

# Tourism Satellite Account: Recommended Methodological Framework



Commission of the  
European Communities



Organisation for Economic  
Co-operation and Development



WORLD TOURISM ORGANIZATION  
WTO



United Nations

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Commission of the European Communities

Eurostat

Organisation for Economic Co-operation and Development

World Tourism Organization

United Nations Statistics Division

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## FOREWORD

The recommendations contained in the present publication are based on a common conceptual framework for the design of the tourism satellite account that was established by an intersecretariat working group. The working group was covered by the United Nations Statistics Division, with the participation of the Statistical Office of the European Communities, the Organisation for Economic Cooperation and Development and the World Tourism Organization. These three bodies will promote the implementation of the recommendations in their member countries. The recommendations were approved by the Statistical Commission at its thirty-first session, in 2000.<sup>1</sup>

The fundamental structure of the tourism satellite account recommendations is based on the general balance existing within an economy between the demand for products generated by tourism and their supply. The idea behind the construction of a tourism satellite account is to analyse in detail all the aspects of demand for goods and services which might be associated with tourism within the economy; to observe the operational interface with the supply of such goods and services within the same economy of reference; and to describe how this supply interacts with other economic activities. The contained recommendations in the present publication provide a framework which countries can use for constructing a tourism satellite account and more generally should permit greater international comparability in tourism statistics.

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<sup>1</sup> See Official Records of the Economic and Social Council, 2000, Supplement No. 4 (E/2000/24), para. 18.

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The Tourism Satellite Account : Recommended Methodological Framework is the result of considerable efforts dating from the late 1970s.

Since the end of the 1970s, France has been using the term “satellite accounts” as a way of designating those accounting practices in specific horizontal areas that are not correctly identified in the System of National Accounts but nonetheless could be considered as “satellite sub-systems” of that System. France also developed operative plans for the quantification of tourism’s economic impacts.

In 1982, the World Tourism Organization (WTO) entrusted José Quevedo (Spain), at that time responsible for the preparation of Spain’s national accounts in its National Statistical Office, with the preparation of a document illustrating the means of describing tourism following the recommendations on national accounts existing at that time, the System of National Accounts, 1968. The document which was submitted at its fifth session to the WTO General Assembly held in New Delhi in 1983, stressed the importance of such an exercise as a uniform and comprehensive means of measurement and comparison with other sectors of the economy. It was not implemented as such but is still considered as a general guideline for most WTO activities in working towards the international harmonization of concepts and statistics on tourism.

The Tourism Committee of the Organisation for Economic Cooperation and Development (OECD) also worked on advance recognition of the scope, nature and roles that tourism performs in the OECD economies. In the development of its Manual on Tourism Economic Accounts in 1991, OECD examined several of the thornier problems related to the measurement of tourism.

Special mention should be made of the presentation by Statistics Canada during the International Conference on Travel and Tourism Statistics, held by WTO in Ottawa in 1991 of a scheme to establish a credible and comparable means for assessing tourism economic activities in relation to other industries in a domestic economy, and to develop a framework for relating other relevant data regarding tourism activities in an organized and consistent manner. The scheme was based on a project to examine the feasibility of applying the principles of satellite accounting to tourism.

After the Statistical Commission adopted in 1993 the Recommendations on Tourism Statistics that had been issued by the Ottawa Conference, WTO and OECD began to develop the conceptual framework for the elaboration of a tourism satellite account (TSA). Marion Libreros (France) and John Joice (Canada) were designated responsible for developing the project in WTO and OECD, respectively.

Both consultants must be highly credited for their contributions to the elaboration of the successive documents issued until its final presentation at the Enzo Paci World Conference on the Measurement of the Economic Impact of Tourism, held in Nice from 15 to 18 June 1999. During this process, WTO also relied on the collaboration of Alfred Franz (Austria), Douglas Frechtling (United States of America), Alan Pisarski (United

States of America), Francisco Hernández (Spain) and José Quevedo (Spain) as consultants, as well as on the participants in the WTO Steering Committee on Statistics. The statistical working party of the Tourism Committee of OECD also participated very actively in the development of the corresponding project. Finally, the Statistical Office of the European Communities, the (Eurostat) task force on methodological issues linked to tourism relied considerably on the design of a TSA carried out at its request by the International Centre of Studies on the Tourist Economy (Italy), Gruppo Clas (Italy) and Peter Laimer (Austria).

After the Nice Conference, a WTO-OECD-Eurostat inter-secretariat working group was created with the object of establishing a common conceptual framework for the development of the methodological design of a TSA. The individuals who participated in the meetings of the working group and were responsible for the final technical recommendations as representatives of their organizations were Antonio Massieu (WTO), Louis Kincannon (OECD), Alain Dupeyras (OECD), Carl Obst (OECD), Pedro Diaz (Eurostat) and Sophia Eriksson (Eurostat). The approval of the Tourism Satellite Account: Recommended Methodological Framework by the Statistical Commission at its thirty-first session, in 2000, might not have been possible without the existence of this institutional platform.

A special word of appreciation is due for the tireless efforts and constant dedication of Enzo Paci, who died in October 1998 and who, as Chief of the WTO Department of Statistics, Economic Analysis and Market Research, assumed from the very beginning, the role of promoter of a system of tourism statistics and the tourism satellite account project.

## **List of abbreviations and acronyms**

<b>BOP</b>	Balance of payments
<b>CPA</b>	Classifications of Products by Activity
<b>CPC, Ver. 1.0</b>	Central Product Classification, Version1.0
<b>GDP</b>	Gross domestic product
<b>COFOG</b>	Classification of the Functions of Government
<b>COICOP</b>	Classification of Individual Consumption by Purpose
<b>Eurostat</b>	Statistical Office of the European Communities
<b>FISIM</b>	Financial intermediation services indirectly measured
<b>ILO</b>	International Labour Organization
<b>IMF</b>	International Monetary Fund
<b>ISIC, Rev.3</b>	International Standard Industrial Classification of all Economic Activities, Revision 3
<b>IUOTO</b>	International Union of Official Travel Organizations
<b>NPISH</b>	Non-profit institutions serving households
<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>SICTA</b>	Standard International Classification of Tourism Activities
<b>1993 SNA</b>	System of National Accounts, 1993
<b>TEA</b>	Tourism economic accounts (OECD)
<b>TSA</b>	Tourism satellite account
<b>WTTC</b>	World Travel and Tourism Council
<b>WTO</b>	World Tourism Organization

## **Chapter 1 Introduction**

### **A. System of tourism statistics and tourism satellite account: overview**

- 1.1. Tourism is defined as the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise of an activity remunerated from within the place visited. It is an activity which has grown substantially over the last quarter of this century as an economic and social phenomenon. However, statistical information on the nature, progress and consequences of tourism is mainly based on arrivals and overnight stay statistics as well as balance of payments information, which do not grasp the whole economic phenomenon of tourism. Consequently, Governments, businesses and citizens may not receive the accurate information necessary for effective public policies and efficient business operations. Information on the role tourism plays in national economies throughout the world is particularly deficient, and credible data concerning the scale and significance of tourism is needed.
- 1.2. In the past, the description of tourism focused on the characteristics of visitors, on the conditions in which they travelled and stayed, the purpose of their visit etc. Today, there is an increasing awareness of the role that tourism is playing and can play, whether directly, indirectly or through induced effects in the economy in terms of generation of value added, employment, personal income, government income, etc.
- 1.3. This increasing awareness of the economic impacts of tourism has been recognized over a number of years and a number of countries and international organizations have been involved in the development of techniques relevant for the measurement of tourism's economic impact.
- 1.4. In particular, the type of data on tourism required by both the public and the private sector has changed in nature. In addition to quantitative information on the flow of visitors, such as number of arrivals and nights and descriptive information on the conditions in which visitors are received and served, countries now need robust information and indicators to enhance the credibility of the measurements concerning the economic importance of tourism. These should have the following characteristics:
  - They should be statistical in character and be produced on a regular basis, that is, not only as one-time estimations but as ongoing statistical processes, combining the compilation of benchmark estimations with more flexible uses of indicators to enhance the usefulness of the results;

- Estimates must be based on reliable statistical sources, where visitors and producers of services are both observed, possibly using independent procedures;
- Data should be comparable over time within the same country, comparable among countries and comparable with other fields of economic activities;
- Data should be internally consistent and presented within macroeconomic frameworks recognized at the international level.

1.5. The data required cover the following main areas:

- Analysis of the demand generated by the different forms of tourism (within the same economy, from other economies or towards other economies), classified according to the characteristics of the visitors themselves, of their trips and of the goods and services acquired;
- The impacts of such supply on the basic macroeconomic variables of the country of reference, in particular production functions and the interrelationship between activities, which provide the basis for impact analysis;
- Descriptions of the nature of employment and jobs, of capital formation and of non-financial investment;
- Imports and exports and impacts on balance of payments;
- Effects on government revenues, generation of personal and business income.

1.6. The goods and services consumed by visitors are principally transport, accommodation, food and entertainment, which in a broad sense can be considered as characteristic of tourism. According to the trip destination, the purpose of the visit and the personal characteristics of each visitor, they can be very different in nature, quality and quantity. The study of tourism has to take all these elements into consideration in a regular and systematic presentation.

1.7. Although tourism is by nature a demand phenomenon, it is necessary, from an economic point of view, to observe the interplay between demand and supply and the impacts of such supply on the basic macroeconomic variables of the country of reference.

1.8. Within the context of macroeconomic analysis, the relationship between supply and demand is best studied within the general framework of national accounts, and more specifically within the framework of supply and use tables.

1.9. The System of National Accounts, 1993 (1993 SNA) <sup>1</sup> provides concepts, definitions, classifications, accounting rules, accounts and tables in order to

present a comprehensive, integrated framework for the estimation of production, consumption, capital investment, income, stocks and flows of financial and non-financial wealth and other related economic variables.

- 1.10. Within the framework of the 1993 SNA, a detailed analysis of a specific type of demand can be presented in an interface with the supply of these goods and services within an economy.
- 1.11. However, visitor consumption is not restricted to a set of predefined goods and services produced by a predefined set of industries. What makes tourism special is not so much what is acquired but the temporary situation in which the consumer finds himself/herself: he/she is outside his/her usual environment; and travels or visits a place for a purpose other than the exercise of an activity remunerated from within the place visited, and this is the characteristic that identifies him/her as different from any other consumer.
- 1.12. This characteristic of the consumer cannot be found within the central framework of national accounts, where the transactors are classified according to (relatively) permanent characteristics, one of them being the country or place of residence.
- 1.13. In order to deal with such situations, the 1993 SNA suggests the use of a so-called satellite account, annexed to the core of the System of National Accounts, and which to a greater or lesser extent shares with this core system its basic concepts, definitions and classifications. <sup>2</sup>
- 1.14. As a consequence, the fundamental structure of the tourism satellite account (TSA) is based on the general balance existing within an economy between the demand of goods and services generated by tourism and their supply. The idea behind the construction of the TSA is to analyse in detail all the aspects of demand for goods and services which might be associated with tourism within the economy, to observe the operational interface with the supply of such goods and services within the same economy of reference, and to describe how this supply interacts with other economic activities.
- 1.15. The demand generated by tourism encompasses a great variety of goods and services, in which transportation, accommodation and food services play a major role. Some of these services, such as accommodation in second homes for tourism purposes (vacation homes) or transportation in individual motor vehicles, might be produced in significant amounts on own account.
- 1.16. However, although the 1993 SNA recognizes the provision of housing services on own account within its production boundary, this is not the case for transportation services produced within households for their own benefit, which are explicitly excluded from this boundary.
- 1.17. The design of functionally oriented satellite accounts might provide for an extension of the production boundary of the 1993 SNA, a reclassification of

transactions and transactors, or both. However, in designing the TSA, a decision was made to focus, for the time being, on reclassification within the production boundary of the 1993 SNA, in order to come up with aggregate measurements for tourism comparable with other aggregate measurements compiled within the 1993 SNA conceptual framework.

- 1.18. As a consequence, countries in which transportation services on own account are significant within domestic tourism consumption are encouraged to take these services into consideration, but to do so in a way that allows for the alternative of including or excluding these services for international comparability.
- 1.19. The *Tourism Satellite Account: Recommended Methodological Framework* takes the form of a basic system of concepts, classifications, definitions, tables and aggregates linked to the standard tables of the 1993 SNA from a functional perspective. This system has been developed to measure tourism economic impacts in a national economy on an annual basis.
- 1.20. The complete TSA will provide:
  - Macroeconomic aggregates to describe the size and the economic importance of tourism, such as tourism value added and tourism gross domestic product (GDP), consistent with similar aggregates for the total economy, and for other productive activities and functional areas of interest;
  - Detailed data on visitor consumption, and how this consumption is met by domestic supply and imports, integrated within tables derived from general supply and use tables of the national accounts, both at current and constant prices;
  - Detailed production accounts of the tourism industries, including data on employment, linkages with other productive economic activities and capital formation;
  - Basic information required for the development of models of the economic impact of tourism (at the national and supranational levels), for the preparation of tourism market oriented analysis etc.;
  - A link between economic data and other non-monetary information on tourism, such as number of trips, duration of stay, purpose of trip, modes of transport etc.

- 1.21. The TSA presented in the Recommended Methodological Framework is to be seen from two different perspectives:
- As a new statistical tool, including concepts, definitions, aggregates, classifications and tables, that is compatible with international national accounting guidelines and will allow for valid comparisons between regions, countries or groups of countries, and will also make these estimates comparable with other internationally recognized macroeconomic aggregates and compilations;
  - As a building process to guide countries in the development of their own system of tourism statistics, the main objective being the completion of the TSA, which could be viewed as a synthesis of such a system.
- 1.22. The Recommended Methodological Framework should be understood to be the first step in a process of methodological development of this new statistical instrument, whose operational character is a synthesis shared in common with national accounts. Its progressive implementation by countries depends on the development achieved in the corresponding implementation of the 1993 SNA. When the time comes and experience has developed, it will be necessary to update and expand some of the present recommendations.
- 1.23. Such changes may include implementation of new developments in relation to the proposed classifications on products and activities, new boundaries assigned to the economic activities attached to tourism, new fields of application (national tourism indicators, balance of payments analysis, regional level analysis) or specific modules (employment, government revenues).
- 1.24. The Recommended Methodological Framework limits discussion in a number of areas in order to simplify presentation of the results of complex deliberations by tourism statisticians. However, a series of more detailed background papers and technical manuals are being prepared that will supplement the present recommendations.
- 1.25. Finally, the Recommended Methodological Framework does not place any requirements upon countries to produce TSAs. Rather, it is to be understood as an important step in a joint process that aims to further develop the international tourism statistics system. Many of the issues involved are complex and require further discussion. It is believed that the development of TSAs by countries will assist in the development of standards, but it is also hoped that the release of the present recommendations will further encourage countries to consider the benefits of producing tourism satellite accounts.

## **B. Historical background**

- 1.26. The Tourism Satellite Account: Recommended Methodological Framework is the culmination of many years of efforts by numerous institutions, countries and individuals aimed at placing the measurement of tourism as an economic phenomenon within the mainstream of macroeconomic statistics.

### **B.1. 1991: International Conference on Travel and Tourism Statistics**

- 1.27. The International Conference on Travel and Tourism Statistics, held by the World Tourism Organization (WTO) in Ottawa from 24 to 28 June 1991,<sup>3</sup> was the culmination of the great efforts made in the second half of the 1970s and more specifically in the 1980s, not only by international organizations (especially the United Nations, WTO and the Organisation for Economic Cooperation and Development (OECD)) but also by a number of countries, among which, in addition to Canada, France deserves special mention as a pioneer in the measurement of the economic impact of tourism.
- 1.28. The United Nations through its Statistical Commission and WTO, since their inception, have been the international organizations that have established a set of definitions and classifications for tourism, with two main purposes:
- To achieve international comparability;
  - To serve as a guide to countries for the introduction of a statistical system for tourism.
- 1.29. The period between 1937 and 1980 was characterized by the establishment of definitions and classifications for international tourism statistics that were barely compatible with other statistics:
- In 1937, the Council of the League of Nations recommended a definition of the term “international tourist” for statistical purposes. This was slightly amended by the International Union of Official Travel Organizations (IUOTO) at a meeting held at Dublin in 1950;
  - In 1953, the Statistical Commission established the concept of “international visitor”;
  - The United Nations Conference on International Travel and Tourism, held in Rome in 1963, recommended definitions for the terms “visitor”, “tourist” and “same-day visitor”, proposed by IUOTO. Those definitions were

subsequently examined by a United Nations expert group on international travel statistics in 1967 and endorsed by the Statistical Commission in 1968;

- After their approval by the Statistical Commission in 1976 <sup>4</sup> the Provisional Guidelines on Statistics of International Tourism were published in 1978. <sup>5</sup>

1.30. In the 1980s, an overall awareness began to emerge of the importance of tourism and its interdependence with other economic and social activities. WTO, in close cooperation with the United Nations Statistics Division, initiated statistical research in two directions:

- The first aimed to propose modifications to the definitions and classifications used in studies of tourism to make them compatible and consistent with those of the other national and international statistical systems;
- The second aimed to incorporate tourism into the analytical framework of national accounts.

1.31. As early as 1983, at the fifth session of its General Assembly, held in New Delhi, WTO issued a report illustrating how it was possible to describe tourism within the recommendations on national accounts existing at that time, the *System of National Accounts, 1968* <sup>6</sup>. The report stressed the importance of such an exercise as a uniform and comprehensive means of measurement and comparison with other sectors of the economy. It was not implemented as such but is still considered as a general guideline for most WTO activities concerning the international harmonization of tourism concepts and statistics.

1.32. This earlier international work on tourism statistics allowed WTO to present a consistent system of tourism concepts, definitions and classifications at the Ottawa Conference. In particular, a set of statistical definitions on domestic and international tourism and a classification of tourism activities were proposed, both of them interrelated to other international statistics. Moreover, attention was drawn to the need for a system of tourism information integrated with the System of National Accounts - a tourism satellite account.

1.33. Also, the OECD Tourism Committee worked on advance recognition of the scope, nature and roles which tourism performs in the OECD economies, and demonstrated the need for such information in policy-making. Since 1985, OECD has been working on the integration of tourism within broader statistical instruments, such as the SNA. In the development of the Manual on Tourism Economic Accounts <sup>7</sup>, OECD examined several of the thornier problems related to the measurement of tourism, including the reconciliation of supply and consumption, and the treatment of package tours.

1.34. Special mention should be made of the presentation by Statistics Canada during the Ottawa Conference of a scheme to establish a credible and comparable

means for assessing tourism economic activities in relation to other industries in a domestic economy, develop a framework for relating other relevant data regarding tourism activities in an organized and consistent manner, and ensure a means of “friendly” access to the database by potential users. The Statistics Canada scheme was based on a project to examine the feasibility of applying the principles of satellite accounting to the tourism industry, which was part of the work of the Canadian National Task Force on Tourism Data (1984-1986). The report on the proposed tourism satellite account was released in May 1987, when WTO was beginning to develop its ideas for international guidelines for a tourism satellite account.

### **B.2. 1991-1999: initiatives resulting in the Enzo Paci World Conference on the Measurement of the Economic Impact of Tourism, Nice, 15-18 June 1999**

- 1.35. Since the Ottawa Conference, not only have many of the initiatives presented begun to materialize but also the number of countries developing a TSA has increased. In addition to Governments, the private sector has also developed its own initiatives.
- 1.36. In 1994, the United Nations and WTO published the Recommendations on Tourism Statistics.<sup>8</sup> The Recommendations comprise (a) the recommendations on tourism statistics<sup>9</sup> proposed by WTO in follow-up to the Ottawa Conference, and (b) the Standard International Classification of Tourism Activities (SICTA),<sup>10</sup> a provisional classification to guide countries, both of which were adopted by the Statistical Commission at its twenty-seventh session.<sup>11</sup> Some of the definitions and classifications in the 1994 Recommendations will need to be adjusted to conform to the principles of the Tourism Satellite Account: Recommended Methodological Framework.
- 1.37. Within OECD, data collection and analysis of the tourism economic accounts (TEA) started in 1992; since then, the TEA has constituted a useful instrument for policy orientation. OECD provides permanent guidance to member countries on how to develop comparable international accounts, using national accounting principles and adopting an integrated approach favouring linkages of tourism with other important economic aspects of tourism, notably employment. In 1997 the OECD Tourism Committee made its first proposal for a tourism satellite account for OECD countries.
- 1.38. The Statistical Office of the European Communities (Eurostat) has also developed a large number of programmes and carried out studies on tourism statistics in the European Union. It has prepared a community methodology on tourism statistics, compatible with United Nations / WTO standards, which is adapted to the specific needs and context of the member States of the European Union (EU). Special mention should be made of the EU Council directive on the collection of statistical information in the field of tourism, which was approved in 1995;<sup>12</sup> it aims to

harmonize and improve the statistical data produced by member States, and constitutes the first legal step taken to create an integrated system of information on tourism supply and demand. To that end, Eurostat carries out regular data collection (monthly, quarterly and annual information) and dissemination of basic tourism statistics. The scope of the information required by the directive covers:

- The capacity of collective tourist accommodation;
- The flow of guests in collective tourist accommodation (domestic and inbound tourism);
- Tourism demand in the two most important tourism markets: holidays and business trips (domestic and outbound tourism).

1.39. Canada stands out among the countries that have developed tourism satellite accounts during this period. In July 1994, the first results of the TSA developed by Statistics Canada were published. Other countries, such as the Dominican Republic (which applied an initial version of this conceptual framework and later adapted it as the versions were modified), France, New Zealand, Mexico, Chile, Cuba, Poland, Norway, Singapore, Sweden and the United States of America, have either recently published their TSAs or have developed a rigorous pilot exercise. Other countries, such as Australia, Finland, India, the Philippines, Thailand, the Republic of Korea, Spain and Switzerland, will do so in the near future. The large majority are member countries of OECD that have benefited from the work carried out by the OECD Tourism Committee in recent years for the development of their systems.

1.40. Within the private sector, the World Travel and Tourism Council (WTTC) stands out for its approach to the quantification of the economic impact of tourism. Its methodology focuses on the quantification of the economic impact of visitor consumption (travel and tourism industry) as well as total demand (travel and tourism economy) through a simulation model. The former is limited to the direct impact of visitor consumption on production. The latter perspective considers the direct and indirect impact associated with capital investment, government expenditures and foreign trade, including the increased demand for goods and services generated by the movements of persons all over the world (world tourism). WTTC favours a demand-side approach, with a comprehensive definition of its scope, linked by economic models to supply-side concepts. Its research relies heavily on economic modelling techniques.

**B.3. 1999-2000: the process leading up to the adoption of the Tourism Satellite Account: Recommended Methodological Framework by the Statistical Commission on 3 March 2000**

- 1.41. In September 1999, three months after the covering of the WTO Enzo Paci World Conference on the Measurement of the Economic Impact of Tourism <sup>13</sup>, a WTO-OECD-Eurostat intersecretariat working group was created with the object of establishing a common conceptual framework for the development of the methodological design of the TSA, in accordance with the resolutions of the Nice World Conference.
- 1.42. The work done by the three secretariats resulted in an agreement on the basic changes to be introduced in the document submitted in the meantime by WTO in December 1999 for consideration by the Statistical Commission at its thirty-first session, entitled “Draft tourism satellite account: methodological references”. <sup>14</sup> The issues and drafting changes agreed were reflected in a background document presented by WTO, OECD and Eurostat to the Statistical Commission, containing proposed amendments to the document.
- 1.43. At its thirty-first session, the Statistical Commission endorsed <sup>15</sup> the draft document, as amended, which constitutes the content of the Recommended Methodological Framework. As a result of this process, each of the organizations agreed that they are now in a position to promote TSA implementation in their respective member countries.

**C. Content and structure of the Tourism Satellite Account: Recommended Methodological Framework**

- 1.44. Chapter 1 of the Tourism Satellite Account: Recommended Methodological Framework provides a general introduction to the recommendations. It explains the reasons for the development of the recommendations, summarizes the technical issues, highlights the usefulness of the application of this new statistical instrument and presents a short history of the process leading up to the release of the present recommendations.
- 1.45. Chapter 2, “The demand perspective: concepts and definitions”, begins by analysing the basic unit of observation, “the visitor”, and sets out a series of indications for the correct application of the concepts of visitor consumption, where visitor final consumption expenditure in cash (its main component) corresponds to the term “visitor expenditure”, traditionally used in the analysis of tourism. Also presented in chapter 2 are other concepts and definitions used within a TSA, such as the definition and measurement of visitor consumption, the venues of visitor consumption and special issues, such as housing services on own account or free of charge and services provided within households for their own benefit.

- 1.46. The remaining paragraphs of chapter 2 specify the contents of the three components that make up total tourism demand, generated by a focus on the visitor. Internal tourism consumption is the central aggregate used to measure the extent of direct “visitor demand” within the country of reference. However, tourism demand can be imagined as a broader concept. In the present recommendations, it is suggested that visitor consumption could be complemented by other components of demand, such as tourism collective consumption and tourism gross fixed capital formation, to form an extended demand aggregate classified as “Total tourism demand”.
- 1.47. Chapter 3, “The supply perspective: concepts and definitions”, focuses on the supply of goods and services to visitors, defining productive activities, the products which will be at the centre of the analysis and relevant economic variables associated with supply. The analysis of tourism from a supply point of view focuses on producing units of the same kind as those used in the supply and use tables of the 1993 SNA, namely establishments. Within the functional perspective, the 1993 SNA defines an “industry” as “a group of establishments engaged in the same kind of productive activities”. The set of characteristic tourism activities does not comprise a single industry conforming to this definition but this set does include a number of classes of “industries” in the traditional sense. Consequently, the TSA defines the “tourism industries” as all establishments whose principal productive activity is a tourism characteristic productive activity. Special issues, such as travel agencies and tour operators, are also considered.
- 1.48. Chapter 4, “Tables, accounts and aggregates” is the central component of the TSA methodological design and includes a set of 10 tables. The provisional tables proposed therein use a given aggregation of tourism characteristic products and activities, and are presented in their general sequence of compilation.
- 1.49. Several paragraphs in chapter 4 refer specifically to the procedure to be used in elaboration of the tables in order on the one hand to illustrate the coherence established in chapters 2 and 3 between concepts, definitions and classifications, and on the other to emphasize those aspects which are considered to be the most relevant.
- 1.50. Annexes I to V concern the classifications of characteristics products and activities to be used and their correspondence with existing international classifications (the 1993 SNA; the Central Product Classification (CPC), Version 1.0; <sup>16</sup> the International Standard Industrial Classification of All Economic Activities (ISIC), Revision 3; <sup>17</sup> and SICTA). They contain a list of tourism specific products; a list of tourism characteristic products and tourism characteristic activities; a general introduction to the OECD employment module; a proposal for a classification of produced fixed assets to be used for the presentation of tourism gross fixed capital formation data; and a brief review of the relationship between the TSA and the 1993 SNA. A bibliography and an index conclude the publication.

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## Notes

- <sup>1</sup> Commission of the European Communities, International Monetary Fund, Organization for Economic Cooperation and Development, United Nations and World Bank, *System of National Accounts, 1993* (Brussels/Luxembourg, New York, Paris, Washington, D.C., 1993).
- <sup>2</sup> See *ibid.*, chap. XXI.
- <sup>3</sup> See “Resolutions of the International Conference on Travel and Tourism Statistics” (World Tourism Organization, 1991).
- <sup>4</sup> See *Official Records of the Economic and Social Council, sixty-second session, Supplement No 2 (E/5910), para. 74.*
- <sup>5</sup> United Nations Publications, Sales No. E.78.XVII.6.
- <sup>6</sup> *Ibid.*, Sales No. 69.XVII.3.
- <sup>7</sup> Paris, Organisation for Economic Cooperation and Development, 1991.
- <sup>8</sup> United Nations publications, Sales No. E.94.XVII.6.
- <sup>9</sup> *Ibid.*, Part One.
- <sup>10</sup> *Ibid.*, Part Two
- <sup>11</sup> *Official Records of the Economic and Social Council, Supplement No. 6 (E/1993/26), para. 154.*
- <sup>12</sup> See *Official Journal of the European Communities*, No L 291 (6 December 1995).
- <sup>13</sup> See World Tourism Organization, *Measurement of the Economic Impact of Tourism* (CD-ROM).
- <sup>14</sup> Statistical Papers, Series F, No. 80 (PROV/ST/ESA/STAT/SER.F/80).
- <sup>15</sup> See *Official Records of the Economic and Social Council, 2000, Supplement No. 4 (E/2000/24), para. 18.*
- <sup>16</sup> United Nations publication, Sales No. E.98.XVII.5.
- <sup>17</sup> *Ibid.*, Sales No. E.90.XVII.

## **Chapter 2 The demand perspective: concepts and definitions**

- 2.1. "Tourism" comprises the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise of an activity remunerated from within the place visited. The term "activity of persons" takes its general meaning as a specified individual pursuit and not as an abbreviated term for "productive economic activity", as it is used, for instance, in ISIC, Rev.3. <sup>1</sup> In tourism, the "activities of persons" refer to the pursuits of those individuals who qualify as "visitors".
- 2.2. As these activities are many and have consequences within a vast array of circumstances, the study of tourism can be made from a great variety of perspectives, as for instance from that of its effect on the environment, on local culture, on the landscape or on infrastructure. The TSA is interested in the first place in tourism's effect on the supply and demand of goods and services, on the general level of economic activity and on employment. The starting point for this economic analysis is the consideration of the activity of visitors as a consumption activity in a broad sense, which is at the centre of the economics of tourism; subsequently, other elements will complement this perspective.
- 2.3. As tourism is defined as the activity of "persons", the first step is to identify clearly who these persons are, because they are at the centre of the study of tourism, after which the different components of tourism demand will be presented.

### **A. Visitors**

- 2.4. The persons referred to in the definition of tourism are termed "visitors": "Any person travelling to a place other than that of his/her usual environment for less than 12 months and whose main purpose of trip is other than the exercise of an activity remunerated from within the place visited" (Recommendations on Tourism Statistics, Part One, para. 20).
- 2.5. Much and even most of the economic activities of tourism in a country occur while visitors are travelling. However, the TSA also includes consumption activity by potential visitors in anticipation of trips (such as purchases of camping luggage or travel insurance), or by visitors after they have returned home (such as having film developed for pictures taken during the trip). Vacation homes and other secondary residences may also generate economic activity of interest in the TSA that occurs even in the absence of visitors traveling.

## A.1. Usual environment

2.6. The usual environment required to distinguish a visitor from all other travellers within a location is difficult to define in precise terms. Generally speaking, it corresponds to the geographical boundaries within which an individual displaces himself/herself within his/her regular routine of life. As stated in the Recommendations on Tourism Statistics, the usual environment of a person consists of the direct vicinity of his/her home and place of work or study and other places frequently visited. It has two dimensions:

- Frequency: places which are frequently visited by a person (on a routine basis) are considered as part of his/her usual environment even though these places may be located at a considerable distance from his/her place of residence;
- Distance: places located close to the place of residence of a person are also part of his/her usual environment even if the actual spots are rarely visited.

2.7. National statistical organizations may wish to establish the boundaries of the usual environment in statistical terms by referring to distances travelled, frequency of visits or the formal boundaries of localities or other administrative territories.

2.8. It is important to observe that if the place visited is not part of the usual environment of a person (the visitor), then that person is not considered one of the usual “resident consumers” in the place. By definition, his/her visit to the place will generate additional expenditure in this place over and above that generated by the resident consumers. This additional expenditure provides the basis for the economic activity generated by tourism, and hence is at the foundation of the TSA.

2.9. Finally, the notion of usual environment is an economic notion and has little to do with legal circumstances: illegal foreigners residing in a country nevertheless have their usual environment within its borders. On the other hand, a legal right to reside in a place does not mean that an individual has that place as his/her usual environment.

### A.1.1. Usual environment and residence

2.10. The concept of usual environment, as defined by the Recommendations on Tourism Statistics, and that of residence, as used in the 1993 SNA and the fifth edition of the Balance of Payments Manual <sup>2</sup> are not synonymous. The place where an individual works is clearly part of his/her usual environment but is not necessarily his/her place of residence.

- 2.11. In general, in statistics on population, residency is a characteristic attached to households, while in tourism statistics the usual environment is a characteristic attached to individuals, each of whom is part of a unique household. Two individuals who are part of the same household necessarily have the same residence but may have different usual environments.
- 2.12. Starting from these broad concepts, certain tourism conventions have been defined which are applicable within the TSA. These conventions include:
- Commuting to work according to the United Nations/WTO definition is travelling but is not considered as a tourism activity (Recommendations on Tourism Statistics, Part One, para. 22);
  - If an individual leaves his/her place of residence with the intention of establishing residence in a new place, he/she should not be considered as a visitor to this new place, even if he/she has not yet resided there for a year. This new place becomes part of his/her new usual environment;
  - If an individual has been present in a place for more than one year, this place is considered as part of his/her usual environment. Thus, he/she cannot be considered as a visitor to this place, although he/she might not be a resident of this place in the economic or legal sense of the term.
- 2.13. Students travelling abroad, even for more than one year and still depending economically on their families, are considered part of their family's household. Consequently, they remain residents of the place where their household has its centre of economic interest, but their usual environment includes their university and the place where they live. Sick persons staying in a hospital or similar facility some distance from their original residence for more than one year are still part of the household from which they come if economic ties are maintained with that household, even though their usual environment now includes the hospital where they are staying. The same can be said of persons serving a long-term prison sentence. All these classes of persons are not visitors to the places where they now reside. But if other members of their original households travel to see them, then they are visitors to these places.

#### A.1.2. Usual environment and second homes

- 2.14. For each household, there will be a dwelling that is considered statistically as the primary home and residence of this household. All other dwellings (rented or owned) occupied by a household will be considered second homes.

- 2.15. To be considered as a second home, such a dwelling may have one or more of the following characteristics:
- It is the usual environment of one or more of the members of the household but not the primary residence of the household;
  - It is a vacation home, that is, it is visited by one or more of the members of the household for recreation, vacation or other activities different from the exercise of an activity remunerated within this place;
  - It is visited occasionally by one or more members of the household for work reasons.
- 2.16. For the purposes of tourism analysis, it is important to identify whether the visit to a second home by a member of a household can be considered as a tourism activity. By definition, any member of the household who visits a second home that is not within his/her usual environment is considered a visitor to that second home. This situation occurs when a visit to the second home is for leisure or recreation, if the second home is not his/her working place, if the second home is not a place from which he/she regularly commutes to his/her working place, or if the reason for the visit is not related to the exercise of an activity remunerated from within the second home.
- 2.17. A second home may be located either in the same national economy as the residence of the household or in a different national economy.

## **A.2. Duration of the stay**

- 2.18. For a traveller to be considered engaged in a tourism activity in a locality, his/her stay in this place must last less than one consecutive year. As explained above, when a visitor stays in a place for longer than one year, this place becomes part of his/her new usual environment and he/she ceases to be considered a visitor to it. On the other hand, those engaged in short-term courses or stays (e.g., summer courses, summer camps, medical treatment of short duration) are visitors to the location visited.
- 2.19. There are two classes of visitors: tourists, who stay one or more nights in the place visited; and same-day visitors, who visit a place for less than one night.
- 2.20. Most same-day visitors are usually domestic visitors (Recommendations on Tourism Statistics, Part One, para. 28), but there are also cases of international same-day visitors. For some countries, consumption by same-day visitors may constitute an important volume of visitor consumption.

2.21. In-transit visitors are a specific category of visitors, related both to international and domestic visitors and to same-day visitors and tourists. In-transit visitors do not immediately return to their place of origin but stop in the locality or country of reference on their way to a different destination. They include visitors who are legally in transit in a country while remaining in a transit zone, so that they do not actually enter the country in a customs administration sense (a situation normally associated with visitors arriving by air), as well as visitors crossing a location or the territory of a country en route to a different destination (most notably travelling by road or rail). In general, in-transit visitors will be same-day visitors, but in some cases in-transit visitors staying overnight within the country of reference may be more important. The identification of in-transit visitors or subcategories thereof may be of interest in some circumstances, both in numerical terms and for their economic impact.

### **A.3. Purpose of the visit**

2.22. Colloquially, tourists are individuals who travel for leisure, recreation and holidays. Nevertheless, the definitions of visitors and tourists used within the TSA is much broader, and includes all individuals who travel or visit a place for a purpose other than "the exercise of an activity remunerated from within the place visited" (Recommendations on Tourism Statistics, Part One, para. 20). This qualification follows the concept of usual environment as indicating the area where a person usually lives and works. As a consequence, a business or commercial traveler may or may not be a tourist, according to the place from where he/she is paid and how he/she undertakes his/her activity.

2.23. Based on the main purpose of their visit, tourists and same-day visitors may be classified in the following categories (Recommendations on Tourism Statistics, Part One, para. 44):

- Leisure, recreation and holidays;
- Visiting friends and relatives;
- Business and professional;
- Health treatment;
- Religion, pilgrimages;
- Other.

However, in the tables proposed in the Tourism Satellite Account: Recommended Methodological Framework, the purpose classification is not used.

### **A.4. Classification of visitors**

2.24. Countries may wish to further disaggregate and typify their markets, based on additional characteristics of visitors and their trips.

2.25. Two particular categories are considered (Recommendations on tourism statistics, Part One, paras. 28 and 33):

- **International visitors**, whose country of residence is different from the country visited; these international visitors also include nationals residing permanently abroad, who may represent an important segment of the market, with special characteristics;
- **Domestic visitors**, whose country of residence is the country visited; they may be nationals of this country or foreigners.

2.26. It should be noted that, because the residence attached to a visitor might differ from his usual environment, not all international travelers need to have crossed the geographic border of a country in this capacity in order to be considered as visitors. This is the case for military personnel on active duty assigned to a base in other than their residence country, and for diplomats and their entourages (1993 SNA, para. 14.19). The embassy or consulate of one country is considered as constituting a physical and legal extension of that country, regardless of where it is located. Consequently, when a diplomat or his family or staff travel to a place within his/her country of posting, he/she is considered an international visitor upon that occasion, and not when he/she enters the host country.

2.27. Such distinctions, which are required for consistent treatment of visitor activities within the conventions of tourism statistics and national accounts, may nevertheless produce a (minor) discrepancy between border counts of international visitors and the number of such individuals actually acting as visitors within the economy.

## **B. Visitor consumption**

### **B.1. Definition of visitor consumption**

2.28. The Recommendations on Tourism Statistics propose that “tourism consumption, except when it corresponds to the intermediate consumption of enterprises, will thus conform to the concept of ‘final consumption’ in the system of national accounts, regardless of type of consumer”. The present recommendations on TSA remain largely within that general definition but provide a significant amount of detail on the many boundary issues associated with visitor consumption. The aim of the following sections is to provide clarity on the widely known definition of visitor consumption as “the total consumption expenditure made by a visitor or on behalf of a visitor for or during his/her trip and stay at destination” (Recommendations on Tourism Statistics, Part One, paras. 84 and 85).

- 2.29. Visitor consumption is discussed in relation to national accounts definitions in order to ensure a close relationship between the TSA and the international standards for national accounts, as contained in the 1993 SNA. Many choices on treatment, however, are specific tourism-related issues for which national accounts provides few guidelines.
- 2.30. Before examining the issues in detail, two important general points should be made:
- First, individual consumption is an activity undertaken by individuals, by the households to which they belong, and by businesses, government units and non-profit institutions serving households (NPISH) in the production of goods and services. In the same way as the visitor is at the centre of tourism activity, the consumption of the visitor is at the centre of the economic measurement of tourism. The visitor is viewed as a particular type of individual consumption unit, who is distinguished from other individuals by the fact that he/she is outside his/her usual environment and travels or visits a place for a purpose other than the “exercise of an activity remunerated from within the place visited”. Otherwise, he/she behaves like an ordinary consumer, so that the characteristics of consumption activity described in the SNA 1993 are also relevant for visitors;
  - Second, the measurement of visitor consumption is complicated by the fact that a single type of transaction can be deemed to be included or excluded from visitor consumption by the nature of the transactor (visitor or non-visitor).

## **B.2. Household final consumption in the 1993 SNA**

- 2.31. The 1993 SNA defines a series of concepts associated with household final consumption. It introduces differences between the concepts of: expenditure on consumption goods and services, household final consumption expenditure and actual final consumption of households. In so doing, it takes into account the particularities of the so-called “individual non-market services”, for which individual beneficiaries can be identified. In this respect, the SNA 1993 recognizes the difference between the institutional unit that pays for the services and the institutional unit that benefits from them, and proposes a way to transfer the consumption from one unit to the other.
- 2.32. Expenditure is defined as the value of the amounts that buyers pay or agree to pay to sellers in exchange for the goods or services that sellers provide to them or to other institutional units designated by the buyers.
- 2.33. “A consumption good or service is defined as a good or service that is used (without further transformation in production as defined in the System) by households... for the direct satisfaction of individual needs or wants (1993 SNA, para. 9.4). For the purposes of constructing a consumption boundary, national

accounts exclude most services produced by the household, such as the preparation of meals. The food purchased for meals is considered as a consumption good, but there is no further (economic) transformation and thus no further consumption. The gas bought for the automobile of the household is also considered as a consumption good for the same reason, since no service is attached to the personal use of an automobile by a household.

- 2.34. Household final consumption expenditure covers "expenditure, including imputed expenditure, incurred by resident households on individual consumption goods and services, including those sold at prices that are not economically significant" (1993 SNA, para. 9.94). Final consumption expenditure excludes expenditure on fixed assets in the form of dwellings or on valuables. Imputed expenditure refers to the value of production of goods by households for own final use, or any other transfer or transaction in kind between institutional units, except social transfers in kind. Importantly, goods and services received as remuneration in kind from the employer are included within household final consumption expenditure. Also included is the value of services provided by dwellings to the owner occupier. However, in general, there is no imputation for other types of services on own account.
- 2.35. While this defines a first important aggregate, "Household final consumption expenditure", it is noted above that actual consumption need not be undertaken by the person who incurs the expenditure. In the 1993 SNA it is observed that there are many services consumed by households which are in fact paid for by government or NPISH. To allow for a more accurate measure of consumption, the 1993 SNA has developed the notions of individual and collective non-market services. Individual non-market services are services produced by Governments or NPISH that can be seen as directly consumed by individuals (such as health and education). Collective non-market services are only provided by Governments and consist of more general public goods, such as defence, legal systems and public policy. From a tourism perspective, it is important to note that the existence of an individual non-market service requires the identification of a clear link between the provider of the service and an individual.
- 2.36. From these notions of individual and collective non-market services emerge ideas of individual and collective consumption. Total individual consumption includes, in addition to household final consumption expenditure, the consumption of individual non-market services produced by Governments and NPISH. The transfer of these individual non-market services to the consumption of households is shown in the 1993 SNA as social transfers in kind. Social transfers in kind consist of:
- Social security and social assistance benefits provided in kind, that is, in the form of a good, service or asset other than cash;

- Other individual services provided to individual households by government units or NPISH. These consist roughly of health, education and social services provided to individuals free of charge or at very low prices that are not economically significant.

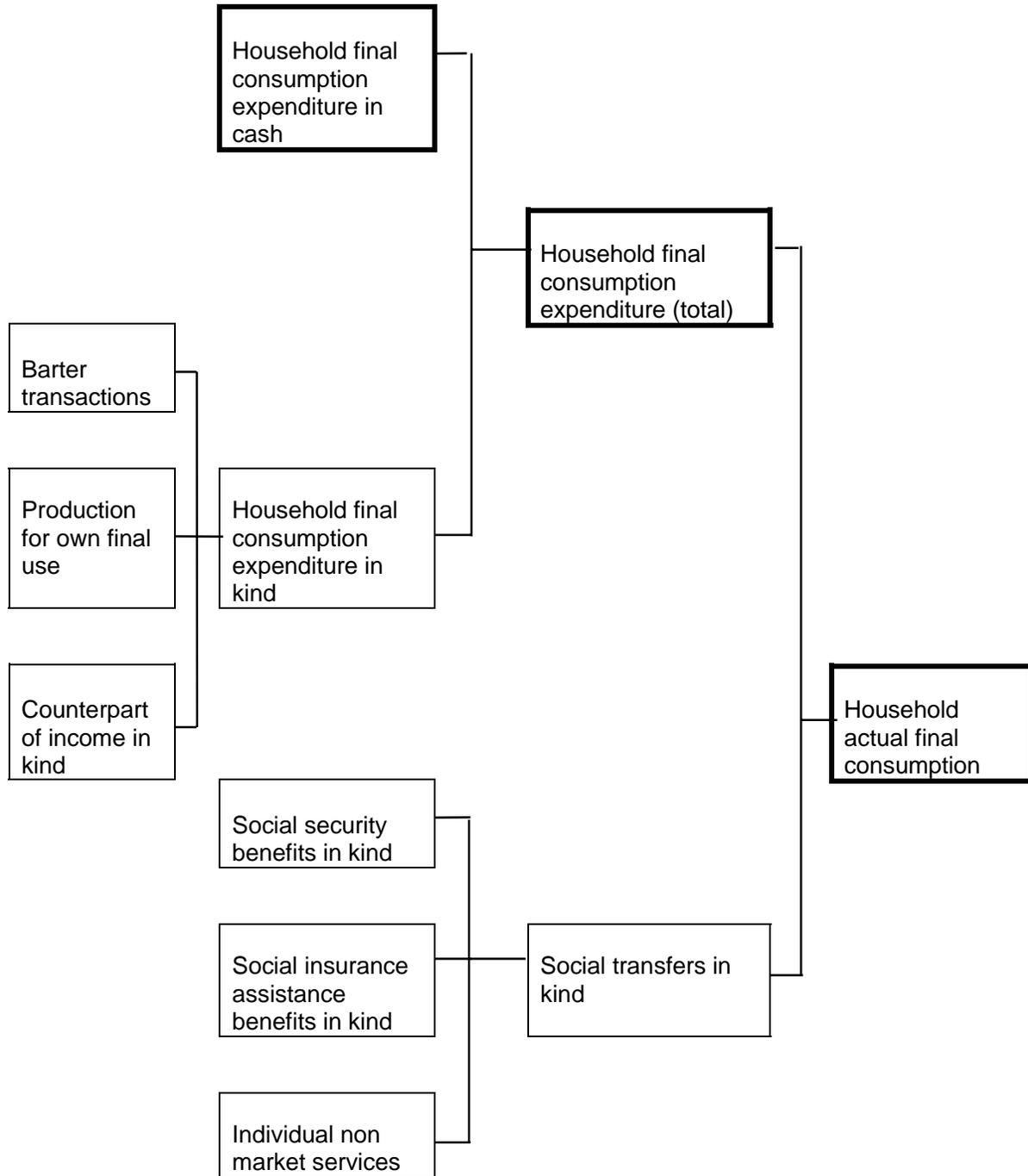
2.37. The ability to describe individual and collective consumption in national accounts allows a more comparable treatment of situations in which transfers in kind have different relative importance. In some countries, in which the Government provides education and health free of charge or at a very low cost, the structure and relative importance of household final consumption expenditure would be different from those existing in countries in which such services are purchased on the market or at market prices. Including social transfers in kind strongly reduces these discrepancies in structures, and improves comparability among countries.

2.38. Consequently, the second important aggregate, “Household actual final consumption”, is measured by the value of all the individual consumption goods and services acquired by resident households, which are:

- Those acquired through direct expenditure by the households themselves or imputed to them (consumption for own final use or obtained from other institutional units as transfers in kind other than social transfers in kind), known as household final consumption expenditure;
- Those acquired as social transfers in kind from NPISH;
- Those acquired as social transfers in kind from the Government.

Figure 2.1 summarizes these relationships among the various consumption terms.

**Figure 2.1**  
**Components of household actual final consumption**



### **B.3. Visitor consumption by business, government and NPISH**

- 2.39. The definition of visitors covers not only individuals who travel for holidays or personal reasons but also those travelling for business purposes. The consumption of these visitors could be paid by businesses, by government or by NPISH. Consequently, the consumption of these visitors is within the scope of visitor consumption even though this consumption does not fall within household final/actual consumption expenditure.
- 2.40. The intermediate consumption of businesses, Governments and NPISH, as identified in the SNA 1993, reflects that the consumption is part of the process of producing a good or service. For Governments and NPISH, the transactions are recorded differently since by national accounting conventions their output is estimated using the sum of its costs, which is then treated as government and NPISH final consumption.
- 2.41. In terms of the scope of consumption, the notion of social transfers in kind does not apply to business, government or NPISH consumption, so that the scope of consumption is not as broad as it is for households. Another difference in scope is that the payment of wages in kind or in cash by employers is not part of the intermediate consumption of businesses. Instead, this is treated in the employers accounts as compensation of employees.

### **B.4. Scope and components of visitor consumption**

- 2.42. The scope of visitor consumption can be determined from these definitions of household actual final consumption, business intermediate consumption and government and NPISH final consumption, which are presented in the 1993 SNA. Three main points can be noted:
- Visitor consumption will include the consumption of visitors for business, leisure and other tourism purposes;
  - Visitor consumption will include individual services produced by Governments and NPISH and consumed by visitors;
  - Visitor consumption will include consumption in kind of various types.
- 2.43. These considerations give rise to visitor consumption as the basic concept of the demand approach, its components being:
- Visitor final consumption expenditure in cash. This always represents the most important component of total consumption;

- Visitor final consumption expenditure in kind;
- Tourism social transfers in kind;
- Tourism business expenses.

#### B.4.1 Location of visitor consumption

2.44. There are differences in the notions of residency which underlie the traditional national accounts categories of consumption and which need to be adjusted to allow for adaptation to tourism. This difference does not change any of the key ideas listed above, but it does mean that careful delineation of the boundaries of visitor consumption is required because they are not described in the 1993 SNA. Issues concerning the location of visitor consumption are dealt with further in paras. 2.60 to 2.67 below.

#### B.4.2 Scope of tourism consumption products

2.45. In general, all acquisitions of goods and services by or on behalf of a visitor that the 1993 SNA would consider as part of his/her actual consumption are included within the boundary of visitor consumption. No consumption good or service is excluded by its nature. Thus, at the first level of determining the product scope no transaction is excluded. However, some limitation on this range is required. This may be done by either limiting the range of products and transactions directly or by limiting the range of transactions to a certain category of transactors.

2.46. The first general rule is that if a product is acquired by a visitor on a trip or trips or in preparation for a trip, it is included. Further details on the timing of purchases and the scope of products in relation to a trip are presented in para. 2.54 below.

2.47. Two general clarifications are important. First, there are payments related to a trip that visitors might make which are excluded from visitor consumption by 1993 SNA conventions. Such payments do not correspond to the purchase of consumption goods and services, such as:

- The payment of taxes and duties not levied on products;
- The payment of interest (net of financial intermediation indirectly measured (FISIM) corresponding to the visitor) <sup>3</sup>, including those on expenditure made during and for trips;
- The purchase of financial and non-financial assets, including land, works of arts and other valuables;
- All transfer payments in cash, such as donations to charities or other individuals, that do not correspond to payment for goods or services.

2.48. Second, any purchases on a trip for commercial purposes, that is, for resale or use in a production process or on behalf of his/her employer by a visitor on a business trip, are excluded (these are either intermediate consumption or gross fixed capital formation of the producing unit).

#### B.4.3 Consumer durables

2.49. Perhaps most delicate is the treatment of consumer durable goods, defined as goods which “may be used for purposes of consumption repeatedly or continuously over a period of a year or more ... assuming a normal or average rate of physical usage” (1993 SNA, para. 9.38). These goods require a specific treatment within this proposal because they can be purchased at any time, during trips, for trips, after a trip or outside the context of trips, and often have multiple uses.

2.50. In the TSA, two different categories of consumer durable goods are considered:

- Tourism single-purpose consumer durable goods, which are goods used almost exclusively on trips, such as luggage, camping equipment (tents, sleeping bags, trailers), skiing equipment and diving equipment;
- Multipurpose consumer durable goods, which are goods used on trips but also used within the usual environment, such as cars and cameras.

2.51. While a very precise definition of consumer durables is not provided here, it may be reasonable, for the purposes of international comparison, to establish a list of relevant consumer durables at some point in the future.

2.52. Consumer durable goods will have a different treatment according to the following convention:

- All tourism single-purpose consumer durable goods will be included, whether purchased during a trip, before a trip, after a trip or outside the context of a specific trip;
- Multipurpose consumer durables will only be included if purchased during a trip.

2.53. Two additional comments with respect to consumer durables need to be made:

- In the case of any consumer durable item that is purchased on a trip but then sold at the conclusion of the trip (e.g., a car), the value to be considered within visitor consumption is the difference between the original purchase price and the price received upon resale by the visitor; no allocation is made for costs of use (no purchases for commercial purposes are considered for such treatment);

- Since some consumer durables purchased during a trip may be of high unit value (e.g., cars, boats), some countries may find it useful to identify these items and conduct analysis both including and excluding them. However, for the purposes of international comparison all purchases during a trip should be included in visitor consumption.

#### B. 4.4 Timing of purchases

2.54. As noted in the treatment of consumer durables, the timing of purchase can be a significant issue. The following represents the boundary of visitor consumption from a time perspective:

- During the trip:
  - All consumption regardless of the nature of the good or service, as long as it is a product that the 1993 SNA considers part of household actual final consumption, including:
    - All consumer durables purchased on a trip (excluding those for commercial purposes);
    - Tourism business expenses, since the product range is the same for this group of expenses;
- Before a trip:
  - All consumption on services made before a trip and clearly related to the trip (e.g., inoculations, passports, medical control);
  - All consumption on goods of small value purchased before the trip that are intended for consumption on the trip or are brought along as gifts;
  - All purchases of tourism single-purpose consumer durables;
- After a trip:
  - All consumption on goods and services purchased after the trip and clearly related to the trip (e.g., photograph development);
- Outside the context of a specific trip:
  - All purchases of tourism single-purpose consumer durables.

#### B.4.5 Tourism social transfers in kind

2.55. In the discussion on household final consumption, it was observed that the new national accounting standards comprise a notion of consumption of individual non-market services provided by government units or NPISH. These services may be absorbed by visitors, which is why the social transfers in kind between government units and NPISH that are used to record this consumption are considered part of visitor consumption. Examples of these individual non-market services include health services provided to visitors (e.g., spas) and such activities as museum visits, where the total cost may not be fully attributed to individual visitors (note that any explicit charges for museums etc. are included in visitor consumption in cash). The key characteristic in identifying the services to

be included in this category of consumption is that there is a clear link between the visitor and the provider of the service. There may be some difficult measurement issues to overcome in estimating this part of visitor consumption.

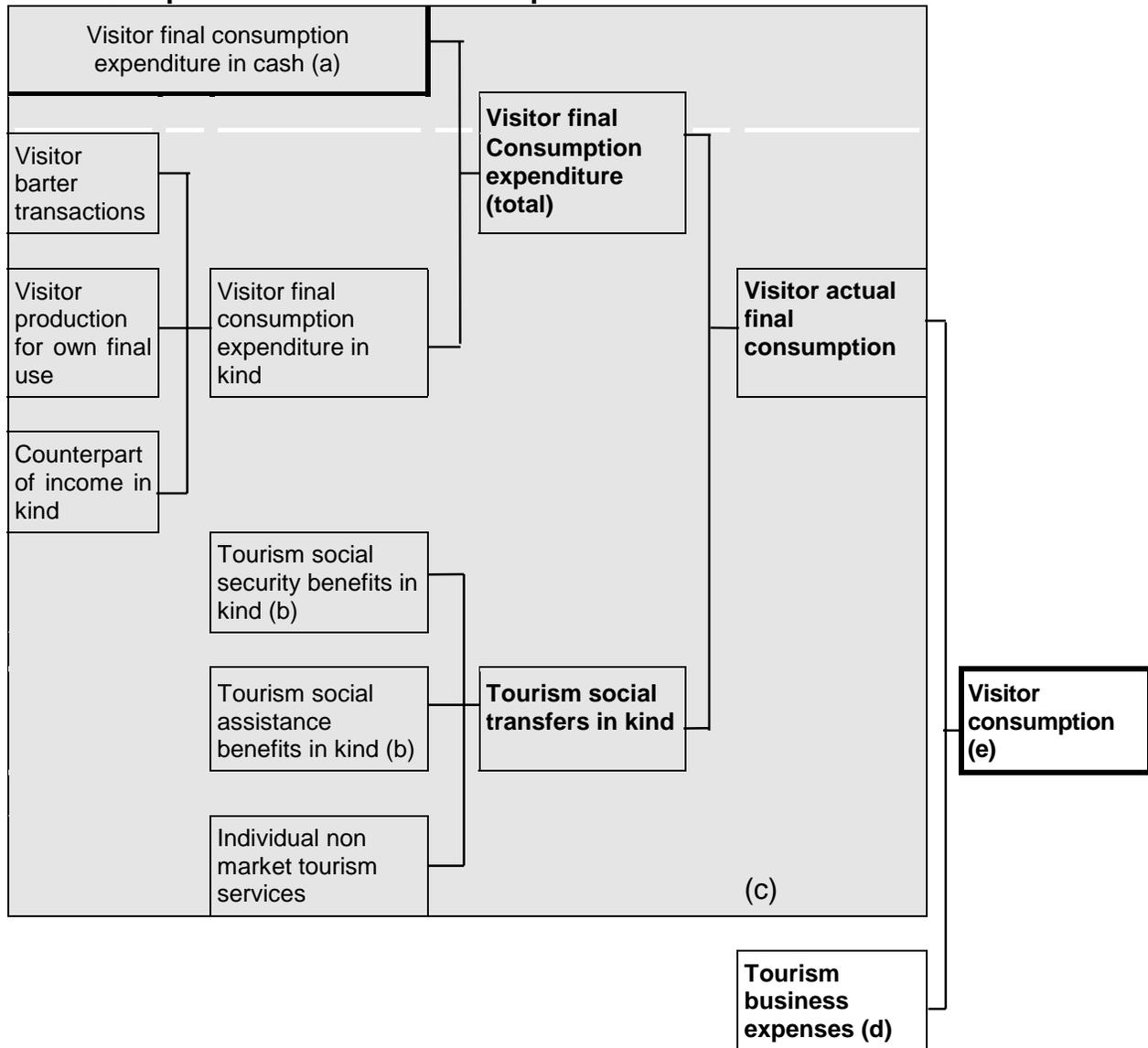
#### B.4.6. Tourism business expenses

- 2.56. The scope of tourism business expenses needs clarification. It includes tourism expenses that are classified as intermediate consumption of businesses, government units and NPISH, and does not include some other expenses corresponding to employees on business trips paid by businesses, such as payments for meals or lump sums allocated to them to cover their other travel costs, which are considered as remuneration in kind or in cash. As a consequence, tourism business expenses do not represent total consumption of visitors on business trips. Nor does they include social transfers in kind provided by government units and NPISH, which by definition are not part of their intermediate consumption.

#### B.4.7 Summary of visitor consumption

- 2.57. As indicated in previous paragraphs, visitor consumption exceeds visitor purchases on a trip. It encompasses these purchases as well as all expenditure on goods and services by all other institutional units on behalf of visitors.<sup>4</sup> If cash or financial assets are transferred to the visitor to finance his/her trip, the purchases funded in this way are included in visitor consumption. Visitor consumption also includes all forms of transfers in kind and other transactions benefiting visitors that are not cash or financial assets provided to the visitors but goods and services (thus, the consumption of individual non-market services is included). Essentially, all transactions involving a direct link between the visitor and the producer/provider of the good or service are within scope.
- 2.58. Following the definition of household actual final consumption in the 1993 SNA and the consideration required of tourism business expenses, visitor consumption is represented schematically in figure 2.2. The diagram is intended to explain the scope of visitor consumption and to show the links to the national accounts concepts developed earlier in chapter 2. In particular, the terminology used has been chosen to reflect the national accounts terms used in figure 2.1.

**Figure 2.2.**  
**Components of visitor consumption**



- (a) This always represents the most important component of total consumption of or on behalf of visitors. It covers what is usually meant by “visitor expenditure”, but the 1993 SNA obliges the use of more precisely defined terms. The term “in cash” does not necessarily mean a disbursement of “cash” but refers to all visitor final consumption expenditure that is not in kind.
- (b) The term “tourism” refers to transfers for tourism purposes addressed to potential visitors.
- (c) The area in grey represents the part of total consumption of or on behalf of visitors that corresponds strictly to the transposition of the 1993 SNA concept of household actual final consumption to visitors (both residents and non-residents).
- (d) Including expenditure on transport and accommodation of employees on business trips and expenditure made by business, government and NPISH on behalf of guests outside their usual environment.
- (e) Visitor consumption refers to total consumption of or on behalf of visitors and could, consequently, also be termed as “visitor demand”.

2.59. Tourism business expenses are included in the figure so that the complete scope is considered; this item covers only the consumption of visitors on business trips that is considered as intermediate consumption of the corresponding production units. Other expenditure made by visitors on business trips may correspond to any other category considered in the figure.

### B.5. Venue of visitor consumption

2.60. It should be clearly understood that while visitor consumption always relates to persons travelling or intending to travel outside of their usual environment, the acquisition of goods and services may well occur within the usual environment of the visitor, whether due to the nature of the good or service purchased (for instance, an airline ticket has to be acquired in the usual environment even if it is considered as consumed on a trip) or because they occur before or after the trip and are clearly related to the trip itself.

2.61. As a consequence, determining the venue of visitor consumption from the route or destination of the visitor's trip is not straightforward. It is important to locate the consumption geographically in order to analyse its impacts on a country of reference. This is true when accounts are established at the national level but even more so when they are compiled at the subnational level. Based on the types and categories of tourism and taking into consideration that consumption is an activity of visitors, aggregates for visitor consumption can be derived as follows from the different forms of tourism <sup>5</sup>:

<b>Domestic tourism:</b> is the tourism of resident visitors within the economic territory of the country of reference.	<b>Domestic tourism consumption:</b> comprises the consumption of resident visitors within the economic territory of the country of reference.
<b>Inbound tourism:</b> is the tourism of non-resident visitors within the economic territory of the country of reference.	<b>Inbound tourism consumption:</b> comprises the consumption of non-resident visitors within the economic territory of the country of reference and/or that provided by residents.
<b>Outbound tourism:</b> is the tourism of resident visitors outside the economic territory of the country of reference.	<b>Outbound tourism consumption:</b> comprises the consumption of resident visitors outside the economic territory of the country of reference and provided by non-residents.

<p><b>Internal tourism:</b> is the tourism of visitors, both resident and non-resident, within the economic territory of the country of reference.</p>	<p><b>Internal tourism consumption:</b> comprises the consumption of both resident and non-resident visitors within the economic territory of the country of reference and/or that provided by residents.</p>
<p><b>National tourism:</b> is the tourism of resident visitors, within and outside the economic territory of the country of reference.</p>	<p><b>National tourism consumption:</b> comprises the consumption of resident visitors, within and outside the economic territory of the country of reference.</p>

- 2.62. Domestic tourism consumption is the consumption of resident visitors within their country of reference. The final destination of the visitor might be within or outside the country of reference, but the consumption activity that is referred to has to take place within this country of reference. It might include goods or services produced abroad or by non-residents but sold within the country of reference (imported goods and services). Note that this definition is broader than the common understanding of the term “domestic” within tourism statistics (involving residents of the country of reference travelling and remaining within the country), and as defined here domestic tourism consumption includes what was traditionally identified as the domestic portion of outbound tourism consumption.<sup>6</sup>
- 2.63. Inbound tourism consumption is the consumption of non-resident visitors within the economic territory of the country of reference. Purchases that took place in other countries are excluded (for purchases made through travel agents and tour operators, see paras. 4.16 and 4.19 below). The goods and services purchased in the country may have been imported.
- 2.64. Outbound tourism consumption is the consumption of resident visitors outside the economic territory of the country of reference. It does not include goods and services acquired for or after the trip within the country of reference (for those acquired through travel agencies and tour operators, see paras. 4.16 and 4.19 below). Note that this definition is narrower than the common understanding of the term “outbound” within tourism statistics (involving residents of the country of reference travelling to another country), and as defined here outbound tourism consumption excludes what was traditionally identified as the domestic portion of outbound tourism consumption.
- 2.65. Internal tourism consumption comprises all consumption of visitors, both resident and non-resident, within the economic territory of the country of reference. It is the sum of domestic tourism consumption and inbound tourism consumption. It may include goods and services imported into the country of reference and sold to visitors. This aggregate provides the most extensive measurement of visitor consumption in the country of reference. It covers the totality of the components indicated in Figure 2.2.

- 2.66. National tourism consumption comprises all consumption of resident visitors within and outside the economic territory of the country of reference. It is the sum of domestic tourism consumption and outbound tourism consumption. These purchases may include domestically produced goods and services and goods and services imported from non-resident producers.
- 2.67. The present recommendations will restrict their scope to the activities of visitors within, entering or leaving the economic territory of the country of reference. The implication of the increase in the general flows of visitors all over the world on a given economy will not be considered, as long as such flows do not correspond to movements within, towards or from the economic territory of the country of reference. For instance, the effect of the direct transportation of a visitor from country A to country B by an airline of country C will not be recorded in the TSA of country C because the visitor has not entered or left the economic territory of country C. Similarly, the increase in the supply of souvenirs or other objects produced in an economy to be sold in another will not be considered within the TSA of the economy where those goods were produced.

## **B.6. Special issues**

- 2.68. Discussed under this heading are some special issues related to the activities of tourism that have an effect on the definition of visitor consumption. The following issues are considered: services provided within a household; services provided by owner-occupied second homes; services provided by travel agencies; the treatment to be given to package tours; and the special difficulties generated by the treatment of goods in the TSA.

### **B.6.1. Services provided within the household for the benefit of its members**

- 2.69. The concept of production used in the 1993 SNA does not include any services provided by a household for the benefit of its own members, with two exceptions: the provision of services by owner-occupied dwellings and the production of domestic services by employing paid staff. The TSA adopts these conventions, and does not consider as output or consumption a household's provision of transport services to itself (e.g., driving the family to a distant destination), or the service produced in the preparation of meals (e.g., preparing and serving meals for the family in self-catering lodging on a trip).
- 2.70. Regarding the services (except for housing services) rendered by one household to the visiting members of another household free of charge, in accordance with the 1993 SNA and balance of payments principles, no imputed service is recorded. However, the increase in the consumption of the household due to the purchase of goods required to provide those services or the direct purchase of services for the benefit of the visitor (an invitation to a restaurant or a show) is recorded (when feasible) as a transfer in kind, and hence as consumption of the visitor.

#### B.6.2. Housing services provided by second homes on own account or free of charge

- 2.71. For the sake of the homogeneity of treatment between rented dwellings and those occupied on own account, the 1993 SNA recommends imputing a housing service on own account for all dwellings occupied by their owners. When this occurs, the housing services are estimated, based either on the characteristics of the dwelling or, when an active rental market exists for similar units, on the effective average market rental for similar units.
- 2.72. This recommendation not only applies to the main housing unit of a household but to all the housing units owned by households; thus, it also applies to second homes and in the case of the TSA to those used for tourism purposes on own account or provided free of charge to visitors. A housing service has to be imputed, both as a production activity for the owner and as a consumption activity of the visitor. A visitor could be either a member of the household or a member of another household who receives the service free of charge. The service is part of tourism supply and of visitor consumption. Note, however, that the consumption of these services must take place outside the usual environment, as defined in paragraphs 2.14 to 2.17 above. For conceptual reasons, own production of housing services within the primary home that are provided to visitors are excluded from visitor consumption.

#### B.6.3. Travel agency services

- 2.73. A variety of services associated with travelling, such as transport (including car rentals), accommodation and package tours on a fee or contract basis, are sold to the public through travel agencies. This role as an intermediary between the real provider of tourism services and the visitor generates some difficult problems in the construction of the TSA, which will be discussed in chapter 3 (see paras. 3.37-3.45 below).

#### B.6.4. Package tours

- 2.74. Package tours are complex products offered to the visitors, combining a variety of elementary tourism products, such as transport, accommodation, food services and recreation. A homogeneous treatment of tourism services purchased individually and those purchased within such package tours presents some peculiar characteristics, which will be discussed in an extensive way in chapter 3 (see paras. 3.46-3.51 below).

#### B.6.5. Goods as part of visitor consumption

- 2.75. Although visitor consumption concentrates on services, visitors often purchase goods before during or after a trip or outside the context of a specific trip. A good, when purchased by a final consumer, may be considered economically as a

complex item that encompasses not only the good itself but also the chain of all the distribution services which have made it available at the right moment and at the right location in order to make the purchase possible. The value of visitor consumption includes both the value of the good itself (at basic prices), net taxes on products and the distribution services attached to it (retail, wholesale and transportation). However, in measuring the economic impact of the purchase of goods, the economic nature of goods must be considered carefully, and relevant issues are described in chapter 4 (see paras. 4.81-4.102).

### **C. Tourism collective consumption**

- 2.76. Within the many services provided by general government, non-market collective services play a particular role: they are meant to provide the basic structure and organization of social life so that the national community may develop its various activities in harmony and according to the principles it has declared as its own.
- 2.77. In terms of the 1993 SNA, non-market collective services have the following characteristics (1993 SNA, para. 9.83):
- They can be delivered simultaneously to every member of the community or to particular sections of the community, such as those in a particular region or a locality;
  - The use of such services is usually passive and does not require the explicit agreement or active participation of all the individuals concerned;
  - The provision of a collective service to one individual does not reduce the amount available to others in the same community or section of the community; i.e., there is no rivalry in acquisition.
- 2.78. In the case of tourism, collective services refer, among other things, to the provision of legislation and regulation regarding tourism, the promotion of tourism by a government unit, the maintenance of order and security and the maintenance of public space.
- 2.79. The 1993 SNA does not assign the value of collective services to household consumption. A specific category is created, that of collective consumption expenditure of general government, which is not further assigned to beneficiaries (1993 SNA, para. 9.75) and remains as the actual final consumption of general government.
- 2.80. In order to underline the economic importance of the actions undertaken by public authorities to create a favourable environment for the development of tourism, specific measurement of the aggregate value of tourism collective consumption is suggested. In addition, in the present recommendations, tourism collective

consumption is considered within the broader notion of tourism demand, although the current approach to this component has an experimental character due to the lack of experience in this field. As a consequence, for the time being the estimate of this aggregate should not be used for international comparisons.

### **C. Tourism gross fixed capital formation**

- 2.81. The 1993 SNA defines gross fixed capital formation as the “total value of a producer’s acquisitions, less disposals, of fixed assets during the accounting period plus certain additions to the value of non-produced assets realized by the productive activity of institutional units. Fixed assets are tangible or intangible assets produced as outputs from processes of production that are themselves used repeatedly or continuously in other processes of production for more than one year” (1993 SNA, para. 10.33).
- 2.82. The analysis of gross fixed capital formation is particularly important for tourism because the existence of a basic infrastructure in terms of transport, accommodation, recreation, centres of interest etc. determines, to a large extent, the nature and intensity of visitor flows. Nevertheless, the identification of capital goods whose acquisition or production are driven by the needs of visitors presents both conceptual and practical difficulties.
- 2.83. There are a number of different perspectives to tourism gross fixed capital formation that can be adopted. First, it is possible to look at the total gross fixed capital formation of the tourism industries. Second, it is possible to consider the gross fixed capital formation of tourism-specific capital goods, which are directly linked to the provision of services to visitors. This capital formation may be made by any transactors (tourism industries, Governments and others) and covers in particular tourism infrastructure expenditure by public authorities. Finally, it is possible to consider the proportion of total gross fixed capital formation that is required to provide goods and services to visitors.
- 2.84. At this stage, the present recommendations consider the first two perspectives: total gross fixed capital formation by the tourism industries and gross fixed capital formation in tourism-specific capital goods. No attempt is made to elaborate a criterion to allocate this investment to tourism consumption.
- 2.85. However, until more discussion and research is carried out there is no proposal for a specific aggregate for tourism gross fixed capital formation for the purposes of international comparison. Any of the aggregates noted above may be of interest to countries in compiling their TSAs. Notwithstanding these measurement difficulties, the general concept of tourism gross fixed capital formation is considered within the broader notion of tourism demand.

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**Notes**

<sup>1</sup> United Nations publication, Sales No. E.90.XVII.11.

<sup>2</sup> Washington, D.C., International Monetary Fund, 1996.

<sup>3</sup> Financial intermediation services indirectly measured refer to services provided by financial intermediaries which are not charged for explicitly, but only implicitly through the difference in interest rates charged to borrowers and lenders. The 1993 SNA recommends allocating the total output of this activity as consumption among the various recipients or users of the services for which no explicit charges are made: this can be the case for visitors (see 1993 SNA, paras. 6.124-6.131).

<sup>4</sup> These are other households, resident producing units, general government units, NPISH and non-resident units.

<sup>5</sup> Note that the various definitions of tourism consumption will include the relevant amounts of tourism business expenses as these expenses are considered within part of the general definition of visitor consumption.

<sup>6</sup> Note that in this context the use of the term “domestic” is different from its use within national accounts.

### **Chapter 3 The supply perspective: concepts and definitions**

- 3.1. Tourism comprises the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise of an activity remunerated from within the place visited; consequently, the visitor is the core of tourism that makes it exist.
- 3.2. Nevertheless, the economic analysis of tourism requires the identification of the resources used by visitors on their trips, the consumption of goods and services that they acquire, and therefore the identification of the economic units that provide those goods and services. Both the demand and the supply perspectives are of particular importance.
- 3.3. Although most general economic classifications of activities are established from the point of view of supply by producers and the characterization of the production processes, tourism is a phenomenon that has originally been defined from the point of view of demand. As a consequence, some adaptation of these classifications is required in order to describe and measure properly and in a useful manner the economic impact of tourism.
- 3.4. To these methodological difficulties has to be added the fact that, until now, national experience in quantifying tourism from a demand point of view is rather scarce. Consequently, it is difficult to identify precise statistical criteria which can be used universally.
- 3.5. For the time being, the statistical approximation needed in order to define a product or an activity as characteristic of tourism requires the pragmatic use of relevant criteria. In the future, when the number of countries developing TSAs has grown, it may be possible to substitute more rigorous criteria to those suggested here, and at that stage the proposed classifications for the compilation of the tables of the TSA will need to be expanded or modified.
- 3.6. The present recommendations are restricted, for the time being, to classifications for use in tables that constitute the central core of the system (tables 1 to 7 and 10), in which the different types and categories of consumption by visitors and their corresponding supply make up the basic structure.
- 3.7. For the compilation of tables referring to tourism collective consumption and tourism gross fixed capital formation, the proposed enumeration of products is experimental, and there is no intent to provide criteria to establish such lists at present.

## A. Tourism-specific products

- 3.8. Visitor consumption covers “the total consumption made by a visitor or on behalf of a visitor for and during his/her trip and stay at destination” (Recommendations on Tourism Statistics, Part One, para. 85). As a consequence, visitor consumption includes all categories of consumption goods and services.
- 3.9. However, not all of these goods and services have the same relevance for the estimation of visitor consumption, because the level and structure of an individual’s consumption is modified when he/she is away from his/her usual environment. This means that structures and classifications that are meaningful for the study and description of household consumption in general may not be so meaningful when the focus is specifically on tourism.
- 3.10. This issue is recognized by the 1993 SNA, which recommends starting the development of a functionally oriented satellite account by “analysing the structure of expenditure by product and looking at what activities deliver these goods and services” (1993 SNA, para. 21.16). It also suggests a series of steps in the identification of different groups of products (1993 SNA, paras. 21.61 and 21.62; emphasis added):
- “The first step is to define the goods and services that are considered **specific** to this field. It is convenient to distinguish two types of goods and services in this context: **characteristic** goods and services and **connected** goods and services. The first category covers the products that are typical for the field under study... The second category, connected goods and services, includes products in whose uses we are interested because they are clearly covered by the concept of expenditure in a given field, without being typical, either by nature or because they are classified in broader categories of products... The precise borderline between characteristic and connected products depends on the economic organization in a given country and the purpose of a satellite account”.
- 3.11. The adaptation of these steps to tourism is discussed in the following paragraphs.
- 3.12. For the purpose of these recommendations, the issue of classification has to be considered from two different points of view: the adaptation to the specific needs and the statistical infrastructure of the country of reference, and international comparability.
- 3.13. If the focus were strictly on the adaptation of the classification to the needs and possibilities in each specific case, the present recommendations could just provide an empirical list of products, from which each compiler would extract those that, from his viewpoint, would better encompass and characterize tourism.

3.14. However, international organizations are also concerned by their institutional responsibility and function, and thus aim to provide a basis for international comparison.

3.15. With the view of combining the two objectives of international comparability within a core of tourism goods and services, on the one hand, and the consideration of the special needs, technical capability and statistical development of compilers, on the other, the following recommendations are made :

- First, from the perspective of the publication of TSA data by international organizations, it is understood that, on a worldwide basis, international comparability will only be achieved on the basis of a fixed list of products. Such a list is designated in the present document as the list of tourism-characteristic products , which is contained in annex II. The list should be updated periodically. Broader or more detailed lists may be established by individual organizations (OECD, Eurostat and others), for appropriate comparability among their member countries, provided that correspondence is maintained between these lists and the basic classifications;
- Second, any country or compiler wishing to develop its own list of products should select those products from the provisional list of tourism-specific products, which is contained in annex I. This may entail expanding the above-mentioned list of tourism characteristic products to a broader one, designated as an ad hoc list of tourism-specific products, relevant to each compilation. Such a list could respond to both objectives: international comparability within the subset of tourism characteristic products and specific needs of the totality of tourism-specific products in a given country.

3.16. Therefore, from the point of view of an individual country and in terms of general analysis, it is the list of tourism-specific products that is deemed to be more relevant and important. However, for the purpose of deriving a complete presentation of the different categories of products, a term is required to define products that are deemed specific but are not within the above-mentioned list of tourism characteristic products. In the present document, the term tourism-connected products is used, although it is to be noted that the way in which the term “connected” is used is somewhat different from the use of the term in the 1993 SNA (see 1993 SNA, paras. 21.61 and 21.62).

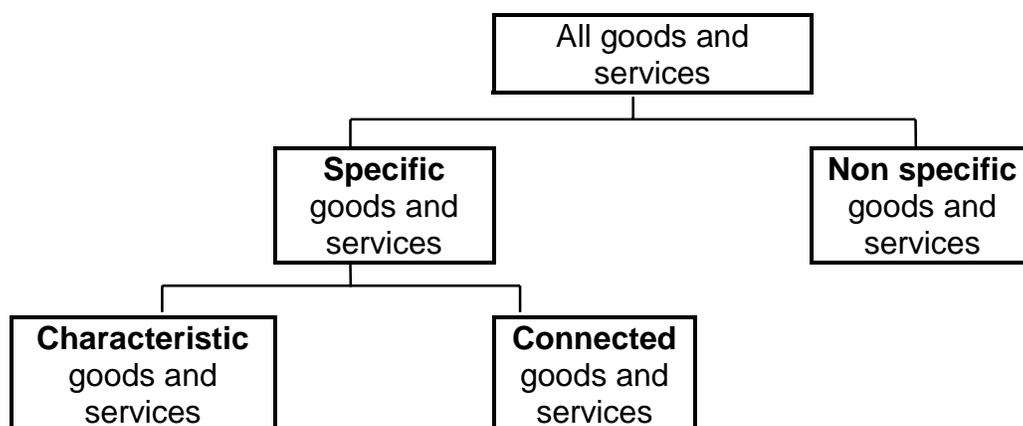
3.17. Regarding the criteria by which these categories may be distinguished, the identification of the products considered as tourism characteristic, tourism-connected and tourism-specific follows roughly these pragmatic criteria:

**Tourism characteristic products:** products which, in the absence of visitors, in most countries would probably cease to exist in meaningful quantity or for which the level of consumption would be significantly reduced and for which it seems possible to obtain statistical information;

**Tourism-connected products:** a residual category, including those that have been identified as tourism-specific in a given country but for which this attribute has not been acknowledged on a worldwide basis;

**Tourism-specific products:** the sum of the two previous categories.

3.18. Schematically, the universe of all goods and services may be illustrated as follows:



3.19. To assist countries in the establishment of product lists, WTO has developed a provisional list of tourism-specific products (see annex I). The list has been established empirically, using previously existing national and institutional lists and the specific knowledge of researchers, and including, in a loose way, the following:

- Products whose supply would cease to exist in meaningful quantity in the absence of visitors;
- Products that represent a significant share of tourism consumption;
- Products whose absence might significantly affect tourism consumption.

3.20. The current list is provisional, and will be updated periodically as more experience is gathered on TSAs and other functionally oriented satellite accounts in other areas, such as health and education.

3.21. Tourism characteristic products are a subset of the list of tourism specific products. In order to achieve international comparability, it would seem legitimate to use a high degree of disaggregation of products, so that the characteristicity of a product could be more easily identified. However, this possibility is limited by the high degree of aggregation in which most countries obtain their information (in most cases, this degree does not exceed the 4-digit level of CPC, Version 1.0). As a consequence, the proposed list of tourism characteristic products, for the time being, presents a high level of aggregation (see paras 4.20-4.25 below and fig. 4.3).

3.22. Conceptually, the list of tourism characteristic products proposed could include both goods and services. However, for the time being, the list of tourism characteristic products concentrates on services which have been traditionally considered as tourism services because they respond to the more general needs and wants of visitors, such as accommodation, food- and beverage-serving services, long-distance transportation and associated services (including car rentals), travel arranger services, tourism guides, and cultural and recreation services. This restriction responds to two main measurement difficulties:

- The first relates to the great differences within the goods purchased by visitors among countries and places visited;
- The second refers to the fact that the basic statistical information to be used to complete tables comes from the visitors themselves. It has been observed that, in most cases, the use of this type of statistical source makes it difficult to go beyond the broad concepts of “shopping” or “souvenirs”.

## **B. Tourism-specific activities**

### **B.1. General issues**

3.23. the 1993 SNA emphasizes the analysis of characteristic producers in a satellite account:

“In a satellite account the main emphasis when looking at production is on the analysis of characteristic activities and producers. As explained earlier [e.g., para. 21.61; reference added], characteristic goods and services are typical of the field under study. The activities in which they originate are called characteristic activities, and producers who carry out a characteristic activity are said to be characteristic producers” (1993 SNA, para. 21.98).

3.24. Once the set of tourism characteristic products is defined, the discussion on tourism characteristic activities may be closed, since they can be identified as productive activities that produce a principal output which has been identified as characteristic of tourism (see para. 3.17 above).

3.25. However, it must be recalled that the relationship between the classification of products according to CPC, Version 1.0, and the classification of productive activities according to ISIC, Rev.3, does not necessarily generate a one-to-one relationship between categories in both classifications since the actual industrial origin of a product (the ISIC activity which produces it) is not a criterion for aggregation of products within a similar CPC category. It is the nature of the product that is taken into consideration in the classification procedure, not its industrial origin. Two products of similar nature but obtained through different production processes (two different ISIC categories) would be classified in the same CPC category. This makes

the process of going from the characterization of an output to that of a productive activity, and the reverse, somewhat difficult, and does not necessarily lead to a unique solution.

- 3.26. One important feature of tourism characteristic activities is that they must serve the visitors themselves, that is, there must be a direct contact between the provider of the product and the consumer. For most services, the producer and the seller coincide, so this is not a restriction. In the case of goods, however, there are usually one or more intermediaries between the producer of the good and its ultimate consumer.
- 3.27. Although a direct physical relationship is very often involved in the delivery of the goods and services to the visitor, the term “direct contact” cannot be reduced to physical contact but must be used in a broader sense, in accordance with the objective of measuring the economic impact of tourism in a macroeconomic context.
- 3.28. Due to the criteria given for the determination of tourism characteristic products, some activities may be considered as characteristic of tourism because of the importance of this typical commodity for the visitors even though their typical output is not principally sold to visitors. This is the case for restaurants, or for transport services where commuting is important, or when the activity of freight transportation cannot be separated statistically from that of passenger transportation.
- 3.29. In a similar approach to that adopted for tourism-specific products (see para. 3.15 above) and with the objective of achieving international comparability, the present recommendations consider two different cases:
- Within the objective of international comparability, a list of tourism characteristic activities has been determined at an aggregate level (see paras. 4.20-4.25 below and fig. 4.4);
  - Any country wishing to develop its own list of tourism-specific activities should refer to the Standard International Classification of Tourism Activities which was developed by WTO for international comparability of data (see para 1.36 above).
- 3.30. Due to the particular nature of visitor consumption, which is defined not by the products that are consumed but by the particular purpose pursued by the consumer (i.e., travel away from home), there may be important differences between the output of tourism characteristic activities in a country and its internal tourism consumption. The importance of these differences depends on two key elements:
- The extent of the supply to visitors by producers that do not belong to the tourism characteristic activities category;
  - The extent of the supply to non-visitors by producers belonging to this category.

The level of detail of the available information in terms of goods and services and activities can also have an important effect on this difference.

3.31. Figure 3.1 illustrates this situation: the cells outlined with the double border indicate the focus of tourism supply analysis that the TSA offers. Similarly, the shaded cells comprise the topics that internal tourism consumption analysis focuses on. It should be emphasized that there is no reason for internal tourism consumption in a compiling country to equal the output of tourism characteristic activities.

**Figure 3.1**  
**Focus of tourism supply and consumption analysis**

	<i>Tourism characteristic activities (a)</i>			<i>Tourism connected activities (a)</i>			<i>Non-specific tourism activities</i>			
	Principal output	Secondary output		Principal output	Secondary output		Principal output	Secondary output		
<i>Products supplied to:</i>	Characte- ristic products	Connected products	Non specific products	Connected products	Characte- ristic products	Non specific products	Non specific products	Characte- ristic products	Connected products	
<i>Visitors</i>										<b>Focus of internal tourism consumption analysis</b>
<i>Non visitors</i>										
<b>Focus of tourism supply analysis</b>										

(a) The characteristic and connected products refer, exclusively, to products of a tourism nature.

## **B.2. Special issues**

3.32. When considering demand in chapter 2, there was some discussion of specific elements concerning services provided within the households for the benefit of its members, housing services provided by second homes on own account or free of charge, services of travel agencies and those provided by tour operators (see paras. 2.60-2.65 above). The treatments that were suggested regarding demand also have an impact on the way the production of these services should be considered from the supply point of view, and this will be at the centre of the present discussion (for the treatment of goods purchased by visitors, see paras. 4.82-4.98 below).

B.2.1. Services provided within the household for the benefit of its members

3.33. No production process is identified within the 1993 SNA production boundary, and there is therefore no impact on tourism supply to be considered.

B.2.2. Housing services provided by second homes on own account or free of charge

3.34. In the 1993 SNA, a housing service on own account is associated with the ownership of a dwelling occupied by its owner, both as a production activity and as the production and consumption of a specific service. It was noted in chapter 2 that this situation covered both primary and second homes, particularly second homes owned mainly for tourism purposes.

3.35. As a consequence, a specific tourism activity is associated with the ownership of a second home used mainly for tourism purposes, and a corresponding tourism housing service is produced and consumed by visitors.

3.36. The specific activity is of a peculiar kind, because the sole ownership of a second home for tourism purpose on own account generates a tourism service and an equivalent consumption: no visit by any individual to this housing unit is necessary to generate the service, because, as for any housing unit on own account, the flow of the service provided depends only on the existence of the housing unit and its inherent qualities, such as location, configuration, type of construction, size and equipment installed, and not on any quality of the visitor.

B.2.3. Travel agencies

3.37. Visitors (or potential visitors), when planning and organizing their trip, often use the services of travel agencies. Their function consists mainly in selling the right to use a certain service, at a certain moment in time and within certain conditions. They do not substitute the service-providing unit but play the role of providing information and access to the visitor, and are the intermediary in the purchase of certain services.

3.38. These agencies operate in some ways as “retailers” of these services, which are sold to the public. But their function is definitely different from that of a retailer of a good since it is still the producer of the service who finally serves the consumer. There is no substitution of relationships, only an efficient way for producers to sell their product to the public.

3.39. In most of the cases, the value of travel agency services is not invoiced explicitly or separately to the user of the service(the visitor), although such direct invoicing may exist. In some cases, travel agencies buy tickets at a discounted price from airlines (or discounters) and sell them to their customers at a marked-up price, earning income from the difference between the price they pay and the price they receive. In

other cases, the visitor pays for airline transport or some other tourism product at a set price established by the producer of the service. The travel agency earns as income a commission on the sale established by the provider of the service: the service of the travel agency is thus purchased by the provider of the service that the travel agency sells to the visitor.

3.40. As a consequence, gross incomes of travel agencies are of three kinds:

- Those collected directly from the visitors through a specific invoice to the visitors;
- Gross commercial margins representing retail trade services when travel agents remunerate themselves implicitly through a retail trade operation (buying from the producers of the services, such as airlines, or wholesale traders and selling back the product to the traveller);
- Commissions paid by the providers of tourism services when they operate as their agents, an operation similar to retail trade services performed on a fee or contract basis.

3.41. In the TSA, travel agencies are seen in the first line of tourism characteristic activities, as it is mostly through these entities that persons planning to travel purchase the transport and accommodation services that they require. The travel agency and the provider of the service sold through their intermediation are both directly involved in the provision of services to visitors, and both of them must be analysed in their service-providing function to visitors.

3.42. As a consequence, the present recommendations consider by convention and for homogenization of procedures that, in all cases, travel agencies are tourism characteristic activities providing services to visitors, and travel agency services as such are considered as part of visitor consumption.

3.43. Whatever the procedure through which a travel agency generates its income, the total value paid by visitors for a tourism service purchased through a travel agency will be split into two parts: one corresponding to the value of the travel agency service and the other corresponding to the net value of the tourism services purchased.

3.44. This type of treatment will usually require a transformation of the basic statistical information from travel agencies and from the activities that use them as retailer in order to generate a data set which conforms to this point of view.

3.45. This treatment has important consequences for the precise content of domestic tourism consumption, inbound tourism consumption and outbound tourism consumption. These will be described in detail when presenting the tables and aggregates in chapter 4

#### B.2.4. Tour operators

- 3.46. Tour operators are businesses that combine two or more travel services (e.g., transport, accommodation, meals, entertainment, sightseeing) and sell them through travel agencies or directly to final consumers as a single product (called a package tour) for a global price. The components of a package tour might be pre-established or can result from an “a la carte” procedure, in which the visitor decides the combination of services he/she wishes to acquire.
- 3.47. Tour operators usually operate in their own name and on their own account. The operator initially acquires from the tourism producers different services that are combined and offered as a single, complex product to customers, either directly or through travel agencies. This product usually embodies the services of transport and one or more of the services of accommodation, meals, sightseeing, entertainment, and other services that visitors require, as well as the service of the tour operator himself. In most cases, the visitor is not aware of the distribution of the expenses among the components, and has no direct contact with the providers of the services prior to the trip. Often, the tour operator puts himself at risk with the providers of the services included within the package tour, and must pay them penalty fees if the packages do not sell.
- 3.48. A package tour might be seen to comprise a completely new, if synthetic, tourism product. Its classification and treatment within national accounts and balance of payments has traditionally posed difficulties, but a final conclusion has not been proposed in the present recommendations. Is it to be considered as a product per se, independent from its components, which would be considered as inputs to the production of this new product? <sup>1</sup> Or, on the contrary, is it to be considered a marketing procedure, used to sell its components? <sup>2</sup>
- 3.49. For the purpose of the TSA, a package tour is not considered as a product on its own because the buyers of these products would then no longer be purchasing the embodied tourism services, which would instead appear as intermediate consumption of the tour operators and would thus lose their direct relationship with visitors. As a consequence, the tourism services commercialized in this way would not be considered as acquired by visitors and the share of tourism in their use would be undervalued. This might hamper the classification of the activities producing them since their main output would then no longer be considered tourism characteristic.
- 3.50. Consequently, the TSA requires all components of a package tour, including the value of the service of the tour operator himself, to be considered as directly purchased by the visitors. This entails a so-called “net” valuation of package tours.
- 3.51. Tour operators are considered to be a certain type of retailer of tourism services. A value for the service would be calculated, equal to the gross margin, as the difference between what the tour operator charges for the package tours sold and the costs to him of the components, including the commission recognized to travel

agencies selling the package tours to the public. The effects of this method of considering package tours will be fully developed when presenting the tables and aggregates in chapter 4.

### **C. Tourism industries**

- 3.52. Ideally, the characteristic producer would be a homogeneous production unit, that is, a producer unit in which only a single productive activity is carried out. However, such a unit is not normally observable and is more an abstract or conceptual notion (see 1993 SNA, para. 15.14). Establishments, defined as an “enterprise or part of an enterprise that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added “ (1993 SNA, para.5.21; see also para. 21.8), will be the statistical units used in the TSA, as is usually the case in the supply and use tables of national accounts following the 1993 SNA recommendations (1993 SNA, para. 15.14).
- 3.53. Establishments are characterized and classified by activity according to the productive activity which accounts for most of the value added.
- 3.54. Within the functional perspective, the 1993 SNA defines industries as “groups of establishments engaged in the same kind of productive activities (1993 SNA, para. 15.13). The set of tourism characteristic activities does not comprise a unique industry conforming to this definition. But this set does cover a number of “industries” in the ISIC sense. Consequently, the TSA defines a tourism characteristic industry as a group of establishments whose principal productive activity is a tourism characteristic activity. Tourism industries are the group of all tourism characteristic industries.

#### **C.1. Value added**

- 3.55. As for all economic activities within the conceptual framework of the 1993 SNA, the functioning of the tourism industries in the sphere of production are best described by a set of tables showing the product composition of the outputs, the product composition of the inputs and the remuneration to the factors of production.
- 3.56. The economic importance of a productive activity is usually measured by its value added, a measurement which ensures that there is no duplication when different productive activities are compared and aggregated and is independent of the institutional organization of the production processes. The 1993 SNA defines:
- Gross value added as the value of output less the value of intermediate consumption;
  - Net value added as gross value added less consumption of fixed capital.

- 3.57. Since value added is intended to measure the additional value created by a process of production, it ought to be measured net because the consumption of fixed capital is a cost of production. However, consumption of fixed capital can be difficult to measure in practice, and it may not always be possible to make a satisfactory estimate of its value and hence of net value added (1993 SNA, paras. 6.4 and 6.5). The present recommendations adopt the gross measurement of value added.
- 3.58. Value added is a measurement that is related to a production process taken as a whole -that is, a combination of inputs, capital goods, labour and technology- in order to obtain a combination of outputs. Two alternative views of value added as it relates to tourism can be identified:
- Most simply, the value added of the tourism industries can be estimated as the sum of the value added of each tourism characteristic industry;
  - Alternatively, a direct link between the demand for tourism goods and services and their supply can be determined, and value added for a certain level of visitor consumption can be estimated. The process for undertaking this estimation is considered in more detail in chapter 4.

## **C.2. Employment**

- 3.59. Employment is a variable of major importance in the economic analysis of productive activities, and this is also the case for tourism. In general, tourism characteristic activities are relatively labour-intensive, and there are thus many expectations surrounding the effect of the development of tourism on a country's employment and the personal income of the labour force.
- 3.60. Tourism presents peculiarities that have to be taken into consideration where employment is concerned. In many cases, visitor consumption, particularly that associated with inbound tourism, is not evenly spread over the year. As a consequence, employment in tourism characteristic activities will fluctuate seasonally, often with more intensity than in other activities.
- 3.61. This underlines the importance of measuring employment by a variety of indicators that complement each other and may not have general application in the economy, including: employment, jobs, full-time equivalent employment and total hours worked (1993 SNA, paras. 17.4-17.18). Complementarity and consistency between measures of compensation of employees and the measures of employment is also an important consideration. In order to extend analysis in this important area of tourism statistics, OECD has developed an employment module for TSAs. A more complete description of this module is contained in annex III to the present document.

### **C.3. Gross fixed capital formation of the tourism industries**

- 3.62. Gross fixed capital formation is an important component of the description and analysis of the tourism industries. It is relevant to add that, from an industry perspective, not only is gross fixed capital formation an important variable but transactions in non-produced non-financial assets (such as land) and in non-produced intangible assets (such as landing rights or trade mark rights) may also be important in the wider analysis of tourism. These considerations are mentioned in the present recommendations but are not given any priority since their links within the TSA has not been widely debated to date
- 3.63. Gross fixed capital formation of the tourism industries is one of the different perspectives already mentioned in relation to tourism gross fixed capital formation, (see paras. 2.18-2.85 above) and is included in table 8 (see para. 4.64 below).

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#### **Notes**

<sup>1</sup> Option which seems implicit to CPC (Version 1.0) as package tours are recognized as products on their own.

<sup>2</sup> See, for instance, International Monetary Fund, Balance of Payments Compilation Manual (Washington, D.C., 1995), para. 318.

## **Chapter 4 Tables, accounts and aggregates**

- 4.1. The methodological design for the elaboration of the TSA is no more than a set of definitions and classifications integrated into tables and organized in a logical, consistent way. It allows the examination of the whole economic magnitude of tourism in both its aspects of demand and supply. As a consequence, the present chapter, which describes the tables and aggregates, constitutes the central part of these recommendations.
- 4.2. The 10 tables which comprise the tourism satellite account are derived from or related to the tables of the 1993 SNA that concern supply and the use of goods and services. They are at the centre of international comparisons of the economic impact of tourism between economies.
- 4.3. The proposed tables, accounts and main aggregates should be developed in two separate stages since most countries will not be able to compile all tables at the same time.
- 4.4. In the first stage, the aim would be to compile tables 1, 2, 3, 4, 5, 6 and 10. This is the minimal set of tables required to speak of a system of satellite accounts since accounts that concentrate solely on visitor consumption or solely on the supply by tourism industries and other industries do not qualify as tourism satellite accounts. At a minimum, the TSA must include a detailed presentation of supply and consumption, in terms of goods and services consumed by visitors and the activities that produce them, as well as an overall confrontation of their corresponding aggregates, which is at the core of the TSA system.
- 4.5. Table 7 (Employment in the tourism industries) also forms part of the central core of the system, although the variables included and the coverage proposed refer to a restrictive quantification of employment.
- 4.6. In contrast, the compilation of tables 8 (Tourism gross fixed capital formation of tourism industries and other industries) and 9 (Tourism collective consumption, by functions and levels of government) requires not only gathering data that most countries do not currently have but overcoming many conceptual difficulties as well. As a consequence, tables 8 and 9 should only be considered in the second stage.
- 4.7. The 10 tables are illustrative for future compilers of the work to be undertaken, and should be considered as a guide for users to the analytical possibilities available to them. In any case, the future publication by international organizations of the results obtained in member countries that have developed the TSA should be based on a set of tables similar to those proposed here.

- 4.8. For all tables, both for those elaborated in the first stage and for those corresponding to the second stage, the presentation of results should always be accompanied by clear references to the precise coverage of variables and the methodology used in their estimation.
- 4.9. The recommended valuation principles are the same as those advocated in the 1993 SNA, that is, production should be valued at basic prices and consumption and use at purchasers' prices. As far as time of recording is concerned, the TSA operates on the same basis as the 1993 SNA, that is, on an accrual basis and not on a cash or "due for payment" basis.
- 4.10. In practice, the valuation and time of recording methods used are likely to be consistent with those used in the general national accounts of the country compiling the TSA. Therefore, depending on individual country practices the methods used may not be identical to the recommendations of the 1993 SNA or of the present recommendations. Consequently, for the purposes of international comparison it is important that the methods of valuation and time of recording are understood by TSA compilers and are reported when disseminating data or methodology.

## **A. Tables and accounts**

### **A.1. General remarks**

- 4.11. The formal differences between the TSA tables and those in 1993 SNA are numerous but are mainly due to differences in presentation rather than differences in concept. Consequently, developing a country's TSA requires from the compiler not only a basic set of direct data-collection procedures but also a transformation and partitioning of the information already existing in the national accounts of a country into the tourism orientation embodied in the TSA.
- 4.12. This process consists of:
- The extraction of data on tourism-specific products and activities from the databases used for the elaboration of make and use matrices of national accounts;
  - The transformation of package tours from their gross valuation in the national accounts of some countries to the net valuation required by the TSA (see paras. 3.46-3.51 above);
  - The extraction of the value of travel agency services from the costs of the services in which they are included (principally transport, package tours, and accommodation) in order to consistently consider travel agencies as part of a country's tourism industries. This also requires, within the consumption of non-

resident and resident visitors travelling outside the economic territory of the country of reference, the identification of the residence of the different providers of the services (e.g., air transport, hotel lodging) as well as that of the travel agency itself if the service of such transactor was used in the purchase of the above-mentioned services;

- The breakdown of the value of goods acquired by visitors between the distribution margins and the basic value of the good (see paras. 4.83-4.90 below);
- The identification of visitor consumption in all its components (visitor consumption in cash and transactions in kind) as distinct from non-visitor consumption;
- A dual classification of business tourism expenses, both as a component of visitor consumption where the balance between supply and use is concerned, and as a cost of production of productive activities when describing these production processes and establishing tourism value added and tourism gross domestic product.

## **A.2. Net valuation**

- 4.13. Of the six transformations of basic information that have been mentioned, four of them (different classifications for products and activities, separation of the margins from the value of goods, identification of visitor consumption and dual classification of business tourism expenses) have only a formal effect on the standard national accounts tables. This means that breakdowns by products and activities of totals are modified but not the total values themselves. However, this is not the case for the net valuation of package tours and for the extraction of travel agency services, which have implications for the values and classifications of flows within the different concepts of visitor consumption. It is thus necessary to give a more thorough overview of these implications.
- 4.14. Data presented using these six transformations will be considered as following the net valuation recording (that is, net valuation of tour operators services and of travel agencies services).

### **A.2.1. Net valuation of package tours**

- 4.15. In the TSA, services provided by tour operators have to be valued in a net form: this requirement derives from the need for a consistent treatment between tourism services acquired directly and services (of the same type) acquired through tour operators. No requirement is made for valuation in gross terms for the purposes of international comparisons because it is not clear whether all countries would use such a valuation, particularly if their national accounts did not require it.

4.16. This form of valuation has the following consequences for the measurement of visitor consumption:

- (a) In the case of a resident visitor, travelling within the economic territory of the country of reference and purchasing a package tour with this intention, the breakdown of package tours has no consequence for the total value assigned to visitor consumption before or after the breakdown: it is broken down into all its components, which all are part of domestic tourism consumption. With the policy of open skies, transportation might be provided by a non-resident, but since the transportation takes place between two locations within the economic territory of the country of reference, it still is part of domestic tourism consumption, even when provided by a non-resident.
- (b) In the case of a resident visitor, intending to travel outside the economic territory of reference, who purchases a package produced by a resident tour operator directly or through a resident travel agency, in a gross system of valuation this expenditure as a whole is part of domestic tourism consumption. Nevertheless, for a net valuation two different situations have to be considered:
  - Some services within the package are provided by resident producers. These expenses, along with the service of the tour operator and that of the travel agency which sold it, are assigned to domestic tourism consumption and are broken down into their product components;
  - Some services within the package are provided by non-resident producers. These services are part of what has been defined as outbound tourism consumption;
- (c) If a resident visitor, intending to travel outside the economic territory of the country of reference, purchases a package produced by a non-resident tour operator directly outside the country or through a resident travel agency, in a gross system of valuation the value of the expenditure is considered as a whole as part of outbound tourism consumption. Nevertheless, in a net system of valuation two different situations have again to be considered:
  - Some services within the package are provided by resident producers. These expenses, along with the (eventual) service of the travel agency, are assigned to domestic tourism consumption and are broken down into their product components;
  - Some services within the package are provided by non-resident producers. These services, along with that of the tour operator, are part of what has been defined as outbound tourism consumption;

(d) In the case of a non-resident visitor, planning to travel to the country of reference, who purchases a package tour directly or through a travel agency before departure, in a gross system of valuation, two different situations might also occur, whether the tour operator is resident or non-resident in the country of reference. After observing that the service proper to the travel agency itself is outside the scope of the TSA (a transaction between two non-residents), if the tour operator is a non-resident then nothing is reported in the TSA, but if the tour operator is a resident then the total amount of its value is recorded as inbound tourism consumption. Within a net system of reporting, the analysis is somewhat more complex:

- The services (including eventually that of the tour operator) sold through the package provided by producers that are resident in the country of reference are to be considered within inbound tourism consumption;
- The services (including eventually that of the tour operator) sold through the package provided by producers that are non-resident in the country of reference are outside the scope of the TSA since they refer to services provided by non-residents to a non-resident.

4.17. As a consequence of these adjustments, not only is the breakdown by products modified but the global value of domestic tourism consumption, outbound tourism consumption and inbound tourism consumption are also modified; this is because of the difference of residence between tour operators producing and selling package tours and the tourism services that they (implicitly) retail. Figure 4.1. summarizes the findings.

**Figure 4.1**

Summary presentation of the aggregated effects of using a net valuation of package tours on domestic tourism consumption, outbound tourism consumption and inbound tourism consumption

Characteristics of the visitor	Residence of the tour operator	Classification in a gross valuation of package tours	Classification in a net valuation of package tours
Resident visitor, travelling within the economic territory of the country of reference	Country of reference	The package, as an aggregated product, is part of <b>domestic tourism consumption</b>	All the components of the package, including the service of the tour operator, are part of <b>domestic tourism consumption</b>

<b>Characteristics of the visitor</b>	<b>Residence of the tour operator</b>	<b>Classification in a gross valuation of package tours</b>	<b>Classification in a net valuation of package tours</b>
Resident visitor whose destination is outside the economic territory of the country of reference	Country of reference	The package, as an aggregated product, is part of <b>domestic tourism consumption</b>	The domestically produced components, including the services of the tour operator and of the travel agency which sold the package, are part of <b>domestic tourism consumption</b> ; the other non-domestically produced components are part of <b>outbound tourism consumption</b>
Resident visitor, whose destination is outside the economic territory of the country of reference	Other than country of reference	The package, as an aggregated product, is part of <b>outbound tourism consumption</b>	The domestically produced components, including the services of the travel agency which sold the package, are part of <b>domestic tourism consumption</b> ; the other non-domestically produced components, including the service of the tour operator, are part of <b>outbound tourism consumption</b>
Non-resident visitor, travelling within the economic territory of the country of reference	Country of reference	The package, as an aggregated product, is part of <b>inbound tourism consumption</b>	The domestically produced components, including the services of the tour operator, are part of <b>inbound tourism consumption</b> ; the other non-domestically produced components, including the services of the travel agency which sold the package are excluded from the measurement concerning the country of reference;
Non-resident visitor travelling, within the economic territory of the country of reference	Other than the country of reference	The package, as an aggregated product, is excluded from the measurement concerning the country of reference	The domestically produced components are part of <b>inbound tourism consumption</b> ; the other non-domestically produced components, including the service of the tour operator and the services of the travel agency which sold the package, are excluded from the measurement concerning the country of reference

### A.2.2. Net valuation of travel agency services

4.18. The net valuation that results from the extraction of the value of travel agency services from the costs of the services in which they are embedded have the following consequences:

- (a) In the case of a resident visitor, travelling within the economic territory of the country of reference, this breakdown has no consequence for the total value assigned to visitor consumption: its only effect is a different product breakdown of domestic tourism consumption;
- (b) In the case of a resident visitor, intending to travel outside the economic territory of the country of reference and who purchases a service before departure through a travel agency, two different cases have to be considered:
  - The service sold through the travel agency is provided by a resident producer. In this case, dividing the value paid by visitors between the value of the service and the value of the travel agency service still consists in assigning the total value to domestic consumption since both are provided by residents. We are in a similar case as the previous one: the total value of the expense is assigned to domestic tourism consumption and is broken down into its components;
  - The service sold through the travel agency is provided by a non-resident producer. In this case, the service is part of what has been defined as outbound tourism consumption (assuming that the consumption of the service occurs outside the country of reference), but the part corresponding to the value of the services of the travel agency itself remains as part of domestic tourism consumption. The total value of consumption is not modified by this new treatment, but the parts corresponding to domestic tourism consumption and outbound tourism consumption are altered: domestic tourism consumption is increased by the value of the travel agency services, while outbound tourism consumption is decreased by the same amount;
- (c) In the case of a non-resident visitor whose trip will take him/her inside the economic territory of the country of reference and who purchases a service through a travel agency before departure, two different situations might also occur. Note that the travel agency must be located outside the economic territory of the country of reference, so that the service of the travel agency is outside the scope of the TSA (a transaction between two non-residents):
  - The service sold through the travel agency is provided by a producer resident in the country of reference: although the service proper to the

travel agency itself is outside the scope of the TSA, this is not the case of the tourism service “retailed” by this agency, which is part of inbound tourism consumption. The net value of the service (once the cost of the travel agency service has been deducted) is still part of inbound tourism consumption, but this value is now smaller than before this operation, as the payments made by the producer to non resident travel agencies have to be deducted;

- The service sold through the travel agency is provided by a non-resident produce. In this case, the service is also outside the scope of the TSA.

4.19. As a consequence of these adjustments, not only is the breakdown by products modified by this type of procedure but the global value of domestic tourism consumption, outbound tourism consumption and inbound tourism consumption are also modified because of the difference of residence between travel agencies “retailing” tourism services and that of the tourism services that they retail. Figure 4.2. summarizes the findings.

**Figure 4.2**

Summary presentation of the aggregated effects of extracting travel agency services from the value of tourism services

Characteristics of the visitor	Residence of the travel agency	Classification in a gross valuation	Classification in an adjusted valuation
Resident visitor, travelling within the economic territory of the country of reference	Country of reference	The service purchased, as an aggregated product, is part of <b>domestic tourism consumption</b> ; The service of the travel agency is an intermediate consumption for the production of this service	The value of the (tourism) service purchased is diminished by the value of the service of the travel agency; all the components of the service, including that of the travel agency, are part of <b>domestic tourism consumption</b>
Resident visitor, whose destination is outside the economic territory of the country of reference	Country of reference	The service purchased, as an aggregated product, is part of <b>domestic tourism consumption</b> if domestically produced, part of <b>outbound tourism consumption</b> if not; The service of the travel agency is an intermediate consumption for the production of a domestically produced service, or an export if not	The net value of domestically produced components, including the services of the travel agency itself are part of <b>domestic tourism consumption</b> ; The net value of other non domestically produced components are part of <b>outbound tourism consumption</b>
Non-resident visitor to the economic territory of the country of reference	Other than country of reference	The service purchased, as an aggregated product, is excluded from the measurement concerning the country of reference if not domestically produced, part of <b>inbound tourism consumption</b> if not; The service of the travel agency is an imported consumption for the production of a domestically produced service, or excluded from the measurement concerning the country of reference if not	The net value of domestically produced components are part of <b>inbound tourism consumption</b> ; The other non-domestically produced components, including the services of the travel agency, are excluded from the measurement concerning the country of reference

### **A.3. Classifications used**

#### **A.3.1. General remarks**

- 4.20. In the same way as the elaboration of the 10 tables that make up this new statistical instrument will probably be developed in two stages (see paras. 4.3-4.6 above), the classifications to be used will also respond to different stages of development of classifications at the international level.
- 4.21. For the time being and in view of the international comparability of the results that should be compiled in tables 1 to 7 and 10 (the basic set of tables), the present recommendations include a list of products and activities considered as characteristic of tourism (see figs. 4.3 and 4.4).

#### **A.3.2. Specific observations**

##### **(a) Products**

- 4.22. Products are classified in three types and are grouped into two different categories: specific tourism products (characteristic and connected) and non-specific products (all those which are considered of no major direct tourism interest).

##### **(b) Productive units**

- 4.23. Regarding productive units, there are three types of activities that are defined by their main output, and these are grouped into two different categories: tourism-specific activities (characteristic and connected) and non-specific activities (which includes all other productive activities) (see para. 3.31 above).
- 4.24. Tourism characteristic activities are defined at the same aggregate level as tourism characteristic products, with the exception of travel agencies, tour operators and tourist guide services, cultural services, and sporting and other recreational services, which are presented in an aggregated form in terms of activities and in a detailed form in terms of products.

##### **(c) List of tourism characteristic products and activities**

- 4.25. The proposed list of tourism characteristic products and tourism characteristic activities that are recommended for the development of the basic set of tables, is contained in figures 4.3 and 4.4.

<p align="center"><b>Figure 4.3</b> <b>List of tourism characteristic products</b></p>	<p align="center"><b>Figure 4.4</b> <b>List of tourism characteristics activities</b></p>
<p align="center"><b>Products description</b></p>	<p align="center"><b>Activities description</b></p>
<p><b>1. Accommodation services</b>  1.1 Hotels and other lodging services  1.2 Second homes services on own account of for free</p> <p><b>2. Food- and beverage-serving services</b></p> <p><b>3. Passenger transport services</b>  3.1 Interurban railway transport services  3.2 Road transport services  3.3 Water transport services  3.4 Air transport services  3.5 Supporting passengers transport services  3.6 Passenger transport equipment rental  3.7 Maintenance and repair services of passenger transport equipment</p> <p><b>4. Travel agency, tour operator and tourist guide services</b>  4.1 Travel agency services  4.2 Tour operator services  4.3 Tourist information and tourist guide services</p> <p><b>5. Cultural services</b>  5.1 Performing arts  5.2 Museum and other cultural services</p> <p><b>6. Recreation and other entertainment services</b>  6.1 Sports and recreational sport services  6.2 Other amusement and recreational services</p> <p><b>7. Miscellaneous tourism services</b>  7.1 Financial and insurance services  7.2 Other good rental services  7.3 Other tourism services</p>	<p><b>1. Hotels and similar</b></p> <p><b>2. Second home ownership (imputed)</b></p> <p><b>3. Restaurants and similar</b></p> <p><b>4. Railway passenger transport services</b></p> <p><b>5. Road passenger transport services</b></p> <p><b>6. Water passenger transport services</b></p> <p><b>7. Air passenger transport services</b></p> <p><b>8. Transport supporting services</b></p> <p><b>9. Transport equipment rental</b></p> <p><b>10. Travel agencies and similar</b></p> <p><b>11. Cultural services</b></p> <p><b>12. Sporting and other recreational services</b></p>

Correspondence tables of the detailed list of tourism characteristic products with CPC, Version 1.0, and of the detailed list of tourism characteristic activities with ISIC, Rev. 3 and SICTA are included in Annex II.

## **A.4. The tables**

### **A.4.1. Overview**

- 4.26. Tables 1 to 6 use the net valuation proposed (that is, net valuation of the travel agencies services, of package tours and of distribution margins). As a consequence, tables 1 to 6 lead to the division of the value of goods purchased within the economic territory into two parts: the distribution margins and the rest of the value of the goods, which includes the basic value and the net taxes on the product. If only the retail trade margin is separately identified, the rest of the value of the goods will include the remaining distribution margins.
- 4.27. Because visitor final consumption expenditure in cash is the most important component of visitor consumption, the first three tables, tables 1 to 3, focus on this variable according to the different types of tourism. Then, table 4 combines all visitor final consumption expenditure in cash and the adjustments necessary to obtain total consumption of or on behalf of visitors since these adjustments are not easily attributable to the different types of tourism. The key aggregate derived from table 4 is internal tourism consumption, which is the aggregate to be compared to domestic supply for the calculation of the economic impact of tourism in the country of reference.
- 4.28. Table 5 is the supply table, which presents tourism characteristic products and activities at a greater level of disaggregation, which for the time being seems reasonable to achieve. It was noted above (see paras. 3.18 and 3.31) that this level of disaggregation was meant to serve exclusively the purposes of international comparability of the data collected by international organizations for their publication. Nevertheless, countries that develop their own classifications of characteristic and other specific products and activities may have a greater level of disaggregation than the one proposed here. As a consequence, the column “connected industries” will include, in aggregated form, the values corresponding to activities that are considered as specific in a given country, but are not considered as such in the classification used in the present recommendations. Finally, the column “non-specific industries” will show the aggregated value corresponding to all other industries.
- 4.29. Table 6 presents an overall confrontation of internal tourism consumption with domestic supply, from which tourism value added and the GDP generated by internal tourism consumption can be derived. This table is at the centre of the TSA: without its compilation, even with partial data, there is no tourism satellite account.
- 4.30. Table 7 refers to employment in the tourism industries; it is included despite the difficulties in measurement that it involves, in recognition of its central importance.

- 4.31. As noted above (see paragraph 4.6), the compilation of the tables 8 and 9 concerning tourism gross fixed capital formation and tourism collective consumption, must for the time being be of an exclusively experimental character. Although few countries have the necessary information to compile them, these tables should be estimated in the future because of their importance for the analysis of tourism.
- 4.32. Finally, table 10 presents a limited number of non-monetary indicators, principally in terms of physical units, that are required to assist the estimation and interpretation of the monetary information presented in the other basic tables 1 to 7.
- 4.33. Most of the tables that are presented here can be established at both current prices and constant prices, in domestic currency and, for international tourism, in foreign currencies. Constant price valuations can only validly be applied on entries relating to products, both market and non-market. Computations at constant prices should be performed following 1993 SNA principles.

#### A.4.2. Description

##### **Tables 1, 2, and 3**

##### **Visitor final consumption expenditure in cash, by product and type of tourism**

- 4.34. Tables 1 to 3 describe the most important component of visitor consumption: visitor final consumption expenditure in cash. Table 1 focuses on inbound tourism, table 2 on domestic tourism and table 3 on outbound tourism. The product breakdown is the same for all tables: however, in tables 1 to 3 there should not be any entry for "tourism housing services on own account or provided free of charge". This consumption item is by its nature part of transactions in kind and will be included within the total adjustments required for the estimation of internal tourism consumption, which is the subject of table 4.
- 4.35. Tables 1 to 3 share classifications, breakdown and principles of valuation: visitor final consumption expenditure in cash is classified according to the visitors concerned; in the case of inbound tourism consumption and outbound tourism consumption, this breakdown has no implication. But in the case of domestic tourism consumption (table 2), some specific adjustments are needed.
- 4.36. Table 2 compiles the final consumption expenditure in cash of resident visitors in the domestic economy, which means that it also includes the consumption of residents whose trips will take them outside the economic territory of the country of reference, and thus will include the corresponding consumption in the country of reference before leaving it or after return. These two different sets of visitors, along with their corresponding level and composition of consumption, should be shown separately, if feasible. In that case, the estimation of domestic tourism consumption will require some additional adjustments because some consumption cannot be associated

specifically to any of the sets of visitors (for instance, the purchase of single-purpose consumer durable goods outside the context of a trip).

- 4.37. The present recommendations suggest a breakdown between same-day visitors and tourists. If possible and meaningful, it is also recommended to create a breakdown for in-transit passengers. This would be a way of ensuring a better interpretation of the data and a greater international comparability.
- 4.38. Two additional lines relate these values to the number of trips and overnights, which generates a link between monetary data and non-monetary indicators. Although the change in number of trips and overnights is not strictly a volume indicator in the national accounts sense, it is important to follow the change of per trip or per night consumption as a first approximation to validate the quality of the data.

#### **Table 4**

##### **Internal tourism consumption, by products and types of tourism**

- 4.39. Table 4 combines all visitor final consumption expenditure in cash associated with inbound and domestic tourism consumption (the aggregate obtained is internal tourism consumption in cash), as well as the other components of visitor consumption included in Figure 2.2 (see para. 2.56 above). These components (referred to as visitor final consumption expenditure in kind, tourism social transfers in kind and business tourism expenses) are recorded in a separate column and in a global form because they are not easily attributable by types of tourism.
- 4.40. The last column refers to internal tourism consumption (in cash and in kind), which is the aggregate that provides the most extensive measurement of tourism consumption in the compiling country and is the reference for deriving the aggregates of tourism value added and tourism GDP.
- 4.41. Flows are valued in the same form as in the previous tables, but two specific rows must be added: the value of domestically produced goods and that of imported goods net of distribution margins.
- 4.42. Table 4 provides data on tourism consumption which can now directly be entered within a structure in which consumption and supply can be compared.

#### **Table 5**

##### **Production accounts of tourism industries and other industries**

- 4.43. Table 5 presents the production accounts of tourism characteristic industries and others (that is, tourism connected industries and non-specific industries) in the country of reference in a form suitable for the comparison with internal tourism consumption. Tourism industries (see para. 3.54 above) and tourism characteristic products are highlighted and embedded within a general framework of analysis. This production table conforms formally to the format established in

1993 SNA: output is broken down by product, is valued at basic prices (1993 SNA, para. 3.205 (a)) and occupies the upper part of the table. Then, intermediate consumption (also called inputs) is presented and broken down according to the CPC classification and is valued at purchasers' prices (1993 SNA, para. 6.215). The difference between these two values is called value added at basic prices, and is further broken down in its components in a third block of rows.

- 4.44. In columns, the production accounts of the tourism industries are presented individually, following the classification that has been adopted. Those referring to tourism connected industries and non-specific industries are presented under two columns that cover the corresponding global results of each set of industries. Output is valued at basic prices, and its breakdown by product corresponds to a net valuation, which was defined previously.
- 4.45. It must be observed that the transformations from a gross valuation to a net valuation, principally those which have to do with package tours and travel agency services (see paras. 4.17 and 4.19 above), do not modify the values of value added of each activity even though they may alter the individual values of output, imports, exports and intermediate consumption.
- 4.46. The lower part of the table presents the detailed inputs of the production processes (classified according to the CPC), and then the value added by each productive activity and its components. Intermediate consumption of the other industries (tourism connected industries and non-specific tourism industries) is presented at an aggregated level. Strictly speaking, only detailed output of tourism industries is needed.

**Table 6**  
**Domestic supply and internal tourism consumption, by products**

- 4.47. Table 6 is the core of the TSA system: here the confrontation between supply and internal tourism consumption takes place, and computations of tourism value added and tourism GDP and their components can be performed.
- 4.48. The rows of table 6 are similar to those of table 5. That is, the first block of rows details output by tourism characteristic product; enhancing services; and, within those, tourism characteristic services. Total output of an activity (in column) is obtained as the sum of its outputs by product. The rest block of rows shows intermediate consumption by product and a total. The difference between total output (at basic prices) and total input (at purchasers' prices) provides value added at basic prices. The last block of rows presents the components of value added.
- 4.49. The columns are first organized by productive activities, with emphasis on the tourism industries, which are presented individually. The supply by domestic producers is first added over activities to obtain the aggregate value of total output of domestic producers at basic prices. Then, this column is added to the following column, headed "imports", which represents supply within the domestic economy of

imported goods and services (marginal cases of transport services within the domestic economy by non-resident producers, or insurance services provided by a non-resident company to travel internally), and to a column recording the value of taxes less subsidies on products concerning domestic output and imports, in order to obtain the column headed "Total domestic supply at purchasers' price".

- 4.50. This total domestic supply is systematically compared to internal tourism consumption product by product (that is, on each row). In some cases (see paras. 4.87 – 4.89 below), the value of goods at basic prices or at purchasers price for retailers may be excluded from this confrontation. The share in internal tourism consumption of each component of supply is established by activity and by product, and globally for each product.
- 4.51. For most of the variables presented in columns, a column for tourism share is presented. The object is to establish how much of the value of the variable is attributable to internal tourism consumption. Regarding output (first upper part of the table), these tourism share values can be established in different ways—from direct information from suppliers (information on their classes of customers), from visitors themselves (sample surveys of expenditure by product) or from opinions of experts familiar with the relationships. The last column of table 6 provides the "tourism ratio" on supply (expressed as the share of visitor consumption on the domestic supply of each product).
- 4.52. From tourism shares established for output, it is possible, through different calculations involving assumptions concerning the technologies applied to the production concerning processes of the establishments, to estimate for each activity a tourism share to be applied to the components of intermediate consumption. From the difference between the values of output attributable to visitor consumption and to intermediate consumption, the value added generated by visitor consumption can be computed. These calculations usually suppose the use of input-output techniques and of the processes of reduction from a rectangular supply-and-use table, involving goods, services and activities, to a square commodity-by-commodity input-output table.
- 4.53. The implication of this approach of using various assumptions relating to the production of tourism goods and services is that the results are essentially modelled rather than being directly observed and reconciled with statistical data. This is due to the fact that, as already commented, value added is strictly associated to a production process taken as a whole and not to a specific output.
- 4.54. As a consequence, for each activity an estimate of the value added (at basic prices), corresponding to internal tourism consumption, can be established. Adding across all activities, it is then possible to obtain total value added (at basic prices) corresponding to that variable.
- 4.55. Although there are difficulties in establishing the assumptions for the calculation of tourism value added, the assumptions for the calculation of tourism GDP are even

more problematic. This is because the difference between tourism value added and tourism GDP consists mainly of taxes and subsidies, and appropriate tourism shares for these items are not necessarily as connected to the production of tourism products as is the case with intermediate consumption and output. While the calculation of tourism GDP is possible, it should be noted that there are additional considerations to be taken into account in performing this calculation which make it important that care be taken in its use and interpretation.

- 4.56. Estimates of both tourism value added and tourism GDP generated by internal tourism consumption can be derived from table 6. Tourism value added is obtained by adding the value added corresponding to internal tourism consumption across all activities. To obtain the GDP generated by internal tourism consumption, to tourism value added should be added the taxes less subsidies on products and imports related to tourism products, whose value corresponds mathematically to the difference between this variable valued at purchasers' prices and at basic prices, since distribution margins have already been given the appropriate treatment.
- 4.57. Theoretically, these aggregates (tourism value added and tourism GDP; see paras. 4.82 – 4.98 below) should be independent of the detail in which calculations have been made, in particular of the identification of tourism characteristic activities. In practice, however, that is not the case because value added by product is not directly observable. The more detailed the analysis and the more refined and accurate the assumptions on the way tourism consumption affects each productive activity, the more precise the measurement.

#### **Table 7**

##### **Employment in the tourism industries**

- 4.58. Seasonality, high variability in the work conditions, flexibility and the lack of formality of many work contracts in many small producing units are the major obstacles for deriving meaningful figures related to employment in the tourism industries. This explains why, although there is no doubt that employment is a crucial variable for the description of the economic importance of tourism, statistical limitations do not allow these recommendations to be very ambitious for the time being.
- 4.59. Measurement of employment is limited to the employment in the tourism industries, and the indicators to express its size will be the number of jobs and of employed persons having at least one job in these industries.
- 4.60. Two major breakdowns of the number of jobs are proposed: one according to the gender of the person employed, the other according to a simplified status in employment classification, where only employees are separated from the rest of the labour force.

- 4.61. For the number of employed persons, they are classified by activity according to their main job, defined either by the number of hours worked or by the income generated. Only gender is proposed as a breakdown.
- 4.62. As an additional variable, the number of establishments for each tourism industry is also presented, so that the average number of jobs for each establishment, by gender and status in employment, can be compiled.
- 4.63. As a consequence, the measurement proposed here refers to a restrictive quantification of employment according to its statistical meaning (since not all the volume related to an industry corresponds to tourism consumption) and its coverage (since there are different levels of employment in non-tourist industries that correspond partly to tourism consumption).

### **Table 8**

#### **Tourism gross fixed capital formation of tourism industries and other industries**

- 4.64. The rows in table 8 show a proposed list of gross fixed capital formation items (see annex IV) related to tourism, and the columns show different blocks. The first block includes the net acquisition of all capital goods by each of the tourism industries and allows derivation of the aggregate “gross fixed capital formation of the tourism industries”. The first block is followed by two columns, including net acquisitions of tourism-specific capital goods by public administrations and all other industries. The final column registers the total of each capital good acquired.
- 4.65. Table 8 presents data on the first two analytical perspectives mentioned (see para. 2.81 above), the objective being to present a basic set of data that can be used for deriving different aggregates. However, the precise identification of aggregate “tourism gross fixed capital formation” is not presented in the present recommendations.
- 4.66. The inclusion “pro memoria” in this table of non-produced and non-financial assets is proposed. These assets are not produced and are therefore not part of gross fixed capital formation in the framework of the 1993 SNA. Nevertheless, these assets could represent an important component of non-financial tourism investment. In table 8, there is a differentiation between tourism non-produced tangible assets (comprising land for the construction of tourism buildings and structures, and land for public and private recreation) and tourism non-produced intangible assets (comprising licensing rights, leasing agreements and other transferable contracts and acquired goodwill).

### **Table 9**

#### **Tourism collective consumption, by functions and level of government**

- 4.67. The following experimental list of items for the measurement of tourism collective non-market services proposed as:

- Tourism promotion;
- General regulation of tourism;
- General planning and coordination related to tourism affairs;
- Generation of statistics and of basic information on tourism;
- Administration of information bureaus;
- Control and regulation of establishments in contact with visitors (hotels, restaurants, recreation parks etc.);
- Specific controls to residents and non-resident visitors: issuance of visas and controls at the border;
- Special civil defense services related to the protection of visitors;
- Other services.

Further work to link a classification to the Classification of the Functions of Government (COFOG) would be ideal. <sup>1</sup>

- 4.68. It must be stressed that the provision of individual non-market services, such as those provided by national parks and museums, are excluded because they are considered within in-kind social transfers included under visitor consumption.
- 4.69. Table 9 suggests a compilation of this information by type of service and level of government. Production is measured, as is always the case for non-market services in the 1993 SNA, by using the costs of production, including the consumption of fixed capital as a component of these costs.
- 4.70. An additional column is proposed as a “pro-memoria” item in order to collect information on services that benefit the tourism industries but are financed by the industries themselves, and thus do not qualify as tourism collective consumption. In many countries, it is the tourism industries that finance part of tourism promotion, information bureaus etc. These expenditures are important when measurement of the efficiency of policies are to be made.

**Table 10**  
**Non-monetary indicators**

- 4.71. Table 10 presents a few quantitative indicators, which have been used in some of the previous tables and are important for the interpretation of the monetary information presented. The indicators include number of trips by type of tourism, categories of visitors and duration of the stay; physical indicators regarding forms of accommodation; means of transport used by non-resident visitors travelling towards the economic territory of the country of reference; and number and size of the establishments belonging to tourism characteristic and tourism connected activities.
- 4.72. The 1993 SNA states explicitly that physical indicators are an important component of satellite accounts and therefore should not be viewed as a secondary part of the TSA (1993 SNA, paras. 21.5 and 21.113). However, further work will be required

to better link the provisional list of non-monetary indicators to the logic underlying the monetary tables. This will assist in the ability to use non-monetary indicators as a key element in tourism analysis.

## **B. Aggregates**

- 4.73. The aggregates are not the most important feature of the tourism satellite account, whose primary objective is to provide detailed and analytical information on all aspects of tourism: the composition of visitor consumption, the productive activities most concerned by the activities of visitors and relationships with other productive activities. Nevertheless, aggregates have an important political impact because they measure the quantitative importance of tourism in the country of reference. This impact cannot be disregarded.
- 4.74. Consequently, the main aggregates need to be comparable with other macro-indicators within a country.
- 4.75. The aggregates that are presented can be measured in terms of the national currency of the country of reference. The use of international currency would make international comparability more direct, but such conversion requires the use of specific methods of equivalence (the use of the official exchange rate or any other flat rate is to be avoided).
- 4.76. Aggregates may also be compiled in terms of current prices (i.e., actually prevailing) or constant prices (i.e., relative to the prices prevailing in a base or reference period). The latter presentation is designed to emphasize changes in volume in activities distinct from changes in prices, and facilitates comparison over time.

### **B.1. Main aggregates**

- 4.77. The present recommendations suggest the calculation of the following aggregates, which are considered as a set of relevant indicators of the size of tourism in an economy:
- Internal tourism consumption in cash;
  - Internal tourism consumption (in cash and in kind);
  - Value added of the tourism industries;
  - Tourism value added;
  - Tourism GDP.
- 4.78. These are the aggregates to be used for international comparison for the time being, that is, in the first stage of TSA implementation.

### B.1.1. Internal tourism consumption

- 4.79. First and above all, tourism is basically a demand concept, more precisely a consumption concept. The characteristics of the visitor (consumer) determine whether the consumption of a product is tourism-related or not. It is thus legitimate to give particular relevance to the aggregates that focus on consumption. As discussed in chapter 2 (see para. 2.57 above), the forms of tourism and the venues of tourism consumption are important aspects to be taken into consideration. Internal tourism consumption (in cash and in kind) characterizes globally the amount of visitor consumption within the economic territory of the country of reference, the cash component being the most important one.
- 4.80. If the same 1993 SNA principles that guide the compilation of a country's national accounts are applied, it may be logical to compare these aggregates to the main aggregates of national accounts, particularly to gross national product or gross domestic product, just as total imports, total exports, total household final consumption or the surplus or deficit of the public sector are compared to them. However, it must be stressed that visitor consumption aggregates should not be expressed as a share of gross domestic product or of household final consumption at the aggregated level because they differ in coverage. In particular, visitor consumption includes flows -tourism business expenses- which national accounts classify within the intermediate consumption of productive activities and not as part of final demand.

### B.1.2. Tourism supply

- 4.81. In order to characterize tourism supply, three different indicators are used, which are slightly different and complement each other.
- (a) Value added of tourism industries
- 4.82. Value added of tourism industries simply sums the total value added of all characteristic producers, regardless of whether all of their output is provided to visitors and of the degree of specialization of their production process. It leaves out the effect of visitor consumption on other productive activities that might serve them.
- 4.83. Although value added of tourism industries is an indicator often used to measure tourism's economic importance, it is likely to be an inadequate indicator of the size of tourism in a country. Visitor consumption of the output of the various characteristic producers may range from a large share of total output (e.g., scheduled air passenger transport, hotels) to a small share (e.g., full-service restaurants). As the "tourism character" of a particular output is not defined by its particular nature but by the purpose pursued by the consumer in his/her purchase, there is a larger gap between the output of tourism industries (domestic supply) and internal tourism consumption (domestic demand) than for any other economic phenomenon functionally defined, such as health or education. As an indicator,

both of demand and supply, value added tourism industries might therefore distort the value added actually attributable to internal tourism consumption in the country of reference.

- 4.84. In part, the difficulty is that the estimate of value added of tourism industries is dependent on the definition of the characteristic industries, which could vary across countries. Also, because of differences across countries even using the same range of characteristic industries may not lead to comparable measures of tourism's impact in different countries.

(b) Tourism value added

- 4.85. Since a value added can be associated to the value of part of the output of a productive unit, tourism value added, can be defined as the value added generated by tourism industries and other industries of the economy in response to internal tourism consumption.
- 4.86. Tourism value added includes the proportion of value added generated by all industries in the process of provision of goods and services to visitors, would-be visitors or third parties for their benefit.
- 4.87. Comparing this measurement with value added of tourism industries, the latter would include all of the value added generated by restaurants because these activities are included as a tourism industry. In contrast, although tourism value added would include the value added generated by meals served in restaurants to visitors, it would exclude the value added corresponding to meals served by these same restaurants to non-visitors. It would also exclude the value added generated by restaurants in any other secondary activity, such as catering to local businesses and the rental of space to third parties, and in any other output in as much as it is not delivered to visitors.
- 4.88. Importantly, tourism value added would include the value added associated with the output of secondary activities that, although part of visitor consumption, are not produced by establishments whose main activity is a tourism characteristic activity. Consequently, tourism value added can be seen to be independent of the definition of characteristic industries and products. This aids its usefulness as an internationally comparable measure of the economic impact of tourism.
- 4.89. The calculation of tourism value added (and of the following aggregate tourism gross domestic product) presents some difficulties in the case of the acquisition of goods by visitors. These difficulties are discussed below.
- 4.90. Although services make up an important part of visitor purchases, namely transport, accommodation and food services, visitors also purchase goods for and during their trip, and in certain cases the purchase of goods might be the purpose of the trip itself, as in the case of a shopping trip to factory outlets or to special duty-free zones.

- 4.91. As noted previously, visitor consumption is valued using the total purchaser's price of goods. This is the full price paid by the visitor or others on his behalf for the purchase.
- 4.92. In most cases, the producers of the goods are neither those who sell their production to the final consumer nor those who finally serve them: there exists a chain of transport providers, wholesale traders and finally retailers, who sell the product to a visitor. The product might have been produced in a nearby location or in a different economy.
- 4.93. The whole chain participates in the supply of the product to the visitor, from the producer of the good and those who transport it and trade it in different forms to the last link of the chain, the retailer, who sells the good to the visitor. The producer is usually totally unaware of whom the final purchaser is.
- 4.94. Importantly, the use of the purchaser's value of the goods should allow the decomposition of the tourism supply between the basic value of the good and the corresponding margins. Ideally, information should be available to be able to make the complete decomposition, and thus the measurement of tourism supply with respect to goods should not be limited by data considerations. It may be the case that a breakdown of different margins is not available. Treatment in such situations would need to be considered based on examination of the data issues concerned.
- 4.95. The valuation scheme used in the proposed tables corresponds to a coherent scheme in which the value of the products and the corresponding distribution margins are clearly explained. The tables use the same basis of recording as the national accounts, and therefore various aggregate measures can be defined consistent with the principles used in the national accounts.
- 4.96. Overall, the treatment of goods within tourism supply is complicated by trying to decide whether all of the output of the various producers involved in getting the good to sale should be included or only the output of the producer with whom the visitor has direct contact, i.e., the retailer. The case is by no means clear in either direction since one can imagine different approaches being ideal for different goods, depending on the purpose of the analysis. It may be that for analytical purposes a country chooses one method or another to reflect the level of tourism supply.
- 4.97. Without a common position in this area, in the present recommendations note that international intergovernmental organizations (such as WTO, OECD, and Eurostat) will continue the task of defining appropriate criteria of valuation to analyse the economic impacts of tourism and defining appropriate standards for the presentation and international comparisons of results. The experience of countries in the development and use of their TSAs in the future will provide important input to this task.

4.98. However, as the choice of treatment has an important impact on the level of tourism value added, it is required that compilers specify the treatment of goods used. If the value added of all activities involved in the supply of goods is used, an estimate of the impact of this method on the result should be provided.

(c) Gross domestic product generated by Internal tourism consumption

4.99. Following the recommendations of 1993 SNA, the value added of transactors is established at basic prices. That is, the outputs of each activity are valued at basic prices, excluding all net taxes on products (i.e., indirect taxes net of subsidies on output), and inputs are valued at purchasers' prices, that is, including distribution margins and all net taxes on products. Nevertheless, as consumption expenditure is valued in the 1993 SNA at purchasers' prices, including all net taxes on products, there is a share of a country's tax on products and imports that relates directly to visitor consumption.

4.100. Since total GDP of an economy is equal to the sum of value added generated by all productive activities (at basic prices), plus net taxes on products and imports, it is possible to establish rules for measuring GDP generated by visitor consumption. This is the sum of the value added (at basic prices) generated by all industries in response to internal tourism consumption and the amount of net taxes on products and imports included within the value of this expenditure.

4.101. Figure 4.5 shows the relationship between the different economic aggregates that characterize the magnitude of tourism from the point of view of supply.

**Figure 4.5**

Relationship between the different economic aggregates that characterize the magnitude of tourism from the point of view of supply

	Value added of tourism industries (VATI)	Tourism value added (TVA)	Tourism gross domestic product (TGDP)
Value added (at basic prices) generated by the supply to visitors by the tourism industries	Yes	Yes	Yes
Value added (at basic prices) generated by the supply to non-visitors by the tourism industries	Yes	No	No
Value added (at basic prices) generated by the supply to visitors by activities not in the tourism industries	No	Yes	Yes
Value added (at basic prices) generated by the supply to non-visitors by activities not in the tourism industries	No	No	No
Net taxes on products and imports included in the value of internal tourism consumption (at purchasers' prices)	No	No	Yes

4.102. It is important to address three issues here:

- The only indicators strictly characterizing tourism supply emerge from tourism value added and tourism GDP. Value added of tourism industries is a measure of the supply side of tourism but is not sufficiently well defined in terms of its links to visitor consumption to allow it to be the most accurate measure of tourism supply;
- Tourism value added and tourism GDP can provide measures of the economic importance of tourism in a country in the same sense as the GDP of any productive activity does. However, they do not refer to tourism as a productive activity comparable to productive activities in 1993 SNA. They are indicators emanating from a reconciliation of tourism consumption and supply, and their values will depend on the scope of measurement of visitor consumption that a country adopts;
- The estimation of tourism value added and tourism GDP relies on a number of measurement assumptions, and thus special care must be taken when using or interpreting these aggregates.

## **B.2. Other aggregates**

4.103. In the present section, reference is made to a set of four aggregates whose elaboration, with the exception of the first aggregate (tourism employment), should be the object of the second phase of development of the TSA, as noted above (see para. 4.6).

4.104. In the case of tourism gross fixed capital formation and tourism collective consumption, derived from tables 8 and 9, respectively, the limited character of the estimations is not only the result of the numerous methodological problems but can also be attributed to a lack of experience in defining operative solutions for the estimation of corresponding data by national statistical offices.

4.105. The last aggregate (total tourism demand) is a synthetic measurement, obtained by the aggregation of internal tourism consumption (in cash and in kind), tourism gross fixed capital formation and tourism collective consumption. This aggregate may be of analytical interest in the estimation of the economic size of tourism in a country of reference.

### **B.2.1. Tourism employment**

4.106. The association of a level of employment to a specific part of the output of a production activity is necessary for the calculation of employment generated by visitor consumption, but it is difficult to achieve and justify theoretically.

- 4.107. Since there is only partial and limited experience concerning the assignation of employment to a specific part of output, the present recommendations will not include the compilation of any aggregates of tourism employment generated by visitor consumption.
- 4.108. As a consequence and for the time being, the present recommendations will only consider the calculation of employment in the tourism industries (that is, in the set of establishments whose principal productive activity is a tourism characteristic activity) using two indicators: number of jobs and number of employed persons.

#### B.2.2. Tourism gross fixed capital formation

- 4.109. As noted in chapters 2 and 3 above, there are a number of different perspectives on tourism gross fixed capital formation, and different aggregates could be formed, depending on the focus of analysis.
- 4.110. Consequently, the estimation of a tourism gross fixed capital formation aggregate is suggested only as a useful statistical exercise, and for the time being no specific aggregate will be used for international comparisons.

#### B.2.3. Tourism collective consumption

- 4.111. Although collective non-market services have been excluded from visitor consumption, this does not mean that the measurement of the expenditure by public administrations in the tourism-related fields of market promotion, information, planning etc. is not relevant and that it does not have its place in the aggregate measurement concerning the economic importance of tourism.
- 4.112. The public sector plays an important role in the harmonious development of tourism activities in many countries. It establishes the legal framework covering tourism activity. It establishes certain controls on the production of services, and in some cases guarantees the quality of the service that is provided. It sets the legal framework for private investment, and sets norms for the preservation of the environment and the cultural and historical heritage. It studies the flows of visitors and orders certain public initiatives to attract visitors to certain locations at certain times. It organizes important events and coordinates private initiatives that are involved in serving visitors. In certain cases, it organizes and controls the financing of the required investments for tourism.
- 4.113. These functions can be developed at the different levels of government: at the national level, at the regional (subnational) level and even at the level of local entities.
- 4.114. The value of these different activities developed by the public administration can be established along the same parameters of the measurement of any other collective non-market services, that is, through their cost of production. The value of consumption is, by convention, equal to the value of production.

4.115. Nevertheless, it must be recognized that besides its conceptual limitations, only partial and limited experience exists in this type of measurement. As a consequence, the estimate of tourism collective consumption is proposed only as a useful statistical exercise, and for the time being will not be used for international comparisons.

#### B.2.4. Total tourism demand

4.116. Internal tourism consumption is the central aggregate to qualify the size of direct visitor consumption within a country of reference. However, broader notions of tourism demand could be envisaged, and it may thus be reasonable to consider that the internal tourism consumption aggregate could meaningfully be complemented with other components of final demand generated by a focus on visitors. However, it is to be understood that the addition of some components of demand should not be considered as synonymous with the aggregation of demand components to form the expenditure-based measure of gross domestic product.

4.117. In the present recommendations, an additional aggregate is suggested, "total tourism demand", which consists of the sum of internal tourism consumption, tourism gross fixed capital formation and tourism collective consumption. However, the definition and measurement problems associated with tourism gross fixed capital formation and tourism collective consumption are by extension equally relevant for total tourism demand, and thus a precise definition of total tourism demand cannot yet be made.

4.118. Therefore, in keeping with previous remarks, the present recommendations postpone the estimation of this aggregate for international comparison until more experience is obtained and methodological research, especially regarding tourism gross fixed capital formation and tourism collective consumption, is undertaken.

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#### Notes

<sup>1</sup> See Classifications of Expenditure According to Purpose (United Nations publications, Sales No. 00 XVII.6).

Table 1

**Inbound tourism consumption, by products and categories of visitors**  
**(visitor final consumption expenditure in cash)**  
*(Net valuation)*

<b>Products</b>	Same-day visitors <b>(1.1)</b>	<b>Tourists</b> <b>(1.2)</b>	<b>Total visitors</b> <b>(1.3) = (1.1) + (1.2)</b>
<b>A. Specific products</b>			
<b>A.1 Characteristic products (a)</b>			
<b>1 – Accommodation services</b>	X		
1.1 – Hotels and other lodging services (3)	X		
1.2 – Second homes services on own account of for free	X	X	X
<b>2 – Food and beverage serving services (3)</b>			
<b>3 – Passenger transport services (3)</b>			
3.1 Interurban railway (3)			
3.2 Road (3)			
3.3 Water (3)			
3.4 Air (3)			
3.5 Supporting services			
3.6 Transport equipment rental			
3.7 Maintenance and repair services			
<b>4 – Travel agency, tour operator and tourist guide services</b>			
4.1 Travel agency (1)			
4.2 Tour operator (2)			
4.3 Tourist information and tourist guide			
<b>5 – Cultural services (3)</b>			
5.1 Performing arts			
5.2 Museum and other cultural services			
<b>6 – Recreation and other entertainment services (3)</b>			
6.1 Sports and recreational sport services			
6.2 Other amusement and recreational services			
<b>7 – Miscellaneous tourism services</b>			
7.1 Financial and insurance services			
7.2 Other good rental services			
7.3 Other tourism services			
<b>A.2 Connected products</b>			
distribution margins			
goods (4)			
services			
<b>B. Non specific products</b>			
distribution margins			
goods (4)			
services			
<b>TOTAL</b>			
number of trips			
number of overnights			

X does not apply

(1) Corresponds to the margins of the travel agencies

(2) Corresponds to the margins of the tour operators

(3) The value is net of the amounts paid to travel agencies and tour operators

(4) The value is net of distribution margins

(a) Even if they are called "products", no goods are included for the time being.

Two main reasons led to that decision:

- the importance of the existing differences (both in level and structure) between the types of goods acquired by visitors according to the country and place visited;
- the existing limitations of the available sources of statistical information.

Nevertheless, goods are not totally banned from the analysis, as retail trade services (specialized and non specialized) associated with the sale of goods to visitors are included within the list. This is due to the fact that the associated productive activity is an activity which is in contact with the visitor and thus, given certain circumstances, can be viewed as a tourism activity.

Moreover, the list of products included in each of the 7 groups under consideration is shown in Annex II; the explanatory notes for each of them are also included in Annex I, in order that they may be clearly identified.

Table 2

**Domestic tourism consumption, by products and ad hoc sets of resident visitors**  
**(visitor final consumption expenditure in cash)**  
*(Net valuation)*

Products	Resident visitors travelling only within the country of reference			Resident visitors travelling to a different country(*)			All resident visitors (**)		
	Same-day visitors (2.1)	Tourists (2.2)	Total visitors (2.3) = (2.1) + (2.2)	Same-day visitors (2.4)	Tourists (2.5)	Total visitors (2.6) = (2.4) + (2.5)	Same-day visitors (2.7) = (2.1) + 2.4)	Tourists (2.8) = (2.2) + (2.5)	Total visitors (2.9) = (2.3) + (2.6)
<b>A. Specific products</b>									
<b>A.1 Characteristic products (a)</b>									
<b>1 – Accommodation services</b>	X			X			X		
1.1 – Hotels and other lodging services (3)	X			X			X		
1.2 – Second homes services on own account of for free	X	X	X	X	X	X	X	X	X
<b>2 – Food and beverage serving services (3)</b>									
<b>3 – Passenger transport services (3)</b>									
3.1 Interurban railway (3)									
3.2 Road (3)									
3.3 Water (3)									
3.4 Air (3)									
3.5 Supporting services									
3.6 Transport equipment rental									
3.7 Maintenance and repair services									
<b>4 – Travel agency, tour operator and tourist guide services</b>									
4.1 Travel agency (1)									
4.2 Tour operator (2)									
4.3 Tourist information and tourist guide									
<b>5 – Cultural services (3)</b>									
5.1 Performing arts									
5.2 Museum and other cultural services									
<b>6 – Recreation and other entertainment services (3)</b>									
6.1 Sports and recreational sport services									
6.2 Other amusement and recreational services									
<b>7 – Miscellaneous tourism services</b>									
7.1 Financial and insurance services									
7.2 Other good rental services									
7.3 Other tourism services									
<b>A.2 Connected products</b>									
distribution margins									
goods (4)									
services									
<b>B. Non specific products</b>									
distribution margins									
goods (4)									
services									
<b>TOTAL</b>									
number of trips									
number of overnights									

X does not apply

(a) See note under Table 1

(\*) This set of visitors refers to those resident visitors which trip will take them outside the economic territory of the country of reference. These columns will include their consumption expenditure before departure or after their return.

(\*\*) Due to the fact that some expenditures cannot be associated specifically to any of these categories of visitors (for instance, single purpose consumer durables bought or purchased outside the context of a trip), the estimation of domestic tourism consumption (which corresponds to the last column of the table) will require some specific adjustments. Visitor final consumption expenditure in cash for all resident visitors, is not strictly the sum of this concept for each category of visitors.

(1) Corresponds to the margins of the travel agencies

(2) Corresponds to the margins of the tour operators

(3) The value is net of the amounts paid to travel agencies and tour operators

(4) The value is net of distribution margins

Table 3

**Outbound tourism consumption, by products and categories of visitors**  
(visitor final consumption expenditure in cash)

*(Net valuation)*

<b>Products</b>	<b>Same-day visitors (3.1)</b>	<b>Tourists (3.2)</b>	<b>Total visitors (3.3)=(3.1)+(3.2)</b>
<b>A. Specific products</b>			
<b>A.1 Characteristic products (a)</b>			
<b>1 – Accommodation services</b>	X		
1.1 – Hotels and other lodging services (3)	X		
1.2 – Second homes services on own account of for free	X	x	x
<b>2 – Food and beverage serving services (3)</b>			
<b>3 – Passenger transport services (3)</b>			
3.1 Interurban railway (3)			
3.2 Road (3)			
3.3 Water (3)			
3.4 Air (3)			
3.5 Supporting services			
3.6 Transport equipment rental			
3.7 Maintenance and repair services			
<b>4 – Travel agency, tour operator and tourist guide services</b>			
4.1 Travel agency (1)			
4.2 Tour operator (2)			
4.3 Tourist information and tourist guide			
<b>5 – Cultural services (3)</b>			
5.1 Performing arts			
5.2 Museum and other cultural services			
<b>6 – Recreation and other entertainment services (3)</b>			
6.1 Sports and recreational sport services			
6.2 Other amusement and recreational services			
<b>7 – Miscellaneous tourism services</b>			
7.1 Financial and insurance services			
7.2 Other good rental services			
7.3 Other tourism services			
<b>A.2 Connected products</b>			
distribution margins			
goods (4)			
services			
<b>B. Non specific products</b>			
distribution margins			
goods (4)			
services			
<b>TOTAL</b>			
	number of trips		
	number of overnights		

X does not apply

(a) See note under Table 1

(1) Corresponds to the margins of the travel agencies

(2) Corresponds to the margins of the tour operators

(3) The value is net of the amounts paid to travel agencies and tour operators

(4) The value is net of distribution margins

Table 4

**Internal tourism consumption, by products and types of tourism**  
(Net valuation)

Products	Visitors final consumption expenditure in cash			Other components of visitors consumption (4.4)***	Internal tourism consumption (in cash and in kind) (4.5) = (4.3) + (4.4)
	Inbound tourism consumption (4.1)*	Domestic tourism consumption (4.2)**	Internal tourism consumption in cash (4.1) + (4.2) = (4.3)		
<b>A. Specific products</b>					
<b>A.1 Characteristic products (a)</b>					
<b>1 – Accommodation services</b>					
1.1 – Hotels and other lodging services (3)					
1.2 – Second homes services on own account of for free	X	X	X		
<b>2 – Food and beverage serving services (3)</b>					
<b>3 – Passenger transport services (3)</b>					
3.1 Interurban railway (3)					
3.2 Road (3)					
3.3 Water (3)					
3.4 Air (3)					
3.5 Supporting services					
3.6 Transport equipment rental					
3.7 Maintenance and repair services					
<b>4 – Travel agency, tour operator and tourist guide services</b>					
4.1 Travel agency (1)					
4.2 Tour operator (2)					
4.3 Tourist information and tourist guide					
<b>5 – Cultural services (3)</b>					
5.1 Performing arts					
5.2 Museum and other cultural services					
<b>6 – Recreation and other entertainment services (3)</b>					
6.1 Sports and recreational sport services					
6.2 Other amusement and recreational services					
<b>7 – Miscellaneous tourism services</b>					
7.1 Financial and insurance services					
7.2 Other good rental services					
7.3 Other tourism services					
<b>A.2 Connected products</b>					
distribution margins services					
<b>B. Non specific products</b>					
distribution margins services					
Value of domestically produced goods net of distribution margins					
Value of imported goods net of distribution margins					
<b>TOTAL</b>					

X does not apply

(a) See note under Table 1

(\*) Corresponds to 1.3 in table 1

(\*\*) Corresponds to 2.9 in table 2

(\*\*\*) These components (referred to as visitor final consumption expenditure in kind, tourism social transfer in kind and tourism business expenses) are recorded separately as these components are not easily attributable by types of tourism

(1) Corresponds to the margins of the travel agencies

(2) Corresponds to the margins of the tour operators

(3) The value is net of the amounts paid to travel agencies and tour operators

**Table 5**  
**Production accounts of tourism industries and other industries**  
*(Not valuation)*

Products	TOURISM INDUSTRIES												TOTAL tourism industries	Tourism connected industries	Non specific industries	TOTAL output of domestic producers (at basic prices)	
	1 - Hotels and similar	2 - Second home ownership (imputed)	3 - Restaurants and similar	4 - Railway passenger transport	5 - Road passenger transport	6 - Water passenger transport	7 - Air passenger transport	8 - Passenger transport supporting services	9 - Passenger transport equipment rental	10 - Travel agencies and similar	11 - Cultural services	12 - Sporting and other recreational services					
<b>A. Specific products</b>																	
<b>A.1 Characteristic products (a)</b>																	
<b>1 – Accommodation services</b>																	
1.1 – Hotels and other lodging services (3)		X															
1.2 – Second homes services on own account of for free	X		X	X	X	X	X	X	X	X	X	X				X	
<b>2 – Food and beverage serving services (3)</b>			X														
<b>3 – Passenger transport services (3)</b>			X														
3.1 Interurban railway (3)			X														
3.2 Road (3)			X														
3.3 Water (3)			X														
3.4 Air (3)			X														
3.5 Supporting services			X														
3.6 Transport equipment rental			X														
3.7 Maintenance and repair services			X														
<b>4 – Travel agency, tour operator and tourist guide services</b>			X														
4.1 Travel agency (1)			X														
4.2 Tour operator (2)			X														
4.3 Tourist information and tourist guide			X														
<b>5 – Cultural services (3)</b>			X														
5.1 Performing arts			X														
5.2 Museum and other cultural services			X														
<b>6 – Recreation and other entertainment services (3)</b>			X														
6.1 Sports and recreational sport services			X														
6.2 Other amusement and recreational services			X														
<b>7 – Miscellaneous tourism services</b>			X														
7.1 Financial and insurance services			X														
7.2 Other good rental services			X														
7.3 Other tourism services			X														
<b>A.2 Connected products</b>			X														
distribution margins			X														
services			X														
<b>B. Non specific products</b>			X														
distribution margins			X														
services			X														
Value of domestic produced goods net of distribution margins		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Value of imported goods net of distribution margins	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
<b>TOTAL output (at basic prices)</b>																	
1. Agriculture, forestry and fishery products																X	X
2. Ores and minerals																X	X
3. Electricity, gas and water																X	X
4. Manufacturing																X	X
5. Construction work and construction																X	X
6. Trade services, restaurants and hotel services																X	X
7. Transport, storage and communication services																X	X
8. Business services																X	X
9. Community, social and personal services																X	X
<b>Total intermediate consumption (at purchasers price)</b>																	
<b>Total gross value added of activities (at basic prices)</b>																	
Compensation of employees																	
Other taxes less subsidies on production																	
Gross Mixed income																	
Gross Operating surplus																	

X does not apply

(a) See note under Table 1

(1) Corresponds to the margins of the travel agencies

(2) Corresponds to the margins of the tour operators

(3) The value is net of the amounts paid to travel agencies and tour operators

**Table 6**  
**Domestic supply and internal tourism consumption, by products**  
*(Net valuation)*

Products	TOURISM INDUSTRIES								TOTAL tourism industries		Tourism connected industries		Non specific industries		Total output of domestic producers (at basic prices)	Imports *	Taxes less subsidies on products of domestic output and imports	Domestic supply (at purchasers price)	Internal tourism consumption	Tourism ratio on supply
	1- Hotels and similar		2 - Second home ownership (imputed)		***		12 - Sporting and other recreational services		output	tourism share	output	tourism share	output	tourism share						
	output	tourism share	output	tourism share	output	tourism share	output	tourism share												
<b>A. Specific products</b>																				
<b>A.1 Characteristic products (a)</b>																				
<b>1 - Accommodation services</b>																				
1.1 - Hotels and other lodging services (3)			X	X																
1.2 - Second homes services on own account of for free	X	X			X	X	X	X			X	X	X	X		X	X			
<b>2 - Food and beverage serving services (3)</b>			X	X																
<b>3 - Passenger transport services (3)</b>			X	X																
3.1 Interurban railway (3)			X	X																
3.2 Road (3)			X	X																
3.3 Water (3)			X	X																
3.4 Air (3)			X	X																
3.5 Supporting services			X	X																
3.6 Transport equipment rental			X	X																
3.7 Maintenance and repair services			X	X																
<b>4 - Travel agency, tour operator and tourist guide services</b>			X	X																
4.1 Travel agency (1)			X	X																
4.2 Tour operator (2)			X	X																
4.3 Tourist information and tourist guide			X	X																
<b>5 - Cultural services (3)</b>			X	X																
5.1 Performing arts			X	X																
5.2 Museum and other cultural services			X	X																
<b>6 - Recreation and other entertainment services (3)</b>			X	X																
6.1 Sports and recreational sport services			X	X																
6.2 Other amusement and recreational services			X	X																
<b>7 - Miscellaneous tourism services</b>			X	X																
7.1 Financial and insurance services			X	X																
7.2 Other good rental services			X	X																
7.3 Other tourism services			X	X																
<b>A.2 Connected products</b>			X	X																
distribution margins			X	X																
services			X	X																
<b>B. Non specific products</b>			X	X																
distribution margins			X	X																
services			X	X																
Value of domestically produced goods net of distribution margins			X	X														X	X	
Value of imported goods net of distribution margins	X	X	X	X	X	X	X	X	X	X	X	X	X	X			X	X	X	
<b>TOTAL output (at basic prices)</b>																				
1. Agriculture, forestry and fishery products											X	X	X	X					X	
2. Ores and minerals											X	X	X	X					X	
3. Electricity, gas and water											X	X	X	X					X	
4. Manufacturing											X	X	X	X					X	
5. Construction work and construction											X	X	X	X					X	
6. Trade services, restaurants and hotel services											X	X	X	X					X	
7. Transport, storage and communication services											X	X	X	X					X	
8. Business services											X	X	X	X					X	
9. Community, social and personal services											X	X	X	X					X	
<b>Total intermediate consumption (at purchasers price)</b>																				
<b>Total gross value added of activities (at basic prices)</b>																				
Compensation of employees																				
Other taxes less subsidies on production																				
Gross Mixed income																				
Gross Operating surplus																				

X does not apply

(a) See note under Table 1

Means that all tourism industries of the proposed list have to be considered one by one in the enumeration  
 \*The imports referred here are exclusively those which are purchased within the country of reference.

(1) Corresponds to the margins of the travel agencies

(2) Corresponds to the margins of the tour operators

(3) The value is net of the amounts paid to travel agencies and tour operators

**Table 7**  
**Employment in the tourism industries**

Tourism industries	Number of establishments	Number of jobs			Status in employment						Number of employed persons		
		total			employees			other			total		
		Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
1 – Hotels and similar													
2 – Second home ownership (imputed)													
3 – Restaurants and similar													
4 – Railways passenger transport													
5 – Road passenger transport													
6 – Water passenger transport													
7 – Air passenger transport													
8 – Passenger transport supporting services													
9 – Passenger transport equipment rental													
10 – Travel agencies and similar													
11 – Cultural services													
12 – Sporting and other recreational services													
<b>TOTAL</b>													

X does not apply

Table 8

## Tourism gross fixed capital formation of tourism industries and other industries

	TOURISM INDUSTRIES												Total tourism industries	Other industries			Total tourism gross fixed capital formation of tourism industries and others
	1 - Hotels and similar	2 - Second home ownership (imputed)	3 - Restaurants and similar	4 - Railway passenger transport	5 - Road passenger transport	6 - Water passenger transport	7 - Air passenger transport	8 - Passenger transport supporting services	9 - Passenger transport equipment rental	10 - Travel agencies and similar	11 - Cultural services	12 - Sporting and other recreational services		Public Administration	Others	Total	
	<b>Capital goods</b>																
<b>A. Produced non-financial assets</b>																	
<b>A1. Tangible fixed assets</b>																	
1. Tourism accommodation																	
1.1. Hotel and other collective accommodation		X															
1.2. Dwellings for tourism purposes																	
2. Other buildings and structures		X															
2.1. Restaurants and similar buildings		X															
2.2. Construction or infrastructure for passenger transport by road, rail, water, air		X											(1)				
2.3. Buildings for cultural services and similar		X															
2.4. Constructions for sport, recreation and entertainment		X															
2.5. Other constructions and structures		X											(1)	(1)			
3. Passenger transport equipment		X															
3.1. Road and rail		X															
3.2. Water		X															
3.3. Air		X															
4. Machinery and equipment		X															
<b>A2. Intangible fixed assets</b>		X											(1)	(1)			
<b>B. Improvement of land used for tourism purposes</b>													(1)	(1)			
<b>TOTAL</b>																	

Memo:

<b>C. Non produced non-financial assets</b>		X															
1. Tangible non produced assets		X															
2. Intangible non produced assets		X															
<b>TOTAL</b>		X															

X does not apply

(1) Only that which is for tourism purposes

**Table 9**

**Tourism collective consumption, by functions and levels of government**

<b>Function</b>	<b>National level</b>	<b>Regional (state) level</b>	<b>Local level</b>	<b>Total tourism collective consumption</b>	Memo (*) <b>Intermediate consumption by the tourism industries</b>
	<b>(9.1)</b>	<b>(9.2)</b>	<b>(9.3)</b>	<b>(9.4)= (9.1)+(9.2)+(9.3)</b>	
Tourism promotion					
General planning and coordination related to tourism affairs					X
Generation of statistics and of basic information on tourism					X
Administration of information bureaus					
Control and regulation of establishments in contact with visitors					X
Specific control to resident and non resident visitors					X
Special civil defence services related with the protection of visitors					
Other services					
<b>TOTAL</b>					

X does not apply

(\*) This column reflects the expenditure by the tourism industries in tourism promotion or other services related to the functions described, when relevant.



## Annex I

### List of tourism-specific products (related to visitor consumption)

1. The transposition of 1993 SNA recommendations to the case of tourism with respect to the convenience of making the distinction between characteristic and connected products (1993 SNA, paras. 21.61, 21.62 and 21.66) should follow the following pragmatic criteria (see para. 3.17 above):

**Tourism characteristic products:** products which, in the absence of visitors, in most countries would probably cease to exist in meaningful quantity or for which the level of consumption would be significantly reduced and for which it seems possible to obtain statistical information;

**Tourism-connected products:** a residual category, including those products that have been identified as tourism-specific in a given country but for which this attribute has not been acknowledged on a worldwide basis;

**Tourism-specific products:** the sum of the two previous categories.

2. Within the set of specific products associated to tourism, the present list takes into consideration exclusively those consumption goods and services directly acquired by visitors; it therefore excludes tourism capital goods and tourism collective non-market services. It also excludes tourism-specific products from the supply side that are not visitor consumption goods and services, such as catering services for passenger transport enterprises and consulting services for tourism development.
3. For the time being, no goods are included in the present list. Two main reasons led to that decision:
  - The importance of the existing differences (both in level and structure) between the types of goods acquired by visitors according to the country and place visited ;
  - The existing limitations of the available sources of statistical information.
4. Nevertheless, goods are not totally banned from the analysis: retail trade services (specialized and non-specialized) associated with the sale of goods to visitors are included. This is because the associated productive activity is an activity that is in contact with the visitor and thus, given certain circumstances, can be viewed as a tourism activity.
5. For the time being, the criteria used to determine when a product is characteristic of or connected to tourism are pragmatic due to the lack of experience in the use of detailed lists of products in the quantification of the economic impacts of tourism.

For the same reason, the present list is provisional, and when more experience is gathered on functionally oriented satellite accounts for tourism and in other areas, such as health or education, this list will need to be expanded and modified.

6. The main objective of the list of tourism-specific products is to make international comparability possible in the economic analysis of tourism. In addition, it should be used as a reference for countries that wish to develop their own list of tourism-specific products.
7. As the list it aims at universal use, it may happen that in a given country or in particular circumstances, some products considered as specific to a situation are not included in the list, or on the contrary that some products considered in the list are not specific in that particular case. All countries, following the criteria that have been established, will determine which products of the list are connected to and which characteristic of tourism, according to the local reality.
8. The list of tourism-specific products was derived from the Central Product Classification, Version 1.0, but was expanded, where required, for the analysis of tourism. Other classifications have also been considered, such as the Classification of Individual Consumption by Purpose (COICOP), the Statistical Classification of Products by Activity (CPA) of the European Union, the classification proposed by OECD for the analysis of tourism and also some lists established by national entities for the same purpose.
9. In coding the various items, six-digit codes, with a point between the fifth and sixth digit, were used. The first five digits correspond to the CPC, Version 1.0 code and the sixth digit is used exclusively for the list of tourism-specific products.
10. If the sixth digit is a zero, it means that the item is the same as the one presented in CPC, Version 1.0 and has been drawn therefrom, but if the sixth digit is not a zero the item corresponds only partly to CPC Version 1.0 code. For instance, code 63110.0, "Hotel and motel lodging services", is identical to CPC code 63110, whereas code 63199.1, "Sleeping car...", corresponds only in part to CPC code 63199.
11. Finally, explanatory notes are added in order to identify with more precision the specific content of each of the items on the list.

**List of tourism-specific products  
(related to visitor consumption)**

<b>CPC/code</b>	<b>Title</b>
63110.0	Hotel and motel lodging services
63191.0	Holiday centre and holiday home services
63192.0	Letting services of furnished accommodation
63193.0	Youth hostel services
63194.0	Children's training and holiday camp services
63195.0	Camping and caravanning site services
63199.1	Sleeping-car and similar services in other transport media; hall residence of students
63210.0	Meal-serving services with full restaurant services
63220.0	Meal-serving services in self-service facilities
63290.0	Other food-serving services
63300.0	Beverage-serving services for consumption on the premises
64111.1	Scheduled rail services of passengers
64111.2	Non-scheduled rail services of passengers
64112.0	Urban and suburban railway transport services of passengers
64211.0	Urban and suburban scheduled road transport services of passengers
64212.0	Urban and suburban special purpose scheduled road transport services of passengers
64213.0	Interurban scheduled road transport services of passengers
64214.0	Interurban special purpose scheduled road transport services of passengers
64219.1	Scheduled ski-hills services
64219.2	Teleferics-funicular services
64221.0	Taxi services
64222.0	Rental services of passenger cars with operator
64223.0	Rental services of buses and coaches with operator
64224.0	Road transport services of passengers by man- or animal-drawn vehicles
65111.0	Coastal and transoceanic water transport services of passengers by ferry
65119.1	Other coastal and transoceanic scheduled water transport services of passengers
65119.2	Other coastal and transoceanic non-scheduled water transport services of passengers
65119.3	Cruise ship services
65119.4	Passenger services on freight vessels

65130.1	Rental services of passenger vessel for coastal and transoceanic water transport with operator
65140.0	Towing and pushing services on coastal and transoceanic waters
65211.0	Inland water transport services of passengers by ferries
65219.1	Scheduled inland water transport services of passengers
65219.2	Sightseeing excursion services
65219.3	Cruise services
65230.0	Rental services of inland water passenger vessels with operator
65240.0	Towing and pushing services on inland waters
66110.0	Scheduled air transport services of passengers
66120.1	Non-scheduled air transport services of passengers
66120.2	Sightseeing services, aircraft or helicopter
66400.0	Rental services of aircraft with operator
67300.0	Navigational aid services
67400.0	Supporting services for railway transport
67510.0	Bus station services
67520.1	Highway operation services
67520.2	Bridge and tunnel operation services
67530.1	Parking of passenger terminal transport
67590.0	Other supporting services for road transport
67610.0	Port and waterway services (excluding cargo handling)
67630.0	Vessel salvage and refloating services
67690.1	Vessel fuelling services
67690.2	Maintenance and upkeep services to private recreation passenger services
67710.0	Airport operation services (excluding cargo handling)
67790.0	Other supporting services for air or space transport
67811.0	Travel agency services
67812.0	Tour operator services
67813.0	Tourist information services
67820.0	Tourist guide services
71100.1	Travel card services
71100.2	Travel loan services
71100.3	Vehicle loan services
71311.1	Travel life insurance services
71320.1	Travel accident insurance services
71320.2	Travel health insurance services
71331.1	Private motor vehicle insurance services
71334.1	Passenger's aircraft of own use insurance services
71334.2	Passenger's vessel of own use insurance services

71339.1	Travel insurance services
71552.0	Foreign exchange services
72211.1	Support services to time-share activities
73111.0	Leasing or rental services concerning cars and light vans without operator
73114.1	Leasing or rental services concerning campers/motor homes without operator
73115.1	Leasing or rental services concerning passenger vessels without operator
73116.1	Leasing or rental services concerning passenger aircraft without operator
73240.1	Non-motorized land transport equipment leasing or rental services
73240.2	Winter sports equipment leasing or rental services
73240.3	Non-motorized air transport equipment leasing or rental services
73240.4	Water sports and beach equipment leasing or rental services
73240.5	Camping equipment leasing or rental services
73240.6	Saddle horse leasing or rental services
73290.1	Photographic camera rental services
83811.1	Passport/visa photo services
83820.0	Photography processing services
83910.0	Translation and interpretation services
84510.0	Library services
84520.0	Archive services
85970.0	Trade fair and exhibition organization services
87141.0	Maintenance and repair services of motor vehicles
87142.0	Maintenance and repair services of motorcycles and snowmobiles
87143.0	Maintenance and repair services of trailers, semi-trailers and other motor vehicles not elsewhere classified
87149.1	Maintenance and repair services of leisure vessels of own use
87149.2	Maintenance and repair services of leisure aircraft of own use
87290.1	Maintenance and repair services of other goods not elsewhere classified
91131.1	Fishing license services
91131.2	Hunting license services
91210.1	Passport issuing services
91210.2	Visa issuing services

92900.1	Language instruction services
92900.2	Operating license training services
96151.0	Motion picture projection services
96230.0	Performing arts facility operation services
96310.0	Services of performing artists
96411.0	Museum services except for historical sites and buildings
96412.0	Preservation services of historical sites and buildings
96421.0	Botanical and zoological garden services
96422.0	Nature reserve services including wildlife preservation services
96510.0	Sports and recreational sports event promotion and organization services
96520.1	Golf course services
96520.2	Ski fields operation services
96520.3	Race circuit
96520.4	Services of riding academies
96520.5	Recreation park and beach services
96590.1	Risk sport and adventure
96620.1	Sports school services
96620.2	Guide services (mountain, hunting and fishing)
96910.1	Theme park services
96910.2	Amusement park services
96910.3	Fair and carnival services
96920.1	Casino services
96920.2	Slot machine services
97230.1	Fitness centre services
97230.2	Sauna/steam bath services
97230.3	Massage services
97230.4	Spa services
97910.0	Escort services
99000.0	Services provided by extraterritorial organisations and bodies
62121.1	Non-specialized store retail trade services of fruit and vegetables
62122.1	Non-specialized store retail trade services of dairy products, eggs and edible oils and fats
62123.1	Non-specialized store retail trade services of meat, poultry and game
62124.1	Non-specialized store retail trade services of fish and other seafood
62125.1	Non-specialized store retail trade services of sugar confectionery and bakery products
62126.1	Non-specialized store retail trade services of beverages
62128.1	Non-specialized store retail trade services of tobacco products

62132.1	Non-specialized store retail trade services of tents and camping goods
62133.1	Non-specialized store retail trade services of articles of clothing, articles of fur and clothing accessories
62134.1	Non-specialized store retail trade services of footwear
62142.1	Non-specialized store retail trade services of radio and television equipment, musical instruments and records, music scores and tapes
62151.1	Non-specialized store retail trade services of books, newspapers, magazines and stationery
62152.1	Non-specialized store retail trade services of photographic, optical and precision equipment
62154.1	Non-specialized store retail trade services of watches, clocks and jewellery
62155.1	Non-specialized store retail trade services of sports goods, including bicycles
62156.1	Non-specialized store retail trade services of leather goods and travel accessories
62159.1	Non-specialized store retail trade services of souvenirs
62175.1	Non-specialized store retail trade services of perfumery articles, cosmetic articles and toilet soaps
62181.1	Non-specialized store retail trade services of motor vehicles, motorcycles, snowmobiles and related parts and accessories
62182.1	Non-specialized store retail trade services of other transport equipment, except bicycles
62184.1	Non-specialized store retail trade services of computers and packaged software
62191.1	Non-specialized store retail trade services of solid, liquid and gaseous fuels and related products
62221.1	Specialized store retail trade services of fruit and vegetables
62222.1	Specialized store retail trade services of dairy products, eggs and edible oils and fats
62223.1	Specialized store retail trade services of meat, poultry and game
62224.1	Specialized store retail trade services of fish and other seafood
62225.1	Specialized store retail trade services of sugar confectionery and bakery products
62226.1	Specialized store retail trade services of beverages
62228.1	Specialized store retail trade services of tobacco products
62232.1	Specialized store retail trade services of tents and camping goods
62233.1	Specialized store retail trade services of articles of clothing, articles of fur and clothing accessories
62234.1	Specialized store retail trade services of footwear

62242.1	Specialized store retail trade services of radio and television
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	equipment, musical instruments and records, music scores and tapes
62251.1	Specialized store retail trade services of books, newspapers, magazines and stationery
62252.1	Specialized store retail trade services of photographic, optical and precision equipment
62254.1	Specialized store retail trade services of watches, clocks and jewellery
62255.1	Specialized store retail trade services of sports goods, including bicycles
62256.1	Specialized store retail trade services of leather goods and travel accessories
62259.1	Specialized store retail trade services of souvenirs
62275.1	Specialized store retail trade services of perfumery articles, cosmetic articles and toilet soaps
62281.1	Specialized store retail trade services of motor vehicles, motorcycles, snowmobiles and related parts and accessories
62282.1	Specialized store retail trade services of other transport equipment, except bicycles
62284.1	Specialized store retail trade services of computers and packaged software
62291.1	Specialized store retail trade services of solid, liquid and gaseous fuels and related products

## Explanatory notes <sup>a</sup>

- 63110.0**                    **Hotel and motel lodging services**  
This subclass includes:  
- lodging and related services provided by hotels, motels, inns and similar lodging places.
- 63191.0**                    **Holiday centre and holiday home services**  
This subclass includes:  
- lodging and related services provided by adult or family holiday camps, vacation bungalows and similar holiday homes. Included are all other services provided in connection with the provision of lodging.
- 63192.0\***                    **Letting services of furnished accommodation**  
This subclass includes:  
- lodging and related services provided by rooming houses apartment hotels, boarding houses, private apartments and homes, farmhouses and similar lodging facilities. Most of these units provide only lodging, although some may include food serving services.
- This subclass does not include:  
- hotel lodging services, see 63110.0;  
- letting services of long-stay furnished accommodation services, see 72111 (ntp). <sup>b</sup>

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<sup>a</sup> In the codification of the different items of the list, a six-digit code has been used. A point has been included between the fifth and sixth digit. The first five digits correspond to the CPC coding system and the sixth digit is used exclusively for the list of tourism-specific products. If the sixth digit is a zero, it means that the item is the same as the one presented in CPC and has been drawn therefrom, but if the sixth digit is not a zero, the item corresponds only partly to CPC. Consequently, the explanatory notes related to those items that have a zero (0) in the last digit are practically the same as those of CPC, Version 1.0. Nevertheless, an asterisk (\*) has been included after the last digit in those cases in which this correspondence does not apply. This is mainly the case for products: (a) which are not considered tourism related, and then the indication of “non-tourism product” (ntp) has been included; (b) which are, on the contrary, tourism related and already included in a specific item of the classification for the sake of the correspondence between CPC and the list tourism-specific products. Finally, when the last digit is different from zero (0), the explanatory note is different from that of CPC, Version 1.0 and, is therefore specific to the list of tourism-specific products.

<sup>b</sup> ntp – non-tourism product.

- 63193.0 Youth hostel services**  
 This subclass includes:  
 - lodging and related services provided by youth hostels and similar facilities. These services are distinguished from full hotel services by the more limited service provided;  
 - mountain shelter services.
- 63194.0 Children's training and holiday camp services**  
 This subclass includes:  
 - lodging and related services provided by holiday camps for children and youth. Included are all other services provided in connection with the provision of lodging.
- 63195.0\* Camping and caravanning site services**  
 This subclass includes:  
 - lodging and related services provided by trailer and recreational vehicle parks, campsites and similar facilities. Such services may include provision of the site only or of the site and the tent or trailer situated thereon.
- This subclass does not include:  
 - long-term rental services of residential mobile home sites, see 72111 (ntp);  
 - rental services of caravans and trailers for use off-site, see 72111 (ntp).
- 63199.1 Sleeping-car and similar services in other transport media; hall residence of students**  
 This subclass includes:  
 - sleeping-car services and similar services in other transport media, e.g., aboard ferry boats;  
 - student dormitories and student fraternity accommodation.
- 63210.0 Meal-serving services with full restaurant services**  
 This subclass includes:  
 - food preparation and related beverage services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths), with or without entertainment;  
 - food preparation and related services furnished in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships. Normally a full service, consisting of waiter service to individual customers seated at tables (including counters or booths), is provided;  
 - dining-car services.

This subclass does not include:

- serving services of beverages without prepared foods, see 63300.0.

**63220 .0**

**Meal-serving services in self-service facilities**

This subclass includes:

- meals services in self-service establishments. These facilities provide seating but not waiter service; included are food preparation and non-waiter food and beverage-serving services furnished by eating facilities providing a range of pre-cooked and other food;
- canteen services. Provision services of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of professional nature such as sport, factory or office canteens, school canteens and kitchens, services of university dining halls, messes and canteens, for members of the armed forces etc.

This subclass does not include:

- the provision of food by facilities without waiter services and not normally offering seating, see 63290.0;
- serving services of beverages without prepared foods, see 63300.0.

**63290.0\***

**Other food-serving services**

This subclass includes:

- other food preparation and related beverages services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating and take-away facilities. These facilities normally do not offer seating;
- services of ice cream parlours and cake-serving places;
- services of meals and snacks prepared on the premises dispensed through vending machines;
- mobile food services, preparing and serving food and beverages for immediate consumption through motorized vehicles or non-motorized carts.

This subclass does not include:

- services of meals and snacks not prepared on the premises dispensed through vending machines, see 6242 (ntp).

**63300.0\***

**Beverage-serving services for consumption on the premises**

This subclass includes:

- beverage-serving services, mostly alcoholic beverages, delivered by bars, beer halls, night-clubs, discotheques and similar facilities, with or without entertainment. Included are such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g., aboard trains or ships.

This subclass does not include:

- services of meals and snacks not prepared on the premises dispensed through vending machines, see 624 (ntp);
- meals services for food and related beverages, see 632.

**64111.1**

**Scheduled rail services of passengers:**

This subclass includes:

- interurban passenger transportation provided by railway on a scheduled basis, regardless of the distance covered and the class used;
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.

This subclass does not include:

- sleeping car services, see 63199.1.
- dining car services, see 63210.0.

**64111.2**

**Non-scheduled rail services of passengers**

This subclass includes:

- interurban passenger transportation provided by railway on a non-scheduled basis, regardless of the distance covered and the class used;
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.

**64112.0\***

**Urban and suburban railway transport services of passengers**

This subclass includes:

- Urban and suburban passenger transportation by railway;
- Urban traffic is defined as traffic whose origin and destination are within the borders of the same urban unit, and suburban commuter traffic as traffic within a greater metropolitan area including contiguous cities;
- services provided by urban mass transit railways (underground or elevated railway);
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.

**64211.0**

**Urban and suburban scheduled road transport services of passengers**

This subclass includes:

- passenger transportation services over predetermined routes on a predetermined schedule open to any user by motor-bus, tramway, trolley bus and similar, rendered within the confines of a single city or group of contiguous cities;
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.

This class does not include:

- urban and suburban passenger transportation by railway, see 64112.0.

**64212.0 Urban and suburban special purpose scheduled road transport services of passengers**

This subclass includes:

- passenger transportation services over predetermined routes on a predetermined schedule for a specific segment of users, e.g., schools, colleges or enterprises;
- scheduled transportation between an urban centre and airports or stations in this urban centre or in suburban locations by motor-bus and multi-passage airport limousine with driver;
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.

This subclass does not include:

- taxi services, see 64221.0;
- chauffeur-driven hire car services, see 64222.0;
- not-scheduled airport shuttle services, see 64221.0.

**64213.0 Interurban scheduled road transport services of passengers**

This subclass includes:

- interurban passenger transportation services over predetermined routes on a predetermined schedule open to any user by motor-bus, tramway, trolley bus and similar;
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.

**64214.0\* Interurban special purpose scheduled road transport services of passengers**

This subclass includes:

- passenger transportation services over predetermined routes on a predetermined schedule for a specific segment of users by motor-bus, tramway, trolley bus and similar;
- transportation from one urban centre to another;
- transportation between an urban centre and airports or stations in another urban centre by motor;
- bus and multi-passenger airport limousine, with driver.

**64219.1 Scheduled ski- hills services**

This subclass includes:

- cable-operated passenger transportation, e.g., services by ski-hills and similar services rendered on a scheduled basis.

- 64219.2**                    **Teleferics- funiculars services**  
This subclass includes:  
- cable-operated passenger transportation, e.g., services by funiculars, teleferics and similar services rendered on a scheduled basis.
- 64221.0\***                    **Taxi services**  
This subclass includes:  
- motorized taxi services, including urban, suburban and interurban. These services are generally rendered on a distance-traveled basis, for a limited duration of time and to a specific destination. Connected reservation services are also included;  
- non-scheduled airport shuttle services.
- This class does not include:  
- man or animal drawn taxi services, see 64224.0;  
- ambulance services, see 93192 (ntp).
- 64222.0**                    **Rental services of passenger cars with operator**  
This subclass includes:  
- chauffeur-driven hire car services, wherever delivered, except taxi services. These services are generally supplied on a time basis to a limited number of passengers and frequently involve transportation to more than one destination.
- 64223.0**                    **Rental services of buses and coaches with operator**  
This subclass includes:  
- chauffeur-driven hired bus and motor coach services, generally rendered on a time and distance basis. They frequently involve transportation to more than one destination;  
- sightseeing-bus services, including city tours. Incidental services not charged for separately (guides, provision of food etc.) are included here.
- 64224.0\***                    **Road transport services of passengers by man- or animal-drawn vehicles**  
This subclass includes:  
- passenger transportation by man- or animal-drawn vehicles or conveyances, such as rickshaws, and by pack animals, provided that the services of an operator are provided with the vehicle or animals.

- 65111.0 Coastal and transoceanic water transport services of passengers by ferries**  
This subclass includes:  
- passenger transportation by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis;  
- transport of accompanying luggage, animals and other items that may be carried at no extra cost.
- 65119.1 Other coastal and transoceanic scheduled water transport services of passengers**  
This subclass includes:  
- coastal and transoceanic water transportation of passengers, on a scheduled basis, regardless of the class of service;  
- transportation of passengers from port to port.
- 65119.2 Other coastal and transoceanic non-scheduled water transport services of passengers**  
This subclass includes:  
- coastal and transoceanic water transportation of passengers, on a non-scheduled basis, regardless of the class of service;  
- transportation of passengers from port to port.
- 65119.3 Cruise ship services**  
This subclass includes:  
- sea cruises, in which transportation, accommodation, provision of food and incidental services are not separately charged for.
- 65119.4 Passenger services on freight vessels**  
This subclass includes:  
- coastal and transoceanic water transportation of passengers, on a scheduled or non-scheduled basis, regardless of the class of service on a vessel designed primarily for freight services in which transportation, accommodation, provision of food and incidental services are not separately charged for.
- 65130.1 Rental services of passenger vessel for coastal and transoceanic water transport with operator**  
This subclass includes:  
- rental and leasing services of personal passenger pleasure self-propelled vessels with crew, for coastal and transoceanic water transport.
- 65140.0\* Towing and pushing services on coastal and transoceanic waters**

- 65211.0**            **Inland water transport services of passengers by ferries**  
This subclass includes:  
- passenger transportation on rivers, canals and other inland waters by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis;  
- transportation services of accompanying vehicles, luggage and other items that may be carried at no extra cost.
- 65219.1**            **Scheduled inland water transport services of passengers**  
This subclass includes:  
- passenger transportation on rivers, canals and other inland waterways by scheduled vessels of any kind.
- 65219.2**            **Sightseeing excursion services**  
This subclass includes:  
- excursion and sightseeing boat services on rivers, canals and other inland waterways.
- 65219.3**            **Cruise services**  
This subclass includes:  
- cruises on rivers, canals and other inland waterways in which transportation, accommodation, provision of food and incidental services are not separately charged for.
- 65230.0**            **Rental services of inland water passenger vessels with operator**  
This subclass includes:  
- rental and leasing services of all types of self-propelled, inland water vessels with crew, such as passenger vessels (except pleasure boats), tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels.  
  
This subclass does not include:  
- leasing or rental services of passenger vessels without crew, see 73115.1;  
- leasing or rental services of inland water pleasure boats, see 73240.5.
- 65240.0\***           **Towing and pushing services on inland waters**
- 66110.0**            **Scheduled air transport services of passengers**  
This subclass includes:  
- passenger air transportation on regular routes and on regular schedules. These services are supplied in aircraft (including helicopters) of any type;  
- transportation of passenger baggage and other items that may be carried at no extra cost.

- 66120.1 Non-scheduled air transport services of passengers**  
This subclass includes:  
- passenger air transportation on a non-scheduled basis, supplied in aircraft (including helicopters) of any type;  
- transportation of passenger baggage and other items that may be carried at no extra cost.
- 66120.2 Sightseeing services, aircraft or helicopter**  
This subclass includes:  
- sightseeing services and air taxi services by aircraft or helicopters.
- 66400.0 Rental services of aircraft with operator**  
This subclass includes:  
- rental and leasing services of freight- or passenger-carrying aircraft (including helicopters) of any type and for any purpose, with crew. These services are generally supplied on a time basis and several different destinations are frequently involved.
- This subclass does not include:  
- leasing or rental services of passengers aircraft without crew, see 73116.1.
- 67300.0 Navigational aid services**  
This subclass includes:  
- radio navigational aid-locating services, such as the global positioning system;  
- services provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation.
- 67400.0\* Supporting services for railway transport**  
This subclass includes:  
- railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office);  
- other supporting services for railway transport, not elsewhere classified.
- This subclass does not include:  
- railway freight cargo handling services, see 67110 (ntp) for containerized freight and 67190 (ntp) for non-containerized freight or passenger baggage.
- 67510.0\* Bus station services**  
This subclass includes:  
- passenger terminal services in connection with urban, suburban and interurban bus passenger transport (sale of tickets, reservations, luggage office, left-luggage office).

- 67520.1 Highway operation services**  
This subclass includes:  
- operation services of highways, roads, streets and causeways.
- 67520.2 Bridge and tunnel operation services**
- 67530.1\* Parking of passenger terminal transport**  
This subclass does not include:  
- rental services of lock-up garages or garage premises for vehicles by the month or year, see 72112 (ntp).
- 67590.0 Other supporting services for road transport**
- 67610.0\* Port and waterway operation services (excluding cargo handling)**  
This subclass includes:  
- port operation services, such as wharves, docks, piers, quays and other services connected with marine terminal facilities, including passenger terminal services in connection with marine transportation;  
- operating and maintenance services of boat, barge and ship canals, canalized rivers and other artificial inland waterways;  
- services of locks, boat lifts, weirs, sluices;  
- towing services on canals other than by tugboat, e.g., by tractors or locomotives on the tow path.
- 67630.0\* Vessel salvage and refloating services**  
This subclass includes:  
- vessel salvage services, whether provided on ocean and coastal waters or on inland waters. Such services consist of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.
- 67690.1 Vessel fueling services**  
This subclass includes:  
- fueling of waterborne vessels regardless of fuel type.
- 67690.2 Maintenance and upkeep services to private recreation passenger services**  
This subclass includes:  
- limited maintenance and upkeep services to private recreation passenger vessels, excluding major repairs.

- 67710.0\***                    **Airport operation services (excluding cargo handling)**  
This subclass includes:  
- passenger air terminal services and ground services on air fields, including runway operating services.
- This subclass does not include:  
- air terminal cargo-handling services for freight, see 67110 (ntp).
- 67790.0\***                    **Other supporting services for air or space transport**  
This subclass includes:  
- aircraft fire-fighting and fire-prevention services;  
- aircraft maintenance and upkeep services (excluding repairs);  
- hangar services;  
- aircraft towing.
- This subclass does not include:  
- cleaning services for aircraft, see 853 (ntp).  
- disinfecting or exterminating services, see 85310 (ntp).  
- air-sea rescue services, see 91290 (ntp).  
- general flying school services, see 929 (ntp).  
- runway cleaning and snow removal services, see 94310 (ntp).
- 67811.0**                    **Travel agency services**  
This subclass includes:  
- sales of travel tickets, lodging and package tours on a fee or contract basis
- 67812.0**                    **Tour operator services**  
This subclass includes:  
- services of organizing and arranging package tours (all-inclusive tours). Such a package usually includes passenger and baggage transportation, accommodation, sightseeing arrangements and similar services provided during a package tour.
- 67813.0\***                    **Tourist information services**  
This subclass includes:  
- travel information, advice and planning services. These services are usually provided by tourist offices or similar institutions;  
- accommodation reservation services;  
- airline, train, bus and other reservation services relating to travel.
- 67820.0**                    **Tourist guide services**  
This subclass includes:  
- tourist guide services by tourist guide agencies and own-account tourist guides.

This subclass does not include:  
- services of interpreters, see 83910.0  
- services by own-account hunting guides, see 96620.2.

**71100.1**

**Travel card services**

This subclass includes:  
- credit-granting services via use of a credit card.

**71100.2**

**Travel loan services**

This subclass includes:  
- credit-granting services for the purposes of extended payment of travel expenses.

**71100.3**

**Vehicle loan services**

This subclass includes:  
- credit-granting services for purposes of extended payment for vehicle acquisition.

**71311.1**

**Travel life insurance services**

This subclass includes:  
- underwriting services of insurance policies that provide for the payment of claims to beneficiaries contingent upon the death of the insured individual while in travel status.

**71320.1**

**Travel accident insurance services**

This subclass includes:  
- underwriting services of insurance policies that provide protection for hospital and medical expenses and usually other health-care expenses such as prescribed drugs, medical appliances, ambulance service and private duty nursing, attributable to accidents occurring while in travel status.

**71320.2**

**Travel health insurance services**

This subclass includes:  
- underwriting services of insurance policies that provide protection for medical expenses not covered by government programme and usually other health-care expenses, such as prescribed drugs, medical appliances, ambulance service and private duty nursing, when traveling outside a certain geographic area.

**71331.1\***

**Private motor vehicle insurance services**

This subclass includes:  
- underwriting services of insurance-policies that cover risks related to the use of motor vehicles, including those used to transport paying passengers. Risks covered include liability and loss of or damage to the vehicle.

- 71334.1 Passenger' aircraft of own use insurance services**  
 This subclass includes:  
 - underwriting services of insurance policies that cover risks of damage to or loss of aircraft owned by individuals. Risks covered may include fire, theft, explosion, storm, hail, frost, natural forces, nuclear energy and land subsidence.
- 71334.2 Passenger's vessel of own use insurance services**  
 This subclass includes:  
 - underwriting services of insurance policies that cover risks of damage to or loss of vessels owned by individuals. Risks covered may include fire, theft, explosion, storm, hail, frost, natural forces, nuclear energy and land subsidence.
- 71339.1\* Travel insurance services**  
 This subclass includes:  
 - cancellation insurance or coverage of other losses due to changes in travel arrangements. Travel insurance may cover medical expenses as part of a package including cancellation insurance.
- This subclass does not include:  
 - insurance that covers only medical expenses incurred during travel, see 71320 (ntp).
- 71552.0 Foreign exchange services**  
 This subclass includes:  
 - foreign currency exchange services provided by bureaux de change etc.
- 72211.1 Support services to time-share activities**
- 73111.0 Leasing or rental services concerning cars and light vans without operator**  
 This class does not include:  
 - leasing, renting or hiring services concerning private cars with drivers, see 64222.0.
- 73114.1 Leasing or rental services concerning campers/motor homes without operator**  
 This subclass includes:  
 - leasing, renting or hiring services concerning motorcycles, caravans and campers without drivers.

- 73115.1\***      **Leasing or rental services concerning passenger vessels without operator**  
This subclass includes:  
- leasing, renting or hiring services concerning boats, ships and hovercraft without operators, primarily designed for the conveyance of passengers.
- This subclass does not include:  
- leasing, renting or hiring services of small pleasure craft, see 73240.5.
- 73116.1**      **Leasing or rental services concerning passenger aircraft without operator**  
This subclass includes:  
- leasing, renting or hiring services concerning aircraft (e.g., helicopters, aeroplanes) without operators for passenger travel purposes.
- 73240.1**      **Non-motorized land transport equipment leasing or rental services**  
This subclass includes:  
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as bicycles and similar land transport equipment
- 73240.2**      **Winter sports equipment leasing or rental services**  
This subclass includes:  
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as snow skis, snowboards, ice-skates and similar sports equipment.
- 73240.3**      **Non-motorized air transport equipment leasing or rental services**  
This subclass includes:  
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as gliders, hang gliders, balloons and similar air transport equipment.
- 73240.4**      **Water sports and beach equipment leasing or rental services**  
This subclass includes:  
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as pleasure craft, and other water sports equipment.
- 73240.5**      **Camping equipment leasing or rental services**  
This subclass includes:  
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as camping equipment and associated equipment.

- 73240.6 Saddle horse leasing or rental services**  
This subclass includes:  
- leasing, renting or hiring services concerning pleasure and leisure equipment, such as saddle horses and associated equipment.
- 73290.1 Photography camera rental services**
- 83811.1 Passport/visa photo services**  
This subclass includes:  
- services consisting of photographing persons for purposes of passport or visa identification.
- 83820.0\* Photography processing services**  
This subclass includes:  
- services consisting primarily of the development of negatives and the printing of pictures for others according to customer specifications;  
- enlargement of negatives or slides;  
- black and white processing;  
- colour printing;  
- slide and negative duplicates, reprints  
- services consisting of the development of motion picture films of both amateur photographers and commercial clients;  
- preparation services for photographic slides;  
- copying services for films;  
- copying services for audio-visual media;
- 83910.0 Translation and interpretation services**  
This subclass includes:  
- translation services, generally related to the rewriting of texts from one language to another;  
- interpretation services, generally concerned with stating orally in one language what has been stated orally in another language.
- 84510.0\* Library services**  
This subclass includes:  
- collection, cataloguing, conservation and retrieval services of books etc.;  
- lending services of books and records.
- 84520.0 Archive services**  
This subclass includes:  
- operation (collection, cataloguing, conservation and retrieval) services of public archives;  
- operation services of historical archives.

- 85970.0 Trade fair and exhibition organization services**  
 This subclass includes:  
 - organization of economic events (trade shows or exhibitions, at regular or irregular intervals);  
 - organization of scientific or cultural meetings and congresses;  
 - supply and setting-up of exhibition equipment associated with the organization of exhibitions.
- 87141.0\* Maintenance and repair services of motor vehicles**  
 This subclass includes:  
 - maintenance and repair services for motor cars. Such services may involve engine overhaul, motor tune-up, carburetor repair and adjustment, steering gear repair and adjustment, suspension repair, brake repair and adjustment, transmission repair and adjustment, and other maintenance and repair services;  
 - puncture repair services;  
 - body repair and similar services for motor cars.
- This subclass does not include:  
 - rebuilt and retreaded tyres, see 36120 (ntp).
- 87142.0 Maintenance and repair services of motorcycles and snowmobiles**  
 This subclass includes:  
 - motorcycle maintenance and repair and motorcycle body repair services;  
 - specialized breakdown services for motorcycles.
- 87143.0 Maintenance and repair services of trailers, semi-trailers and other motor vehicles not elsewhere classified**  
 This subclass includes:  
 - maintenance and repair services of trailers, semi-trailers and other motor vehicles not elsewhere classified.
- 87149.1 Maintenance and repair services of leisure vessels of own use**  
 This subclass includes:  
 - maintenance and repair services of pleasure and sporting boats.
- 87149.2 Maintenance and repair services of leisure aircraft of own use**  
 This subclass includes:  
 - maintenance and repair services of aircraft and aircraft engines.

- 87290.1 Maintenance and repair services of other goods not elsewhere classified**  
This subclass includes:  
- repair services of bicycles;  
- repair services for articles for sports and camping, repair services for cameras and photographic equipment.
- 91131.1 Fishing license services**  
This subclass includes:  
- public administrative services related to the licensing of fishing.
- 91131.2 Hunting license services**  
This subclass includes:  
- public administrative services related to the licensing of hunting.
- 91210.1 Passport issuing services**  
This subclass includes:  
- public administrative and operational services for ministries of foreign affairs and diplomatic and consular missions stationed abroad related to the issuance of passports.
- 91210.2 Visa issuing services**  
This subclass includes:  
- public administrative and operational services for ministries of foreign affairs and diplomatic and consular missions stationed abroad related to the issuance of visas (entry or exit).
- 92900.1 Language instruction services**  
This subclass includes:  
- education services for adults who are not in the regular school system related to the learning of languages. Such services may be provided in day or evening classes by schools or by special institutions.
- 92900.2 Operating license training services**  
This subclass includes:  
- education services for adults who are not in the regular school system related to special car and motorcycle driving licenses, flying certificates and ship licenses. Such services may be provided in day or evening classes by schools or by special institutions.
- 96151.0 Motion picture projection services**  
This subclass includes:  
- motion picture projection services in movie theatres, open air or cine-clubs, private screening rooms or other projection facilities.

- 96230.0\***      **Performing arts facility operation services**  
This subclass includes:  
- operation services of concert halls, theatres, opera houses and music halls, including ticket services;  
- operation services for multipurpose centres and similar facilities with a cultural predominance.
- 96310.0**      **Services of performing artists**  
This subclass includes:  
- services of actors, readers, singers, musicians, dancers and stunt people.
- 96411.0\***      **Museum services except for historical sites and buildings**  
This subclass includes:  
- display services of collections of all kinds (art, science and technology, history);  
- management and conservation services for the collections.
- 96412.0**      **Preservation services of historical sites and buildings**  
This subclass includes:  
- visiting services for historical sites, monuments and buildings;  
- preservation services for historical sites, monuments and buildings.
- 96421.0\***      **Botanical and zoological garden services**  
This subclass includes:  
- visiting services of botanical and zoological gardens;  
- conservation and maintenance services of botanical and zoological gardens.
- 96422.0**      **Nature reserve services, including wildlife preservation services**  
This subclass includes:  
- supervision services of national parks and nature reserves;  
- conservation and maintenance services of national parks and nature reserves.
- 96510.0**      **Sports and recreational sports event promotion and organization services**  
This subclass includes:  
- promoter services for sports, e.g., for boxing;  
- organization and management services of sports events provided by sports clubs offering the opportunity for sports, i.e. football clubs, bowling clubs etc.
- 96520.1**      **Golf course services**  
This subclass include:  
- services of providing access to golf courses.

- 96520.2**            **Ski fields operation services**  
This subclass does not include:  
- scheduled ski-hills services, see 64219.1.
- 96520.3**            **Race circuit**
- 96520.4**            **Services of riding academies**  
This subclass includes:  
- services of providing access to riding academies.
- 96520.5**            **Recreation park and beach services**  
This subclass includes:  
- services of providing access to recreation park and beach services.
- 96590.1**            **Risk sport and adventure**  
This subclass includes:  
- skydiving services;  
- parachuting services;  
- hang-gliding services;  
- other risk sport.
- 96620.1**            **Sports school services**  
This subclass includes:  
- services provided by sport and game schools.
- 96620.2**            **Guide services (mountain, hunting, and fishing)**  
This subclass includes:  
- services of mountain, hunting and fishing guides.
- 96910.1**            **Theme park services**
- 96910.2**            **Amusement park services**
- 96910.3**            **Fair and carnival services**  
This subclass includes:  
- attractions and fun fair services.
- 96920.1**            **Casino services**  
This subclass includes:  
- casino and gambling house services.
- 96920.2**            **Slot machine services**  
This subclass includes:  
- gambling slot-machine services.

- 97230.1 Fitness centre services**  
This subclass includes:  
- physical, well-being services, such as those provided by fitness centres, gymnasiums etc.
- 97230.2 Sauna/steam bath services**  
This subclass includes:  
- physical, well-being services, such as those provided by Turkish baths, sauna and steam baths, solariums etc.
- 97230.3 Massage services**  
This subclass includes:  
- massage (excluding therapeutic massage) etc.
- 97230.4 Spa services**  
This subclass includes:  
- spas, reducing and slimming salons etc.
- 97910.0 Escort services**  
This subclass includes:  
- prostitutes' services.
- 99000.0 Services provided by extraterritorial organizations and bodies**  
This subclass includes:  
- services provided by embassies and representations from other countries;  
- services provided by international organizations, such as the United Nations and its specialized agencies or regional bodies, the Organization of American States, the European Union, the Organization for Economic Cooperation and Development, the World Tourism Organization, the Organization of African Unity, and other international bodies or extraterritorial units
- 62121.1** Non-specialized store retail trade services of fruit and vegetables.
- 62122.1** Non-specialized store retail trade services of dairy products, eggs and edible oils and fats.
- 62123.1** Non-specialized store retail trade services of meat, poultry and game.
- 62124.1** Non-specialized store retail trade services of fish and other seafood.
- 62125.1** Non-specialized store retail trade services of sugar confectionery and bakery products.
- 62126.1** Non-specialized store retail trade services of beverages.

- 62128.1** Non-specialized store retail trade services of tobacco products.
- 62132.1** Non-specialized store retail trade services of tents and camping goods.
- 62133.1** Non-specialized store retail trade services of articles of clothing, articles of fur and clothing accessories.
- 62134.1** Non-specialized store retail trade services of footwear.
- 62142.1** Non-specialized store retail trade services of radio and television equipment, musical instruments and records, music scores and tapes.
- 62151.1** Non-specialized store retail trade services of books, newspapers, magazines and stationery.
- 62152.1** Non-specialized store retail trade services of photographic, optical and precision equipment.
- 62154.1** Non-specialized store retail trade services of watches, clocks and jewellery.
- 62155.1** Non-specialized store retail trade services of sports goods, including bicycles.
- 62156.1** Non-specialized store retail trade services of leather goods and travel accessories.
- 62159.1** Non-specialized store retail trade services of souvenirs.
- 62175.1** Non-specialized store retail trade services of perfumery articles, cosmetic articles and toilet soaps.
- 62181.1** Non-specialized store retail trade services of motor vehicles, motorcycles, snowmobiles and related parts and accessories.
- 62182.1** Non-specialized store retail trade services of other transport equipment, except bicycles.
- 62184.1** Non-specialized store retail trade services of computers and packaged software.
- 62191.1** Non-specialized store retail trade services of solid, liquid and gaseous fuels and related products.
- 62221.1** Specialized store retail trade services of fruit and vegetables.

- 62222.1** Specialized store retail trade services of dairy products, eggs and edible oils and fats.
- 62223.1** Specialized store retail trade services of meat, poultry and game.
- 62224.1** Specialized store retail trade services of fish and other seafood.
- 62225.1** Specialized store retail trade services of sugar confectionery and bakery products.
- 62226.1** Specialized store retail trade services of beverages.
- 62228.1** Specialized store retail trade services of tobacco products.
- 62232.1** Specialized store retail trade services of tents and camping goods.
- 62233.1** Specialized store retail trade services of articles of clothing, articles of fur and clothing accessories.
- 62234.1** Specialized store retail trade services of footwear.
- 62242.1** Specialized store retail trade services of radio and television equipment, musical instruments and records, music scores and tapes.
- 62251.1** Specialized store retail trade services of books, newspapers, magazines and stationery.
- 62252.1** Specialized store retail trade services of photographic, optical and precision equipment.
- 62254.1** Specialized store retail trade services of watches, clocks and jewellery.
- 62255.1** Specialized store retail trade services of sports goods, including bicycles.
- 62256.1** Specialized store retail trade services of leather goods and travel accessories.
- 62259.1** Specialized store retail trade services of souvenirs.
- 62275.1** Specialized store retail trade services of perfumery articles, cosmetic articles and toilet soaps.
- 62281.1** Specialized store retail trade services of motor vehicles, motorcycles, snowmobiles and related parts and accessories.

- 62282.1** Specialized store retail trade services of other transport equipment, except bicycles.
- 62284.1** Specialized store retail trade services of computers and packaged software.
- 62291.1** Specialized store retail trade services of solid, liquid and gaseous fuels and related products.

## Annex II

### List of tourism characteristic products and tourism characteristic activities

#### A. List of tourism characteristic products

The list of tourism characteristic products is provisional and corresponds to products considered characteristic for purposes of the international comparability of results. Consequently, it is meant to serve as a proposal of how, in the future, the various international organizations could present, in a comparable way, the results of countries that have developed a TSA.

In coding the various items, six-digit codes, with a point between the fifth and sixth digits were used. The first five digits correspond to the CPC , Versión 1.0 <sup>a</sup> code, and the sixth digit is used exclusively for the present list. If the sixth digit is a zero, it means that this item is the same as the one presented in CPC, Version 1.0 and has been drawn from it, but if the sixth digit is not a zero the item corresponds only partly to the CPC code. For example, code 63110.0, "Hotel and motel lodging services", is identical to CPC code 63110, whereas code 63199.1, "Sleeping car....", corresponds only in part to CPC code 63199.

#### 1. Accommodation services

##### 1.1 Hotels and other lodging services

63110.0	Hotel and motel lodging services
63191.0	Holiday centre and holiday home services
63192.0	Letting services of furnished accommodation
63193.0	Youth hostel services
63194.0	Children's training and holiday camp services
63195.0	Camping and caravanning site services
63199.1	Sleeping-car and similar services in other transport media; residence of students

##### 1.2 Second homes services on own account or for free

This subclass includes the imputed rent on owned second homes or for-free and time-share apartments. There is no code in CPC with this information.

72211.1	Support services to time-share activities
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## 2. Food-and beverage-serving services

63210.0	Meal-serving services with full restaurant services
63220.0	Meal-serving services in self-service facilities
63290.0	Other food-serving services
63300.0	Beverage-serving services for consumption on the premises

## 3 Passenger transport services

### 3.1 Interurban railway transport services

64111.1	Scheduled rail services of passengers
64111.2	Non-scheduled rail services of passengers

### 3.2 Road transport services

64213.0	Interurban scheduled road transport services of passengers
64214.0	Interurban special purpose scheduled road transport services of passengers
64219.1	Scheduled ski-hills services
64219.2	Teleferic -funicular services
64221.0	Taxi services
64222.0	Rental services of passenger cars with operator
64223.0	Rental services of buses and coaches with operator

### 3.3 Water transport services

65111.0	Coastal and transoceanic water transport services of passengers by ferry
65119.1	Scheduled transport services of passengers
65119.2	Non-scheduled transport services of passengers
65119.3	Cruise ship services
65130.1	Personal passenger vessel services
65211.0	Inland water transport services of passengers by ferries
65219.1	Other scheduled Inland water transport services of passengers
65219.2	Sightseeing excursion services
65219.3	Cruise services
65230.0	Rental services of inland water vessels with operator

### 3.4 Air transport services

66110.0	Scheduled air transport services of passengers
66120.1	Non-scheduled air services of passengers
66120.2	Sightseeing services, aircraft or helicopter
66400.0	Rental services of aircraft with operator

### 3.5 Supporting passenger transport services

67300.0	Navigational aid services
67400.0	Supporting services for railway transport
67510.0	Bus station services
67530.1	Parking of passenger terminal transport
67610.0	Port and waterway services (excluding cargo handling)
67690.1	Vessel fuelling services
67690.2	Maintenance and upkeep services to private recreation passenger services
67710.0	Airport operation services (excluding cargo handling)
67790.0	Other supporting services for air or space transport

### 3.6 Passenger transport equipment rental

73111.0	Leasing or rental services concerning cars and light vans without operator
73114.1	Leasing or rental services concerning campers/motor without operator
73115.1	Leasing or rental services concerning passenger vessels without operator
73116.1	Leasing or rental services concerning passenger aircraft without operator

### 3.7 Maintenance and repair services of passenger transport equipment

87143.0	Maintenance and repair services of trailers, semi-trailers and other motor vehicles not elsewhere classified.
87149.1	Maintenance and repair services of leisure vessel of own use
87149.2	Maintenance and repair services of leisure aircraft of own use

## 4. Travel agency, tour operator and tourist guide services

### 4.1 Travel agency services

67811.0	Travel agency services
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## 4.2 Tour operator services

67812.0	Tour operator services
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## 4.3 Tourist information and tourist guide services

67813.0	Tourist information services
67820.0	Tourist guide services

## 5. Cultural services

### 5.1 Performing arts

96230.0	Performing arts facility operation services
96310.0	Services of performing artists

### 5.2 Museum and other cultural services

96411.0	Museum services except for historical sites and buildings
96412.0	Preservation services of historical sites and buildings
96421.0	Botanical and zoological garden services
96422.0	Nature reserve services including wildlife preservation services

## 6. Recreation and other entertainment services

### 6.1 Sports and recreational sport services

96510.0	Sports and recreational sports event promotion and organization services
96520.1	Golf course services
96520.2	Ski fields
96520.3	Race circuit
96520.5	Recreation park and beach services
96590.1	Risk sport and adventure

### 6.2 Other amusement and recreational services

96910.1	Theme park services
96910.2	Amusement park services
96910.3	Fair and carnival services
96920.1	Casino services
96920.2	Slot machine services

## **7. Miscellaneous tourism services**

### **7.1 Financial and insurance services**

71100.1	Travel card services
71100.2	Travel loan services
71311.1	Travel life insurance services
71320.1	Travel accident insurance services
71320.2	Travel health insurance services
71334.1	Passenger's aircraft of own use insurance services
71334.2	Passenger's vessel of own use insurance services
71339.1	Travel insurance services
71552.0	Foreign exchange services

### **7.2 Other good rental services**

73240.1	Non-motorized land transport equipment leasing or rental services
73240.2	Winter sports equipment leasing or rental services
73240.3	Non-motorized air transport equipment leasing or rental services
73240.4	Water sports and beach equipment leasing or rental services
73240.5	Camping equipment leasing or rental services
73240.6	Saddle horse leasing or rental services
73290.1	Photographic camera rental services

### **7.3 Other tourism services**

85970.0	Trade fair and exhibition organization services
97230.4	Spa services
91131.1	Fishing license services
91131.2	Hunting license services
91210.1	Passport issuing services
91210.2	Visa issuing services
96620.2	Guide services (mountain, hunting and fishing)
97910.0	Escort services

## B. List of tourism characteristic activities

Tourism characteristic activities can be identified as those productive whose principal output is characteristic of tourism. As the set of these activities does not comprise a single industry conforming to 1993 SNA definition,<sup>b</sup> the TSA defines tourism industries as all establishments whose principal productive activity is a tourism characteristic activity.

The following table reveals the similarity between the 12 items of the provisional list used in the TSA tables and their corresponding codes in ISIC, Rev. 3<sup>c</sup> and SICTA.<sup>d</sup>

Activities description	ISIC, Rev.3	SICTA
1. Hotels and similar	5510	5510
2. Second home ownership (imputed)	Part of 7010	Part of 7010
3. Restaurants and similar	5520	5520
4. Railway passenger transport services	Part of 6010	6010-1, 6010-2
5. Road passenger transport services	Part of (6021 and 6022)	6021-1, 6021-2, 6021-3 6022-1, 6022-2, 6022-3, 6022-4
6. Water passenger transport services	Part of (6110 and 6120)	6110-1, 6110-2 Part of 6110, 6120-1, 6120-2, 6120-3, Part of 6120
7. Air passenger transport services	Part of (6210 and 6220)	6210-1 6220-1, 6220-2
8. Transport supporting services	Part of 6303	6303-1, 6303-2, 6303-3
9. Transport equipment rental	Part of (7111, 7112 and 7113)	7111-1, 7111-2, 7111-3 Part of 7112, 7113-1
10. Travel agencies and similar	6304	6304
11. Cultural services	9232 9233	9232-1, 9232-2 9233-1, 9233-2
12. Sporting and other recreational services	Part of 9214 Part of 9241 Part of 9219 Part of 9249	Part of 9214 Part of 9241 9219-1 Part of 9249

### Notes

<sup>a</sup> United Nations publication, Sales No. E.98.XVII.5.

<sup>b</sup> In paragraph 15, 13, the 1993 SNA defines an industry as “a group of establishments engaged in the same kind of productive activities”.

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<sup>c</sup> United Nations publication, Sales No. E.90.XVII.11.

<sup>d</sup> See *ibid*, Sales No. E.94.XVII.6, Part Two.

## Annex III

### OECD employment module

#### Introduction

The OECD employment module presents a conceptual and methodological framework with a set of key employment variables. The work highlights the importance of employment and human resource issues for the tourism-related industries, and therefore the need to provide comprehensive and reliable employment data for both public and private users. The guidelines are consistent with the concepts and definitions followed in other areas of socio-economic and tourism statistics, notably the 1993 SNA, the ILO standards, the United Nations/WTO Recommendations on Tourism Statistics, the 1999 OECD guidelines on tourism satellite accounts and the present Recommended Methodological Framework. The methodology is intended to be simple and flexible for adoption and adaptation.

#### Objectives

The primary objective of the OECD employment module is to provide a statistical framework and methodological guidelines to establish the level and some characteristics of employment in the tourism industries. This is mainly done from a supply-side perspective. In other words, only the employment in a set of selected characteristic tourism industries is taken into account. Even if the OECD employment module is closely linked to tourism satellite accounts, it should also stand on its own, that is, employment should be seen not only as a factor in the production process but also as a social phenomenon.

One objective is that application of this methodology may improve international comparability of statistics on employment in the tourism industries. This will not be an easy task, because comparability of data on employment in general is already hampered by differences in methods and definitions between countries. Even at the national level, employment statistics and data sources often provide different and fragmented results.

#### The conceptual framework

The OECD employment module establishes a process that links basic employment data with the tourism satellite account, by using the employment module as an integration framework (micro-macro linkage). This process uses indicators of the general level of tourism-related employment, such as jobs, persons employed or full-time equivalents - with a further distinction for seasonal employment and "jobs on the side" - and key employment variables, such as gender, age, education level, nationality, status in employment, working scheme, average seniority, average hours of work, average gross earnings, permanency of jobs and irregular working hours. The tourism satellite account provides a link between tourism demand and tourism supply. This

results in a selection of tourism-related industries, seen from a supply-side. Such a framework provides possibilities for statistical integration and coordination.

### **The way forward**

The employment module can improve national and international comparability of tourism-related employment data considerably. It can function as a benchmark against which other employment data can be set, leading to a better overall picture and increased comparability. However, the connection between the OECD employment module and the TSA should not be seen as the only and perfect road. The OECD employment module also highlights areas where further research could be done. The experience of countries in implementing the employment module and the cooperative work currently being developed by various international organizations should be helpful in clarifying some of these issues.

## Annex IV

### Proposed list of tourism gross fixed capital formation items

- A. **Tangible fixed assets related to tourism** are defined and classified according to the following categories, which are consistent with 1993 SNA definitions and classifications:
1. **Tourism accommodation** is classified as follows:
    - 1.1. *Hotels and other collective accommodation*, which include: hotels, motels, inns, youth hostels, mountain shelters, camping sites, holiday camps and villages.
    - 1.2. *Tourism dwellings*, which include: vacation homes and other second homes that are different from the main residence of the household and acquired with the objective of being used on a non-permanent basis by members of the household owning it. They might have also been acquired or constructed with the particular objective of being dedicated to the attention of visitors according to different types of contract. This category includes accommodation within time-sharing schemes.
  2. **Other buildings and structures** are classified as follows:
    - 2.1. *Restaurants and similar buildings serving food and beverages*, which include: restaurants, cafés, bars and self-service establishments (night-clubs, discotheques etc.).
    - 2.2. *Buildings and infrastructures for the transport of passengers by land, sea and air*, which include: passenger terminals, bridges, tunnels, roads, highways, railways and landing runways, electric lines for railways and construction of harbour facilities.
    - 2.3. *Buildings for cultural and similar services*, which include: libraries, museums, theatres, restoration of historical monuments, tourism sites and halls for artistic exhibitions.
    - 2.4. *Constructions for sport, recreation and entertainment*, which include: open-air sport centres, such as football and athletic stadiums, circuits for automobile races and for cycling tours, hippodromes for horse racing, construction of zoos and attraction parks, ski resorts and golf courses.

2.5. *Other constructions and structures*, which include: tangible fixed assets not included in other headings.

3. **Passenger transport equipment**<sup>a</sup> is classified as follows:

3.1. *Land transport*, which includes: (a) road transport (automobiles, motorcycles, auto-caravans, camping trailers, interurban coaches, etc.) and (b) railway passenger transport (locomotives, diesel trains, passenger wagons etc).

3.2. *Sea transport*, which includes: ships, passenger and vehicle ferries, cruise ships and yachts.

3.3. *Air transport*, which includes aeroplanes, gliders and hang-gliders, observation balloons and air-ships, luggage transport vehicles, helicopters etc.

4. **Machinery and equipment** covers: all capital goods not included in other headings and associated with the provision of services to visitors, such as equipment for the industrial preparation of food in restaurants, special equipment for passenger terminals, office equipment, computer and accounting equipment, furniture, sports equipment etc. Consumer durable goods acquired by visitors are excluded.

B. ***Intangible fixed assets*** refer to computer programmes for the development of databases, bought and/or produced for business use, specifically designed for visitor recreation and specialized tourism knowledge.

C. ***Improvements of land used for tourism purposes*** relate to those undertaken by the private sector, such as the recuperation of land from the sea by the construction of dykes, retaining walls or dams, ecological clearing of forests, etc. in order to permit this land to be used for tourism purposes.

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<sup>a</sup> Equipment for merchandise transport or for non-visitors is excluded in the above three categories (for example, trains and coaches for daily commuting to place of work or study).

## Annex V

### **Relationship between the tourism satellite account and the central framework of the System of National Accounts, 1993**

The System of National Accounts 1993 (1993 SNA) gives great flexibility in the design of functionally oriented satellite accounts, as the objective of such accounts is to focus on specific aspects of an economic domain, "escaping from some constraints of the central framework", (1993 SNA, para. 21.50). As a consequence, for a specific domain, various designs are possible, focusing on different aspects considered of more particular interest, and this is the case for tourism.

It is well known that GDP is considered as the epitome of an aggregate measurement of an economic activity. In developing the framework for the tourism satellite account, the main objective pursued was to provide an aggregate measurement of tourism as a complex economic activity that could be easily compared with the GDP of an economy. In effect, one of the major concerns in developing the TSA was to provide a credible measurement of the size of tourism.

What follows is not an exhaustive description of the relationship between the TSA and the 1993 SNA but rather a brief summary for the general reader of the main concepts used by the TSA, and when and how they differ from those in the central framework of the 1993 SNA.

#### Production boundary

In the description of tourism as a productive economic activity, it was necessary to use the same production boundary and the same definition of a production process and of value added as in the 1993 SNA central framework. No imputation for services provided on own account was thus possible within the restrictive context because they are not considered in the central framework as "economically produced", even though such imputation procedure might present some interest in comparing the relative costs of using individually owned consumer durables instead of hiring the service or renting similar assets from businesses. Recognizing this situation for countries in which the use of individual private automobiles is very widely spread for tourism displacement, it is recommended that some special additional estimation of such services be made as an alternative presentation of the accounts.

#### Consumption

Regarding the distinction between final consumption and intermediate consumption expenditures, however, it was necessary to break away from the 1993 SNA central framework recommendations. A dual, non homogeneous, classification of the so-called "business tourism expenses" is proposed in the TSA. These expenses relate to those incurred by productive activities and classified in the central framework of national accounts as intermediate consumption. They refer to transport and accommodation expenses of employees on business trips, and to all expenses incurred

by guests of a business while on a trip and covered by this business. For the purpose of the TSA, when considering the activity of visitors, these business tourism expenses are considered as part of tourism consumption and considered as no different, in essence, from those consumption expenditures that the 1993 SNA considers as final consumption expenditure of households in their capacity as visitors.

### Value added

Nevertheless, when the calculation of the value added of productive activities is at stake, then these expenditures are classified within the intermediate consumption of the activities which pay for them, without considering their specific effect as tourism consumption since any other expenses are considered as intermediate consumption of these activities.

### Classifications of products and kind of economic activity

The TSA uses classifications of products and of kind of economic activity different from the ones recommended in the 1993 SNA (CPC, Version 1.0 for products and ISIC, Rev. 3 for activities), although they are extracted from these classifications since the TSA concentrates its focus mainly on tourism characteristic products and activities, and after that on tourism connected products and activities. These classifications are the list of tourism specific products for goods and services, and the Standard International Classifications of Tourism Activities (SICTA) for activities. Usually, such a different focus has no effect on totals but only on breakdowns by products or activities.

Nevertheless, in the case of the services of travel agencies and of tour operators, some major differences are generated. While the 1993 SNA does not consider specifically the case of such services and gives no specific recommendation on how to represent their activity, the framework of the TSA specifies that a net system of recording should be used, where by the service provided by these agents and the services they "intermediate" or "package" should be separately considered as components of tourism consumption. The system considers that the consumer who purchases a travel service through these intermediaries purchases simultaneously the travel services that are intermediated (transportation, accommodation, recreation etc.) and the service of the intermediary himself, the value of which is restricted to an equivalent to a trade margin.

This treatment may have important consequences when the residence of the customer, the intermediary and the provider of the service are different because important amounts, such as total production of products, total imports and total exports of the system, may then differ from those appearing in the 1993 SNA presentation.

Nevertheless, this treatment does not modify either total value added or the net balance between exports and imports, which are ultimately the only values that have an aggregate significance.

Finally, it is worthwhile to underline that the TSA uses, as a characteristic aggregate, a value that has the dimension of value added but does not correspond to the value added generated by a set of producing units as in the central framework of the 1993 SNA, developing similar production processes. Tourism value added is defined as the value added generated in the economy in response to internal tourism consumption. Part of this value added may be generated by tourism industries, and part of it may also be generated by non-tourism industries. Not all value added generated by tourism industries is part of tourism value added since these activities may also serve non-visitors in the same way that non-tourism activities may serve visitors and thus generate tourism value added.

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