local community, to mention a few aspects. Including sustainability aspects into the tourism industry would ensure the viability of continued tourism activities while also reducing the negative impact on the environment and local communities.

Circular Economy

The fundamental aspect of "Circular economy" is its regenerative approach that aims to minimize waste and maximize the use of resources. Instead of the traditional linear model of "use-and-dispose", where resources are extracted, made into products and then discarded after single-use, circular economy aims to close the loops by designing products, processes and systems that will allow materials to be reused, recycled etc. The concept of circular economy will be further introduced in the methodical framework (Ellen MacArthur Foundation, n.d.). In the context of sustainable tourism, the principles of circular economy can be applied to reducing waste generation through better resource management, promoting the use of renewable energy sources at the destinations, encouraging recycling and upcycling of materials.

Essential principles of sustainability certifications

This section will give a brief overview of the principles of some sustainability certification and how they can operate and influence on a global level.

Environmental principles in sustainability certifications

When it comes to the environment and implementing sustainable initiatives internationally, sustainability certifications can have a crucial role by setting standards and guidelines for environmentally and socially responsible practices. Certification standards can direct businesses to more sustainable practices, such as reducing energy consumption and minimizing waste. Certifications can ideally reassure consumers, and tourists, that products or services meet specific sustainability criteria. This confidence can drive purchasing decisions toward more sustainable options. Certified businesses can differentiate themselves from competitors by showcasing their commitment to sustainability as a way to attract environmentally conscious tourists and investors, giving them a competitive edge in their field (Zeuthen & Ludvigsen, 2018).

Sustainability certifications surpassing aspects of legislation

As certification schemes are voluntary standards to achieve, they can also hold an advantage over legislation in environmental practices. By setting standards and criteria that exceed legal requirements, these sustainability certifications can influence and encourage businesses and stakeholders to push the environmental initiatives and actions further than current legislation. With global influence sustainability certifications can ensure consistent standards across borders. As consumer demand for sustainable products and services continue to expand, sustainability certifications can have a crucial part to play in meeting and exceeding these expectations. Through their process of continuous monitoring, evaluation and improvement, certification standards can facilitate an ongoing environmental progress that can outpace regulatory frameworks (Zeuthen & Ludvigsen, 2018).

Sustainability certifications naturally have different standards and organizational structures, but a way to ensure their authenticity can be by a third-party validation - Certifications being verified by independent third-party organizations can typically be considered more credible, as they are held accountable by an impartial organization. Third-party verification can reduce the risk of "***greenwashing***" (Zeuthen & Ludvigsen, 2018).
While sustainability certifications being third-party validated it is still essential for stakeholders and businesses to critically evaluate certifications based on these factors to ensure they align with their sustainability goals and values. Not all certifications will align with specific businesses, destinations or accommodations practices and beliefs. As some sustainability certifications operate on a global scale, transcending national boundaries to address environmental challenges with a holistic standpoint, they can promote consistent standards worldwide gathering businesses and stakeholders with the same mindset under a coherent global effort to reduce environmental damage and climate change.

Interconnectivity

As evident from the previously mentioned themes, sustainable development in the tourism sector can be a rather complex situation. Part of the reason that sustainable development in the tourism industry can seem complex, is the matter of all sectors in society being involved. Sustainable tourism is therefore also dependent on the stakeholders and the governments across the globe. Sustainable development in the tourism industry can partly also be a result of the sustainable initiatives and legislation passed in different countries or unions.

Sustainable tourism, circular economy and sustainability certifications are intertwined in their commitment to environmentally responsible practices within the tourism industry. Sustainable tourism aims to minimize environmental impacts, support local communities while generating economic benefits in the industry. The interconnectivity of these themes and practices entails reducing resource consumption and energy saving initiatives. Similarly, the practice of circular economy promotes resource efficiency and waste reduction by keeping materials and products in use for as long as possible through reuse, reduction and recycling. In the context of tourism, these circular practices involve minimizing waste generation, designing products for longevity and promoting recycling initiatives at destinations and accommodations.

Sustainability certifications provide the possibility for evaluating and verifying the sustainability performance of tourism businesses and destinations. These certifications can assess environmental management, social responsibility and economic viability, providing a form of reassurance for tourists that businesses, destinations and other hospitality services are committed to sustainable practices. By combining sustainable tourism principles with circular economy concepts and seeking sustainability certifications, these themes create a holistic approach to sustainable tourism development that benefits people, the planet, and local communities.

Problem delimitation and research question

The starting point for this research question is the impact that the tourism industry has on the environment, consisting of a significant percentage of global emissions. The industry's overall current practices have negative effects on the environment. This research question aims to explore the extent to which sustainability certifications have an impact on environmentally conscious practices and initiatives within the tourism industry. Exploring the relation between sustainability certifications, circular economy principles, the UN Sustainable Development Goals.
The research question for this paper will by that be:

To what extent do sustainability certifications and Eco-labels in the tourism industry align with circular economy principles and contribute to sustainable practices in tourism systems?

The research question is meant to provide insight into the effectiveness of current sustainability certifications and Eco-labels when it comes to transforming current practices within the tourism sector and how the certifications potential to influence legislative changes towards more environmentally conscious policies going forward. The research question will be backed by the following two sub-questions:

How can sustainability initiatives in the tourism industry address and incentivize tourism businesses to adopt circular economy principles into practice?
and
What are the potential impacts of sustainability certifications and Eco-labels when it comes to reshaping the tourism industry towards more sustainable practices?

These sub-questions aim to explore sustainability certifications, Eco-labels and circular economy principles in the tourism industry and its impact on sustainability efforts. They dive into current strategies and legislative systems to assess the influence that these sustainability certifications have.

Delimitations

This project will delineate the following aspects, for a more specific area of focus going forth.

This research will focus on sustainability certifications originating inside the Danish and European context, ***excluding non-European certifications*** primarily. The rationale behind this delimitation lies in the aim to conduct a comparative analysis on European standards, thereby fostering a deeper understanding of sustainability practices across Danish and European contexts. The decision to ***exclude socio-cultural aspects*** is deliberate - aiming to maintain a narrower focus on the technical and procedural aspects of certification systems. By delimiting the scope in this manner, the study aims to provide a detailed comparative analysis of sustainability certification frameworks, emphasizing their structural and operational differences rather than their socio-cultural underpinnings. This approach allows for a clearer understanding of their distinct features, differences and implications for sustainability practices.

Methodology and theoretical framework

This section introduces the methodological framework used to analyze the intricate interconnection between sustainability certifications, circular economy principles and real-world consideration, utilizing a case study approach supported by in-depth interviews. The methodological design is meant to capture the multifaceted dynamics in circular economy implementation, offering a nuanced understanding grounded in empirical evidence and stakeholder perspectives. Through open-ended questions the informants were encouraged to articulate their perceptions, strategies and challenges related to integrating circular economy principles into organizational practices. This study is also utilizing aspects of the UN Sustainable Development Goals and circular economy aspects.

The combined utilization of these methods and frameworks, a comprehensive and holistic exploration of the research question and sub-questions are intended - In the section below, the specific methods and frameworks will be further introduced.

Sustainable tourism business model

Tourism businesses will naturally have different approaches, starting points and understandings of processes to implement sustainability into their practices. Some businesses will only implement sustainability into their practices when urged by legislation or directives while other businesses always will be ahead of sustainability legislation, as a result of their commitment.
As the approach to sustainability in businesses differ, the experience and knowledge on sustainable practices and initiatives will also differ. Some businesses will take the first steps into sustainability activities while others may have already implemented basic sustainability measures and others will again have further incorporated sustainability into their business model long ago. The basic measures can be initiatives like energy-savings or waste recycling policies. The businesses that have incorporated advanced sustainability measures into their practices can have implemented preventative measures and management systems and actions plans to enhance sustainability in their models. Implementing sustainability into their business models also extend beyond the specific business and onto their subcontractors and suppliers - the products and services that the suppliers and contractors supply the business also play a vital role in sustainable business models. Understanding sustainable business models as systems and networks. Each category represents a separate aspect of sustainability, (Remmen & Kernel, n.d.). The model that these categories stem from can be seen below:

A Journey towards Sustainability – tourist firms				
Strategy Indicator	Step 1 Good House-keeping "Get off the ground"	Step 2 Environmental Management "Continuous improvements"	Step 3 Integration "Green tourist products"	Step 4 Sustainable front-runners "A journey – not a destination"
Performance indicators (resource use and impacts as key figures)	■ Indicator on use of electricity, water and heating as well as waste water and waste ■ Management of cleaning, washing, batteries, disposables, etc.	■ Indicators for noise and air emissions ■ Indicators pr. "tourist" ■ Management of own transport + of environmental and health damaging substances	■ Indicators for health & safety and indoor climate ■ Have made a review of hot spots (important environmental impacts)	■ Have made indicators based on a life cycle assessment / screening ■ Social and ethical indicators
Activity indicators	■ Have environmental policy ■ Have a person responsible for the environment ■ Compliance with regulations ■ Systematic recycling of waste and composting of organic waste	■ Have systematic environmental management (simple model with new targets and action plans every year) ■ Eco-friendly maintenance of green areas ■ Have organic food	■ Have a certificate for an environmental management system: ISO/EMAS or the Nordic Swan ■ Eco-friendly building and construction ■ Green procurement	■ Sustainability is integrated in the vision and development plans of the firm ■ New targets based on LCA ■ Making customer investigations (focus interviews)
Communication	■ Internal environmental report (green account)	■ Green account with own transport and green areas included	■ Green account and health & safety account ■ Green and socio-cultural services in local community	■ Have an economic, environmental and social account (Triple-bottom-line: profit, planet and people)
Stakeholder relations	■ Employee participation in the environmental activities	■ Involvement in networks with other firms and stakeholders ■ Tourist information on green services and activities	■ Green demands to suppliers ■ Initiating eco-friendly behaviour of the customers/tourists	■ Have surplus on the "ethical balance" in local community
Tools	Manual: How to get off the ground?	Manual: Systematic environmental management and bench-marking based on performance indicators	Manual: Tourism as a green product and customer based quality (new ISO 9000+14001+OHSAS)	Manual: Sustainable tourism in local communities and regions

Figure 3: *Tourism businesses towards sustainability.* (Remmen & Kernel, n.d.)

The model shows how businesses can progress from one dimension of sustainable practices and processes and advance to more comprehensive sustainable practices the further along the model the businesses reach. The model is divided into four steps; Respectively "Step 1 - Good housekeeping" including aspects like employee participation, environmental reporting systems and defining an environmental action plan. "Step 2 - Environmental management" including systematic continuous actions plans and indicators pr. visiting tourists. "Step 3 - Integration" with aspects of sustainable demands of suppliers and for the business to have a sustainability certificate or Eco-label. "Step 4 - sustainable frontrunners" with initiatives like life-cycle assessment of products and services and integrating other aspects of sustainability, the social aspect of the community and the local community. The last section in the model shows that integrating the three sustainability pillars to involve and benefit the local community as well as the specific business itself. (Remmen & Kernel, n.d.)

The model shows the focus progressing from the basic sustainable practices, like reducing resource consumption in production processes, implementing strategies such as waste and energy reduction initiatives - focus on enhancing operational efficiency within existing business models by embracing incremental technological advancements. Towards the understanding of development of sustainable products and services. This entails a thorough examination and optimization of the value chain within the businesses - including suppliers and customers. Approaching sustainability as a holistic and system-wide solution. Initiatives like industrial symbiosis and circular economy partnerships are examples of this approach, aiming to facilitate positive impacts through innovative cooperation and shared responsibility. By creating partnerships and promoting sustainable solutions in products, companies can capitalize on market opportunities while gaining mutual benefits for the organization

and the local community as well. Progressing through the categories reflects a growing recognition of sustainability as a fundamental aspect of the businesses practices and collaboration (Remmen & Kristensen, 2016).

Case Study

Yin characterizes the case study as a method for gathering and analyzing detailed information surrounding a particular topic, business or theme. Introducing the case study method into studies allows for a comprehensive understanding of the specific case - Gathering insights into specific structures and processes. This methodology serves to gather data and insights on how cases can be used to assess real-life situations and translate research into practical applications and initiatives. Utilizing the case study method not only allows for a nuanced understanding of the chosen case but also allows for the integration of other research methods into the context, to further support the analysis and ensure a deeper holistic understanding. By integrating multiple methods within the case study, both qualitative and quantitative data becomes more accessible to address the research question (Yin, R. K., 2018).

In the context of this study, are the European sustainability certifications, that offer valuable insights into sustainable development in the tourism industry and business models within the industry. European sustainability certifications, such as the *"EU Ecolabel[1]"*, *"GREEN KEY[2]"* and *"EMAS[3]"* (Eco-Management and Audit Scheme), can provide structured frameworks for businesses to assess sustainable initiatives into practice. By examining the structures of these certifications, it becomes possible to gain insight into the implementation of circular economy principles within the context of tourism. The specific sustainability certifications will be further introduced and analyzed later in this study.

Qualitative Interviews

In Svend Brinkmann and Steiner Kvale's book "Doing Interviews," the author outlines the role of interviews as a qualitative research method for empiric data collection. Kvale and Brinkmann discuss the concept of semi-structured interviews - Which utilizes elements of both structured and unstructured interview structures. In this semi-structures approach, interviewers follow a prescribed number of questions to guide the conversation, while also allowing for spontaneous inquiries to appear organically during the interview process, mimicking more of a conversation. This balance between predetermined questions and conversational flexibility creates an impartiality between the structured nature of systematic data collection and the unstructured exploration of experiences and perspectives from the informants. As described in the book by Brinkmann and Kvale, semi-structured interviews offer a means to achieve in-depth insight while maintaining a degree of methodological rigor (Brinkmann & Kvale, 2018).

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[1] Official European Eco-label setting product specific criteria, requiring continuous improvement of sustainability of the products

[2] International, independent Danish Eco-label for accommodations and facilities in the tourism industry with 13 main focus areas like energy & water use and sustainable food options

[3] European Eco-Management and Audit Scheme focusing on enhancing the environmental performance of businesses, energy savings and optimal use of resources

1. Christian Würtz Munch

Project manager and business consultant for the Danish Kalundborg region's business council. The council assists businesses in providing an overview of sustainability initiatives, its origins and practical steps to integrate it into businesses - Specific to the company's sustainability efforts, tailored to industry and context. The Business Council is also part of an industrial symbiosis with 33 partners in the network. This interview was conducted to gain insight into strategic approaches to sustainability for businesses and how businesses and industries can work together for sustainability. The interview can be seen by Appendix 1.

2. Jacob Antvorskov

Project manager in "Cirkelhuset" Odsherred Municipality. The project seeks to enrich both urban and rural areas through sustainable development activities. Promoting recycling and rebuilding is a priority to boost the circular economy in the municipality. This interview was conducted to gain insight into how principles of circular economy can be put into practices in businesses and society. The interview can be seen by Appendix 2.

3. Christian Poll

Expert in sustainability at DTU - Danish Technical University - and the Danish entity "Forbrugerombudsmanden". The informant is in the Department for Quantitative Sustainability Assessment. Focussing on guiding on subjects like the UN's global sustainability goals. Chief consultant for "forbrugerombudsmanden", focussing on initiatives combating greenwashing. This interview was conducted to gain insight into the certifications that the Department focuses on and how these certifications have an impact on sustainability in the tourism industry. The interview can be seen by Appendix 3.

4. Bente Mortensen

Consultant and lecturer, expert in sustainable development and cultivation & use of plants. Owner of the business "GreenProject". Previously a consultant for the tourism project "Destination21" in the 1990's. The tourism project approached local tourism with several pilot projects in Denmark but is now terminated. The interview was conducted to gain insight into tourism aspects in the local communities, with a focus on the destinations rather than stand-alone hotels or accommodations. The interview can be seen by Appendix 4.

Circular economy principles

An alternative to linear economy principles is the **"3R's principle".** The three R's are; Reduce, Reuse and Recycle, and are meant to minimize waste and conserve resources. Reducing is about minimizing the generated waste volumes by consuming and using less products - aspects like opting for reusable products rather than single-use products. Reusing is about using a product more than once before discarding it - aspects like repairing products instead of discarding them immediately or donating them. Recycling is about processing used products or materials into a new purpose and decreasing waste - aspects like recycling materials and products correctly, instead of discarding it to residual waste (European Commission, 2023).
An extended and descriptive principle and concept is that of **"Circular *Economy" (CE)*** is an industrial

model that focuses on restoring natural and social capital. It emphasizes efficient flows of materials, energy, manual labor and information systems to rebuild the natural resources. By reducing energy usage and promoting and accelerating the shift to renewable energy sources. The concept of Circular Economy is that everything can be treated as a valuable resource. Unlike traditional **Linear Economy**, Circular Economy uses a 'functional service' approach with real-time feedback systems.

The key Principles of Circular Economy includes: Designing products, services and materials for circularity - Designing out waste generation, where products are intentionally designed to fit within cycles for remanufacture, disassembly or repurposing. Renewable energy transitioning - Where systems should aim to operate on renewable energy, facilitated by restorative energy sources. Systematic feedback systems - Where the understanding of how components function within a holistic system is crucial to the design, while considering environmental and social contexts.

The essence of the Circular Economy concept aims to eliminate waste through intentional design, while transitioning to renewable energy sources and thinking in holistic systems for sustainable development (Ellen MacArthur Foundation, 2013).
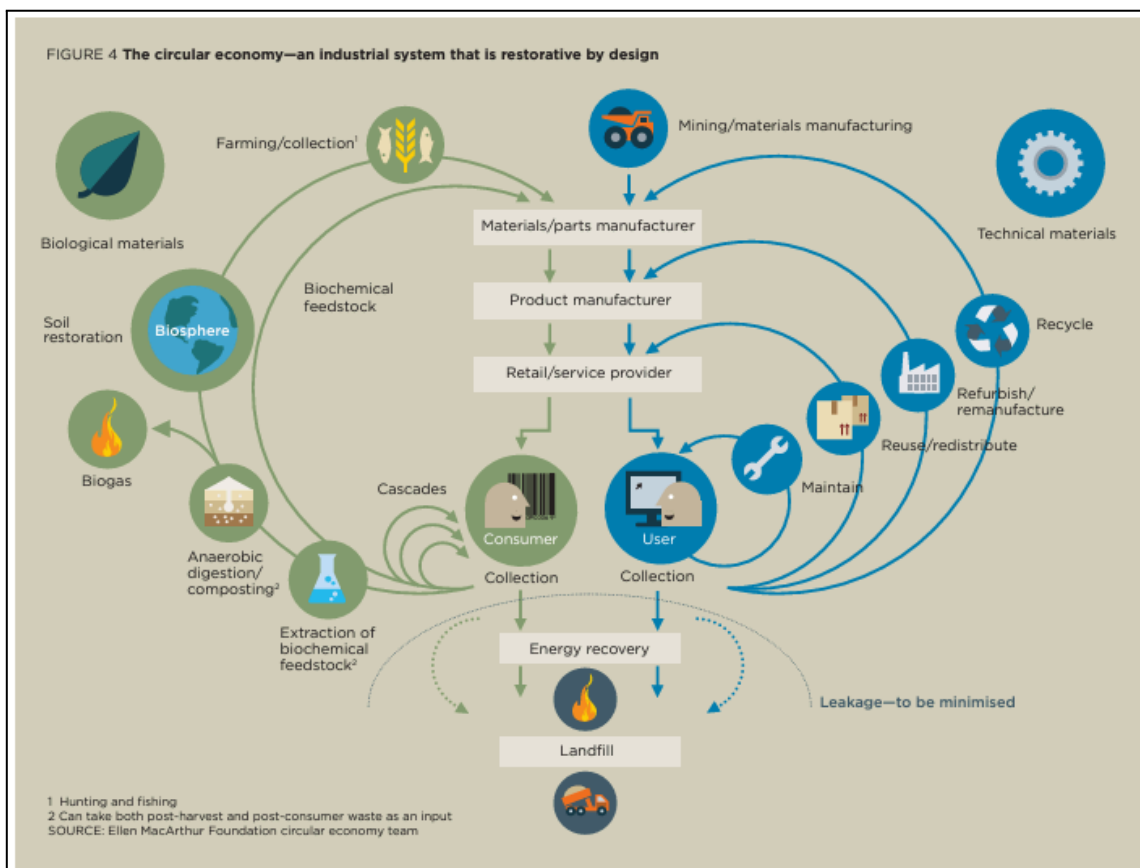
Figure 4: *Circular Economy Principles.* (Ellen MacArthur Foundation, 2013)

The concept of Circular Economy is to maintain resource value through effective material cycling - Including remanufacture and reuse. It emphasizes an overall retaining system with effectiveness and understanding of system dynamics over time and depending on the specific location. The concept highlights not to focus on optimizing individual processes or products in the process while neglecting the impact on the systems as whole. A shift to circular design can address these aspects (Ellen MacArthur Foundation, 2013). The principles of Circular Economy can extract more value from

resources compared to Linear Economy models, with the existing technologies and regulations supporting its transition and implementation.

The stepping stones of Circular Economy principles are the among others: Regenerative design, with the focus being on the systems being renewable or regenerative and that materials should stay within nature's limits. Performance economy, with a focus on extending the lifetime of products or materials, long life products and waste prevention. The cradle-to-cradle principle focuses on embracing the flows of products and materials as loops, making it so chemical materials should not be harmful to the environment and that biological materials should be biodegradable (Larsen & Brandt Broegaard, 2019).

The concept of Circular economy is practical guidelines that contrast with the principles of linear economy, straying from the "use-and-dispose" principles of linear economy models. Circular economy emphasizes a holistic life cycle of products and materials, closing the loops of consumption patterns. Circular economy features aspects that complement other sustainability principles by highlighting restoration, regeneration and re-use of products and materials (Larsen & Brandt Broegaard, 2019). In the case of sustainable tourism perspectives and environmental impact of the same, the principles of circular economy could be present by tourists being conscious of their actions - Taking fewer but longer trips, traveling shorter distances, being conscious of waste generation and sorting etc.

Sustainability certifications and Eco-labels

Sustainability certifications can have an impact on promoting and verifying environmentally responsible practices across sectors, industries and businesses. When it comes to classifying types of certifications there are often referred to three types - Type I, Type II and type III. The sustainability certifications will also serve as a concept of case study in this paper, as analyzing and categorizing specific certifications will be a recurring theme. Sustainability certifications

Certification Type I

This type of certification can be referred to by "Eco-labels" making them understood as a reliable service or product that meets specific criteria when it comes to environmental performance and practices. These types of certifications can add to a business or accommodations credibility of sustainability measures and initiatives, making sure that service or product meets specific standards and expectations of customers or contractors. (Iso.org, n.d.). A business or accommodation does not need to have a third-party verification when having an Eco-label or sustainability certification. Eco-labels and sustainability certifications can further add to their credibility by being third-party verified, having an independent and unbiased company or organization verify the information and data provided. To gain this type of certification, the service or product will have likely undergone an extensive assessment of several factors and indicators of practices, like ressource use, energy efficiency, waste management, preventional mechanisms and an overall environmental impact. Type I certifications can cover various aspects of services or products but can also be industry specific - Examples of Type I certifications can be the "Nordic Swan Ecolabel" or simply the "EU Ecolabel". This type of certification goes under the ISO14024 for environmental labels and declarations(Fernández,

n.d.). When it comes to the tourism industry these types of certifications can be gained by accommodations, destinations etc. when meeting the specific criteria.

Certification Type II

This type of certification focuses mainly on providing information on labels that are not verified. Type II sustainability certifications are solely based on self-declared or self-proclaimed claims of sustainable practices and go under the ISO14021 standard (Fernández, n.d.). Therefore the focus lies on the products or services environmental performance or practices without it falling under a Type I certification - An Ecolabel. These types of certifications are mainly self-declared by businesses or companies, based on self-assessments or own-described guidelines or practices (Ecolabel.net, n.d.) (Forbrugerombudsmanden, 2011). In the tourism industry an example of this type of certification can be when attractions, activities etc. label themselves with sustainable claims like "plastic-free" or "carbon-neutral".

Certification Type III

This type of certification is also known as **_"Environmental Product Declarations''_** (EPDs). Unlike the previous two certification types, Type III focuses only on the environmental aspects of a product (Fernández, n.d.).These certifications provide standardized information about a service or product's environmental impact throughout its entire life cycle. Therefore this type of certifications can often be based on "**_Life Cycle Assessment_**" methodologies - Evaluating the environmental impact of products or services from raw material to manufacturing to use and disposal or reuse. This type of certification is therefore somewhat different from the other types of certifications, where Type III scrutinizes every aspect of a product or services, not giving an overall evaluation like Type I and Type II does and go under the ISO14025 standard (EPD International, n.d.)(Fernández, n.d.). In the tourism industry this type of certification would assist tourists in making informed choices based on comprehensive information about the whole life cycle of service or product used. An example could be transparency of water-use at accommodations or carbon emissions of attractions.

Sustainable development goals

Sustainable tourism is closely linked to several of the United Nations Sustainable Development Goals (SDGs). A short overview of selected goals that align with sustainable tourism aspects and how these contribute can be seen below.

Goal 9: Industry, Innovation and Infrastructure

Sustainable investments in infrastructure and innovation can be considered crucial for economic growth and progress around the world. Renewable energy sources have become increasingly important when it comes to driving sustainability and advancements in technologies.
Sub-goal 9.2 - Promote inclusive and sustainable industrialization aiming to double its impact in the least developed countries.
Sub-goal 9.4 -Upgrading and transforming industries with sustainability in focus. Improving resource efficiency, environmentally-friendly technologies and models in the industries (United Nations, n.d.a).

Goal 11: Sustainable Cities and Communities

As over half of the global population is residing in urban areas, sustainable development cannot exist without transforming current urban infrastructure and governance. Examples of this can be investing in accessible and Eco-friendly public transport, green nature spaces and inclusive urban planning.
Sub-goal 11.2 - Ensuring universal access to safe, affordable and sustainable transportation systems.
Sub-goal 11.6 - Reducing the negative environmental impact per capita, this sub goal particularly addressing air quality and waste management.
Sub-goal 11.a - Promoting positive economic, social and environmental ties between urban-, rural-, national- and global areas, ensuring that planning strategies are effectively developed while ensuring connectivity between areas (United Nations, n.d.b).

Goal 12: Responsible Consumption and Production

A focus on economic growth and sustainable and responsible practices, reducing the carbon footprint by transforming production and consumption patterns. Encouraging recycling and waste reduction among industries, businesses and consumers is essential for holistic results.
Sub-goal 12.2 - Achieving sustainable management and efficient use of natural resources.
Sub-goal 12.4 - Ensuring sustainable management of waste and resources throughout their life cycle.
Sub-goal 12.5 - Decreasing waste generation with prevention, reduction and recycling (United Nations, n.d.c).

Goal 17: Partnerships for the Goals

Sustainable development depends on international commitment and collaboration. Coordinated policies can be considered crucial for achieving the sustainable development goals.
Sub-goal 17.14 - Strengthening global policies to create a fair and coherent sustainable development.
Sub-goal 17.16 - Enhancing Global Partnerships focussing on Sustainable Development with collaborations to share knowledge, technologies and resources to support other nations.
Sub-goal 17.17 - Fostering partnerships among governments, private entities and civil society, using experiences and strategies for sustainable development (United Nations, n.d.d).

Directives and legislation

This section will introduce central Danish and European legislations and directives concerning commercial claims, greenwashing, sustainability reporting and sustainable development.

Sustainability reporting (CSRD)

Sanctioned in 2023 a EU directive commencing from the fiscal year of 2024, specifies a standard for sustainability reporting for companies and businesses - Corporate Social Responsibility Directive (CSRD). The European directive states that the encompassed companies must integrate sustainable considerations of their practices and actions. The sustainability reporting includes aspects of companies sustainability strategy, its environmental impacts, assessment of risks and opportunities while also adhering to other European standards concerning environmental, social and business development. The annual reports are to be analyzed and evaluated by an auditor. The CSRD directive

states that sustainability reporting should henceforth be considered of the same importance as financial reporting (Danskindustri.dk, n.d.b).

In continuation of the CSRS-directive is the European Sustainability Reporting Standards (ESRS) which is the standard that applies in the reporting scheme of companies encompassed in CSRS.
The directive involves reporting of climate en environmental matters with the focus on ensuring that companies and businesses included in the scheme, supports the goals of the Paris Agreement of limiting global warming till 1.5°C (Danskindustri.dk, n.d.a).
Scope 1, 2 and 3 of the directive describes that companies must disclose emissions from production, energy use, material and product use and transportation. A selection of requirements of the ESRS include; Climate impact mitigation, alignments strategies and business models, emissions and reduction goals, policy frameworks, energy consumption, GreenHouse Gas reduction plans. When it comes to circular economy the companies must describe the use of resources, generated waste and contributions to aspects of circular economy in their value chain. The companies must also include an assessment of economical, social and cultural impacts to the surrounding communities. Aspects of this can consist of collaborative practices and partnerships with local businesses while also reporting on the community related risks (Danskindustri.dk, n.d.a).

Green claims and Greenwashing

In 2022 the European Commission proposed a law to ensure consumer protections and to promote sustainable development - A Green Claims Directive. This was proposed as an update to an already existing directive called "Unfair Commercial Practice Directive", meant to address the issues concerning advertisement and claims of being "Green" or sustainable choices for the consumers. The Green Claims directive is aimed at false and undocumented environmental claims. Also called "*Greenwashing*". According to the Commission, a study from 2014 and 2020 showed that a substantial amount of environmental claims of products, services and businesses in the EU was vague, misleading and unbacked. Feedback from these studies showed the Commission the need for a reliable verification scheme to ensure environmental claims were actual.
As proposed in the directive a minimum requirement for environmental claims was introduced, among these proposed requirements was a third-party verification before environmental claims could be used in commercial communication (Eur-lex.europa.eu, 2023).

Danish Marketing Act

The Danish "Marketing Act" states in § 1. that the regulation concerning commercial claims and practices, setting guidelines for a broad spectrum of entities functioning in the commercial market. The regulation encompasses both private enterprises and public entities - any practice that involves selling products to consumers.
The law defines a *"consumer"* as a person who buys products outside of their profession. A *"business"* operator is defined as a person involved in business, either a private business or on behalf of a business operator. A *"product*t" is defined as a good or service. And a "*commercial practice*" is defined as an action, behavior, commercial communication or production - this includes advertising and marketing practices (Retsinformation.dk, 2017).

Central to this law and regulative framework is § 6., concerning misleading actions in marketing and businesses. This section addresses misleading and deceptive practices, claims and actions. It is described how a business or business operator must not display or advertise disseminating incorrect information or methods to mislead the consumer. These misleading practices are defined in Subsection 2, stating that these actions may relate to one or more of these; The nature and existence of a product or service, the important characteristics of a product or service, symbols or statements used to directly or indirectly support and approve the business, product or service (Retsinformation.dk, 2017).

Environmental Claims Guidelines

When it comes to Type II certifications in Denmark a set of guidelines have been introduced. This set of guidelines states that environmental claims often involve the use of Eco-labels, symbols or certifications to enhance a product's positive environmental aspects. It is stated that when businesses use these schemes as a way of promoting their product, service or marketing strategy they are required to document and provide information about these claims. This information of products or services should be visible and available for consumers to see (Forbrugerombudsmanden, 2014).

When using labels, symbols and certifications on products or services, the criteria for fulfilling these schemes must be documented and verified, demonstrating that they do meet the set requirements. Even when businesses do comply with criteria of labels and certifications, these claims must not be used for exaggerating their activities, applying the label to entire product lines or services, in case only a part of said item meets the requirements or used as a misleading marketing edge - downgrading competitors' efforts. The importance of third-party validation is also highlighted to maintain the credibility of environmental claims and labeling schemes (Forbrugerombudsmanden, 2014).
The guidelines also mentions "Life Cycle Assessment" (LCA) as a way to analyze and evaluate the environmental impact that products and businesses have, throughout the entire life cycle - Production of the product to disposal of the same. This ensures that environmental claims of products like "natural" or "green", cannot be used as a way to mislead the consumers.
The businesses are responsible for ensuring that their environmental claims are thoroughly documented and true (Forbrugerombudsmanden, 2014).

Analysis

..of how sustainability initiatives in the tourism industry address and incentivize tourism businesses to adopt circular economy principles into practice

Central to this analysis is the exploration of how sustainability certifications incentivize tourism businesses to implement circular economy principles and practices. These certifications can consist of a compelling case for businesses to transition towards circular business practices and models. This analysis dives into how certifications can motivate stakeholders to minimize waste, optimize resource use and prioritize sustainable consumption patterns. Moreover, this analysis aims to shed light on the sustainability initiatives that may aid in reforming the tourism industry to more sustainable practices.

Progressing from linear tourism to circular tourism

According to UNWTO the principles of sustainable tourism is that it can be applied to all types of tourism and destinations in the industry (United Nations Environment Programme & World Trade Organization, 2005). The main principles of sustainable tourism can be seen by the figure below:

- Using environmental resources for optimal use.
- Maintaining the natural systems and natural heritage.
- Respect the socio-cultural aspect of the local communities.
- Ensuring and enhancing economic operations and processes long-term, benefiting all stakeholders
- Ensuring informed participation in sustainable development for relevant stakeholders
- A continuous effort, requiring monitoring and documentation of impacts and results
- Maintaining and ensuring a high level of tourist satisfactions while promoting sustainable development in tourism practices.

Figure 5: *Chosen essential principles of sustainable tourism according to UNWTO.* (United Nations Environment Programme & World Trade Organization, 2005)

The environmental, economic and social aspects of sustainability should be integrated into tourism activities for a balance in long-term changes in the industry. To ensure this UNWTO highlights conscious resource use, being mindful of existing ecosystems and biodiversity in the area. To ensure a successful and impactful implementation of sustainability in the tourism industry there is a need for political leadership and will, along with a continuous documentation, monitoring and evaluations. Implementing sustainability aspects into tourism activities should be done without reducing the tourism satisfaction (United Nations Environment Programme & World Trade Organization, 2005).

Sustainability in the tourism industry would encompass all forms of tourism and destinations - To be sustainable, tourism should shift from linear processes to circular practices like minimizing waste and maximizing resource use. Hospitality services and tourism businesses adopting circular economy initiatives can enhance sustainability in the industry.

In a circular perspective, tourism waste can integrate into urban systems, improving resource management. Energy-saving measures, including technological investments and behavioral changes, are vital in the built environment. Reducing, reusing and recycling can be crucial for sustainable tourism as well as legislation and investment regulations, that manage and evaluate sustainable practices in tourism to avoid negative impacts on the environment and communities (Girard & Nocca, 2017).

Progressing from linear tourism to circular tourism practices would require global governments and policy-makers to prioritize renewable energy technologies and environmentally conscious practices and services, without impacting the tourism industry's economic aspect. Legislation and regulations could be considered essential for promoting and kickstarting circular economy practices in the tourism industry (Bhuiyan et al., 2024).

Progressing towards sustainable tourism can be considered vital for the industry's growth towards international carbon reducing practices in the future. Environmental initiatives could aim to establish a framework for sustainable practices in the tourism industry, but there are limitations - As previously mentioned emissions and climate change caused by the tourism industry can be a complex theme. An example of this can be the overlooking of transportation emissions in the industry and instead focussing more on sustainable initiatives at the destinations and locations that the tourists visit (Herrero et al., 2022). The transportation emissions consist of, as mentioned prior, the vast majority of emissions from the tourism industry but sustainable initiatives to counteract these emissions are rather hard to identify.

Eco-labels and sustainability certifications have been gaining traction in recent years for businesses to showcase and prove their commitment to sustainable practices, these Eco-labels and certifications may assist in promoting sustainable initiatives and actions. In the tourism industry these Eco-labels and certifications will mostly consist of Type I certifications like "The Green Key" for accommodations or "The EU-Eco label" for products. Important to remember, when considering sustainability in the tourism sector and implementing Eco-labels, is that the tourism industry consists of many different sectors and themes to address in circular tourism perspectives, these can consist of accommodations, transportation, leisure activities and waste generation only to mention a few within sustainable and circular practices (Herrero et al., 2022). To achieve circularity in the tourism industry all sectors and aspects of tourism activities should be included. It is not possible to achieve circularity in the tourism industry without a holistic understanding of the practices.

Partnerships and the local community

When it comes to the importance of partnerships in sustainable tourism, the perspective extends beyond the aspect of tourism and can be highlighted in the general importance of partnerships in society. Some aspects of sustainable tourism and partnerships can also be defined by legislation - national as well as EU legislation and guidelines for management of sustainable development. Partnerships can be further developed by cross-border partnerships, combining and adhering to legislation from several countries, trespassing expectations for sustainable development on a national level. Cross-border partnerships in tourism can be with transportation systems, creating easy access for tourists between countries and attractions like hiking trails, cultural heritage sights or

national parks (Weiler et al., n.d.). When it comes to forming partnerships whether they be local, national or cross-border, the foundation for forming them can be both political or spontaneously formed based on similar beliefs. Whichever foundation partnerships have, there is a need for a common goal or common understanding for needed change. One of the informants mentions his understanding of partnerships in the interview:

(Translated)"*Projects and partnerships, i mean, partnerships, they exist as long as they make sense for those involved. And it's very smart, because people like me have been in projects where they have been kept alive artificially. Sometimes it's because there is a political intention to try one or the other, but you can sense that… It's artificial, right?"* - Jacob Antvorskov, Appendix 2.

The informant describes that partnerships and projects related to that, always have to make sense for the involved parties. In the tourism industry partnerships, local, national or cross-border, can be driven by either political motives or by shared beliefs and mutual benefits. Regardless of the intentions behind a partnership there is a need for a common goal to foster meaningful changes. Meaningful partnerships in tourism could be based on sustainable development of the destinations, enhancing the local community and the natural systems that exist there. If there is no mutual benefit for the stakeholders involved, there is a risk of the partnerships and project to be kept alive artificial, like the informant mentions, without creating an actual impact. Whether the partnerships are based on political intentions or formed by similar beliefs, there must always be a goal for them to make sense. The informant makes an important statement, by saying that partnerships will only make sense and be successful as long as both parties have something to gain and learn from them.

The informant continues to define the background of partnerships, and the distinction between spontaneous partnerships and delegated projects like this:

(Translated) *"A project, that's something you do when, "Oh, we've got a project". Cool, we've got some other people's money that we can do something for. This is how a project always starts. Partnerships, those you create from your own money."* - Interview Jacob Antvorskov, Appendix 2

The informant makes the distinction between partnerships and projects as; Partnerships is something that comes from stakeholders own money, made with own intentions, where in this case the informant is working for the municipality so projects can be delegated from other people's money, to make specific actions happen. Projects can possibly be due to political intentions.

Some studies have recognized the mentality of "passing the buck" as a major problem when it comes to facilitating sustainable development at tourist destinations. The idea of not having time for participating or being the first mover when it comes to sustainable development can become a hindering for needed progress. When stakeholders begin to recognize the need for change, and some stakeholders decide to engage in sustainable initiatives, the most important thing is the dialogue in the local community to ensure consensus and a common understanding of the issue at hand. The stakeholders and the community can identify the key factors to focus on for the specific location. It could be beach erosion, waste management or water management to handle floods. When the community and stakeholders work together, it can lead to a collaborative democratic strategy to protect the environment and handle climate changes. When deciding on the direction and focus on

the strategies and initiatives there is a need for common goals, continuous dialogue and transparency of actions. Multi-stakeholder partnerships and collaborations can assist in accountability and successful implementation of sustainable development projects (Graci, 2013). Multi-stakeholder partnerships and collaborations with the local community can ensure a holistic and site-specific process when it comes to sustainable tourism perspectives. It can be considered vital for a holistic approach to sustainable development and sustainable tourism, that stakeholders and the community work together to identify and handle pressing site-specific issues regarding climate change and sustainable alternatives to current practices.

Defining tourism aspects in the idea of partnerships highlights the complexity of documenting and analyzing the impacts of said partnerships. How is it possible to measure and disclose the impact that partnerships can have on sustainable development in the tourism industry? The crucial role that partnerships can have in the tourism industry is stakeholder participation, multi-stakeholder collaborations, cross-border relationships and engaging the local community. Partnerships can unlock a recognition of effective implementation of initiatives and aid in reforming the community's understanding of how current practices can have direct negative effects to the location and the climate in general. With genuine engagement from stakeholders and the community partnerships can aid in integrative policy developments and involvement in legislation reforming. Engaging the community can play a vital role in successful implementations of sustainable development projects and collective actions to sustainable development (Maiden, 2008).

The importance of engaging the local community and the citizens, can prove of utmost importance for implementing sustainable initiatives, ensuring that the community agrees with the decisions and does not actively oppose or fight the chances. The informant also mentions how the community can be considered as partners:

> (Translated)*"So, could we see the citizens as partners in a partnership? Then they must also get something out of it, right? (...) Then you can see the citizens entering into a partnership. So suddenly we have 32,000 partners, right? So that has kind of been like that, the task".* - Interview Jacob Antvorskov, Appendix 2.

The informant mentions that if the citizens and the local community can see that there is something to gain from implementations and legislative actions, then the community will likely have a positive reaction to changes. If the community has something to gain, if they get something from entering into a partnership with stakeholders, or in the case of the informant, the government then suddenly it is possible to recruit and consider the local community as a partner in a partnership as well. This understanding unlocks the idea of the local community not only having a say in decision-making but also being considered an actual partner in partnerships in sustainable development. The informant mentions the aspect of needing something to gain to engage in a partnership, again highlighting that partnerships only make sense when the parties have something to gain.

Circular economy in tourism contexts

UNWTO launches a focus and brand "UN Tourism"to highlight the organization's commitment for future circular economy initiatives and principles. The new brand focuses mainly on the social and

sustainability aspects in tourism, aiming to foster sustainable development in the industry. UN Tourism collaborates with the 160 member states as well as having private sector partners. UN Tourism will focus on aligning the tourism industry with the UN Sustainable Development Goals going forward to 2030, aligning with all 17 goals and their individual sub-goals (UN Tourism, 2024). With the new rebanding the UNWTO also marks a new focus for the future in tourism, stating their support for sustainable development. This new approach emphasizes the need for reforming actions in the tourism sector, a sector that is complex and involves many sectors in societies internationally. UN Tourism also highlights a collaborative effort and partnerships between the member states. The importance of partnerships has previously been highlighted in this paper and the UNWTO also put emphasis on this aspect.

Sustainable tourism is essential for global sustainability and economic well-being for many states and countries. A way for this industry to progress towards sustainable practices can be by including circular economy principles. Current sustainability efforts in the tourism industry can often lack actual documentation of the environmental impact of the initiatives and actions. Circular economy principles focus on resource-efficient production and consumption, generally minimizing and avoiding waste generation. In the tourism industry tourists play a crucial role in promoting circular economy practices, such as waste prevention and sorting as well as choosing holidays closer to home and longer vacation periods to reduce CO_2- emissions. Recommendations include holiday activities like cycling and hiking, sharing accommodations- features and using public transport when available. Circular economy initiatives should involve all stakeholders - tourists, companies, and public actors - in order to attain sustainable development in the industry. Partnerships are crucial to include cross-sector stakeholders to integrate circular economy principles for a holistic innovative system that meets tourist demands without lowering the standards (Sørensen & Bærenholdt, 2020). Worth mentioning is the cross-sector collaborations - without structures and activities that function across several sectors in society, the sustainable development can only consist in a fragmented system with a few accommodations or businesses changing their approaches on their own. Cross-sector solutions are vital for achieving a holistic sustainable system. Many aspects of current practices will likely need to undergo changes, to accommodate sustainable development. Aspects like waste reduction and sorting, CO_2-emissions reduction initiatives are only part of a more sustainable industry. The principles of developing a waste management system is mentioned in an interview for this paper. The comment is made in dialogue with the interviewer and goes as:

(Translated) **Jacob Antvorskov** : *"What we see is that people are afraid to challenge people on vacations, on waste sorting for example."*
Interviewer : *"Which makes it more difficult?"*
Jacob Antvorskov: *"Yes, oh no! So I think we see that a lot. I don't have any figures on that, but it is what we experience that people are afraid of (...) but then if you experience that"well people, they don't really want to sort when they're on holiday", is that the guests we want then?".*
- Interview Jacob Antvorskov, Appendix 2

The informant states that there seems to be a consensus of not daring to inconvenience the tourists when they are on vacation. Perhaps the destinations do not dare to challenge the mindset of the tourist, in case it may result in them choosing somewhere else to stay, if they deem the inconvenience too present. The informant states with a municipality aspect of tourists visiting the

municipality and considers that, if the tourists feel inconvenienced by sustainable initiatives, in this case waste sorting systems, then perhaps that is not the tourists that they actually want.

In case this mindset is actually present at many tourist destinations internationally, then one issue does surface; What if the tourist won't actually consider the sustainable development initiatives as an inconvenience at all? There is a possibility that the mindset of not wanting to challenge tourists, is mostly wrong and that many tourists won't consider the initiatives as a negative, but maybe a positive aspect instead. The informant offers a way to approach this issue:

(Translated) *"So that's the story. (...) So if you can try to tell a different story. Or sometimes it is also to show the consequence. (...) And then in reality to tell a better story".* - Interview Jacob Antvorskov, Appendix 2

The informant suggests a way to tackle the understanding of sustainable initiatives among the tourists, as telling a story. Showcasing the sustainable initiatives as a positive aspect for visiting tourists, telling them the story of what is to gain by the sustainable development. Also, in some cases putting forth the negative aspects of not implementing sustainable initiatives. And continues the idea:

(Translated) *"Showing that a circular system can be better. We have gotten used to the fact that we work within a linear system. So we must show a better way (...) If you show a new way, that is better than what the old system can do."* - Interview Jacob Antvorskov, Appendix 2.

Stating that tourists and citizens have gotten used to the old way of doing things, the way of linear economy, so much that structures may be stuck in those beliefs. The stories that he suggests would include the circular economy aspect of doing things for the future, saying that showing tourists and people a new way that is even better than the old way, can be a way to approach and change the mindset of not inconveniencing tourists and letting current structures stay as they are.

In the tourism industry sustainable development in the future can likely be highly dependent on effective waste management and waste prevention measures. The way tourism can put pressure on existing systems at the destinations, causing environmental harm by increasing tourist numbers is a vital issue to tackle in the future. A way to handle waste at tourism destinations is by on-site waste management systems for environmental benefit in general and for the local community as well- places like hotels, restaurants etc. These places can also achieve economical benefits by incorporating preventative measures, by reducing waste and promoting recycling of products. These initiatives will require a change of habit by both employees at destinations and the tourists themselves. Habit changes among the staff can be promoted by educational programmes to foster a sustainable mindset among all. Engaging the employees will also in some cases mean engaging and educating the local community. Supported by educational programmes for employees is the tourist awareness for sustainability. Generally a change of mindset is complex and requires societal and institutional influence (Nedyalkova, n.d.). Another aspect of attaining sustainability is the engagement of the local community, the employees and the tourists themselves. Changing the mindset of citizens will also require influence and engagement from society and governments. Making these changes is no easy feat but can be supported by governmental will and society's understanding of the need for sustainability in the tourism industry too.

Quota Systems

When it comes to tourism in recent years, there have been political discussions of implementation of tourism taxes, as a means to fight the over-tourism tendencies and degenerative actions that tourism have at the destinations. Mass tourism and over-tourism strains destinations, infrastructure and the local communities - overusing the facilities in a way that the current structures of the destinations cannot uphold. A way for destinations to try and combat the over-tourism tendencies is by implementing taxation measures or tightening existing measures. These taxation measures are meant to manage the tourism flows for destinations, to ensure benefits from both economic-, environmental- and social sustainability. The taxation and visitor- quota systems will often involve aspects like season, demographic or a specific area. The taxes and the rates are usually implemented as a way to control or regulate the tourist flow and behaviors, with various rates depending on hotel price, classification or urban zoning. Some taxes feature exemption for certain tourist groups, like children or elder groups. The taxation schemes are existing well across Europe - implemented in various ways in 21 out of 30 European countries - and the taxation rates can typically range between €2 to €5 pr. person pr. night at an accommodation. The varying rates can be due to several factors, like the severity of the projected environmental harm that tourism practices have on the natural systems, regions or countries may have varying environmental targets and policies regarding emissions, making the taxes higher in vulnerable and protected areas. Taxation measures can also be defined by limiting the number of visitors and tourists that agree to a higher environmental tax, lowering the number of tourists and avoiding over-tourism at the destination. Even though the taxes may not be considered especially significant, considering the aspect of person per night , for every tourist at the destination, the taxes accumulate to a quite significant overall amount (Logar, 2010) (Group Nao, 2020). Taxation measures defined by season or specific areas can aid in ensuring that local resources will not be depleted or destroyed. Taxation measures and visitor-quota systems can also ensure that endangered sites will not be overrun by tourists, enabling the possibility of limiting the number of visitors to sensitive or endangered sites and destinations. Protecting the environmental and natural systems.

Even though taxation measures seem to have positive results, the effectiveness of the taxation measures depend on several aspects; Public consultation is considered extremely important, as it is vital for the local communities to agree and understand the measures. Documentation and evaluation is also considered crucial for a successful taxation scheme, in order for the measure to regulate depending on the results and documented effects, to ensure the most effective structure. Also important to consider is that with taxation schemes, like any other sustainability scheme, there is no "one-size fits all"-model to follow. The most successful schemes are decided based on current societal structures and existing measures (Group Nao, 2020). The leading destination when it comes to environmental taxation measures, implementing the first taxation measures in 2012:

> *In Europe Barcelona can be considered the leading location in tourism taxation measures and regulations. Generating €72.7M from tourism taxes since 2012, used for destination development - support environmental projects, promoting sustainable tourism measures, natural heritage restoration etc. The taxes address the existing degenerative actions of tourists, managing the environmental impact caused by tourism. The environmental tax in Barcelona allocates 50% of the income to sustainable tourism planning.*

Figure 6: *Chosen example of leading destination of environmental taxes in Europe.* (Group Nao, 2020)

In the decision making process it is also important for governments to consult and collaborate with relevant local stakeholders, as they too will have an important role to play in the effectiveness of the taxation measure - they will be the ones operating in them mostly. With well-designed and well-planned out tourism taxation schemes have the possibility of becoming a meaningful way to promote sustainable development, sustainable management systems and resource management at popular tourism destinations (Group Nao, 2020). The way that taxation systems work is by adding an extra fee for tourists when they travel to destinations. The direct singular effect will likely vary depending on the mindset of the specific tourists visiting, some behave differently than others - performing more harmful actions than others, making it difficult to measure the absolute effects of adding a taxation of tourists. One of the informants comment on the taxation, or visitor-quota system, at some destinations:

> *"And that's typical, you can't set up, often you can't directly measure what the effect is, by having such a quota system or doing it that way, but it often makes sense anyway."* - Interview Christian Poll, Appendix 3

The informant states that even though the effect of visitor-quota schemes may not be easy to measure, the measures often make sense for the destination either way. Considering that the taxation will naturally lead to economic capital for the specific government or destination, visitor-quota systems enable a systematic control of tourism flows to include taxations measures of tourists into the costs and degrading of the natural systems of the destinations - While ensuring that the ecosystems and local infrastructure will not be strained or over-used.

Partial conclusion

To conclude, this analysis sheds light on the crucial role of sustainability initiatives and practices that promotes the structural reformation of the tourism industry, converting from linear economy principles to circular economy principles. The main practices and initiatives mentioned in this analysis have been; Environmental taxation measures & visitor-quota systems, waste management & preventative measures, identifying and illustrating both the positive and negative aspects of implementing or not implementing sustainable initiatives into practice, partnerships between stakeholders and the local community as well as aspects of sharing-economy at tourist destinations. Integrating sustainability into the tourism industry, sustainability certifications and Eco-labels can be compelling incentives for businesses to attain. The Eco-labels can contribute to businesses implementing waste reduction measures, optimizing use of resources and promoting sustainable consumption practices. Circular economy aspects introduces promising principles for addressing

environmental challenges made by tourism activities - Waste management, CO_2- emission reductions, recycling and resource efficiency are among the initiates that can result in more sustainable practices in the tourism industry.

Reforming the tourism industry from linear to circular economy practices is highlighted by collective efforts from global governments, policymakers, businesses, stakeholder as well as the local community - there is an urgent and fundamental need for sustainability to be a collaborative effort based on like-minded partnerships. Multi-stakeholder partnerships with the local community for a holistic and cross-sectorial sustainable system was highlighted in this analysis. The local community can also be considered as partners in implementing sustainable initiatives and regulations. Legislation and guidelines from the European Union have a crucial role to play in sustainable development in the tourism industry, marking the baseline for sustainable development and sustainable practices, without compromising the integrity and economic aspects of current tourism activities.

Effectiveness of one sustainable initiative that has been deployed in the majority of European countries - the environmental taxation measures, like that of Barcelona - revolves around the public consultation and collaboration, documentation of processes of the measure and evaluation, to ensure the best possible outcome. Though this type of initiative can be difficult to quantify directly, it can still play a significant role in regulating tourism flows and the number of tourists at given times at the destination. These types of initiatives can promote sustainable management of places like popular tourist destinations or sensitive natural systems.

Analysis

.. of the potential impacts of sustainability certifications and Eco-labels when it comes to reforming the tourism industry towards more sustainable practices?

The tourism industry has become a market with increasing environmental and sustainable awareness. Sustainability certifications in the industry have appeared as a way for businesses to incorporate sustainable initiatives in their practices. The criteria in these sustainability certifications vary but may be able to create an incentive for businesses to rethink their current practices in order to achieve these certifications and labels - sustainability certifications can aid in reshaping the practices in the industry by prioritizing environmentally responsible structures. The basic criteria of the sustainability certifications that this analysis is based on will be that of environmental management systems & policies, continuous efforts, transparency of documentation of sustainability initiatives.

This analysis delves into the possible impact of these sustainability certifications in the tourism industry, promoting environmental stewardship and responsibility from both businesses and tourists.

Bringing practices and inspiration

While tourism can have positive benefits for connecting people on a global scale and promoting cultural understanding and economic growth, there are also prominent downsides that some tourism destinations face - Pollution and overuse of resources to accommodate tourists (United Nations, 2022). From the previous analysis the governance and societal structures have been explored, but also worth mentioning is the behavior of tourists.

When tourists arrive at their vacation destinations there are behaviors that can aid the local environment. Doing less harm by thinking before acting. Examples like not using single-use products that can end up polluting the local natural systems. Using resources more effectively at accommodations can also make a difference - using laundry services sparingly and using electricity like air conditioning and lighting with thought (United Nations, 2022). One informant comments on resource-use at destinations:

(Translated) *"Of course you can do the very common things: eat less meat, it reduces climate impact (...) then you have done something about the climate and you can also ask about the hotels' heating or ventilation, but this is typically something you don't can get access to know in advance."* - Interview Christian Poll, Appendix 3.

He mentions that tourists can always ask for information regarding current practices at hotels and accommodations, like ventilation or heating systems but a barrier can be the access to this information. Oftentimes this type of information is not available for tourists to access prior to arrival, or maybe it is not possible to gain access to this type of information at all. He continues the thought process like this:

(Translated)"I think it is quite limited what you as a consumer can really rely on to do well in tourism today and if you were to be able to do more, it requires far more transparency and well-functioning both information systems and technological solutions." - Interview Christian Poll, Appendix 3.

The informant highlights an important perspective to sustainable practices and tourism behavior at destinations. He states that even with best intentions, the tourists may not be able to make informed choices when it comes to sustainable initiatives in the industry. For the tourists to be able to make informed choices, there is a desperate need for transparency of measures and initiatives from the businesses, accommodations and stakeholders in the tourism industry. Without the transparency of sustainable initiatives in the tourism industry, it will not be possible for tourists to select and promote environmentally conscious tourism destinations. Tourists may not be able to rely on information provided to them, there may be issues regarding trustworthy and correct information in the tourism industry making it difficult for tourists to navigate.

Influence and behavior

Tourists can have influence by looking for locally sourced produce, not consuming endangered species or buying products made from them and respecting the environment by focussing on leaving traces behind by properly disposing of waste at their destinations. Choosing tour operators that are committed to sustainable practices, tourists can research their destinations and explore national protected areas, supporting nature conservation (United Nations, 2022). When it comes to tourists' they have a crucial role to play in promoting sustainability at their destinations. The behaviors and mindsets that tourists bring on vacation have direct and indirect effects on the local environment. Not respecting resource-use, overusing resources while on vacation will only contribute to the currently happening climate change, affecting not only the destinations but their home countries as well. Not properly handling and disposing of waste at destinations will directly affect the local environment by polluting the natural systems. The mindset that tourists bring on vacation is discussed in dialogue in an interview for this paper:

(Translated) **Jacob Antvorskov** : *"But when you said tourism, I thought of inspiration. You can inspire, take a solution with you, and you can take a solution home with you. You can do it very well. When I'm on holiday, I've sorted the things and then they're ready to handle, regardless of whether there is a sorting system or not."*
Interviewer: *"yeah"*
Jacob Antvorskov : *"It might influence the owner to do something, I don't know. So you can bring along inspiration. You can also do that by arriving in your electric car" - Interview Jacob Antvorskov, Appendix 2.*

The informant describes how tourists' behaviors may be able to inspire or affect the current practices at destinations. He describes that he himself sorts the different types of waste at his hotel and then they are ready to sort - in case there is a sorting system at the destination. He emphasizes that even though there may currently be a sorting system, the action of pre-sorting the waste may influence and inspire the owner or location to change the current practices. Also mentioning that a way to influence directly is to drive to destinations in your electric car, when possible, which requires a charging station. The discussion of bringing sustainable practices along for vacation highlights that it can be possible to inspire tourism destinations to adopt sustainable practices, by introducing the

mindset of them to stakeholders on-site. In this case it is possible to imagine that, the more tourists that bring their sustainable practices and mindset along to tourism destinations, the more likely it is to have an impact. When it comes to impact of tourism and tourists' behavior another informant makes a statement:

(Translated) *"And then there is the hotel itself and the food, with everything that is in the hotel, laundry, etc., but it is something that is very difficult to have an impact on because it is linked to local systems. Wastewater is treated in a certain way in the area, the water supply is as it is, you can't go in and say that you want the hotel next door because they have a better water supply or get the food, the raw materials from a completely different spring"* - Interview Christian Poll, Appendix 3.

The informant describes that even when tourists may have the best intentions for minimizing their environmental impact at destinations, there are some very apparent obstacles present. As a tourist there are some practices that simply cannot be changed by immediate behavior - Water supply systems are as they are planned out and cannot be changed by the accommodations themselves or ask the accommodations and restaurant to change their buying practices immediately. Instead a link can be made to the previously made quote on influencing for future change. If tourists ask for locally sourced food etc. then perhaps the accommodations can be influenced to make the change in the future.

When it comes to driving to tourism destinations, the tourists that opt for driving their car can often be interstate or in relative near locations. When going overseas, it is not possible to bring along their private vehicles. The downside of car-tourism is the longer travel periods, which leads some tourists to shift to plane travel for time-saving despite a higher price. Transportation means and access at destinations can have a significant impact on destination development and international market competition. When destinations have access to several types of transportation, a well expanded system of destination development can attract more tourists internationally, promoting economic growth (Prideaux, 2000). As the informant mentioned in the quote above, the destinations that are accessible by cars can be influenced by tourism behavior to implement electric vehicle charging stations. In general for tourists to arrive by sustainable travel means can influence the destination to develop to accommodate that initiative. Transportation means alternative to plane-travel, like railways or seafare may be a more sustainable alternative in some cases.

When it comes to development at tourism destinations there will be a focus on the consumer-based approaches, shifting from current organizational practices towards tourism demands and trend tendencies. What do the tourists look for and what meets their demands? Uniting political administration, organizational development optimization systems and tourism demand may be more effective when implementing sustainable development at the destinations. Co-creating the practices at the tourism destinations aligning tourism expectations and imagination with actual experiences at the destinations will assist in meeting tourism demand while implementing sustainable practices, making it a more appealing tourist destination (Volgger et al., 2021).

Circular tourism practices and tourism in the local community

When it comes to tourism scenarios for the future there are several possible aspects to imagine that can have an effect on sustainability in the tourism industry. Understanding sustainability in the tourism industry should in the future no longer be considered a singular practice and organization but rather as a complex dynamic system that involves every sector and many stakeholders - to avoid overlooking and bypassing important aspects of possible sustainable initiatives. A fragmented system may overlook obvious issues and solutions, if not included in the system of sustainable development (Budeanu et al., 2016).

There are several challenges in developing and identifying sustainable solutions in the tourism industry, emphasizing the importance of understanding society as a system that involves every sector and relevant stakeholder. Without a system based approach the sustainable development can easily become fragmented, overlooking a broader context with important aspects and possible solutions.

Circular economy in the tourism industry could often consist of minimizing waste, energy reductions and making use of sharing-platforms like Airbnb - The sharing aspect in tourism would promote the idea of collaborative consumption, utilizing space that would otherwise stand empty. With a circular economy normally involving closing of consumption and energy efficiency loops, the sharing aspect can complement the circular economy, towards a more conscious consumption. Circular economy is focussing on the lifespan of goods and services and the sharing aspect can be considered as a way to utilize and use the goods and services more efficiently during their lifespan (Girard & Nocca, 2017). The sharing aspects in tourism may not necessarily go directly hand-in-hand with circular economy but the aspects of sharing locations and more in tourism can contribute to a more efficient use of resources and making a different type of service available.

One of the informants for this project comments on the aspects of sharing-economy in the tourism sector:

> (translated) *" Share your holiday home with others. Share them, rent them, do something. So fill them up. (...) There were such things as exchange arrangements... So a summer house for an apartment in Copenhagen. An excellent summer house for an apartment in Stockholm. So, tourism has the fundamental problem that a whole lot of things are left empty and people leave. Then you could fill them up, it would be mega circular."* - Interview Jacob Antvorskov, Appendix 2

The informant makes a comment on sharing programmes on a national level but also comments on the fundamental issues in tourism - That tourism leaves houses, summerhouses and more being empty when the citizens leave for vacations or trips. On this note, tourism leaves a lot of spaces empty, not utilizing the possibilities of circular aspects like mentioned in the section above. No matter if tourism is global or national, as the informant mentioned as an example, the unutilized space and resources can be considered a prominent problem in the industry.

The sharing economy in tourism is a phenomenon that differs from traditional tourism models, introducing aspects like interactions between strangers extending across borders - between the sharing provider and the tourist. When it comes to sharing economy features there will often be set business models to handle transactions between the provider and tourist, structured and facilitated

through the sharing economy platform. The sharing economy can utilize the underutilized resources like space and day-to-day facilities. The sharing economy can provide a sense of flexibility in services available for the tourists that otherwise may not be available through traditional tourism models; Cooking facilities and electric instruments.

The sharing economy can be considered as an alternative to consumption patterns in traditional tourism models but the model also introduces challenges to the current tourism structures. As the sharing economy gains traction, the competition for traditional accommodations and hotels increase, changing the revenue streams for existing facilities. The sharing economy may to some extent result in job loss for existing hotels and accommodations, reducing the local welfare and infrastructure (Onete et al., 2018). The informant mentioned the fundamental stepping stone of the sharing economy:

(Translated) *"Overall, the whole thing with homes that are empty and holiday homes that are empty. Well I think it is paramount, because otherwise we will have over- built ourselves completely insanely. So I think that is a really fundamental thing…(…) So airBnB is unfortunately, or maybe unfortunately, it can be both good and bad, but what it can do is that you get to rent out some empty apartments especially"* - Interview Jacob Antvorskov, Appendix 2.

The informant describes that the sharing economy has good and bad aspects, as evident above, but describes that the sharing economy fills unutilised houses and spaces at the tourism destinations, and if the empty houses are not utilized, then the world has significantly over-built housing and accommodation structures.

It is quite evident that the sharing economy in tourism has both positive and negative effects on current tourism practices and systems. It seems that the negative effects of the increase in popularity in the sharing economy can have negative effects on the local community, job loss and less generated revenue for the destinations to develop for. Though the sharing economy utilizes already existing facilities, housing and living facilities, that would otherwise be unoccupied for a given time period at destinations. With the circular economy in the lens, the sharing economy seems to have mostly positive perspectives on sustainability and effective resource-use. But as with most other processes and perspectives, in tourism but any other process in society, there is no singular angle of understanding. Only focussing on aspects of the circular economy will not necessarily mean that it is "sustainable", but combining the aspects of circular economy with other sustainable practices - including economic and social sustainability - will naturally have more positive effects on the tourism industry.

With the destinations in mind, Eco-tourism destinations and destination tourism can feature valuable aspects in tourism on a national level - Industries, different sectors and the local community of the tourism destinations can experience economic growth and engagement in their products and services. In Denmark the coastal areas generate the most tourists, fostering job creation while sustaining facilities like restaurants, accommodations and attractions. The number of tourists has an impact on the destinations. Tourism destinations and Eco-tourism destinations require a collaborative effort between municipalities, the local community and stakeholders in the area to ensure the overall sustainability of the destinations. To foster a continuously sustainable destination development, strategic product development, marketing and services should be tailored to the specific destination, keeping the unique facilities and attractions in mind. The strategies should

include aspects like enhancing the local economy while maintaining the quality of the destinations and without harming the natural systems - creating meaningful experiences for tourists and supporting the local community (Danske Destinationer, 2024).

When it comes to sustainable tourism and sustainability certifications in the tourism industry, the usual aspect will consist of the Eco-labels and schemes that certify a specific business or accommodation. With the destination being in focus, a whole new understanding of structure and sustainable practices arises. With sustainable tourism destinations rather than a stand-alone business many more stakeholders and societal practices are involved - it is no longer a specific product, service or accommodation that is being certified but a holistic interpretation of structures in the local community and destination. One of the informants describe some aspects of sustainable destination certifications:

(Translated) "*With the tourism destination as the central aspect (...) which also had to involve both the local population and yes the tourism industry and the planning and so on, so it was pretty much the same on a national level that you had many… You had a lot of stakeholders involved, because it kind of involved a lot of different things".* - Interview Bente Mortensen, Appendix 4.

The informant describes how both the local community and planning on a national level will be involved in the process of defining and certifying tourism destinations. She describes how many different stakeholders and businesses will be involved in the planning and execution of these schemes as a destination certification involves an array of different sectors and initiatives.

An example of a destination certification scheme can be the Danish "Destination21", a project from the 1990's. The project conducted an analysis of local Eco-labels and local sustainable development projects related to tourism practices and activities - tourism on a destination level. As existing Eco-labels and certification schemes the destination project included a set of criteria for destinations to meet in order to attain the certification. The project was separated into a "qualification phase" and an "operational phase", where the qualification phase was when the destination was operating towards attaining the certification and the operational phase was after achieving the certification and proceeding initiatives and business models. The involved businesses and stakeholder in the destinations would collaborate to qualify for the destination certification (Miljøstyrelsen, n.d.).

The Danish tourism destination project, Destination21, was a way to certify destinations rather than singular businesses and accommodations in the tourism industry, the focus was instead on the holistic understanding of sustainability put into societies structures and the specific destinations unique offers. The informant describes the initial visions for the destination certification:

(Translated) "*The bylaws that were from Destination 21, It was to develop visionary… visionary and norm-setting goals and indicators for the sustainable development of Danish tourist destinations (...) You earn it, just as you should any environmental certification scheme (...) It was about creating an organization from the start where you are sure of both the planning and in terms of tourism aspects, that the voluntary organizations and local people and so on, that together they made a local organization. And collaborated on a strategy for what should happen in this area.* " - Interview Bente Mortensen, Appendix 4.

She mentions that the intentions with the Destination21 project was to create and define, at the time, visionary and reformative indicators for tourism practices at Danish destinations. She describes that the destination project was designed as any other certification scheme, so that the applicants should fulfill the defined criteria to be awarded the certification. The informant describes that the intention with the destination certification was to form partnerships and foster a collaborative effort in the destinations and local communities, to define a strategy for sustainable development in the area as a whole. Considering the whole area as one organization working together to achieve common goals. Sustainable development on a destination scale, with local businesses, citizens and municipality, would ensure a streamlining of initiatives but does not make the development and planning strategies easier, as every involved stakeholder should find agreement across interests.

Destination assessment and certification schemes for destinations may aid in a more holistic approach and understanding of sustainable tourism. Certification schemes for tourism destinations may prove a powerful tool for implementing sustainable practices in the tourism industry - Destination certifications incorporate more aspects of sustainability, a societal understanding, into tourism compared to other sustainability certification schemes. The Eco-labels or certifications schemes for accommodations etc. mainly focus on a specific business and not the structures in society, the interconnectivity that is needed to achieve sustainability in the tourism industry. It is also possible to imagine that a sustainable destination certification could reduce the confusion from the variety of existing sustainability certifications, streamlining the understanding of sustainability certifications. Though a destination certification would limit the number of possible certifications due to the geographic scope, perhaps making the criteria for achieving the certification more general and less precise, compared to business-related Eco-labels (Grapentin & Ayikoru, 2019).
The structure and the system of a destination certifications would be different compared to Eco-labels and sustainability certifications for businesses, how precise initiatives can be and how to categorize initiatives, but the idea of the certifications would be the same. Certifying a specific area or business for the implemented sustainable practices and initiatives. The informant recounts the structural aspect of the destination certification, and comments on the possible present day structure of a destination project like this:

(Translated)"*Does it make sense today to create a destination? Yes, but it may well be that such a destination for example Rømø[4] could benefit from doing it by itself. I think you have to rethink what a destination is." What is it that makes sense because it may become so large that it becomes an administrative burden instead of becoming something that grows from the bottom up. (...) I think I would rethink the model and make it simpler and then maybe focus more on committed citizens and get them together. If there is an overarching strategy, Well, there must be but.. but it must be easier to show results and show the good stories.*" - Interview Bente Mortensen, Appendix 4.

The informant mentions that in her opinion a destination certification would still be relevant in some sense. She states that perhaps the definition of a "destination" should be reconsidered, as not all areas would be the same geographical scale. That what was considered a destination should possibly be smaller than what was considered during the Destination21 project, and mentions smaller Danish Island as an example of possible destinations. So that the model would encourage the "good stories",

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[4] Danish Island

showing the successful sustainable initiatives and partnerships at destinations. She mentions the successful and good stories like the previous informant, highlighting the importance of frontrunners in initiatives like these.

Destination certifications differ from traditional Eco-labels and sustainability certifications for businesses in the way that the destination certifications can involve a wider range of sustainability aspects and initiatives. Destination certifications go beyond the enterprise aspect of Eco-labels incorporating a broader spectrum of societal aspects that also are essential for achieving sustainability in the tourism industry. Though the broader aspect of a destination certification is not necessarily only positive. To encompass all of the structures and practices in society its specific criteria may need to be more general and not specific as to include many sectors and stakeholders in the destination certifications. That makes the criteria less precise and less telling when it comes to actual sustainable results. Destination certifications could possibly assist in promoting sustainability in the tourism industry, in the holistic and partnership aspect of sustainability. But as a destination certification would need to be more general rather than specific, it is possible to imagine a combination of destination certifications and Eco-labels for stand-alone businesses etc. to attain a higher degree of sustainability in tourism practices.

Structural aspects and legislation

Regulations and legislation related to the tourism industry are crucial for reducing carbon emissions internationally. The tourism related regulations have a minor focus compared to industrial regulations, leaving other sectors with more attention internationally. When focussing on emissions in general, it is important to recognize that the tourism related activities also play a crucial role in footprint. The 13th Sustainable Development Goal, describing Climate Action, may include important aspects to consider when aligning the tourism industry with other sectors and be included in the sustainable initiatives and practices internationally. When discussing the effects of sustainable development in the tourism industry there is often a lack of documentation of initiatives, a lack of long lasting initiatives and a lack of regional and national coherence and collaborations - a general lack of streamlining of initiatives and high quality implementations and development. When it comes to the governmental aspect, the impact can be significant. Both negative and positive, depending on the destination and state. If the government pushes regulations and legislation that punishes violators, it may significantly improve emissions from tourism activities. Vise versa a government that does not pass legislation to restrict and control emissions and practices in the tourism industry, the damage will likely continue to pollute the environment. Legislations can enhance the standard-practices in the industry and limit damaging activities. The impact of effects on tourism industry emissions are the governmental management, then market incentives and lastly public participation will likely have the least influence (Chen et al., 2021). When it comes to emissions in the tourism industry, the most influential force will obviously consist of the government, legislation and regulations. These passed regulations will affect the whole of society, every business and accommodation will have to abide by the rules and change their current practices so as to not do illegal activities in the future.

In the European Union there have already been set goals for achieving a climate-neutral economy, with the European Commission leading the change. The goals for a climate neutral, net zero union is

proposed in a strategy to achieve climate-neutrality by 2050. The initiative is deemed necessary and achievable for the whole union's best interest. The Commission's vision describes 7 main focuses to achieve 80% reductions compared to the 1990's; Energy efficiency, renewable energy, clean ressource mobility, a competitive industry, circular economy principles, enhancing infrastructure and lastly handling remaining emissions with Carbon Capture Storage (CCS)[5] (European Commission, 2019).

When it comes to emissions from the tourism industry and the current business models needing to undergo changes in the future, one of the informants comments on this;

(translated) *"It's nonsense, nothing is. Everything has a CO_2-emission, and therefore that is what will be the future. It will become clearer, but it will be difficult for the companies that want to be CO_2 neutral in 2030 and all this, all those set targets will have to be changed. All the companies must go through their strategies and visions and then say, okay we can't become CO_2 neutral. We cannot go to net zero, or all these concepts. But get as far as possible"* - Interview Christian Poll, Appendix 3.

The informant describes that in theory no practices can be CO_2-neutral, as everything and anything have a CO_2-emission when in function. He describes that companies that have set goals to become CO_2-neutral may need to evaluate their targets and set goals, when understanding that no practice in theory can become CO_2-neutral. He comments that businesses and companies instead should focus on getting as far as possible in reducing their emissions instead - removing the idea of net-zero and carbon-neutral practices.

Sustainability reporting

Directive (EU) 2022/2464 article 19a states that large, medium and certain small undertakings shall begin reporting on sustainability in their business-models. Sustainability reporting includes aspects like management systems, clear and transparent information and documentation of sustainability impact, how these impacts affect development and performance. Sustainability reporting should be presented in specific sections covering aspects like business model resilience, market opportunities, sustainability action plans, stakeholder considerations and how the business aligns with current climate goals highlighted from other European sustainability regulations (Eur-lex.europa.eu, 2022). The sustainability reporting directive includes many businesses and companies in the EU, stating that these businesses going forward must report on their sustainability action plans and their processes impact on the environment. This directive also includes businesses and companies in the tourism industry and will therefore also have an impact on current practices in the tourism industry.

With the EU's Corporate Sustainability Reporting Directive (CSRD), the tourism industry will in the future have to undergo a change of current practices, towards more sustainable solutions and processes. In the tourism industry businesses like restaurants, hotels and accommodations will be subject to this change. Sustainability is already evident in the tourism industry with more businesses achieving certain sustainability certification, making efforts for waste reduction and energy efficiency initiatives. The sustainability reporting directives also come with both opportunities and risks for businesses, as a special focus on supply chains will be important in the directive. Businesses that are

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[5] term for technologies that capture CO_2 and store it underground.

suppliers to larger businesses or companies, will be subjected to a special demand for meeting sustainability standards of their customers. The supply chain of a supplier business will also reflect on the sustainability reporting of the customer businesses. The directives have potential for promoting commitment to sustainability and sustainability reporting in the tourism industry (csr.dk, 2024).

The issues regarding this, will consists in smaller businesses possibly not having the resources necessarily for thoroughly deliver the data for sustainability reporting - or simply not meeting the sustainability standard of the larger-costumer businesses and by that being let off by their customer businesses, as to not downgrade the sustainability data of the costumer-businesses. A certain pressure lies with small and small-medium sized businesses, lacking the possibility of keeping up with sustainability practices and with that losing customers and income. One of the informants describes it this way;

(translated) *"So the framework (...) then obligates the large companies to report on sustainability and in order for them to live up to this, they have to go out and put pressure on their subcontractors. They need a lot of data"* - Interview Christian Würtz Munch, Appendix 1.

Expressing that as the larger businesses are obligated to sustainability reporting as by the new directives, the subcontractors are also put under pressure to deliver data on sustainability. So even as some of the smaller subcontractors are not necessarily directly affected by the sustainability reporting directives, the smaller companies are still put under pressure by the legislation, if they want to keep working as contractors for the companies included by the directives. Focussing on the pressure that smaller businesses and companies are put under, as a result from sustainability reporting.
One other informant expresses his assessment of the directives as well:

(Translated) *"There will be this, what shall we say, form of hierarchy where all their suppliers have to provide data and then they will also get more and more focus on it, that is to say that business life in the EU will in any case move forward a great deal and they also have sub-suppliers in all sorts of places in the rest of the world and so... so I think there will be such a huge learning process at a crossroad, which I hope will be implemented in the next generation of UN goals, in the sustainable development."* - Interview Christian Poll, Appendix 3.

This informant has a slightly different outlook on sustainability reporting, focussing on how sustainability reporting will transform the business models in Europe, branching out to almost every aspect of business life in the union. He states that even though the sub-suppliers, or sub-contractors, are not directly included in the directives they too will move towards more sustainable practices as the focus in business models will change to accommodate the new directives. He describes that the directives will likely lead to a learning process and mentions that hopefully what was learned from the directives will be included in the future revised UN Sustainable Development Goals. Seemingly having a positive attitude to the possibility of learning a great deal from sustainability reporting.

As part of the CSRD is the "***European Sustainability Reporting Standards"*** (ESRS), the general European standards that the companies must report on on an annual basis. The ESRS includes the specific criteria for sustainability reporting. While developing and designing the CSRD, the European

Commission collaborated with and drew inspiration from several international standards and certification schemes that aligned with and surpassed current European legislation. The decision to collaborate with sustainability certification and standard setters, highlights that some sustainability schemes to some extent can aid in meeting international climate action requirements and international goals. The CSRD and ESRS aims to supply stakeholders with important information to analyze and evaluate businesses environmental impact, assessing their sustainability practices and future action plans. The directives ensure a certain transparency of business processes and models for the future, with the reporting systems going into force in 2025, reporting on the fiscal year of 2024 (European Commission, 2024).

(Translated)"*There have been 120 different standards or something like that where you report on sustainability and how you work with sustainability . The EU saw that and said, (...) now we've made legislation where we really turn the whole thing upside down, and then we force the very largest companies to go out and report on sustainability."* - Interview Christian Würtz Munch, Appendix 1.

The informant describes how CSRD was made with the knowledge of existing sustainability certifications, almost as the EU's response to the voluntary sustainability certifications that are frequent in some current business models. As the sustainability certifications are voluntary the EU directive follows the directions given from the standards, and makes it legislative for some businesses to document and report the sustainability of their processes. The informant continues to describe what that incentivize the businesses to work with sustainability as the following:

(Translated) "*What is actually that makes the companies work with sustainability and what it leads them to implement these processes? Well, their strategic ability to think long-term and then to their level of knowledge about ESG."* - Interview Christian Würtz Munch, Appendix 1

He explains that what drives the businesses to work with sustainability and implement sustainable initiatives and practices, is their knowledge of legislation and their strategic business sense. The businesses would, according to the informant, be driving to implement sustainable practices due to either legislation forcing their hand or if they think about long-term business development, as sustainability is the future for the industry.

Marketing claims

As a way to highlight businesses sustainable practices, sustainability certifications can be a way to highlight and concisely present the marketing attributes to consumers, without describing every practice and initiative - certifications can act as a summary for businesses to express their sustainable practices. As certifications often vary by focus and sector, the claims will also differ. Some certifications are prevalent across sectors and industries and can include claims and criteria relevant for more than one industry, also making the prestige of these certifications more prominent. For businesses to showcase sustainability certifications can be a marketing strategy as a way to counter decline in market share, being surpassed by competitors. Combining products or services functional aspects and performance with sustainability claims may improve sales in some industries. With the current development in industries, not incorporating sustainability in marketing aspects and business models lead the businesses falling behind their competitors, not staying relevant by aligning their

strategies and processes with sustainable practices (Kronthal-Sacco et al., 2020). Businesses can implement sustainable practices and obtain sustainability certifications as a marketing tool in their industry, teh certifications can serve as a logo of summary of businesses specific sustainable initiatives. Businesses that use sustainability certifications in their marketing strategies are still required to document their practices and processes to live up to criteria set by the certification schemes. When using sustainability initiatives in marketing one of the informants comments on the Danish Marketing Act, as mentioned prior in this paper;

(Translated) *"It says exactly in paragraph 6 that you must not omit information, you must not distort, you must not... all those actually rather sharp words which indicate that you must not in any way try to give consumers a wrong impression."* - Interview Christian Poll, Appendix 3

The informant highlights that there are regulatory frameworks that have been existing for a while that are meant to disregard the use of misleading claims in marketing strategies. That it is illegal to distort and mislead consumers by using unconscious wording as a strategy to appear more sustainable than actual. The informant continues to describe that when using sustainability in marketing strategies, a way to do this is by attaining sustainability certifications:

(Translated) *"In relation to sustainability, the case is that if you want to use sustainability as a concept in marketing, you must be able to document what you are claiming, and this is something that certification schemes can help with."* - Interview Christian Poll, Appendix 3

He describes that when documenting and substantiating the claims of sustainable practices, then businesses can apply sustainability certification schemes as a way to prove and categorize their practices. As sustainability certifications present specific criteria, a natural documentation process will appear when applying for certifications or Eco-labels.

Sustainability certifications go beyond being a message for businesses to profit from, but are defined by specific and comprehensive criteria for businesses to uphold. For businesses to understand the sustainable claims and criteria behind sustainability certifications they must analyze the structure of each certifications and what claims they rely on. As not all sustainability certifications focus on the same aspects of sustainability, not all certifications will be the optimal choice. The certifications are defined by strategic consideration and will often account for different industries and sectors. As some certifications are multi-sector labels, they account for performance across several sectors and categories (de Boer, 2003).

Though attaining sustainability certifications to prove a commitment to the environment and climate change, using sustainability solely as a tool for profit can be a result of a lack of ethical integrity. Sustainability, as previously mentioned, consists of three pillars where economy is only one aspect. When integrating sustainability into processes and models, the businesses have the responsibility of also incorporating the last two aspects - Social and environmental sustainability. As to not appear misleading and as lacking ethical integrity a transparency of practices is vital for the industries and their marketing strategies appealing to their customers. Sustainability can be a valuable marketing tool for businesses but must be done by ethical commitment as a lack of transparency can lead to

accusations of greenwashing (Baldassarre & Campo, 2016). The aspect of using sustainability and claims as a marketing strategy is discussed in an interview for this paper:

(Translated) **Christian Poll**: *"So the new directive or that.. it entails in EU countries' marketing laws, it will make it more clear, more square, what is not allowed. In other words, in relation to how we in Denmark have interpreted the Marketing Act in practice, there is not much of a difference. It's just a little easier to also like say that, now it's forbidden"*
Interviewer: *"So in relation to being able to promote sustainability, in this case is it almost a good thing that it has become more narrow?"*
Christian Poll: *"Yes, you can say that, at least it becomes clear that, that is, now, in the future after this has been implemented in 2 years, (...) that way, consumers will no longer be quite so confused and think that something can be zero in* CO_2 *emissions".* - Interview Christian Poll, Appendix 3

The informant clarifies that for the future, with the new green claims directive, it will be more difficult for businesses to claim that they are sustainable without proper documentation and by that it will be more clear and easier for consumers to understand what sustainable practices and initiatives actually is.

Certifications and Greenwashing

The European parliament has in 2024 approved a directive that tackles misleading labeling of products, services and practices. Also known as a directive against Greenwashing of claims. This directive is meant to ensure that consumers and customers can make reliable sustainable choices. The directive bans the use of vague sustainability claims - i.e words like "Eco-friendly" or "a sustainable choice", without proper and extensive documentation of said claims. Though this directive aims towards sustainability claims,it allows for approved certification schemes and Eco-labels established by authorities. This directive aims to improve transparency of advertisement and business practices (European Parliament, 2024). One of the informants describe the expected effects of the directive:

(*Translated*) *"Yes, we expect it to clarify a number of things, but there are three rather specific things in particular, one is the thing about not being allowed to say anything about a part of a product. Unless you make it very clear that we are talking about a part of the product (re: and not the whole product). And there can be many misunderstandings today, and we also have cases of that kind of thing".* - Interview Christian Poll, Appendix 3.

The informant describes that the directive will clarify aspects of environmental green claims, that for the future the businesses or companies must be extremely clear in their claims of products. Products must not be labeled as "green" if only a part of the product can be verified. The processes of businesses will be scrutinized under the new directive, making it more difficult for businesses to incorrectly label their products or practices. The new directive will demand detailed information in order to achieve or obtain the labels in the future.

Eco-labels and sustainability certification schemes aim to document information about sustainable practices, to be available to consumers. Though the intentions behind Eco-labels and certification

schemes are to inform and highlight sustainable initiatives and practices, they can also be a victim of greenwashing. Reliable and accurate information from businesses are crucial as to avoid misleading green claims. The appearance of Eco-labels and sustainability certifications in the tourism industry is due to a customer demand and concern from the tourists. The success rate of Eco-labels depends on various factors and criteria, specific to the Eco-labels and can promote a sustainable competition between businesses. When the Eco-labels and certification schemes are well-planned, with criteria to uphold the businesses to continuous efforts and transparency in documentation, the Eco-labels may promote sustainable practices and consumer awareness. The effects of Eco-labels can be discussed, maybe fostering greenwashing of sustainable claims, as for businesses to falsely promote their environmental efforts (Grolleau et al., 2016). There are many different Eco-labels and certification schemes relevant to the tourism industry. The design of these certifications vary depending on the intention and institution that created them. Some certifications can be considered more effective due to their criteria and validation schemes. Eco-labels and certifications that self-assess may not be considered as trustworthy as certifications that have third-party validation included in their design. As the criteria and intention behind the certifications and Eco-labels vary, no specific certification can be considered the "best" for every sector or every practice. This perspective is discussed in a interview:

(Translated)"*So if you as a tourism company go out and get a certification. ´Green key[6]´ for example, are you sure that it is the one that gives the most value? Is it the most important one to focus on first? And it is difficult for most companies to assess to begin with. So is it good to take a Green key? As a starting point, super valuable. You get an insight into a company. You will start working with sustainability. Great. Is it the right one to start with? Maybe not.".* - Interview Christian Würtz Munch, Appendix 1

He mentions a specific Eco-label as an example for businesses that are initiating their sustainable practices, aiming to achieve an Eco-label or certification for their business. He describes how not every certification will bring the most value to every business, but rather how the certifications with the most prestige may not actually be the certification that can bring the most value to a business. He mentions that as a base-line some certification schemes can aid in gaining insight into business practices and management, providing valuable information about the businesses current practices as a starting point but not necessarily useful in a system.

EU Eco- labels vary in effectiveness due to different global governance models, while the growing number of Eco-labels can add confusion with their specific approaches and the level of verification. A study of 232 Type I and Type II Eco-labels in the EU found nearly half lacked proper verification, contributing to a confusing line of understanding for consumers - the line between self-certified and third-party verified labels becoming blurred. The study did not distinguish between governed third-party verified Eco-labels and self-certified Eco-labels. The study also showed that proliferation on the use of Eco-labels and logos can be considered a problem for the customers. The understanding and transparency of Eco-labels plays a part in customers not being able to differentiate and making informed choices of sustainable development difficult (Eur-lex.europa.eu, 2023).

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[6] International Eco-label for accommodations and other hospitality facilities committed to sustainable business practices

The difference in governance structures in the union may also create a rift between achieving Eco-labels in different countries. The criteria in one country may be easier to achieve compared to achieving an ecolabel in another country with stricter criteria. Traveling to different countries and destinations having achieved Eco-labels may not have achieved the same level of sustainable initiatives and actions, compared to one's home country or other destinations.

When it comes to the business aspect of applying Eco-labels and schemes, using the reliable ones can become a disadvantage compared to businesses using several of unverified unreliable labels - seeming more advanced with the use of more Eco-labels than their competitors. The businesses committed to reliable Eco-labels can seem less attractive to consumers. Therefore the need for a standardization of Eco-labels in the EU, could ensure a fairer environment for businesses to display their actions for a better climate while reducing deceptive claims and greenwashing tendencies in the union (Eur-lex.europa.eu, 2023). As mentioned prior, the use of Eco-labels, showcasing having achieved one or more sustainability certification, may do more harm than good when tourists want to make informed choices and contribute to the sustainable development. Using self-certified or unverified Eco-labels may cloud the picture and further greenwashing of sustainable practices and initiatives.

(translated) *"And as long as there are so many, we don't have this critical dynamic where you can say, Now we're talking about the same thing, because as long as there are 120 different labels to choose from, you can just choose the one that suits you best. But they are not necessarily attributed value then."* - Interview Christian Würtz Munch, Appendix 1.

As the informant states, the amount of Eco-labels across the union makes the dynamic and critical aspect of achieving and showcasing an ecolabel may have become too easy. Clouding the picture of the businesses, stakeholders and destinations doing commendable environmental work implementing sustainable initiatives into practice.

A proposal for green claims in the EU suggests stricter requirements for verifying green claims to enhance consumer welfare and understanding by removing non-compliant claims. This proposal should support clarification on green claims and implementing a strict set of criteria for Eco-labels would improve transparency and credibility in the industry, while also reducing ecolab proliferation. The proposal would build on existing EU legislation, supporting and enhancing the climate change actions done by achieving the quality-checked and verified Eco-labels (Eur-lex.europa.eu, 2023).

Regulations in the European Union are beginning to increase the focus on greenwashing, reacting to the fraudulent and misleading nature of some claims. Regulating that businesses refrain from claims that can be deceptive for consumers. Noting that it has never been considered legal to state false claims of ones business practices but regulations are now specifically closing in on greenwashing. As sustainability reporting is also now being incorporated in business models in the EU, the documentation and transparency of sustainable practices has never been more present in legislation. The greenwashing directive and sustainability reporting will together constitute assurance of companies being held accountable by their claims and practices. Even Though new regulations have been passed in the EU, notably there can still be an uncertainty regarding the effects of these regulations with ongoing debates over standards and criteria to be included (Free et al., 2024).

The comprehensive criteria of sustainability reporting will on its own make it more difficult for companies and businesses to make false claims on sustainable practices, as the documentation process offers a certain transparency.

Differently from EU directives are the voluntary certifications that promote businesses, accommodations and attractions when they document their sustainability initiatives - Highlighting the businesses etc. that claim to have the most initiatives. These certifications are naturally subject to fulfilling the legislation in the union but the criteria defined in the certification schemes are voluntary and not legislative for businesses to comply with. As the certifications can promote the businesses etc. that claim to be the most sustainable there can be a competitive edge to being the "best", maybe forcing initiatives and claims to appear that way. This competitive aspect of certifications and Eco-labels may not necessarily be a positive aspect as it is possible to imagine that the aim to be the "best" in the field could promote greenwashing of claims and initiatives. One of the informants criticizes aspects of the sustainability certifications and Eco-labels:

(Translated) *"What has been my criticism and continues to be, of all these labeling schemes, is that they have not necessarily been aware that this EU legislation has come. (...) they have not necessarily been transformed to fit into EU legislation yet. (...) They are also just SMEs that have created a labeling scheme, and anyone can create a labeling scheme.."* - Interview Christian Würtz Munch, Appendix 1.

The informant states that current Eco-labels and certifications may not have been redefined after recent EU directives and legislation, concerning sustainability reporting etc. And that in theory any business, company or entity can create and define a labeling scheme. The sustainability certifications and Eco-labels are voluntary and are created by whichever company that thought to design schemes for sustainability. He continues the discussion on the relevance of sustainability certifications and Eco-labels;

(Translated) *"As long as they don't have, you could say, adapted their product, that is, these labeling schemes, over to ESRS and CSRD and all this legislation, then they really just want to muddy the market, and that's a problem, because… There is a sea of labeling schemes."* - Interview Christian Würtz Munch, Appendix 1.

The informant states that in his opinion Eco-labels and certification schemes are only ever really relevant when they are included in legislation or standards in the Union. Based on what the informant stated, it is possible to imagine that these Eco-labels and certification schemes need further tightening the legislation and requirements when it comes to sustainability reporting to prevent greenwashing of sustainability efforts and claims. Alternatively that these labeling schemes would be legally required to have a third-party verification, to be considered an official Eco-label or certification. Making it so, these labeling schemes are only ever really considered as an Eco-label or sustainability certification when they have acquired a third-party verification. This would limit the number of active and usable Eco-labels and sustainability certifications in the industry.

Commenting that, as long as they do not adhere to new directives and legislation, they are not relevant but will rather just muddy the industry and the understanding of the directives.

Combining sustainability certifications with directives such as the sustainability reporting directive and the green claims directive may together significantly improve sustainability in the tourism industry. As the sustainability reporting directive demands that businesses disclose information on their environmental, social and governance practices, the directive will ensure a certain level of accountability and transparency of processes. The green claims directive focuses on eliminating misleading and false claims on sustainability, consumers and tourists are more assured of the actuality of claims made by their providers. When sustainability certifications and Eco-labels are aligned with these directives, surpassing them, the credibility of the certification schemes are also enhanced, meeting rigorous standards for sustainability of products and services. If the sustainability certifications and Eco-labels are aligned with these directives it can promote a synergistic and holistic approach to credibility, transparency and sustainable business models.

The Sustainable Development Goals and going forward

When businesses etc. decide to implement sustainability practices and management systems, it should be clear whether they intend to align with external standards like the SDG's to further enhance the performance and market competitiveness. When companies or businesses select between standards or certifications, they should consider aspects like reputation of the standard or certification, auditor quality, cost and contract conditions. Especially the quality of the auditor can be considered quite important, to ensure compliance with a chosen standard and continuously improving sustainability initiatives and practices towards for example the SDG's (Ikram et al., 2021).

The Sustainable Development Goals include aspects of sustainability reporting - Goal 12 about responsible consumption and production introduces aspects like adopting sustainable practices and document sustainability data and progress, to enhance quality in their product cycles and responsibility for practices. The goal urges that sustainability reporting can drive internal improvements when conducting performance reviews and evaluating action plans. For companies and businesses to begin reporting on their sustainable practices may have a direct impact on global goals (United Nations, n.d.c). For businesses to begin collecting data and reporting consistently on their ongoing practices and processes are crucial for being able to do comparative evaluations over the months and years. The data collection and reporting can contribute to and promote sustainable practices, as it enables businesses to make informed changes in their business models. One informant mentions both the overlap and coincide of the Sustainable Development Goals and EU directives concerning sustainability reporting:

(Translated) "*I actually think the development goals may be going down in popularity simply because this CSR directive has also come. There are a lot of fairly fixed, fixed-defined reports with decidedly long lists of parameters that you have to go over and report on, they don't exactly coincide with the world goals. There is, of course, a huge overlap, but it is like two regimes standing there and competing with each other a bit, and CSR will probably win, because it is the law and the world goals are an international agreement. On the other hand, the World Goals are the whole world. CSR is EU only.* - Interview Christian Poll, Appendix 3.*

He mentions that he believes that the Sustainable Development Goals, in his opinion, will probably decline in popularity as a result of sustainability reporting. He mentions that there is an overlap

between the goals and the directives, with some aspects included in the goals also being a part of the sustainability reporting. As the EU directives are law that needs to be complied with by the countries in the union, the effect of sustainability reporting will likely be more apparent then with the Sustainable Development Goals, as going across the EU directives would be illegal practices. On the other hand the informant mentions that naturally the EU directives only apply to the member states whereas the Sustainable Development Goals is an international agreement. So the effect of the EU directives will be evident in the EU only, and the Sustainable Development Goals involve every nation on the globe making its effects more widespread.

As the Sustainable Development Goals form a comprehensive framework of goals and sub-goals across sectors in society, it is possible to identify links between the different goals. Goals that involve climate action (goal 13), responsible consumption and production (goal 12) and cleaner energy (goal 7) can be considered cross-sectoral and can have overlaps in initiatives. A way for the Sustainable Development Goals to evolve for the future can be with an interconnectivity-aspect and creating a framework that ensures coherent and holistic policies. Not considering the development goals as stand-alone principles but allowing for a cross-goal thinking and approach (Bonsu et al., 2020).

The informant addresses the future of the Sustainable Development Goals, as their active period is nearing its end and a new generation of goals are likely soon to be discussed. The Sustainable Development Goals are meant to shape the years towards 2030, and as the year of this paper is 2024, only 6 more years remain. And the discussion and planning of the new goals are likely soon to be underway if not already beginning.

> (Translated)"*I hope that maybe they can merge, that is, when we approach 2030, we will probably have the next generation of goals from the UN, and one could hope that there have been a observation of how things have gone in the first 5 years , 6 years, of CSRD and the reporting that is in the EU and if the rest of the world would like to join in meeting somewhere between that and the world goals. (...) I imagine that there will be a process and there I hope the two tracks meet somewhere in between, right? That way, you will have something more and more concrete, and a larger database for creating sustainability certifications and labeling schemes, etc.*" - Interview Christian Poll, Appendix 3.

Eventough predicting the future of the Sustainable Development Goals would only speculate, the informant addresses the idea of combining the visions of the current goals with aspects of sustainability certifications and legislation - evaluating the learning curve of these aspects to incorporate the most successful and most effective aspects and initiatives. The actual process of defining the new set of goals will likely include a consultative process between governments, representatives, stakeholders, civil society as well as scholars, as to include aspects and ideas to achieve a holistic reformative set of goals for the future.
From the prior literature it is possible to imagine that included in the goals will be aspects of sustainability reporting, upholding businesses and companies to their green claims and sustainable practices. Aspects and principles to eliminate greenwashing of sustainable actions could be included to make the understanding of sustainability more narrow and to ensure that consumers can truly rely on information given by businesses etc. Principles of successful sustainability certification schemes can give inspiration for future set goals, as a way to include sector specific initiatives.

Partial conclusion

The tourism industry's activities have an immediate negative impact on the environment. Activities and behavior of tourists - pollution, degenerative activities and resource over-use when not being mindful of one's actions - affect both the local community and the environment on an international scale.

When it comes to sustainability certifications in the tourism industry, there is a potential to promote significant environmental actions to combat climate change. Sustainability certifications can encourage businesses and companies to implement sustainable practices and initiatives that directly address the impact that tourism activities have on the environment. Sustainability certifications set specific criteria for aspects like resource efficiency, energy-use, water reduction initiatives for both the local businesses and the tourism behavior. When tourists intend to make informed sustainable choices, sustainability certifications may be a more viable option. Though the effectiveness and reliability of these certifications depend on accessible information, commitment and adherence to sustainable practices. Without proper and transparent information and documentation the reliability of the certifications diminish as they may be subject to greenwashing tendencies. Businesses may use certifications and green claims as a marketing strategy, to further their business in the competitive industry.

The European Union has adopted legislative systems and directives to ensure that information and reporting schemes on sustainability for the future will be reliable and trustworthy for the consumers and tourists, ensuring that sustainability and environmental actions are corresponding to what is stated. The Sustainability reporting and green claims directives are for the future meant to ensure credibility and accountability, urging businesses towards more sustainable practices.

Sustainability certifications, sustainability reporting and the green claims directive may in cohesion advocate a holistic and systematic approach to sustainability in the tourism industry. Evaluation of the directives and criteria from sustainability certifications may in combination assist in defining the new set of Sustainable Development Goals that are to be defined in the future.

Discussion

… of transportation in tourism perspectives and whether naming "sustainability" in the tourism industry is valid

This discussion will scratch the surface of transportation in the tourism industry. Aspects of transportation have lightly been touched upon in the prior sections. It was introduced in the problem analysis that transportation in the tourism industry accounted for 75% of emissions related to tourism - air transportation consisted of 40% of the total emissions from tourism activities. The main focus of this discussion will namely be air transportation.

Transportation systems

A way to enhance the sustainability in tourism transportation systems will be a need for a partnership between governments and the citizens, encouraging public participation to adopt and implement greenhouse gas emission reduction policies. As transportation schemes are on a national or regional level there is a need for governmental regulations, focussing on developing and designing sustainable initiatives to reduce tourism related emissions (Chen et al., 2021).

There is a very evident paradox in the tourism industry whereas some aspects have been introduced in this paper - implementing sustainable initiatives, using sustainability certifications, implementing regulations in the European Union - when tourists pollute the environment by simply getting to their destinations. One of the informants addresses this paradox like this:

> (translated) "*That applies to traveling as well, right? You can't really talk about a* CO_2*-neutral vacation anymore. That has always been nonsense.*". - Interview Christian Poll, Appendix 3

He states that considering a vacation or travel as CO_2-neutral has never actually been a possibility. Calling it nonsense to consider traveling as being environmentally friendly or not considering the emissions that follow the actions.

Transportation being the main polluter among tourism activities, are not sustainable or CO_2 neutral in any way. As long as transportation constitutes such a big polluting factor in the tourism industry, the sustainable initiatives implemented by accommodations and local initiatives will only have an impact on the remaining 25% tourism related emissions. The initiatives and regulations that have been introduced in this paper will only impact 25% of emissions in the tourism industry - and the initiatives and regulations implemented in these sectors will not grasp all of the 25% related to other tourism activities than transportation. Therefore it is possible to discuss the effects of sustainability certifications, Eco-labels, directives and legislation will even have a considerable effect on the total emissions from the tourism industry.

Naturally when it comes to sustainable practices and initiatives it is important to consider and remember that every practice changed to more sustainable solutions and processes, do have an effect - every initiative and regulation for sustainability is important and does have a positive effect. But considering the vast majority of emissions comes from transportation, the effect of these changed practices will be almost unnoticeable in the holistic perspective. As long as transportation in

the tourism industry continues with business-as-usual, not implementing sustainable initiatives and changing their practices, the tourism industry will continue to be an environmental sinner.

Sustainable transportation in the tourism industry

When considering sustainable practices in tourism transportation measures it is vital to consider alternative solutions. When looking at the transport sector in general, these types of initiatives can consist of low-carbon vehicles and electric vehicles but with aviation these measures are not as straight-forward. Therefore a proposed initiative is taxes on aviation to reduce emissions. Though there are divided opinions on this type of measure (World Tourism Organization, 2019).

A Danish proposal suggests implementing a passenger tax for domestic and international flights. The proposal is meant to promote sustainability in the sector and the revenue from the tax would be used to further develop sustainable initiatives in society, like supporting the transition to sustainable fuel types in the industry. The taxes vary with the length of flights - shorter flights have a lower tax than longer flights. The proposal follows other neighboring countries to Denmark (Les.dk, 2023).

Though, an environmental tax on flights could affect the economy of the specific country. The passengers would need to pay more money for their flights, which can lead to a reduction in plane travels as some may be unwilling to pay the extra tax. A reduction in the number of passengers would affect the airline's income and the tourism destinations would experience a lower number of tourists, negatively impacting their revenue (IATA, n.d.). As an aviation tax would generate revenue for the government, there would be no actual reassurance that the revenue would be used for developing sustainable solutions for the industry - but could in theory be used for any other sector in society. There is no direct link between environmental aviation taxes and sustainable solutions unless it were to become part of an official directive or regulation. Aviation taxes would consist of another double-sided aspect in the tourism industry. An aviation tax would likely reduce the number of tourists choosing to travel, which would reduce the number of flights and by that reduce the greenhouse gas emissions from the transportation sector in the tourism industry - the biggest share of emissions in the industry. But the economy for the airlines and the tourism destinations would decline, not being a sustainable solution either. Though there would be generated revenue for the governments to promote sustainable initiatives and solutions, if used correctly. Depending on which focus one has on this aspect, the positive and negative aspects vary as well.

The topic of transportation in the tourism industry is discussed by one of the informants;

(Translated) *"I think that something that needs taking care of is.. I mean transportation is one thing, and the smart choice would be to say "don't travel too far" (...) So there are no immediate solutions to the long travel distances right now as I see it and that is why it is important to keep researching and developing things for planes. Energy for planes, an energy driven plane, or hydrogen solutions with fuel cells and so on."* - Interview Christian Poll, Appendix 3.

He mentions that from his point of view, there is no immediate solution to aviation in the tourism industry, especially the longer flights highlighted in the quote. He mentions instead that another focus could be to further the research and exploration of alternative fuel types. He mentions planes

fueled by energy and hydrogen as alternatives. Renewable low-carbon fuel for aviation is another aspect of sustainable solutions for transportation is something to consider to reduce the emissions.

When it comes to sustainable aviation fuel there is already research under development - energy companies looking into resources that could facilitate a widespread use of low-carbon fuel for aviation. An example of this could be biomass and other waste resources as sustainable aviation fuel. That type of fuel could reduce the emissions from flights and promote sustainable alternatives for the tourism industry (Energy.gov, n.d.).

Sustainable aviation fuels could aid in reducing the environmental impact that the transportation in the tourism industry causes, due to its greenhouse gas emissions from regular petrol types. Converting aviation to more sustainable alternatives when it comes to fuel would involve the 75% of emissions from tourism activities that was not directly addressed in the analyzes in this paper. By converting to sustainable aviation fuels it is possible to imagine a significant improvement in emissions in the tourism industry, making the industry less damaging for the environment. Though sustainable aviation fuels may be a possible solution to emissions from flights, it can also be difficult to imagine that this solution will be introduced and implemented in the near future. The use of sustainable aviation fuels has not yet made its breakthrough and the research of said fuel types are still only underway, so the idea of converting to sustainable fuels will likely not be a near-future aspect but rather possibly several years in the making still. Relying on this type of initiative to be implemented to make the tourism industry more sustainable on its own seems unwise.

The main focus of this paper has not consisted of sustainability in tourism transportation measures but this topic raises many new questions - and answers quite few - and could constitute its very own comprehensive research project in the future.

Conclusion

This paper emphasizes the importance of sustainable initiatives in the tourism industry, shifting the focus from traditional linear economy to principles of circular economy. Integrating sustainability certifications and Eco-labels was introduced to incentivize businesses and tourism destinations to implement more sustainable practices, like waste and energy reduction models and optimizing resource use. Certifications was introduced as a marketing strategy for businesses to gain a competitive edge in their field. Sustainability certifications encourage businesses to implement sustainable initiatives into their business models, but the effectiveness of the certifications depend highly on criteria defining and demanding extensive documentation of practices and changes made, as to avoid greenwashing and misleading claims. This thesis especially highlights the importance of transparency of sustainability efforts and initiatives done by businesses, accommodations and destinations in the tourism industry, allowing tourists to make informed environmental choices when participating in tourism actions.
Though a transformation of the tourism sector requires a collective effort from governments, stakeholders, the local community and the tourists themselves - emphasizing the need for partnerships to implement sustainability in tourism.

Legislation and directives in the European Union play a vital role in sustainability in tourism, setting standards for tourism practices and processes, setting the scene for sustainable development in the future. Effective policies will require comprehensive documentation and evaluation, to enable a learning curve in the effectiveness of initiatives and passed legislation. The directives on sustainability reporting and green claims are a step in the direction to ensure reliable information and credible sustainable actions for the tourists.

This whole paper has essentially revolved around the word "sustainability"- The word has been prominent in every section that has been introduced and explored. Even as the main focus was the tourism industry, an industry that significantly contributes to emissions and degradation of natural systems and resources, the word "sustainability" has still been used to highlight possible solutions. But as every tourism activity - mainly transportation and especially aviation - emits pollutants to the environment, is it even valid and justifiable to use the word sustainability along with the tourism industry? The moment citizens participate in tourism activities, they contribute to environmental damage and "sustainability" is no longer the main aspect.
A quote from one of the informants closes the discussion whether certifications schemes and Eco-labels actually can be considered sustainable and his wording speaks for itself. The use of the word sustainability in certification schemes, Eco-labels and tourism is in need of reevaluation:

(Translated) *"Today I would say that there are no certification schemes that can justify the use of the word "sustainability""*- Interview Christian Poll, Appendix 3.

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