

B.1. Recalling the basic concepts

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4.8. In paragraph 4.2 of [IRTS 2008](#) *tourism expenditure* is defined as “the amount paid for the acquisition of consumption goods and services, as well as valuables, for own use or to give away, for and during tourism trips”. Further: “It includes expenditures incurred by visitors themselves, as well as expenses that are paid for or reimbursed by others”.

4.9. Tourism expenditure does not include all trip-related expenses, only those for the acquisition of consumption goods and services, as well as valuables for one's own use or to give away. The acquisition of consumption goods and services and of valuables, as defined in the System of National Accounts (see [2008 SNA, chap. 9, sect. D](#)), also applies here. Tourism expenditure also excludes certain items such as social transfers in kind that benefit visitors, the imputation of accommodation services from owned vacation homes and financial intermediation services indirectly measured (which are included in tourism consumption) (see [IRTS 2008, paras. 4.2-4.7](#)).

4.10. In National Accounts, transactions of goods or services are to be recorded upon the transfer of ownership from seller to buyer in the case of goods, or upon service delivery by seller to buyer in the case of services – and not necessarily at the time of payment, which can occur beforehand (for instance, when a travel ticket is purchased in advance) or afterwards (when the payment is by credit card). For this reason, the terms “acquisition” and “payment” should not be used interchangeably since acquisition and payment usually occur at different points in time ([IRTS 2008, paras. 4.8-4.11](#)). This difference has to be thoroughly understood when measurements are being made and questionnaires are being developed.

4.11. Individuals who acquire goods or services do not necessarily purchase them with their own resources; they may have been paid for by others on those individuals' behalf (see paras 4.81-4.88). Examples include other households (such as relatives or friends hosting visitors), or employers who cover transportation, paid accommodation or other services for their employees. However, irrespective of who actually pays, if a visitor acquires a good or service, then it may be considered in tourism statistics. Respondents should be made aware of this when responding to a survey on tourism expenditure.

4.12. In addition, and in the case of a market transaction, the valuation of tourism expenditure should correspond to the unit value paid by the visitor (purchaser's price). This should include all taxes, as well as voluntary or compulsory tips, that relate to the purchase of a product and should correct for any value-added tax (VAT) rebates to nonresidents.

4.13. On the other hand, not all expenditures that benefit a visitor, or that visitors might make themselves, entail the acquisition of a good or service. Interest payments, donations to a foundation, the purchase of a vacation home and money transferred to family or relatives, for instance, are not treated as acquisitions of goods or services and are excluded from tourism expenditure ([IRTS 2008, para. 4.6](#)).

4.14. This has to be borne in mind when questionnaires are being designed for the measurement of tourism expenditure, and respondents, who tend to not differentiate between such outlays, need to be made aware of it ([IRTS 2008 \(paras. 4.2-4.7\)](#) describes in detail what should and should not be included as tourism expenditure.