



## **International Tourism Revenue and its Contribution to the Nepalese Economy**

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### **Abstract**

*Tourism may be an effective instrument for advancing sustainable development through generating employment and preserving cultural and natural resources. This article is based on the review using descriptive statistics method that includes scientific readings and publications about tourism and its revenue in the particular context of Nepal. The International Recommendations for Tourism Statistics 2008 provides the basic concepts and definitions concerning the different aspects of tourism such as international tourism revenue, which can be viewed through receipt (% of export) and expenditure (% of import). Before the COVID-19 pandemic spread, revenue from international tourism was recorded the lowest but started improving gradually. Aligning tourism revenue with development strategies, this study concludes that revenue generation serves as a crucial driver for tourism growth in developing countries like Nepal. Examining various quality-of-life measurement models allows for the identification of best practices, facilitating the adaptation of tourism development approaches to specific contexts.*



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## Introduction

Tourism revenue plays a decisive role in economic growth by generating foreign exchange earnings, creating employment opportunities, and inspiring various sectors such as hospitality, transportation, and local businesses, making it a key driver of sustainable economic development of Nepal. The multifaceted nature of tourism includes economic aspects along with social characteristics and cultural elements and environmental considerations to play an essential role in transforming regional progress and national advancement (Streimikiene et al., 2021). Tourism functions as an intercommunity cultural exchange and economic sharing mechanism between the destination residents and visitors from their places of origin. Travel and tourism began as an elite activity but evolved into a mass industry which affects world economies through cultural exchanges and stimulates developmental infrastructure (Kharel & Kharel, 2020). Effective sustainable tourism development needs strategic measures which identify harmonious relationships between financial advantages and social improvements and environmental sustainability for long-term success of host regions (Badal & Kharel, 2019; Kharel, 2019).

The progress of development in Nepal faces diverse opinions while tourism represents an opportunity to drive economic modernization and change (Sapkota, 2023; Khatri et al., 2024). The long-term effects of tourism on Nepal depend on the strategic use of revenue streams to improve productive industry sectors. Tourism functions as a sustainable growth engine only once infrastructure strengthens along with workforce training and when tourism revenue shares itself equitably among stakeholders. A comprehensive set of effective policies should focus first on community-based tourism and heritage conservation with ecotourism models as main elements that will optimize tourism's contribution to Nepal's general development. In this context, the article is about to explore some data on international tourism that brings into discussion into the relationship between tourism and its contribution to the economy of Nepal. Before presenting such data, paper reviews some conceptual definition of tourism and its theoretical understandings.

## Literature Review

Tourism is a dynamic and multifaceted concept that involves the movement of people to destinations outside their usual environment for leisure, business, or other purposes. It serves as a critical driver of economic growth, cultural exchange, and global connectivity. The revenue generated from tourism stems from various sectors, including transportation,

accommodation, food and beverage, entertainment, and retail. Globally, tourism is a significant contributor to GDP, employment, and foreign exchange earnings, particularly in developing nations. In Nepal, tourism is a cornerstone of the economy, contributing 7-8% to the national GDP (World Travel & Tourism Council [WTTC], 2023). The country's rich cultural heritage, including UNESCO World Heritage Sites like the Kathmandu Valley and Lumbini, and its natural attractions, such as the Himalayas and national parks, attract millions of tourists annually. However, the industry faces challenges such as inadequate infrastructure, political instability, and environmental degradation, which can hinder revenue generation and sustainability (Nepal Tourism Board, 2022). According to World Travel & Tourism Council. (2023) Nepal generated NPR 60.5 billion in visitor exports in 2022. The report also projects that by 2033, visitor exports are expected to reach NPR 200.1 billion, indicating a significant potential for growth in tourism revenue and its contribution to the Nepalese economy.

Globally, tourism is a vital economic sector, with countries like France, Spain, and the United States leading in terms of tourist arrivals and revenue. These nations benefit from advanced infrastructure, diverse attractions, and robust marketing strategies. In contrast, Nepal's tourism industry, while rich in potential, is still developing. The country has experienced fluctuations in tourist numbers due to external factors such as natural disasters (e.g., the 2015 earthquake) and global crises (e.g., the COVID-19 pandemic) (Ghimire, 2021; Dahal & Khatri, 2021). Despite these challenges, Nepal has been actively promoting sustainable tourism practices, emphasizing eco-tourism and community-based tourism to preserve its natural and cultural assets while generating income for local communities (Sharma et al., 2023). The global tourism industry, including Nepal, is increasingly focusing on sustainable and responsible tourism to ensure long-term benefits for both the environment and local populations (United Nations World Tourism Organization [UNWTO], 2023).

Nepal, R., Al Irsyad, M. I., & Nepal, S. K. (2019) examines the interplay between tourist arrivals, energy consumption, and pollutant emissions in Nepal. It highlights the dual role of tourism as a driver of economic growth and a contributor to environmental challenges, emphasizing the need for sustainable tourism practices.

Tourism can be viewed from both demand-and-supply sides, which refer to the activities of visitors and their role in the acquisition of goods and services (UN et al., 2010). As a result, tourism will then be understood as the set of productive activities that cater

mainly to visitors. A visitor is a traveler taking a trip to a main destination outside his/her usual environment for less than a year and for any main purpose (business, leisure or other personal purpose) other than to be employed by a resident entity in the country or place visited (International Recommendations for Tourism Statistics (IRTS, 2010), para. 2.9). In order to foster international comparability, the World Tourism Organization (UNWTO) developed successive sets of international recommendations on tourism statistics in 1978 and 1993. Then, the International Recommendations for Tourism Statistics 2008 has been developed (UNWTO, 1998).

The International Recommendations for Tourism Statistics 2008 provides the basic concepts and definitions concerning the different aspects of tourism such as those travellers that qualify as visitor either as tourist (or overnight visitor) or same-day visitor (or excursionist) (para. 2.13); the different forms of tourism (paras. 2.39 and 2.40); the different main purposes of a tourism trip (IRTS 2008, para. 3.17); the concept of tourism expenditure (para.4.2) and its different categories related to the different forms of tourism (paras. 4.15 and 4.20); and the different classifications that can be used in the analysis of tourism (UN & UNWTO, 2010).

Through the complete Tourism Satellite Account (TSA) of UNWTO researchers obtain a thorough system for measuring tourism economic effects through specific macroeconomic measurements which show sector size and operational monetary influence. The Tourism Satellite Account uses two fundamental aggregates known as the Tourist Direct Gross Value Added (TDGVA) and Tourism Direct Gross Domestic Product (TDGDP). Both measures exist similarly for other economic sectors and national macroeconomic fields. The TSA offers detailed information about tourism consumption by showing visitor spending patterns while illustrating how demand meets supply using both domestic resources and imports within supply and use tables which exist in current and constant pricing methods. This database includes detailed information about tourism industry production which includes measurements of employment statistics alongside relationships with other economic sectors in addition to gross fixed capital formation data. The TSA streams economic data into non-economic tourism information that includes travel quantity figures and stay duration statistics and transportation methods alongside purpose of travel data to analyze tourism economic variables. The comprehensive approach allows economic decision-makers and stakeholders to obtain necessary data for creating tourism strategies that maximize economic benefits of the sector.

## Methods and Materials

The paper is based on secondary data obtained from the UNWTO and World Bank. The descriptive analysis were done to analyze the data. The statistics on inbound and outbound tourists do not refer to the total number of travelers, but rather to the number of arrivals and departures. The balance of payments (BOP) travel item has historically been used to identify expenditure related to foreign visitors' activities. Travel is included in the category of "tourism industries and products" according to the 2008 International Recommendations for Tourism Statistics. Therefore, the value of the travel item plus the value of the passenger transport item, expressed in terms of the BOP, would be a more accurate measure of tourism-related spending by both inbound and outbound tourists in an international setting. Users must be aware, however, that BOP figures include expenses linked to other sorts of travelers (such as long-term students or patients, border and seasonal workers, etc.) in addition to those related to visitors. These expenses may be significant in some countries. BOP data on expenditure by trip purpose are also included.

## Results and Discussions

Before pandemic spread, Nepal tourism sector contributed 1.9 percent in 2017, 2.0 percent 2018, 2.0 percent in 2019, and started declining to 1.5 percent in 2020, and 0.2 percent in 2021 due to Covid-19. From 2021, international tourism revenue (% of GDP) has slightly increased by 0.7 in 2022, and 1.10 in 2023 (GoN, 2023). Both receipts and expenditure are major sources of tourism revenue.

The number of tourists who travel to a country other than their usual residence but outside of their normal environment for a duration of no more than 12 months and whose primary reason for visiting is not an activity that they can get paid to do within the country they are visiting is known as international inbound tourists, or overnight visitors. The number of visitors—which includes tourists, same-day visits, cruise passengers, and crew members—is displayed in place of the number of tourists when tourism statistics is unavailable. In 1995, 363,000 foreign tourists entered Nepal, and the number of visitors increased every year until 2001, but in 2002, it decreased by more than 100,000. After that, the number of international tourists gradually increased, although the number of visitors decreased in some years, however, it was increased to about 1.2 million by 2019. The number of international inbound tourists, which has decreased due to the covid-19. With a sharp rise in visitor arrivals in 2023, Nepal's tourism industry is currently recovering quickly. A total of 1,014,882 tourists were



present, which represents a 65.05% increase over the previous year.

**Table 1**

*Arrivals and Departures of International Tourism in Nepal (1995-2023)*

Year	Departure*	Arrival**	% of GDP**
1995	100,000	363,395	n/a
1996	119,000	393,613	n/a
1997	132,000	421,857	n/a
1998	122,000	463,684	n/a
1999	125,000	491,504	n/a
2000	155,000	463,646	n/a
2001	200,000	361,237	2.70
2002	238,000	275,468	1.90
2003	258,000	338,132	2.40
2004	286,000	385,297	3.40
2005	373,000	375,398	1.80
2006	415,000	383,926	1.50
2007	469,000	526,705	1.40
2008	561,000	500,277	2.30
2009	589,000	509,956	2.80
2010	765,000	602,867	2.40
2011	774,000	736,215	1.60
2012	862,000	803,092	1.70
2013	983,000	797,616	1.80
2014	n/a	790,118	2.10
2015	n/a	538,970	2.20
2016	n/a	753,002	1.60
2017	1,197,000	940,218	1.90
2018	n/a	1,173,072	2.00
2019	n/a	1,197,191	2.00
2020	n/a	230,085	1.50
2021	n/a	150,962	0.20
2022	n/a	614,869	0.70
2023	n/a	1,014,882	1.10

Source: World Bank (2024) (<https://data.worldbank.org/indicator/ST.INT.DPRT>), \* GoN (2023)

International outbound tourists are those who travel outside of their country of residence for any reason other than engaging in remunerated activities in the destination. The statistics on outbound visitors do not refer to the number of travelers, but rather to the number of departures. A person who leaves a country multiple times in a certain time frame is therefore considered to have left the country once. As shown in Table 1, between 1995 and 2022, initially one lakh tourists left the country, but by 2017, this number has reached almost 1.2 lakh.

### International Tourism Revenue (% of GDP)

According to the latest international tourism revenue, international tourism contributes 1.10 percent of the gross domestic product in Nepal in 2023. During 1995-2023, international tourism contributed the highest percent, i.e., 3.40 percent to Nepal's GDP in 2004 (GoN, 2024). With the availability of global ranking up to 2022, out of 125, Nepal was at the 88th level with a value of only 0.71 and Maldives was first in the South Asia (37.95 percent), followed by

Bhutan (3.42 percent), Sri Lanka (1.28 Percent), India (0.5 percent), and Pakistan (0.25) (Global economy database (2025)). Following sections reflects the variations in the international tourism receipts and expenditures from 1995 to 2023.

### Receipts (Current US\$)

The money spent by foreign tourists, including the money paid to national airlines for international travel, is known as international tourism receipts. Any additional payments paid in advance for products or services obtained in the destination nation are included in these receipts. Receipts from same-day visits may also be included, unless they are significant enough to warrant their own classification. Current U.S. dollars are used for the data. Receipts include both travel items and passenger transport items.

In the reporting economy, international inbound visitors' expenditures for travel-related items are also known as international tourism receipts. The traveler either buys the goods and services, or they are provided without a quid pro quo, for them to use or distribute. All other prepayments for products or services received in the destination country should be included in these receipts. They might also contain receipts from same-day visits, unless they are so significant that they warrant their own classification. The international carriage of travelers is not included; this is addressed under passenger travel goods.

International tourist receipts for passenger transport items are the sum of the costs incurred by foreign visitors for all services rendered by resident carriers in international transportation. Nonresident carriers' passenger services within an economy are also included. Travel products include passenger services offered by resident carriers in the resident economies to nonresidents, although these are not included. In addition to the services covered by passenger fares—including those included in package tours, but not cruise fares, which are included in travel—passenger services also include things like fees for extra baggage, cars, or other personal belongings, as well as expenses for food, beverages, or other things that passengers must pay for while traveling.

A country's export share is determined by dividing its total exports by its exports of goods and services, which include all transactions between its citizens and the rest of the world that involve the transfer of ownership of general merchandise, goods sent for processing and repairs, nonmonetary gold, and services from residents to nonresidents.

During (1995-2022) the visit of international tourists in Nepal, the lowest receipts was 134 million in 2002, and the highest was 801 million in 2009. It is seen that the lowest receipts on travel item was 103 million in 2002, while on passenger travel item 18

million was spent in 2008 which is less than other years. In the same period, the lowest 12.47 percent of exports were spent by foreign tourists in 2005, while the highest 29.38 percent was found in 2019.

**Table 2**

*Receipts Regarding International Tourism in Nepal*

Year	Receipts	Travel Item	Passenger Transport Item	% of Export
1995	232,000,000.00	177,000,000.00	55,000,000.00	22.55
1996	237,000,000.00	161,000,000.00	76,000,000.00	20.68
1997	201,000,000.00	146,000,000.00	55,000,000.00	15.71
1998	248,000,000.00	189,000,000.00	59,000,000.00	23.68
1999	229,000,000.00	173,000,000.00	56,000,000.00	18.07
2000	219,000,000.00	158,000,000.00	61,000,000.00	17.08
2001	191,000,000.00	144,000,000.00	47,000,000.00	16.85
2002	134,000,000.00	103,000,000.00	31,000,000.00	14.30
2003	232,000,000.00	199,000,000.00	33,000,000.00	21.58
2004	260,000,000.00	230,000,000.00	30,000,000.00	21.07
2005	160,000,000.00	131,000,000.00	29,000,000.00	12.47
2006	157,000,000.00	128,000,000.00	29,000,000.00	12.72
2007	234,000,000.00	200,000,000.00	34,000,000.00	16.29
2008	353,000,000.00	335,000,000.00	18,000,000.00	20.64
2009	439,000,000.00	413,000,000.00	26,000,000.00	28.47
2010	378,000,000.00	344,000,000.00	34,000,000.00	24.05
2011	415,000,000.00	383,000,000.00	32,000,000.00	22.28
2012	379,000,000.00	351,000,000.00	28,000,000.00	19.65
2013	460,000,000.00	436,000,000.00	24,000,000.00	21.05
2014	511,000,000.00	487,000,000.00	24,000,000.00	21.20
2015	509,000,000.00	483,000,000.00	26,000,000.00	22.69
2016	498,000,000.00	446,000,000.00	52,000,000.00	23.53
2017	712,000,000.00	629,000,000.00	83,000,000.00	29.29
2018	740,000,000.00	644,000,000.00	96,000,000.00	27.64
2019	801,000,000.00	705,000,000.00	96,000,000.00	29.38
2020	238,000,000.00	197,000,000.00	41,000,000.00	13.44

Source: Global Economy Database, 2025

### Expenditures (Current US\$)

International tourism expenditures include payments to foreign carriers for international transportation as well as expenses incurred by foreign tourists traveling abroad. The expenses incurred by residents who travel overseas as same-day visitors may be included in these costs, unless they are significant enough to warrant a different classification. Expenses for passenger transportation products are excluded for some nations. The figures are in current US dollars. Expenditures also comprises travel item and passenger transport item.

The traveler either buys the goods and services, or they are provided without a quid pro quo, for them to use or give away. These may include expenses incurred by locals who are visiting other countries on the same day, unless they are so significant as to warrant a different classification. The overseas transportation of passengers is not included; this is addressed under passenger travel goods.

All services rendered during international travel by nonresident carriers are included in the expenses incurred by international tourists traveling abroad for passenger transport. Additionally covered are passenger services provided by nonresident carriers within an economy. Passenger services offered to nonresidents by resident carriers within the resident economies are not included; these are classified as travel products. The services covered by passenger

fares—including those included in package tours, but not cruise fares, which are included in travel—also include charges for excess baggage, vehicles, or other personal belongings, as well as expenses for food, beverages, and other items that passengers must pay for while on board airlines.

The ratio of their share of imports to imports of goods and services—which include all transactions between a nation's citizens and the rest of the world involving the transfer of ownership from nonresidents to residents of general merchandise, goods sent for processing and repairs, nonmonetary gold, and services—is used to determine their share of imports.

From the expenditure perspective, the lowest expenditure was 107 million in 1998, while the highest expenditure was 915 million in 2018. It is found that the lowest 69 million was spent on Travel Item in 2002 and the highest was 833 million in 2018. It has been found that the highest expenditure on passenger travel items in 2014 and 2015 years was 176 million and only 4 million was spent in 2020 during the time of Covid-19. Table 4 shows that only two and a half percent of imports were spent in the year 2020 of the corona pandemic and almost 12 and a half percent of imports were spent in 2008.

**Table 3**

*Expenditure Regarding International Tourism in Nepal (1995-2022)*

Year	Expenditure	Travel Item	Passenger transport item	% of Imports
1995	167,000,000.00	136,000,000.00	31,000,000.00	10.28
1996	155,000,000.00	125,000,000.00	30,000,000.00	8.92
1997	141,000,000.00	103,000,000.00	38,000,000.00	7.36
1998	107,000,000.00	78,000,000.00	29,000,000.00	7.46
1999	116,000,000.00	71,000,000.00	45,000,000.00	6.80
2000	109,000,000.00	73,000,000.00	36,000,000.00	6.09
2001	128,000,000.00	80,000,000.00	48,000,000.00	7.53
2002	108,000,000.00	69,000,000.00	39,000,000.00	6.50
2003	119,000,000.00	81,000,000.00	38,000,000.00	6.16
2004	205,000,000.00	154,000,000.00	51,000,000.00	8.94
2005	221,000,000.00	163,000,000.00	58,000,000.00	8.15
2006	261,000,000.00	185,000,000.00	76,000,000.00	8.90
2007	402,000,000.00	274,000,000.00	128,000,000.00	11.00
2008	545,000,000.00	381,000,000.00	164,000,000.00	12.47
2009	572,000,000.00	434,000,000.00	138,000,000.00	11.21
2010	528,000,000.00	402,000,000.00	126,000,000.00	8.98
2011	420,000,000.00	320,000,000.00	100,000,000.00	6.51
2012	562,000,000.00	413,000,000.00	149,000,000.00	8.21
2013	598,000,000.00	422,000,000.00	176,000,000.00	7.95
2014	680,000,000.00	504,000,000.00	176,000,000.00	7.75
2015	669,000,000.00	527,000,000.00	142,000,000.00	8.68
2016	634,000,000.00	587,000,000.00	47,000,000.00	6.33
2017	886,000,000.00	783,000,000.00	103,000,000.00	7.49
2018	915,000,000.00	833,000,000.00	82,000,000.00	6.25
2019	713,000,000.00	702,000,000.00	11,000,000.00	5.15
2020	267,000,000.00	263,000,000.00	4,000,000.00	2.50

Source: Global Economy Database, 2025

### Conclusion

Frequent examination and analysis of data supporting tourism development must occur to verify its precision as well as suitability. International tourism brought substantial changes to GDP revenue during the COVID-19 pandemic when looking at both touristic receipts and expenditures. The pandemic years exhibited lower levels of tourism

receipts when measured against export values and tourism expenditures when measured against import values when compared to pre-pandemic performance. Research demonstrates how tourism is exposed to international emergencies because its decline reveals the necessity for future crisis-mitigation strategies. Modern times require immediate investigation of progressive tourism growth strategies because existing methods are insufficient to handle current and forthcoming issues. Research should create models to assess tourism values in economic terms and evaluate how it affects local communities regarding their life quality. Stakeholders will achieve a better comprehension of tourism utilization for fostering sustainable development and increasing inclusiveness through effective planning.

Research on multiple quality-of-life measurement models enables us to pick outstanding practices for adapting tourism development approaches to individual settings. Each tourism quality measurement model has its own focus either regarding economic advantages or environmental sustainability together with cultural heritage maintenance. Including multiple viewpoints leads toward comprehending tourism effects in their entirety. The implementation of expert systems among tourists and their hosts and governments represents a valuable approach to enhance both tourism operations and decision-making processes. The use of expert systems which run on artificial intelligence helps stakeholders gain real-time data understanding with predictive analysis and personalized recommendations to make optimal decisions about tourism benefits and drawbacks. The tourism sector will become a stronger sustainable contributor to global development by accepting modern innovation methods.

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