# European Implementation

# Manual on Tourism Satellite

# Accounts

# (TSA)

**Final draft**

**Version 1.0**

***Based on the internationally approved:***

***" Tourism Satellite Account: Recommended Methodological Framework"***

**This report was prepared under the responsibility of:**

*Douglas Koszerek* of Unit D5 " Information Society and Tourism", Eurostat;

**Project manager**
*Hans Werner Schmidt (Responsible for Tourism Statistics, Eurostat Unit D1)*

**Project co-ordinator**
*Natalie Kirwan (World Systems Europe Ltd)*

**Authors**

*Dr Alfred Franz (consultant)*

*Dr Peter Laimer (consultant)*

*Dr Mara Manente (consultant)*

**Composition and Desk-top publishing**
*Jacqueline Genatzy (World Systems Europe Ltd)*

**Proof reading**
*Marie-Louise Cep (World Systems Europe Ltd)*

Eurostat and Directorate-General Enterprise gratefully acknowledge the valuable contributions of all the participants to written procedures, working groups and task forces where the maunal was discussed.

This manual would not have been possible without the inputs of Member States and the continuous advice of Eurostat staff, experts and associated consultants.

**For further information, please contact:**

Hans Werner Schmidt, Eurostat.

Tel: + 352 4301 34087

Fax: + 352 4301 33899

Email: hanswerner.schmidt@cec.eu.int

*The views expressed in the publication are those of the authors and do not necessarily reflect the opinion of the European Commission.*

# CONTENTS

ABBREVIATIONS ..... 4

1. PRELIMINARIES ..... 6

2. INTRODUCTION: THE STARTING BASIS ..... 9
2.1 EXISTING STANDARDS ..... 9
2.2 BASIC CONCEPTS OF TOURISM STATISTICS ..... 10
2.3 CLASSIFICATION STRUCTURE ..... 11
2.4 EU REFERENCE ..... 12
2.5 TSA AS AN ACCOUNTING FRAMEWORK ..... 13
2.6 MAJOR DATA REQUIREMENTS AND SOURCES ..... 13
*2.6.1 Demand side, in overview ..... 16*
*2.6.2 Supply side, in overview ..... 17*
2.7 TOWARDS A QUESTIONNAIRE ..... 18

3. SOURCES - ORIGIN OF DATA ..... 19
3.1 PRIMARY SOURCES ..... 19
*3.1.1 Introduction ..... 19*
*3.1.2 Visitor or household based data sources ..... 20*
*3.1.3 Industry based data sources ..... 22*
*3.1.4 Other sources ..... 25*
*3.1.5 A synthesis of data sources with a view to completing RMF-Tables ..... 25*
*3.1.6 Concluding remarks ..... 31*
3.2 SECONDARY SOURCES ..... 32
*3.2.1 Introduction ..... 32*
*3.2.2 NA: the parent system as a source ..... 32*

4. COMPILING TSA TABLES T1 TO T6
THE METHODOLOGY ..... 38
4.0 OVERVIEW ..... 38
4.1 PRELIMINARIES ..... 39
*4.1.1 Primary references ..... 39*
*4.1.2 Scope and Structure ..... 39*
*4.1.3 Table Reference and Interrelations; Parent Concepts ..... 40*
4.2 METHODS ..... 47
*4.2.1 Introduction: The Tabular Approach (Tables as a means of reference/ of screening) ..... 47*
*4.2.2 Screening Tables ..... 49*
*4.2.3 Existing Recommendations ..... 64*
*4.2.4 Adaptation and Implementation: The Sequence of Steps for Preparation ..... 66*
*4.2.5 Worksheets (WS) ..... 69*
*4.2.6 Classification ..... 70*
*4.2.7 Major problem areas ..... 76*
4.3 SUMMARY: PROBLEM ACCOUNT, MAJOR CONCLUSIONS AND RECOMMENDATIONS ..... 82
4.4 RECONCILIATION, VALIDATION AND STATISTICAL DIFFERENCES ..... 85
*4.4.1 Some Preliminaries and the Concept of Reconciliation ..... 85*
*4.4.2 Validation and Statistical Difference ..... 86*

ANNEXES ..... 88

ANNEX 1: ..... 89
Screening Tables ..... 89

ANNEX 2: ..... 102

Sequences of Implementation Steps ..... 102

ANNEX 3: ..... 108
Classifications ..... 108
a) EU-TSA Classification Key ..... 108
b) EU-Reconciliation ..... 108
c) The Symmetry Situation ..... 108

ANNEX 4: ..... 115
Worksheets ..... 115
a) Package Tours and other intermediation ..... 115
b) Margins ..... 115

ANNEX 5: ..... 128
TSA Tables 1-6 (Recommended Methodological Framework), including potential data sources ..... 128

BIBLIOGRAPHY ..... 139

## ABBREVIATIONS

| | |
|---|---|
| BOP | Balance of Payments |
| BT | Business Travel |
| CA | Characteristic Activities |
| CB | Central Bank |
| CFEM | Cost Factor Expenditure Model |
| CF | Commodity Flow |
| CD | Consumer Durables |
| CEC | Commission of the European Community |
| Cl | Classification |
| CP | Characteristic Products |
| CPC | Central Product Classification |
| CPA | Classification of Products by Activity |
| COICOP | Classification of Individual Consumption by Purpose |
| D | Domestic (in Tables); Durables |
| DTS | Directive on Tourism Statistics (EU) |
| EC | European Commission |
| EIM | European Implementation Manual |
| EM | Estimating Methodology |
| EMIR(A) | Expenditure Model on basis of Indicators or Representativeness (and Analogy) |
| ERM | Expenditure Ratio Model |
| ESA | European System of Accounts |
| FD | Final Demand |
| FISIM | Financial Intermediatory Services Indirectly Measured |
| GDP | Gross Domestic Product |
| HH | Households |
| HICP | Harmonised Index on Consumer Prices |
| HHS | Household Survey |
| IMF | International Monetary Fund |
| I-O(T) | Input-Output (Tables) |
| I | Inbound (in Tables) |
| ISIC | International Standard Industrial Classification |
| NA | National Accounts |
| NACE | Nomenclature d´activite de communities Europeen |
| NIPA | National Income and Production Accounts |
| NMS | Non-market services |
| NPISH | Non-Profit Institution serving Households |
| O | Outbound (in Tables) |
| OECD | Organisation for Economic Co-operation and Development |
| PHFCE | Private Household Final Consumption Expenditure |
| R | Reconciliation; Regulation (occasionally) |
| RMF | Recommended Methodological Framework |
| RSBS | Regulation on Structural Business Statistics |
| SA | Social Assistance |
| SBS | Structural Business Statistics |
| SICTA | Standard International Classification of Tourism Activities |
| SD | Statistical Difference |
| SNA | System of National Accounts |
| SP | Specific Products |
| SS | Social Security |
| STBS | Short Term Business Statistics |

| | |
|---|---|
| STIK | Social transfer in Kind |
| SUT | Supply Use Tables |
| SWP | Statistical Working Party |
| TEst[1]) | Tourism Establishment |
| tik | transfers in kind |
| T | Tourism (often as first letter of abbreviated compositions) |
| TFD | Tourism Final Demand |
| TSA | Tourism Satellite Account |
| UN | United Nations |
| V | Validation |
| VA | Value added |
| VATI | Value Added of Tourism Institutions |
| VS | Visitors survey |
| W&S | Wages and Salaries |
| WTO | World Tourism Organisation |

1) occasionally: Test

# 1. PRELIMINARIES

Tourism continues to grow in Europe, both at domestic and intra-European level, and also from third countries. The fact that Europe remains the main tourism region in the world, combined with an intensification of competition between countries and regions of the world to attract tourists, has led to an increased awareness of the role and impact of tourism in the economy and on employment as well as its social and environmental implications. This creates further needs for harmonised, more detailed statistics, which should also be available at regular intervals .

The development of a Tourism Satellite Account (TSA) will allow tourism to be accurately measured and compared with other economic sectors. The results of TSA will provide for a better understanding of the true size and value of the tourism industry, based on hard figures that are internationally comparable and whose reliability is high since they are based on the quality statistics produced by the official national statistical systems.

The convergence process carried out by the European Commission (Eurostat), the OECD and the World Tourism Organisation (WTO) in order to establish a common conceptual framework for the methodological design of a TSA led to the approval of the "Tourism Satellite Account: Recommended Methodological Framework"[2]) *(referred to throughout this Manual as "RMF")* by the Statistical Commission of the United Nations at its thirty-first session (March 2000).

These recommendations aim at providing a "framework that countries can use for constructing a tourism satellite account and more generally should permit greater international comparability in tourism statistics".

The conclusions of the Vancouver Conference (May 2001) recognise that the "TSA is the international standard to measure the direct economic effects of tourism within an economy against that of other industries and other economies".

The European Commission through the work carried out by Eurostat devoted big efforts to the formulation of these recommendations so that the compatibility with the Community Methodology and the Council Directive (95/57/EC) should be guaranteed. Furthermore, comprehensive analyses testing Member States interest and willingness to develop TSA as well as data requirements and feasibility have been carried out (Eurostat Questionnaire on Tourism Satellite Accounts. National practices on data collection on TSA relevant issues and on available data sources, Final Document, January 2001).

As a follow up to the Council Conclusions of 21 June 1999, the European Commission identified a set of priority actions that should be put into practice in the short-medium run in order to develop tourism employment and to reinforce the role of the sector in job creation (June, 2001). The implementation of TSAs in Member States has been selected as one of these priorities and the following objectives and benefits have been identified:

**a)** to enhance robust information and indicators on the role tourism is playing and can play in the economy, so as to ensure the **credibility** of the measurements, their **consistency** with National Accounts, **comparability** over time within the same economy, and among economies, as well as with other fields of economic activities, and **systematic production**;

**b)** to bring new recognition and confidence to tourism as one of the most important sectors of the economy;

2 UN publication ISBN 92-1-161438-4

**c)** to give greater credibility to tourism statistics and in particular to the indicators analysing the scale and the significance of tourism as an economic activity;
**d)** to provide a rich and informed vision of the "tourism industry" and of its component activities;
**e)** to generate usable, practical information for companies and in particular for SMEs;
**f)** to provide a reliable and credible tool necessary for both effective public policies and efficient business operations, as well as destination-area-regional decision-making;
**g)** to develop research and innovative methodological approaches.

Furthermore, the **main TSA implementation steps** have been indicated as follows:

- 1. Assure / create basic tools
- 2. Facilitate / create basic conditions
- 3. Facilitate the start-up
- 4. Define priorities
- 5. Monitor the development
- 6. Synthesise and compare the results achieved ➨ dissemination

According to this programme, the EU should act within **step 1** by:

a) producing a common set of concepts, definitions and indicators;

b) elaborating a practical guide for implementation; up-dating official methodological EU documents;

and within **step 2** by:

a) spreading the awareness of the importance of TSA within the public and private sectors in each country and at local level;

b) promoting the use of systems of national accounts and tourism satellite accounts as tools to measure the performance of tourism nationally and internationally and to increase knowledge of the industry.

The **E**uropean **I**mplementation **M**anual on TSA (**EIM**) represents a first step in this direction: it aims at providing technical and operative guidelines on how to implement either the total or part of the accounts, following country needs and priorities and it is possibly also useful in a more or less selective procedure of application. It is a practical guide written in a language that will be easily accessible both to statistical experts and researchers and to professional users who do not feel at home in TSAs construction and use. And It combines theory with useful instructions and examples for translating theory into practice.

The EIM has been thought to respect Member countries' process towards TSA implementation, which presents different paths according to the different situations (statistical, political, administrative, etc.) characterising each country. Nevertheless, it gives practical instructions on how to elaborate and use the basic data generally available in the member countries for TSA fulfilment. In this context, special attention is devoted to the data collected through the Council Directive. In fact, if TSA provides a rich database, its realisation requires a great amount of information which remains in part untapped: the EIM indicates sources and estimation methods in order to overcome these gaps. Not unlike other satellite accounting exercises, some fruitful feedback into a country's National Accounts themselves may also be expected from the engagement in TSA work.

According to the **operative guidelines** proposed by the EIM, the resulting TSA:

- ✓ will be consistent with the national accounts, and in particular will provide a set of nationally and internationally comparable accounts, working within national accounting principles, to examine tourism as an economic phenomenon;

- ✓ will represent a modular and flexible framework able to meet satisfactorily the needs of governments, researchers, statisticians and private sectors alike (e.g. policy analysis, model building, tourism growth analysis and productivity measurement);

- ✓ will become a tool to understand and to measure the whole tourism economic system and its role in the economies;

- ✓ will be built up by following a step by step procedure giving priority to a basic and simplified common core of variables and tables.

In conclusion, the following main characteristics should distinguish the EIM from the other existing manuals: concrete practicability of the implementation process proposed; self-containedness of the framework as far as the EU specific application is concerned.

# 2. INTRODUCTION: THE STARTING BASIS

Tourism is a growing and complex phenomenon which is becoming one of the world's largest economic activities. However, this belief frequently faces a careless, partial and discordant set of information. Furthermore, the multiplicity of stakeholders involved in the tourism system (such as international organisations, national, regional and local administrations; national and international economic operators; professional associations, organisations and interest groups as well as individuals, etc.) implies different needs in terms of typologies of information: from tourism demand, to the economic role and impacts of tourism, employment and so on; from statistical data to qualitative analyses and methodological guidelines. The final result is an enormous and growing request for information which requires different approaches and a huge effort of co-ordination and homogenisation mainly in terms of definitions and methodologies. This is why increasing efforts to harmonise methodologies for both collecting and estimating tourism statistics are in progress, the final goal being accuracy, reliability, credibility and comparability.

In particular, improvements in the collection, production and analysis of data, in the integration of different data sources need to be made to support the development of tourism satellite accounts not only as instruments to measure the performance and contribution of tourism but also as tools to support the decisions of stakeholders.

The analyses recently carried out by Eurostat stress the high interest of EU Countries for the introduction of TSA even if existing limits in terms of financial and human resources and the need for co-operation among different official bodies and public and private organisations suggest a medium-run process. The problem of data availability doesn't seem particularly serious, at least in the introductory step of TSA, and in fact the majority of the countries indicate that with their existing base of information some of the most relevant variables (core) included in the TSA-tables could be easily covered. Nevertheless, relevant efforts have to be devoted to the development of the convergence process in terms of definitions used, data sources and methods adopted. The EIM is a step forward in this direction. In addition, the knowledge acquired through the implementation of tourism satellite accounts will produce results, methods, concepts which can improve existing economic statistics and stimulate a wider debate on their meaning.

Inter-institutional cooperation among producers and users of tourism statistics (e.g. Statistical Institute, Tourism Authorities, Central Bank, Research Institutes, Universities) is strongly encouraged. The use that can be made of the existing tourism data collection frameworks, and subsequent statistics produced must be emphasised. Economies of scale and optimisation of resources and results can be achieved by investing and enhancing the tourism data collection systems, and thus supplying data that can be exploited by a wider and more diverse range of users, either as direct inputs or for verification purposes. Notably, in terms of the compilation of macro-economic indicators related to National Accounts, Employment, Balance of Payments, as well as those related to the movement of persons (e.g. migration, transport, pressure indicators).

## 2.1 EXISTING STANDARDS

The "Recommended Methodological Framework" (RMF) is the main conceptual reference for TSA implementation which the EIM refers to. Other relevant references are the WTO technical manuals on TSA as well as the OECD recommendations, mainly referred to the estimation of tourism employment ("Measuring the role of tourism in OECD Economics, OECD, Paris 2000). These theoretical guidelines have been translated into practical instructions for the EU member states by merging principles and concepts with the European standards represented first of all by the ESA(95), the Council Directive, the Business Council Regulations listed in the following paragraph 2.4, the EU classifications, as well as the experience gained within each country.

## 2.2 BASIC CONCEPTS OF TOURISM STATISTICS

The systems of tourism statistics and tourism satellite accounts are tools by which the role of tourism in the economy can be better understood and more accurately measured. The possibilities in this field go beyond the simple exercise of statistics and accounting. While tourism satellite accounts must strive to be consistent with systems of national accounts, they must also

- define the whole economy linked to tourism, and not just its more evident components,
- adopt rigorous methodologies comparable to those used to measure other industries in national accounts, and
- improve the accuracy and reliability of data on tourism to the extent where comparisons between national economies can be made.

These are the **main basic concepts** inspiring tourism statistics and TSAs:

- **Visitors** are at the centre of tourism: there is no tourism without individuals displacing (or with the intention of displacing) themselves.
- From the manifest centrality of the concept of visitor ("tourist") it clearly emerges that the tourism economic system starts from a whole set of "end use" activities not determined once and for all. In other words, tourism is a **demand-**side activity whose consumption and expenditures must be measured from a demand-side approach. Furthermore, due to the peculiarity of the sector, only starting from the demand side, i.e. from consumption, it is possible to have a complete picture of the tourism economic system.
- In an economic apprehension of tourism, the interest is in identifying and measuring in economic terms (in terms of **monetary** value) what visitors consume. What they consume must be provided within certain conditions; these conditions are one of the core elements of the EIM.
- Tourism demand refers to a broader concept than tourism consumption, as it also includes other important expenditures required by the proper service to visitors, namely the acquisition of produced fixed capital goods and the consumption of collective non market services related to tourism by general government, and which are not included within the previous concept. **Internal tourism demand** (domestic and inbound tourism consumption + gross fixed capital formation relating to domestic and inbound tourism + consumption of collective non market services related to these forms of tourism by general government); **Tourism internal demand** (domestic and inbound tourism consumption + the part of outbound tourism consumption provided by domestic producers; total tourism gross fixed capital formation + consumption of collective non market services); **National tourism demand** (domestic tourism consumption + outbound tourism consumption + gross fixed capital formation related to tourism + consumption of collective non market services). The basic definition excludes all consumption expenditure done within the usual environment (before and after being a visitor).

The importance of these key concepts has to be stressed since from their homogenisation in terms of both definitions and methods of collection/estimation comes out the comparability of TSAs among countries.

## 2.3 CLASSIFICATION STRUCTURE

Regarding implementation, two further major questions arise:

- On which **subjects** is a classification breakdown required? This will largely determine the kind of classification instruments to be applied.

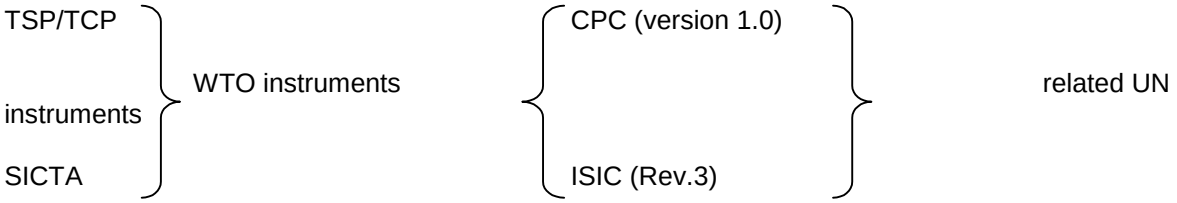
- Which **standards** of classification breakdown are available? This will determine the actual work to be done with the classification.

Both aspects are fully elaborated in the RMF, on the basis of the underlying overall conception, which is a detailed framework of integrated supply and use information. Accordingly, firstly **product (commodity)** classifications are involved as applicable at major stages of the supply and use cycle (output; intermediate consumption; final use, in particular household final consumption expenditure). However, the logic of this classification breakdown does not vary depending on these steps, but is uniform across them. This kind of thorough **uniformity** ensures, above all, **overall coherence** of the various tabulations and is therefore an indispensable prerequisite in the whole exercise, deserving utmost attention when figuring out individual items.

The other subject found in a greater classification breakdown is **industries** (**activities**). The latter is used in combination with the product breakdown described before (cross-classification) so that a sort of "**Make Matrix**" structure arises, with a consequential high degree of detailed breakdown (and possibly considerable difficulties of implementation beyond the "main diagonal" of these matrices...).

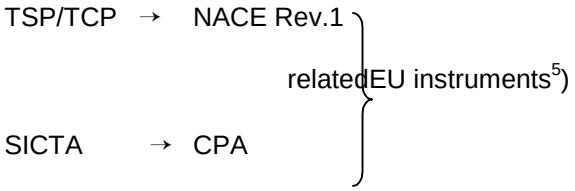
A primary requirement for such a system is an intrinsic "**symmetry**" of the two instruments to be integrated in a single matrix.[3])

For both aspects – product (commodity) as well as industry (activity) classification - the RMF provides more or less symmetrical, standardised practical tools so that there is no need to define a T specific version yet:[4])




The primary notion generating a T specific segment of classification is **characteristicity**, which is a bit ambiguous if inspected more closely, but less problematic if just used for the pragmatic delineation purposes of a T segment.

Since so far, neither TSP nor SICTA are usually employed as such in the countries' statistical practices, it is necessary to adapt existing instruments to the above situation. In the case of the EU, the respective instruments of adaptation are:




[3]) For the formal structure of this system, reference may be made to Section 2.5.
[4]) cf. the RMF Manual, Annexes I (TSP) and II.A (TCP) and II.B (SICTA).
[5]) For legal instruments see Section 3.1.1

It should be noted at this step already that apart from a necessarily practical layout of the RMF instruments, there are still problems of system-internal kind (reconciliation of commodity x industry) as well as, and all the more so, with a view to the EU-instruments. This kind of question is discussed in some detail in point 4.2.6, with additional material given in **Annex 3**.

Classification structures are probably the most conspicuous issue of harmonisation and reuire utmost attention. In this field the design of, and the definition by classification is often confused with approximation to classification. In the latter case a **given standard** (whether single or combined from several instruments) is to be approached as closely as possible, but without any change of a certain basic classification material, as usually found at national level. The latter position is the working hypothesis taken as the basis here, notwithstanding the considerable theoretical implications involved when attempting general harmonisation of such a system.

## 2.4 EU REFERENCE

In order to achieve the purpose set by the Treaty on the European Union, which consists of achieving a reliable and comparable quantitative description of the economies of the Member States, the new European System of National and Regional Accounts (ESA) was created in 1995 to replace the previous versions. The new system provides its users with more detailed knowledge of the economic and financial structures of the Member States and, at the same time, realises a harmonisation of methodology and more precision in concepts, definitions, classifications and accounting rules.

The ESA (95) is consistent with the System of National Accounts of the United Nations (SNA (93)) as regards the definitions, accounting rules and classifications.

The ESA (95) requires that, in order to highlight particular aspects of the economy which are inadequately identified by the National Accounts, a set of Satellite Accounts linked to the core system are prepared.

This requirement is in line with the recommendation found in SNA (93) about the need for a set of Satellite Accounts linked to the National Accounts for the examination and the analysis of certain phenomena by function.

This is the case of tourism which is already embodied in the National Accounts, but not all the flows related to tourism are readily apparent in these accounts.

The tourism methodological system of Eurostat is structured in such a way as to reflect the specific needs of EU countries and part of it has the status of law. This is the main reason why Eurostat has to guarantee the coherence of TSAs with the ESA (European System of National Accounts, 1995), the Structural Business Statistics Regulation (Council Regulation N°. 58/97, 96/12/20), the Short-term Business Statistics Regulation (Council Regulation N°. 1165/98, 98/05/19), the Business Registers Regulation (Council Regulation N°. 2186/93, 93/7/22), the Regulation on Statistical units (Council Regulation N°. 696/93, 93/3/15), etc. The philosophy and principles of such a system are described in the Community methodology on tourism statistics, while operative indications on data collection and elaboration are formulated in the EU Council Directive, with the aim to harmonise and improve the statistical data produced by Member States. It constitutes the first legal step to create an integrated system of information on tourism supply and demand.

According to the results of the investigation carried out by Eurostat, the majority of the Member countries have indicated Tourism Statistics and National Accounts as the most important information systems for filling out TSA tables. Furthermore, the role of secondary data comes out as a relevant data source and the development of new surveys on specific issues (mainly tourists' and same day visitors' expenditure details; second homes) is an ongoing process this Manual wants to stimulate and direct. All the countries confirm the importance of the data coming from the implementation of the EU-Directive and ask for more guidelines on how to use them: the EIM gives concrete and practicable solutions.

## 2.5 TSA AS AN ACCOUNTING FRAMEWORK

TSA represents an "accounting framework", a conception which also has an obvious meaning for implementation (orientation in the system, interrelation; requirements of reconciliation, etc.) The overall conceptual role is the so-called **Supply-Use Table** (SUT), as advanced by the SNA as an integrating accountancy tool and preliminary stage for I-O analysis.[6]) This system is exhibited in the attached **Diagram 2.5(1)**, with the place of T shown by shadowing. At the same time, it represents T as conceptionally outlined by the RMF's TSA.

While the SUT is determined by comprehensive **accountancy restrictions**:

| | | |
|---|---|---|
| Output | = | Input |
| Supply | = | Use |
| Total Primary Input | = | Total Final Demand (TFD) |

This is only to a **limited** extent the case for the T segment, viz. it applies to the industries dimension only (Output = Input). Note, in particular, that TFD is by no means equal to TVA, or the other related notion: VATI (Value added of the T industries). Therefore the situation with TSA as an accounting framework is as follows:

- its accounting potentials as such are limited;
- as it is itself fully embedded in a greater NA-type framework (SUT), an NA-type evaluation and analysis is still fairly possible.

The analytical potential is all the greater since, despite the above limitations, the given **building block** structure of the TSA itself provides for a variety of reference points of further study, whether intra or extra TSA.

In the subsequent discussion, both the deficiency of accounting and the potential due to the building blocks will be amply discussed with a view to their meaning for implementation (cf. Sections 3.2, and Sections 4.1.2 and 4.1.3, as well as 4.4).

## 2.6 MAJOR DATA REQUIREMENTS AND SOURCES

In order to set up a TSA-system - based on the RMF - the respective data requirements have to be verified. Primarily it has to be checked whether information is already available from **existing data sources**, and next if **primary** or **secondary** data can be referred to. The benefit of TSA for operational use highly depends on its classification detail which in turn is dependent on the depth of the degree of the basic data sources.

6) SNA (93), chapter XV.

A country´s National Statistical Office (in terms of NA), the National Central Bank (in terms of BOP) and the National Tourism Administration (in terms of ad-hoc tourism related surveys) are likely sources of such **existing data**. Other agencies such as government regulatory agencies, taxing authorities, universities and multi-lateral organisations such as the OECD, EUROSTAT, WTO, World Bank Group and IMF, should also be approached as possible sources.

In addition, at European level, several **Directives** and **Regulations** require surveys whose results provide information useful for TSA-purposes, also examining the data sources for implementation of the TSA. This already existing **EU-legislative framework** is in a similar manner taken into account here.

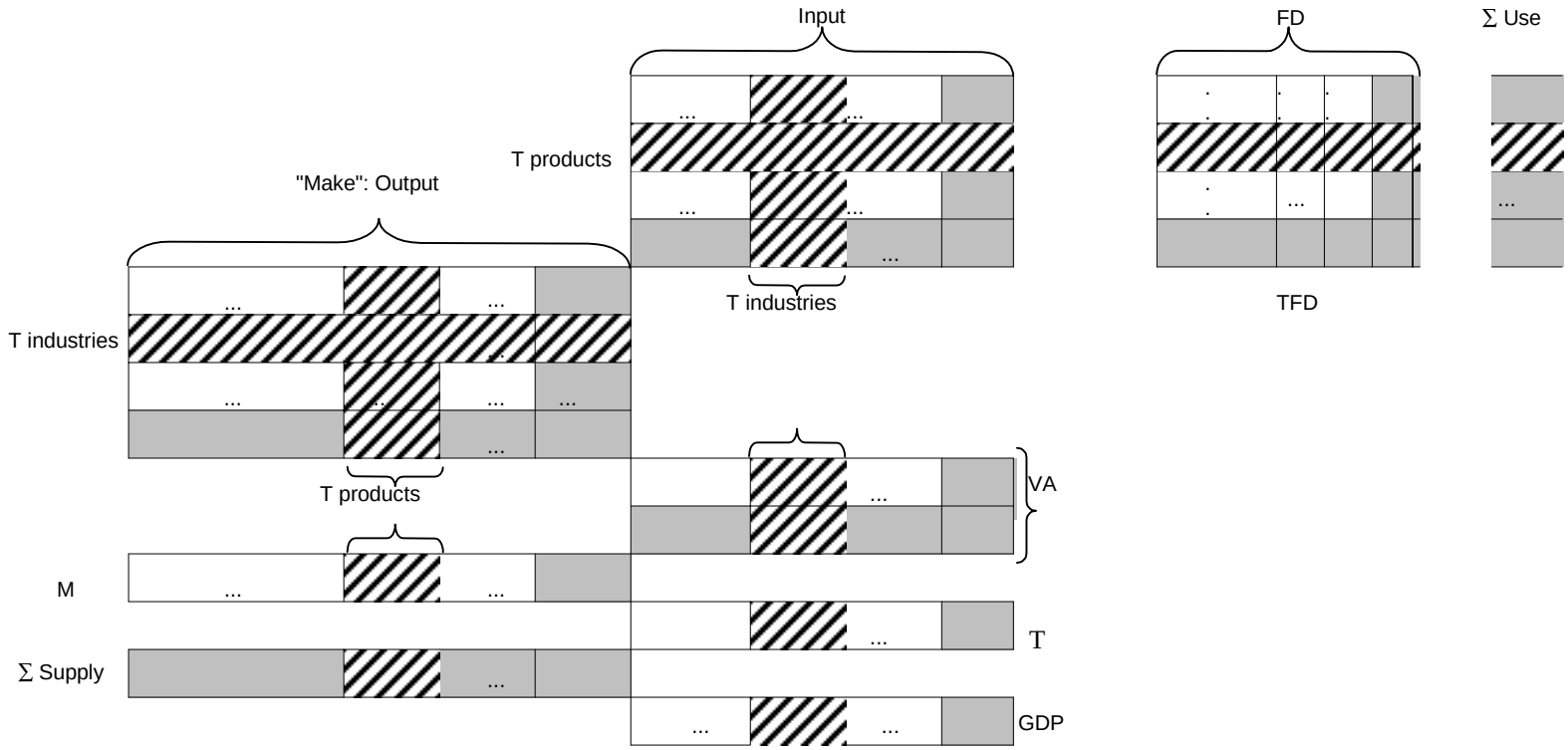
However, for clarification of the very meaning involved in the traditional language about primary, secondary etc., the following distinctions and related terminological conventions have been observed in this text:

| Sources in terms of | |
|---|---|
| Kind of statistics | Origin of data produced) |
| Primary (surveys etc.) | Primary (“elementary”) |
| Secondary (administrative) | |
| Tertiary (NA, BOP, etc.) | Secondary (“synthetic”) |

Since “secondary” is already in use to denominate certain statistics, like register etc., the term “tertiary” in particular is used to characterise the specifically successive role of exercises, like National Accounts etc. Both primary and secondary statistics are “primary” sources, however, feeding more advanced exercises, like NA. When these are to serve as sources, they are “secondary”.

Diagram 2.5 (1)

## THE SUPPLY-USE TABULAR FRAMEWORK




Legend :

Totals

Touristic

| | |
|---|---|
| M | Import(s) |
| T | Tourism |
| (T) | VAT + FISIM |

| | |
|---|---|
| TFD | Tourism Final Demand |
| VA | Value added |

Within the following examination of sources only the **RMF-Tables 1, 2, 4, 5 and 6** [7,8]) are taken into account, since these Tables are considered as the **core** tables[8], whereas, for example Table 3 (Outbound Tourism)[7] and Table 7 (Employment)[8] are not of interest to this specific exercise[9]. The differentiation between the Demand and the Supply side is recognised as a useful method of approaching the topic since the TSA-system combines Demand and Supply information calculating the tourism based value added of the respective industries.

*2.6.1 Demand side, in overview*

For completing the RMF-Tables the data requirements on the tourism Demand side concern **visitor consumption** related to:

- inbound (RMF-Table 1),
- domestic (RMF-Table 2),
- outbound tourism (RMF-Table 3) [9]), and
- other components of visitor consumption (final consumption in kind, tourism social transfers, and tourism business expenses),

in order to receive the so-called aggregate "Internal tourism consumption in cash and in kind."

Furthermore, visitor consumption expenditure has to be available by the **main segments** of tourism, which are

- same-day visitors, and
- overnight tourists,

and related to the **main purpose** of visit for

- holiday, and
- business trips.[10])

For the respective RMF-Tables, various surveys or other principal data sources, which are available according to **European legislation** or which are conducted because of national requirements, can be used. - The **main data sources** on the Demand side are:

- Tourism related statistics (i.e. based on the EU-Directive on Tourism Statistics)
- Information based on the Balance of Payments (BOP)

7) **RMF-Table 3** describes visitor consumption on outbound tourism related to same-day visitors as well as overnight stay tourists. This is not part of the aggregate "Internal tourism consumption" according to TSA-Table 4. Therefore, it does not include those goods and services acquired before or after the trip within the country of reference. Similarly non-domestically produced components of package tours and services of tour operators are part of outbound tourism consumption. – Note that Table 3 however is included in a later discussion, (cf. Chapter 4 and Annexes).

8)

9) The domestic part of such travel has to be taken into account, however.

10) Related to the business item an incompatibility arises between the NA and the TSA-system; being included in intermediate consumption the business travel component cannot be identified in the NA. However, calculating the TVA the business item should not be taken into account.

- Household budget surveys

However, the problem is that the **degree of detail** and/or tourism specific delineation (definition) - required by the RMF - will not always be available; ad hoc calculations/estimates have to be made, as suitable. In addition, as data are often not available for the most recent reference year, these data have to be updated by means of various indicators.

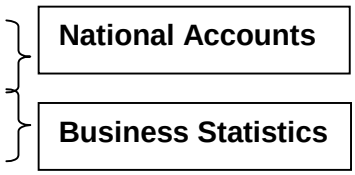
*2.6.2 Supply side, in overview*

On the Supply side, the respective TSA-Tables concern a variety of **transactors** and **transactions** as well, whose similarities and differences have always been taken into account as a help to verify the appropriate figures.

**RMF-Table 5** information requires data necessary to complete tourism related "**production accounts**" (in the NA sense). For the defined tourism specific and non-specific industries/products, the respective information mainly concerns gross output and gross value added by industry and supply-information by product. **RMF-Table 6** represents a synthesis-tabulation of Table 4 (Demand side) and Table 5 (Supply side) necessary for calculation of the "tourism ratio" and in a second stage receives the so-called aggregate "Tourism Value Added" (TVA).

Related to information on the **Supply** side, the following **main data sources** are therefore appropriate:

- NIPA[11]) type, and the related data basis
- Input-Output (IO)-statistics,
- Economic Census statistics, and
- Commodity output (and even input) statistics




However, the main data source remains **NA-statistics** and its related data sources, although the extent of the required information – as on the Demand side - cannot be accomplished by data sources of the NA (e.g. the selection of Tourism characteristic activities is not fully supported by the NA).

11) National Income and Production Accounts, here recognised in contrast to SUT, I-O and similar more analytical exercises.

## 2.7 TOWARDS A QUESTIONNAIRE[12])

The implementation of a TSA framework may be undertaken for national purposes only. The present exercise, however, starts from the commitment of reporting according to the internationally approved (UN, WTO, OECD, Eurostat) Recommended Methodological Framework (RMF), as a concerted international action. In other words, it aims at a questionnaire-type reporting, which involves harmonisation of concepts, scope, reference years, reporting times and even other issues.[13]) In this perspective, therefore, the very data requirement as well as the layout (organisation) of the whole system will have to be briefly addressed.

The underlying working hypothesis here is the application of **Tables 1 to 6** of the RMF, as it stands, i.e. without any adaptation to any other similar/related concepts. The examination is therefore restricted to requirements and even certain peculiarities of these concepts, occasionally needing some flexible adjustment to EU circumstances.

One major point in the analysis was therefore to find out the "**net requirement**" of figures/data to be reported, because Tables 1 to 6 involve a good deal of duplication and overlapping, so that a much greater reporting requirement is suggested *prima vista*. For this purpose, the investigation as shown in the document quoted in [13]could be more or less 1:1 used as a reference. It introduces the so-called **Building Block Concept**. The Building Block approach is closely related to the idea of a **hierarchical** architecture of the TSA. It is fully present there, represented by a thorough additive structure of basic components, successively aggregated to arrive at more comprehensive aggregates, ultimately of the highest order (i.e. unable of being further aggregated in this context; cf. section 4.1.2).

As a systemic approach this Building Block Concept is similar to **NA structures**. It provides for transparency and flexibility at the same time. In particular, on that basis it is possible to define one's own compilation and reporting possibilities in a way that is still meaningfully analysed in a greater context, too. However, it should be noted that so far, no concrete decision has been taken on any new questionnaire, or related regular reporting.

[12]) Several aspects of this kind are discussed in Eurostat's Common Questionnaire, Final document, January 2001. Document submitted to the WG in December 2000.

[13]) See 4.1.3. also

# 3. MAIN SOURCES - ORIGIN OF DATA

In order to set TSA, **reliable data sources** are necessary beforehand. Therefore, providing TSA-results of high quality requires data sources which fulfil high data quality standards. This is of particular importance for drawing reliable conclusions for tourism policy reasons - taking the results as a basis.

For the majority of the data necessary for TSA purposes, existing EU-legislation may be referred to. However, the value of this legislation for TSA purposes highly depends on the scope of the data or information available which is in several cases limited (e.g. EU-Directive on Tourism Statistics covers overnight visitors only).

## 3.1 PRIMARY SOURCES

### *3.1.1 Introduction*

In the following section various **reference data sources** are going to be summarily discussed, as available mainly thanks to EU-legislation, like - above all - the Directive on Tourism Statistics (DTS), or the Regulation related to Structural Business Statistics (RSBS) and also Balance of Payments (BOP) statistics. - Using already existing data sources results in two obvious points :

- It helps to **minimise resources** (in particular costs) in regard to the implementation of TSA within the national statistical systems since primary surveys do not have to be conducted.

- A **high degree of harmonisation** can be automatically achieved since the aim of European legislation in the statistical field is data-convergence. The fewer estimating methods are needed, the more data-comparability is obtained.

Based on already existing European legislation several surveys - already carried out regularly - provide useful data for TSA purposes. The following legislative framework should be taken into account, listed according to its importance for completing the TSA-Tables:

- Council Directive 95/57/EC of 23 November 1995 on the collection of statistical information in the field of tourism (=DTS)

- Commission Decision of 9 December 1998 on the procedures for implementing the Council Directive 95/57/EC of 23 November 1995 on the collection of statistical information in the field of tourism

- Council Regulation (EC, EURATOM) No 58/97 of 20 December 1996 concerning structural business statistics (=RSBS)

- Council Regulation (EC) No 2494/95 of 23 October 1995 concerning harmonised indices of consumer prices (=RHICP)

- Council Regulation (EC) No 2223/96 of 25 June 1996 concerning the European system of national and regional accounts (ESA-95)

- Council Regulation (EEC) No 3037/90 of 24 October 1990 on the statistical classification of Economic Activities in the European Community (NACE)

- Council Regulation (EC) No 1232/98 on the statistical classification of Products by Activity in the European Community (CPA)

- Council Regulation (EC) No 1165/98 of 19 May 1998 concerning short-term business statistics

- Council Regulation (EC) N° 2186/93 of 22 July 1993 on Community coordination in drawing up business registers for statistical purposes

It might be recalled that the following **methodological guidelines** are of importance:

- EUROSTAT, Community methodology on Tourism statistics, Luxembourg 1998

- EUROSTAT, Applying the Eurostat Methodological Guidelines in Basic Tourism and Travel Statistics. A Practical Manual, 1996

- EUROSTAT, Methodological Manual on the Design and Implementation of Surveys on Inbound Tourism, 2000

- EUROSTAT, Methodological guidelines for statistics on business tourism, March 2000

- EUROSTAT Methodological guidelines for statistics on private tourist accommodation, March 2000

- EUROSTAT, Household Budget Guidelines, Luxembourg

- WTO, Measuring Total Tourism Demand, General guidelines for developing the Tourism Satellite Account (TSA), Volume 1, Madrid 2000

- WTO, Measuring Tourism Supply, General guidelines for developing the Tourism Satellite Account (TSA), Volume 2, Madrid 2000

- OECD, Measuring the Role of Tourism in OECD Economies. The OECD Manual on Tourism Satellite Accounts and Employment", Paris 2000

The appropriate data sources – household/visitor based (3.1.2), industry based (3.1.3) and other appropriate sources (3.1.4) – are going to be discussed with respect to the various forms of tourism. Furthermore a detailed examination related to the completion of the respective RMF-Tables is presented (3.1.5).

*3.1.2 Visitor or household based data sources*

In Europe the current tourism statistics – capacity (establishments, beds) and its use (arrivals/nights spent) - is mainly based on the requirements of the **DTS** and on the related methodological and legal basis (Community Methodology, Decision on the Implementation of DTS). But it has to be noted that according to the DTS only information on overnight visitors has to be provided whereas the TSA also requires data on **same-day visitors**. Therefore, in most countries, for the estimation of same-day visitor activities the reference may be surveys which provide data on inbound, domestic and outbound same-day travel. For TSA-purposes the knowledge of the **structure** of those expenses is necessary, but getting the appropriate information might be difficult.

Since **business tourism** is not taken into account within the scope of some of these surveys, for TSA reasons, additional estimates and calculations probably have to be made.

In particular Tourism Demand side information related to consumption expenditure mainly originates from **visitor** and **household based surveys** as well. The choice of one or the other method may be preferred depending on the time of purchase (pre-trip, on-trip or post-trip) and the kind of expenditure item (extent of covered consumer durables) being collected. In most countries visitor surveys are done on the visitors´ way to, or directly at, the destination, which provides quantitative and qualitative information about **domestic** and **inbound** tourism within a given country (see below).

Related to **outbound** tourism, **household** surveys are most useful tools, since they provide information about visits that have already been done.

#### *3.1.2.1 Household/ individual surveys*

Household surveys can provide **several means** of collecting tourism expenditure data

- by identifying potential visitors before their trip and giving them diaries to complete on their daily expenditure during their trip,
- by identifying individuals who have returned from a trip and who can provide information on expenditures made on that trip;
- at any time, household residents can be surveyed about their pre-trip and post-trip expenditures.

Household surveys can be used to collect expenditure data relating to domestic and outbound trips. The collection of the data can be done by **face-to-face** interviews, **telephone** interviews and by **mail** surveys (nowadays even electronically).

The introduction of a common European currency in the beginning of 2002 makes it necessary to establish new survey methods related to **BOP-statistics** which will in most cases turn from the banking-method to household or border surveys in order to obtain information on the expenditure habits of residents abroad and non-residents within the country visited.

As a sub-group of household surveys, **diary surveys** are another useful tool. This method involves identifying a sample of visitors **before** or at the **beginning** of their trip or **entry** into a country and asking them to record their expenditures in a diary during their trip or visit. A basic survey using the diary method might collect expenditure only for the trip as a whole. A more complex version might identify individual places where expenditure takes place each day and other details.

In order to compare consumer prices at Community level, a “Harmonised Index on Consumer Prices” (HICP) whose weighting factors are based on **household budget surveys** on a diary basis[14]) has been established. On the basis of the respective EU recommendation for every household member a so-called “holiday questionnaire” has to be set up for holiday trips with at least 4 nights spent, whereas for short-term holidays (1-3 nights spent) and same-day visits, detailed information on the expenditure has to be registered in the household-book itself within the period of book-keeping (which is normally short, between 14 days and one month). - Anyhow, some information which may be used - with assumptions - for TSA-purposes becomes available that way at least on the structure of the domestic consumption expenditure and the consumption behaviour itself.

[14]) Household budget surveys give information on expenditure consumption of private households, which provides detailed data on consumption items based on COICOP. In principle, COICOP elements can be defined in terms of CPC (at the lowest level a 1:1 situation is given) and also of TSP since the latter was derived from CPC.

*3.1.2.2 Survey at border entry/exit points*

Surveys at border points are suitable for estimating **international visitor expenditure**. They can be used to obtain information on expenditure by inbound visitors to the country when they are departing, and outbound visitors, i.e. residents of the country visiting abroad, when they are returning home.

This methodology is most readily developed where international visitors are required to stop for immigration **control procedures** at borders or ports of entry into a country. Although the application of Schengen means that there are no border-controls within the EU, a number of EU countries do or are starting to conduct border surveys. This renewed impulse to conduct border surveys has been generated to a large extent by the need to find alternative sources of compiling intra-EU international travel transactions within the Balance of Payments after the introduction of the Euro. Making bilateral comparisons (mirror statistics), or even better, conducting a common survey among neighbouring countries would enhance the utility and quality of the resulting data.

*3.1.2.3 Survey at accommodation establishments (guest inquiries)*

As they estimate the total amount of consumption expenditure, **guest inquiries** (e.g. in hotels) may give some information related to expenditure **per capita** or **per trip**, which may be used either directly or applied to arrival data. - This method involves the collection of data from a sample of guests in a sample of tourist accommodation establishments in a country.

**Two approaches** can be distinguished here:

- Collection of the complete data in interviews with guests selected (i.e. according to their share of overnight stays) on site

- Giving questionnaires to selected guests for completion and return after they have finished their trip.

Visitors may be interviewed about their expenditures in preparation for the trip, as well as on their trip up to the date of the interview. In addition, they might be asked to record future information about their expenditures through the diary method, and to return the completed diaries after they return home.

*3.1.2.4 Surveys on board transport vehicles and at popular visitor places*

Surveys may be undertaken on board public **means of visitor transport**. The methodology is similar to that related to surveys in tourist accommodation establishments and at border points and may be used for non-resident visitors arriving or departing on international carriers, resident visitors departing or arriving on international carriers and resident visitors and non-resident inbound visitors travelling on domestic carriers.

Surveys of visitors may be conducted in places where a **high proportion of visitors** can be expected to be found, such as transport terminals, popular tourist attractions, natural parks, coastal areas and shopping malls in tourist destination areas.

*3.1.3 Industry based data sources*

Apart from the household and individual based data sources, completing **RMF-Table 5 and 6** requires supply or industry based information.

#### *3.1.3.1 National Accounts (NA)*

Above all data from National Accounts (NA) are indispensable for the implementation of the TSA-system since TSA is methodologically based on SNA(93) and ESA(95), respectively. The published data are mainly on a **highly aggregated** level while TSA requires more detailed information related to the respective industries; data on a more disaggregated level have to be taken into account as far as they are internally available from the NA. - As mentioned before, NA statistics comprise NIPA and basic NA materials.

##### *3.1.3.1.1 NIPA*

National Income and Production Accounts statistics comprise key data which may be used here as a kind of “basic information”. - This concerns in particular:

- Gross output and net output on the 2- and 3-digit-level, and
- Internal calculations related to indirect taxes and subsidies.

##### *3.1.3.1.2 Input Output (I-O) statistics*

The **Make-Matrix** corresponding to **RMF-Table 5** is mainly based on the I-O-commodity account and its symmetrical structure on the corresponding production account. The columns show the commodities, whereas the lines correspond to the respective industries. The commodity structure is applied to the latest available output-data per industry.

According to ESA(95) requirements, I-O-data should be available on a **yearly basis**, but will in many cases be less detailed than those published in the previous years at national level due to the high frequency. In compliance with the European classification rules, I-O-data should be classified according to NACE and CPA, respectively.

#### *3.1.3.2 Structural Business Statistics (SBS)*

Census or sample surveys related to **businesses** comprise the service industry as well (i.e. hotel, transport), thus providing most useful information for TSA purposes (i.e. output, turnover, employed persons). In EU-Member States the legislative framework for this kind of surveys is the RSBS. - The objective is the establishment of a common framework for the collection, compilation, transmission and evaluation of Community statistics mainly in order to analyse the structure and evolution of the activities of businesses.

The statistics to be compiled for the respective areas are grouped in **four modules,** which are defined in the Annexes to the Regulation. The SBS-Regulation determines the scope of the variables requested by the surveys on the respective activities.

For TSA-purposes, **Module 1** is of particular interest, while Modules 2 and 3 concern fields less relevant.[15]) Within the scope of the "common module for annual structural statistics" (Annex 1 of the RSBS) a set of information and data for certain relevant NACE Rev.1 **activities** are requested, in particular:

- Hotels and similar
- Restaurants and similar
- Transport, storage and communication (partly)
- Travel agencies and similar

and the respective **variables** as:

- Turnover
- Production value
- Value added at basic prices
- Value added at factor cost
- Personnel costs
- Total purchases of goods and services
- Goods and services purchased for resale in the same condition as received
- Gross investment in tangible goods
- Number of persons employed
- Number of persons receiving wages and salaries.

#### *3.1.3.3 Directive on Tourism Statistics (DTS)*

Based on the DTS, industry based information is also available since in sections A and B of the Annex the respective data on **capacity** of tourism accommodation establishments (number of beds and rooms) and **guest flows** (nights spent and arrivals) is required. In particular for estimation purposes, this information may be very useful.

However, the DTS does not give useful information for the supply side of the TSA tables; no financial data (turnover, output, etc.) is requested on tourist accommodation or any other industry connected to the tourism sector.

15) Within the "detailed module for structural statistics in industry".-
For the **distributive trade** sector (Annex 3 of the SBS-Regulation), the breakdown of turnover by type of activity is limited to four major items, among which are the "turnover from trading activities of purchase and resale" (without further details) and the "turnover from service activities" (without further details). Moreover, even if the breakdown of turnover by product type is requested, the products considered are just those included in section G of the CPA, which does not include specific tourism products.

#### *3.1.3.4 Short term Business Statistics (STBS)*

The variables requested by the Regulation on short-term statistics are mainly based on those included in the SBS-Regulation. Although some more information is requested, it is very specifically related to the economic sectors considered (especially for the retail trade and construction sectors). - Therefore, this does not seem particularly useful to improve the general situation of data availability for the TSA tables.

#### *3.1.3.5 Business register*

As a supporting and additional tool, the information and data based on the Business Register Regulation may be used, in particular related to TSA tables 5 and 6. Furthermore, business register information may be a useful tool according to tourism employment related data.

### *3.1.4 Other sources*

#### *3.1.4.1 Population and housing census*

According to the RMF, **second homes** may be used for non-touristic as well as touristic purposes. Therefore, estimates of the tourism share have to be done. Information based on population census or other population related sources data might be useful.

#### *3.1.4.2 Social security statistics*

Considering Social security statistics the **expenditure for cures** which include the cost for medical rehabilitation and improvements of health and prevention of illnesses may be estimated. Taking into account other data (i.e. nights spent in health establishments) estimates of the total amount of cures may be undertaken.

#### *3.1.4.3 Transport statistics*

This kind of statistics may address all **passenger transportation providers** including scheduled and charter bus operators, sightseeing buses, airport services, as well as local transit. Apart from obtaining information related to sources of other revenues such as repairs, advertising and sales of fuels, food and beverages and other merchandise may be separately identified.

#### *3.1.4.4 Other administrative sources*

In addition, a variety of other **administrative data** sources which provide useful information for TSA purposes may be used. However, even if they do not seem tourism relevant at first sight, these data can be easily obtained since this information is available without conducting additional surveys (e.g. social security statistics, registration statistics).

### *3.1.5 A preliminary synthesis of data sources to fill in the RMF-Tables*

As pointed out, the tabulations require both Demand and Supply information. The above mentioned data sources can be taken into account and used to fill in the RMF-Tables. - Several **estimation** and **calculation** approaches are considered below for key items of the TSA-Tables. This discussion follows the sequence of Tables.

Nevertheless, it has to be clearly noted that the proposed approaches have to be recognised as optional methods which depend on the degree of **availability** of data sources and the status of **development** of the statistical system in the countries.

#### *3.1.5.1 RMF-Table 1: Inbound tourism*

RMF-Table 1 focuses on visitor consumption of **inbound tourism** (visitor final consumption in cash) related to same-day visitors and overnight stay tourists. In that Table (as in RMF-Tables 2 and 3) "tourism housing services on own account or provided free of charge"[16]) should not be included since this item is by its nature part of "transactions in kind".

**Same-day visitors (column 1.1)**

Since TSA requires **structured data** on same-day visitors, surveys on this issue are of particular value. Related to inbound tourism the calculation of the respective data may be based on surveys of the most important tourism generating countries abroad. **BOP-data** and ad-hoc surveys provided by **neighbouring countries** may also be taken into account. – When estimating the expenditure of same-day visitors for those neighbouring countries, the share of tourism receipts of tourists according to BOP of these countries related to total receipts can be applied as a general key.

In RMF-Table 1 (as in the other TSA-tabulations) **services** provided by **tour operators** have to be valued on a **net** basis.[17]) As a working hypothesis it may be assumed that non-resident same-day visitors (also non-resident overnight tourists) do not book **package tours** from tour operators residing in the country visited. Therefore, gross valuation equals net valuation, in this relation.[18]) - In addition two more **assumptions** could be made:

- Same-day visitors primarily come from those countries **neighbouring** the given country, which reduces the information necessary for estimating the amount of inbound same-day visitors.

- Same-day visitors coming from abroad do **not use certain services** typical for overnight tourists, in particular "accommodation". Other services such as "travel agencies, tour operators, tourist guide services" and certain "passenger transport services" (air transport, interurban railway, water transportation, supporting services, transport equipment rental, maintenance and repair services) are in most cases marginally used by same-day visitors.[19])

**Overnight tourists (column 1.2)**

In order to get the total inbound consumption expenditure, the BOP-figures from the most important tourism generating countries related to a given country may be used as a basis. BOP mainly provides the expenditure of **non-resident** visitors within a given country (debits) and the expenditure of resident visitors abroad (credits). It is partitioned between **travel** and **transportation**, which gives useful information related to total inbound tourism consumption and the item "passenger transport" enclosed within the scope of RMF-Table 1.

---

16) In order to obtain a homogeneous treatment between rented dwellings and those occupied on own account (primary and second homes) SNA(93) recommends the imputation of a housing service on own account. A housing service on own account (or free of charge) is defined as a production activity of the owner and the consumption of a related specific service. Estimations of housing services are primarily based on the average market rental for similar units. In the case of TSA this occurs particularly for second homes, which are used for tourism purposes on own account or provided free of charge to visitors.

17) Components of the travel package (e.g. accommodation, transport) are allocated to the appropriate tourism specific industries; therefore, the amount of the services of the travel agencies and tour operators consists of the margin only (cf. 4.2.7.4 for more details).

18) The share of non-resident-visitors who organise their trips to smaller countries using travel agency services may be rather low actually (e.g. about 9% of all non-resident tourist travelling to Austria).

19) However, transport services used may be non-domestic.

The total amount of **visitor consumption** of **overnight** tourists (row: "Total"), travelling for holiday and business purposes, results as the residuum of total tourist receipts according to BOP, minus total expenditure of non-resident same-day visitors. - The total amount of expenditure for "**passenger transport services**" of overnight tourists results as the residuum of total tourist receipts for transport services according to BOP minus total expenditure for "passenger transport services" of non-resident same-day visitors.

If available, the expenditure for "**accommodation services**" can be assumed as the respective NA-item on "Private household consumption expenditure (PHFCE) of non-residents", since a nearly 100%-share of tourism use of tourist accommodation facilities by non-residents can be supposed.

On the basis of the shares of the various **means of transport** used for holiday trips similar amounts for the respective means of transport can be applied to the total of "passenger transport services" according to BOP.[20]) As the expenditure for "travel agency, tour operators and tourist guide services" the respective item may be taken from PHFCE of non-resident tourists - if available - since a nearly 100%-tourism use of these services can be assumed.

#### *3.1.5.2 RMF-Table 2: Domestic tourism*

Table 2 describes visitor consumption of **domestic** tourism related to same-day visitors and overnight stay tourists. Domestic tourism comprises trips of residents **within** the country of reference and that part of **outbound** trips before leaving the country of reference and after returning to the country of reference. These two different kinds of visitors and their consumption expenditure should be shown separately.

**Same-day visitors (column 2.1)**

It may be **assumed** (for the sake of simplifying the estimation) that resident same-day visitors do not use "travel agency, tour operator and tourist guide services". Therefore, gross valuation corresponds to net valuation in this respect.

Regarding domestic same-day travel visitor consumption data may be based on **national surveys** (e.g. Microcensus survey with questions related to same-day visits), while for its structure – national surveys not being available– studies of countries with similar visitor consumption structure may be referred to.

In several cases the results have to be extrapolated for the most recent year, **BOP data** may be taken into account estimating the change of the expenditure for same-day visits between the year available and the actual reference year.

**Overnight tourists (column 2.2)**

The total amount of expenditure of resident tourists in a given country for characteristic products may be taken from the results of the **quarterly surveys** on holiday and business trips, which have to be done due to the DTS.

The basic structure of expenditure may be taken from visitor surveys, which specify **travel expenditure**; in this respect reclassification according to TSA-requirements may be necessary.

[20]) A relatively high share of the expenditure for "supporting services", "transport equipment rental" and "maintenance d repair services" related to total "passenger transport services" may result in particular from the expenditure for fuel for private cars of non-resident visitors.

Regarding the expenditure for “Travel agency, tour operator and tourist guide services” the “Quarterly surveys on holiday and business trips”- done according to the DTS-requirements – may serve as a basis. Regarding **connected** and **non-specific products** appropriate PHFCE-information may be taken into account.

**Same-day visitors travelling abroad, domestic part (column 2.4)**

In general it can be **assumed** that **connected** and **non-specific** products are not consumed within the domestic country while travelling abroad, although this might not be the case related to the purchase of fuel. Regarding same-day visitors the amount of expenditure necessary for “passenger transport services” has to be estimated since it is partly included within total expenditure for outbound same-day visits. The structure related to the means of transport can be based on household and/or visitor surveys.

For the **remaining services** it may be assumed that they do not affect domestic supply since the primary destination is abroad and therefore the major part of related expenditure occurs abroad.

**Overnight tourists travelling abroad, domestic part (column 2.5)**

Regarding same-day visitors it may be assumed that **connected** and **non-specific** products are not consumed within the domestic country while travelling abroad, although this might not be the case regarding the purchase of fuel. - Regarding overnight visitors it may be assumed that **only package tours** (assuming to be mainly booked in resident travel agencies) regarding outbound trips concern domestic production, while the remaining services do not affect the domestic economy.

Data for **package tours** may be taken from the most recent **quarterly surveys** related to holiday and business trips, in particular the amount of expenditure for package tours abroad. However, the services included within the scope of the package have to be excluded and the domestic production corresponds to the travel agency’s margin only (**net calculation**; cf. 4.2.7.4).

According to **BOP** the total amount for “passenger transport services” related to trips abroad can be verified. In regard to the structure of the means of transport, it is possible to use one similar to that used for same-day visitors (domestic part).

**Exclusion of business trips**

In regard to the calculation of the “**Tourism Value Added**” (TVA) visitor consumption expenditure for business purposes has to be excluded from total visitor consumption (RMF-Table 2). - This is necessary since according to SNA(93) as well as to ESA(95) rules on the supply side, business expenses of employees are identified as **intermediate consumption**. They are seen as an input related to the production process and therefore not as a component of value added. This means on the other hand that in regard to the calculation of TVA, where demand side information is applied to Gross Value Added (GVA), visitors’ business expenditure has to be excluded.

The expenditure of **same-day visitors** travelling for business purposes may be estimated based on the results of the quarterly surveys on holiday and business trips (DTS; although information on same-day visitors is not required). Based on the total expenditure the respective shares of business and holiday can be calculated, assuming the same structure for same-day expenditure.

In order to calculate the expenditure of **overnight visitors** for business trips - based on the quarterly surveys on holiday and business trips (DTS) - the share of business trips abroad related to total trips abroad (holiday and business) may serve as the basis.

#### *3.1.5.3 RMF-Table 4: Internal tourism consumption*

Table 4 represents one of the **core tables**, since the relevant information is included in RMF-Table 6. Taking into account supply-based information from RMF-Table 5, RMF-Table 4 combines the information of the previous RMF-Tables 1 and 2 to an aggregate called "internal tourism consumption in cash" (column 4.3), covering inbound (column 4.1) and domestic (column 4.2) tourism consumption expenditure.

In order to calculate "internal tourism consumption in cash and **in kind**" (column 4.4; see also **Chapter 4**) various components have to be taken also into account, i.e. in particular **social transfers** in kind (social security benefits, social assistance benefits, non-market tourism services). Further on, barter (and the like), 2nd homes and business (see above) are also parts of this RMF-Table (cf. 5.1 below).

#### *3.1.5.4 RMF-Table 5: Production account*

RMF-Table 5 presents the **production accounts** of tourism characteristic, tourism connected and non-specific industries in the country of reference, compatible with the product structure of RMF-Table 4. The starting point for completing RMF-Table 5 and for developing a TSA-system at all is the so-called **Make-Matrix,** which is based on the I-O-project and on other adequate indicators.

**I-O and the Tourism Make-Matrix**

In order to establish the **basic matrices** for tourism, information on the supply and use of commodities is requested as usually provided by **I-O-statistics** providing the basis of the commodity account and the structure of the appropriate production account. Therefore, the most recent I-O-data are referred to, and may be updated by means of the most recent available NA-indicators (i.e. gross output, GDP), as suitable. Since specific TSA-data within I-O statistics are not always available or are less detailed, in certain instances ad hoc calculations, estimates and adaptations may have to be made.[21])

In this system **output** is broken down by product, in addition **intermediate consumption** is presented and broken down according to the CPC classification. The difference between these two values is called **value added**.

The starting point is the establishment of a Make-Matrix which provides an **integrating framework** for the core of the TSA-system. It is a booking tool tracing the commodity flows within the overall economy (or a particular sector, e.g. tourism), in terms of "characteristicity". Accordingly, the classification of industries, goods and services ("products", "commodities") assumes primary importance in this system. The Make-Matrix is presented in particular by RMF-Tables 5 and 6, and supplies the relevant data for both tables.

The **structure** of the Make-Matrix follows the requirements of SNA(93) and ESA(95):

- The **rows** of the Matrix show the commodities,
- the **columns** show the corresponding activities.

The **extrapolation** of the commodity data may be based on "Total gross output related to NA for each activity, while the structure of the production account of I-O-data is kept constant. In principle the industry and the product classification structure is as proposed in RMF-Table 5. Nevertheless, the structure may have to be somewhat adjusted, and non-market industries (columns) may be introduced as well.

21) Special observations of this kind usually concern: second homes, private accommodation and non-market activities.

**Tourism characteristic activities**

As described in the RMF, Annex II A Tourism Characteristic Activities (**TCA**) can be identified as those productive activities which have as their principal output commodities/ services characteristic of tourism. - For the market TCA “gross output” can be mainly taken from NA. - Considering the specific tourism related situation in the countries, the respective proposal may have to be adjusted.

**Market and non-market activities**

Apart from market activities, the **non-market production** used by visitors also has to be taken into account, since museums, galleries or theatres offer their services free of charge or at subsidised prices. Although this kind of production is often difficult to identify there exists a direct link between producer and visitor. Therefore, TCAs are divided into market and non-market activities.

**Private accommodation and second homes**

Since in various countries **private** tourism accommodation plays a significant role the value of the respective **gross output**, which may be usually available directly from NA, has to be verified. **Second homes** used for tourism purposes by the owner or made available to third parties require a special treatment, which is described in **Chapter 4**.

**Tourism connected and non–specific activities**

The total gross output for tourism connected and non-specific industries is the difference between total gross output of all industries of the economy and total output of TCA. - For the calculation of the total supply of tourism commodities from those industries, the I-O characteristicity structure may be referred to (Make-Matrix).

#### *3.1.5.5 RMF-Table 6: Domestic supply and internal tourism consumption*

RMF-Table 6 represents the very **core** of the TSA system, where the confrontation between supply and internal tourism consumption takes place. On this basis computations of Tourism value added (TVA) and Tourism GDP and their components can be performed.

The rows of **RMF-Table 6** are similar to those of **RMF-Table 5**. That is, the first block of rows details output by tourism characteristic product, concentrating on services and within those, tourism characteristic services. Total output of an activity (in column) is obtained as the sum of its outputs by product.

Then a 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.

**Imports**

The total of imports of all commodities may be taken from NA. The detailed data can be obtained from the Supply Table.

According to the Internal T-concept of RMF-Table 6, the imports of services included in packages provided by domestic organisers have to be singled out; therefore, overall imports are reduced by the imports of such services (e.g. for activity "Hotels and restaurants": imports cannot comprise any such components provided by the packager. Therefore imports for this activity may not appear in RMF-Table 6). - With regard to often outdated I-O data the respective data have to be extrapolated.

**Indirect taxes less subsidies**

The basic data can be taken from I-O-statistics (value added by components); extrapolation –if necessary - may be based on NA-statistics.

**Distribution margins**

As regards RMF-Tables 1, 2, 4, 5 and 6 a **net valuation** about **travel agencies** output, services and **distribution margins** is proposed. With regard to the calculation of the distribution margin of products, the reference may be mainly made to **I-O statistics** and to **PHFCE** (domestic consumption of non-residents), respectively. Based on the production account of the I-O-Table the distribution margins may be calculated as the share of retail and wholesale margin related to total gross output, but on a more detailed (specific) level.

On the basis of **PHFCE** those products (products and services) which - apart from characteristic products - are recognised as connected and non-specific.[22]) have to be identified. The calculated margins´ proportions apply to the total final consumption expenditure related to products only, since, by definition, a distribution margin cannot be applied to services.

**Net calculations related to package tours**

As mentioned above, in a TSA the services provided by tour operators have to be valued in a **net form**, which is necessary for a consistent treatment between those tourism services acquired directly and those (of a similar type) acquired through tour operators. This means that the **output** of the tour operators/travel agencies corresponds to the (**gross**) **margin** whereas the components included in the package (in particular accommodation, transport etc.) are allocated to the relevant supply categories.

The total components embedded in the package etc. can preferably be determined by Economic Census-type data for industry “Travel agencies, tour operations and tourist guide”. For this estimate only packages from domestic producers of this kind (organisers etc.) have to be taken into account.

In order to verify the **net margin,** an estimation of the value of the respective inputs used by domestic travel agencies and tour operators within their production process (=intermediate consumption included in the gross margin) would have to be undertaken. Such estimation could be based on I-O information, if available. Otherwise, representative organisations of this business may be approached, for example.

Finally, the values for the respective characteristic products “netted out” as described above (“accommodation services”, “food and beverage serving services”, etc.) have to be added to the appropriate categories of direct domestic use (“accommodation services”, “food and beverage serving services”, etc.). With respect to **connected and non-specific products** it can be assumed that they are not used as intermediated that way within the production process of “Travel agencies, tour operations and tourist guide”.

*3.1.6 Concluding remarks*

Based on existing information[23]), the problem of data availability related to various key figures in the majority of the member countries does not seem particularly serious and some of the **main or core variables** could be easily **covered**. As far as possible, TSA-relevant data may come from **already operating data collection** systems and/or surveys at national

22) In particular connected and non-specific products and services include any product /and/or service according to the national PHFCE apart from those identified as characteristic.

23) Cf. Eurostat Questionnaire on TSA, Final document, January 2001.

level, which are useful for TSA-purposes. Therefore, additional primary surveys on several core TSA-variables may not be necessary,; as a first step estimations and assumptions will often be sufficient to support the TSA-related calculations.

## 3.2 SECONDARY SOURCES

### *3.2.1 Introduction*

In this section a wide field of relatively disparate references is to be discussed, mainly comprehended by the building principles of the National Accounts (NA) and their preliminary compilation tasks and/or adjacent systems, like the Balance of Payments (BOP) or Government Finance Statistics (GFS) or commodity flow (CF) type derivations. To navigate in the vast comprehensiveness of this universe a certain degree of information is required about the modules of contents, their concepts and their interrelations. Therefore, the term "sources" should not be considered in too narrow or naive a sense, but as a means of getting a maximum benefit for implementation therefrom. Such contribution to **implementation** may be immediate in terms of numbers as usual, or checking/adapting numbers (reconciliation), or placing them in the right context. Therefore the following functions of such secondary[24]) source are taken into account:

(i)
- NA (etc.) as a reference ("parent") system in general (concepts and numbers)
- NA (etc) as a source of definitions, concepts & classifications in detail

(ii)
- NA (etc.) as an immediate source of numbers
- NA (etc.) as a source of reconciliation reference

(iii) NA (etc.) with its preliminary, compiling materials

The 3 blocks ((i) to (iii)) are dealt with in the context below, after a preliminary introduction considered necessary for an intelligent overview.

After having completed the RMF-Tables (1 to 6) the calculation of analogous aggregates (TGDP, TVA) may be attempted without further ado. The overall compilation context of NA if detailed enough could directly provide most important, immediately suitable building blocks and other references so that it remains the **first address** when looking for implementation data.

In any case, instances where the "inner" quality ("substance") of the NA modules is similar to TSA are many more than those instances where there is an immediate 1:1 relationship. The Demand and the Supply side (and their interlinks) are respected as important features of approaching the topic. SUT may always be taken into account, but they cannot produce anything essentially new, which is often forgotten, as if expecting I-O miracles.

### *3.2.2 NA: the parent system as a source*

There are similarities/differences with respect to transactors as well as to transactions, which must always be taken into account, and which can help to figure out the appropriate figures of implementation.

(a) Such examination starts best with **T Demand**, as the very focus of TSA (**Diagram 3b** (1)). Transactors (columns 1-8) are cross-classified with the elementary nature of activity (rows 1-6), whether touristic or other, as represented by expenditure. For each

[24]) Ad terminology: "secondary sources" are not tantamount to "secondary statistics" (i.e. administrative and the like). Therefore, "tertiary sources" may be more suitable (cf. Section 2.6 above).

"x" or “(x)”, some counterpart can somewhere be found in the NA, but only for the “x” in a necessarily explicit way. For the (x) cases, the situation is less favourable because there is no immediate necessity for an exactly corresponding building block or reference number to be found in the NA, although the relevent element must still be included in some more comprehensive component.

There is also another feature worth mentioning in this context, the transactors of NA (i.e. non travelling households, visitors, and other transactors such as businesses and non market service providrs, comprise Statistical Units (SU) involved in travel and and those not. . Thus the transactor composing SU involved in travel is, only part of the the universe of private households and as such can not be identified separately in NA.

Similarly in the consumption expenditure items, tourism expenditure can not be distinguished apartTogether, the **area enclosed by (1....5) x (2...6)** is the area of T Demand, embedded but only exceptionally directly exhibited by the NA, which that way does not assist the delineation of T consumption as such. Of course, certain components will come relatively close to the T content, if available at all (e.g. in SUT; (4)x(5,6)); others will depend on the detail of the **classification breakdown** possibly available from the basic materials (columns (3), (4) in particular). - Pre-and post-travel expenditure will hardly be available from NA at all (rows (1), (3)).

Overall, this situation points to the desirability of a detailed, T harmonised **building block inventory** of NA, for the part of demand as delineated by the T borderlines.

One special point about demand is the **external travel balance**, whether according to SNA or to BOP. In the latter, it is (still) partitioned between travel and transportation, and here supposed to be capable of being combined for T in that respect. The problem is about the business component so that a basic incompatibility arises between the two systems (SNA[25]) vs. TSA), as follows:

| SNA | TSA (and BOP?) |
|---|---|
| Direct purchases in domestic market by non-residents | Visitors' final consumption expenditure (in cash & in kind), **inbound** |
| ? | Business travel expend., **inbound** |
| Direct purchases by residents abroad | Visitors final consumption expenditure (in cash & in kind), **Outbound** |
| ? | Business travel expenditure, **outbound** [26]) |

[25]) cf. SUT in SNA (93), Chapter XV
[26]) cf. RMF Table 4

# NA as a Source: T Demand

eurostat

## Transactors

| | Non Travelling ("other") HH | Visitors | | | | | All other | | Σ |
|---|---|---|---|---|---|---|---|---|---|
| | | Travelling HH / Individuals | | | NMS | Business | NMS | Business | |
| | | Inbound | Residents: Domestic | Residents: Outbound | | | | | |
| | Non T PHFCE | internal | TPHFCE | TPHFCE abroad | T intermediate consumption | | Non T intermediate consumption | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Kind of Expenditure: | | | | | | | | | |
| 1 Pre-Travel [1)] | | | (x) | | | | | | (x) |
| 2 During Travel [1)] | | x | (x) | x | | | | | (x) |
| 3 Post-Travel [1)] | | | (x) | | | | | | (x) |
| 4 Business & NMS Travel | | | | | (x) | (x) [3)] | | | (x) |
| 5 NMS (STIK) [2)] | | | | | (x) | | (x) | | x |
| 6 All other (i.e. ≠ T expenditure) | (x) | | (x) | | (x) | (x) | (x) | (x) | (x) |
| 7 Σ | (x) | x | (x) | | (x) | (x) | (x) | (x) | x |
| | | x | | | x | x | | | |

1) Cash and in kind, other than Business & NMS
2) Social transfers in kind, with the balancing (i.e. not individually purchased) items component; may be combined with individual PHFCE to arrive at "actual consumption".
3) including unincorporated businesses

| | | | Transactors: Industries | | | |
|---|---|---|---|---|---|---|
| | | | T characteristic | T connected | Non-specific | (Σ) |
| | | | 1 ..... 12 | (Σ) | (Σ) | |
| Output | | | | | | |
| | Characteristic products | 1 : : 20 | x | (x) | (x) | x |
| | Connected products | | | | | |
| | margins | | (x) | x | (x) | x |
| | services | | (x) | x | (x) | x |
| | Non-specific | | | | | |
| | margins | | (x) | (x) | x | x |
| | services | | (x) | (x) | x | x |
| ..... | goods | | (x) | (x) | x | x |
| | Σ | | x | x | x | x |
| Input (intermediate) | | 1 : 8 | x | x | x | x |
| | Σ | | x | x | x | x |
| VA | | 1 : 4 | x | x | x | x |
| | Σ | | x | x | x | x |

Thus, the business travel component cannot as such be identified in the SNA counterparts (being implicitly[27]) included in intermediate consumption and it is questionable whether it should be explicitly figured in the TSA for inbound.

(b) On the **Supply side**, the situation may be considered a bit more favourable but the price to be paid is the relatively more remote relation with regard to the T phenomena *per se* (**Diagram 3b**(2)). Symbols are used as follows: In the case of output, "x" denotes the most typical situation (on whatever level) for the respective industry under the auspices of characteristicity; information of this kind is, however, only available on grounds of a considerable breakdown (SUT). "(x)" denotes the remaining cases of output. At all other levels (Input, VA), at least summary identification is found in the NA (x).

Unfortunately, the problem is that in the NA the degree of **detailed** and/or **T specific** delineation will not always be available. Therefore, although looking favourable *prima vista,* even in the case of the real T requirement – the enclosed area – there is no guarantee that appropriate information will be found. - It should also be noted that the selection of characteristic industries as such is not supported by the NA.

However, generally (over Supply and Demand) NA remains the primary source to be consulted first; this is all the more true since the concepts of transactors/transactions are now basically uniform in both systems – SNA and TSA. The above analysis has shown that there is little direct use of regular NA data (as standard in the official questionnaires, etc.), but there are still **1:1 interfaces**, as follows:

- Output, intermediate consumption[28]) and VA (i.e. **production account**) of those industries which are in sufficient correspondence in terms of classification

- Visitor consumption, **outbound & inbound**, respectively, covering cash and kind[29])

- certain "**marginal**" **totals**, covering the whole economy:

"domestic supply" { -) Total output of domestic producers; -) Total goods output; -) Imports; -) Taxes less subsidies } { with appropriate breakdown, if possible }

- Important reference totals in terms of related **reconciliation** are further:

-) Total services output
-) Total margins output

Like in the case of business, there is no unambiguously clear position with regard to **package tours**, and the respective "net position" of the TSA must be reconstructed in its own right, anyhow.

[27]) In the SNA (93) there is a respective prescription (§14.111).

[28]) The T5 standard of intermediate consumption breakdown is of doubtful use (in the SNA (93) this level is used for illustration only; cf. § 15.24 & 15.60). See also Section 4.2.6.1. below.

[29]) Requires T.4 breakdown/identification of in kind components, if any.

Finally, the **basic materials** of NA deserve a close look upon them too, although so far they are hardly standardised internationally . The use for TSA implementation depends above all on their classification detail.

A first point there is Consumer Durables (CD). While these do not as such appear in the Tables, they require specific care in the evaluation (because of their specific criteria of delineation) and for a still existing analytical interest.[30]) See below Section 4.2.7.2 for further details.

There is a special **classification** proposal, published in the General TSA Guidelines, Vol.1, Annex A. In a detailed basket on consumer goods the respective items may be largely identified.

Identification of a similar kind may be largely supported on similar details elsewhere, which can help the compilation in terms of characteristicity, if otherwise data on T use is not available. This applies all the more if **regional** breakdown can be referred to, in addition (thus increasing the “list potential”, i.e. the estimation of an item by reference to detailed classification).

The RMF briefly recommends a more or less standardised "extraction procedure" (§4.11 ff); more detail is found, however, in the mentioned General TSA Guidelines, with many related references.

In the subsequent Chapter, further information is also found on sources, as appropriate according to the course of discussion.

[30]) In previous versions of the RMF separate identification was envisaged.

# 4. COMPILING RMF- TABLES T1 TO T6: THE METHODOLOGY

## 4.0 OVERVIEW

The subsequent discussion strictly focuses on Tables 1 to 6 of the RMF, supposing these would be intended for questionnaire type reporting. It takes into account the related **conceptual** literature (Manuals etc., whether standard or problem-oriented; cf. 4.1.1). It must at the same time consider the same **data basis** as usually found in the circumstances of European countries. However, this discussion cannot draw on all the individual places in the various Tables, but is of a more **typological** character, addressing the situations and data environments as they will probably arise here and there; the related needs of preparation and processing in general, and certain pitfalls already known to exist or supposed to come; and how to handle the many deficiencies of such broad data basis when used for a system like TSA. In other words, implementation is a procedure determined by a multitude of soft and hard factors, among which the present text may also contribute practical guidance by generalised advice.

The organisation is as follows:

- First, conceptual and factual **preliminaries** are briefly considered, as usual (**Section 4.1**).

- In the next Section, which deals with practical implementation and is, therefore, the "core", the Methodology is reviewed mainly from a *"de lege lata"* point of view (and only exceptionally from a *"de lege ferenda"* point*)*. Central concepts for this purpose are the introduction of a set **of screening tabulations**; and on that basis, **stock-taking** for an **inventory** of the sources. This is done separately for Demand and Supply (each with its separate RMF-Tables, 1 to 4, and 5 respectively), and its combination in RMF-Table 6. Existing recommendations as well as obvious or less obvious adaptive intervention are considered for each part (Demand; Supply). On that basis the **sequence** of organisation steps as well as the follow-up of adaptive stages is considered, and proposed to be shown in a certain shape. A set of **worksheets** is envisaged for more self-contained elaborations (**Section 4.2**).

- In a final Section, a comprehensive but brief **problem account** is recapitulated. It is, together with the above, the basis of a couple of more qualitative final conclusions and recommendations, including some guidance on documentation (**Section 4.3**).

For reasons of economy of space, all tabular presentations have been concentrated in the **Annex**, as follows:

- Screening Tables
- Sequence Tables
- Classifications
- Worksheets
- RMF-Tables 1-6

## 4.1 PRELIMINARIES

### *4.1.1 Primary references*

Primary references are selected as suggested by the very topic of this exercise, which is practical **implementation**. Accordingly, it is not only the RMF, but also the OECD TSA manuals and precursor versions (WTO-Nice version, OECD TEA), which are numerous in the former case particularly, and have in part been regularly published (see Bibliography). However, **methodological advice** in terms of practical guidance is sparse if looked for in terms of how to deal with a disparate data basis and its countless shortcomings. (Something similar applies to the famous standard Manuals on NA (SNA (93); ESA (95)).

Therefore, two related exercises, which have been drafted just with a view to assist in practical guidance, are of particular value (WTO: General Guidelines for Developing the TSA: Measuring total T Demand or T Supply, respectively); both are aimed at introducing and developing a suitable data basis rather than using what is at hand, and which may detract somewhat from their use in the present context of immediate implementation. In the EU context it is also the normative substance regulating related data collections, which must be taken into account. To a certain extent, Eurostat materials emanating from the development of the common RMF process may also be quoted here (e.g. like that on TSA classifications, and on a TSA questionnaire/see Bibliography).

As regards **sources** themselves, the universe of the Tourism specific materials as well as socio-economic statistics in general may be taken into account, including the statistical data as well as their meta-information background.

This altogether is an extremely wide area; the relevant knowledge must be presupposed, in principle. Specific discussion on particular reference is provided, however, as suitable, on various occasions, when it seemed useful to prevent otherwise possible misunderstandings or certain other pitfalls, and to enrich the data basis in general. Such explanations are given in this text itself.

### *4.1.2 Scope and Structure*

The overall scope of the present implementation exercise is delimited by the **reporting requirements** according to Tables 1 to 6 of the RMF. (One could even summarise, using Table 6 alone, since it embraces the former information). Accordingly, for practical work, these Tables may be reduced to their "**net content**". Such "**net approach**" is even more important for the **structure** (composition), because the tabular requirements if inspected as such do not only suggest heavier demand than actually involved, but also present a better overview of the relatively simple conceptual structure.[31]). (Diagrams 4.1.2 (1.1) and 4.1.2 (1.2 A, B)

This **Building Block approach** is conveniently followed through the whole of the following methodological discussion. In practical terms it means:

For each building block, a more or less separate complex of preparation is recommended, as described in detail in the Screening Tables for sources (see Annex 1), and in the **Sequence Tables** for the processing steps (see **Annex 2**).

[31]) It should be noted that OECD follows a different approach (see Common Questionnaire, Eurostat Document, January 2001).

Each Building Block represents a component of the programme which is conceptually perfectly described in the RMF, and therefore not duplicated here *in extenso*; whereas the methodological and practical (technical) guidance is presented and in each case to be seen as being restricted to a specific block.

Directly associated with the Building Block Approach is "**Definition Targeting**": For each Building Block a set of definitions is co-ordinated; which circumscribe its immediate scope and further detail of composition (if any), and which is easily found in the RMF. As shown at the beginning of Chapter 2, only rough recapitulation of the central concepts is given, to round off the conceptual reasoning of the present methodologies developed there. Particulars of definition are also mentioned occasionally elsewhere if they are of specific interest for other methodological peculiarities.

Beyond that, this kind of conceptual preliminaries has largely been **presupposed** here, but it may not at all be neglected as the reference target of the deficiencies to be gauged and removed in the end by adaptive methods. Such deficiencies may appear regarding an overall scope, or scope of details (coverage) and other definition necessities (time, basis of recording), as systematically addressed in the Tables on the Sequence of Implementation Stages (see sections 4.2, 4.3), above all.

### *4.1.3 Table Reference and Interrelations; Parent Concepts*

The internal and the external relationships of the Tables and their components are important for consistency and final reconciliation, and thus also for implementation. They may assume particular relevance if the original sources refer to (sub)totals rather than to components so that the former must be decomposed on the basis of some "methodology" (see section 4.2).

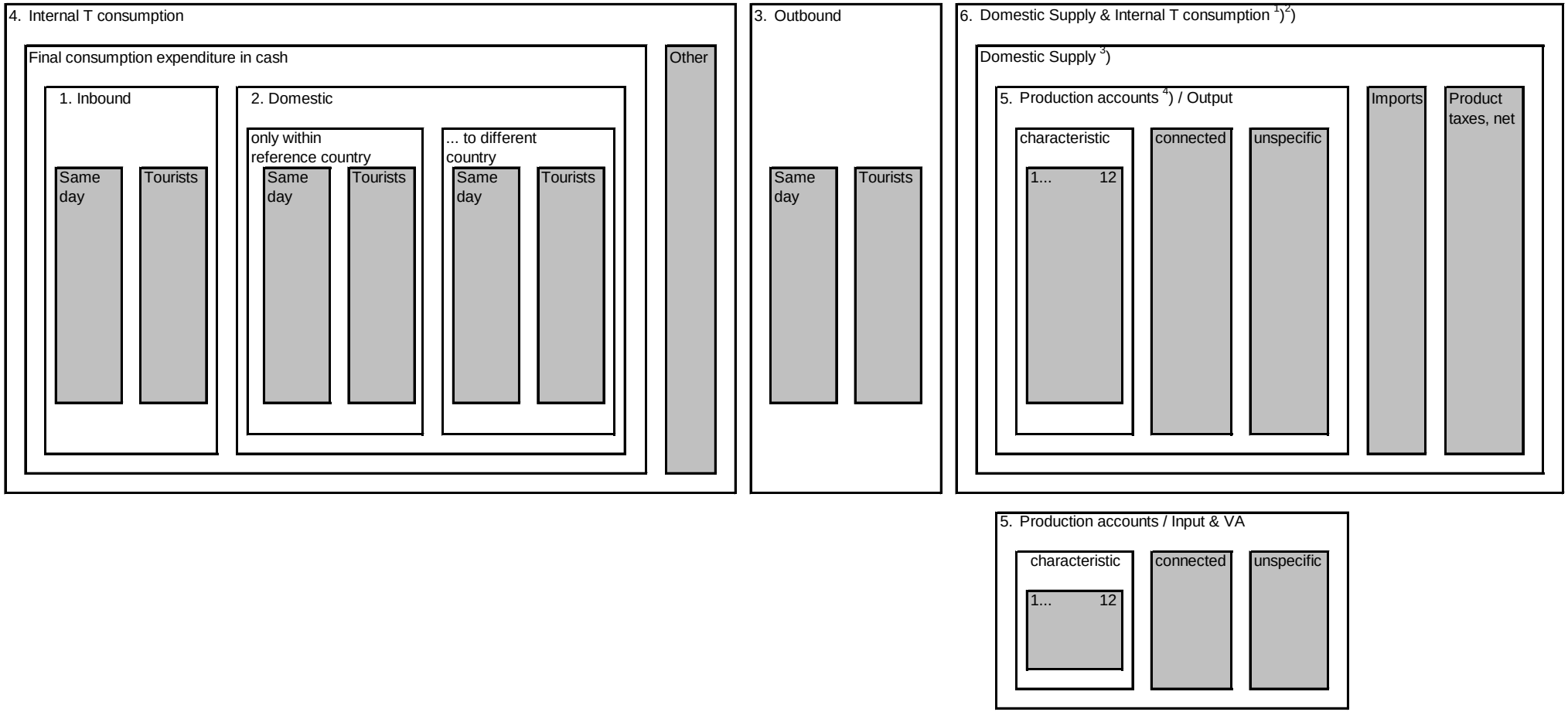
These relationships are easily recapitulated on the basis of the Building Block presentation as follows (RMF-Tables 1 to 4): Diagram 4.1.3(1). Within this pattern it turns out that there prevails a simple additive, hierarchical structure. Internal consistency is therefore easily achieved/maintained. - One warning is necessary about the figures on the numbers of travellers, which would not be additive but involve double counting for those travellers who are more often underway, and this across rows and columns as well. However, these numbers are themselves not asked for but used to define the heading in terms of transactors involved. There is also a certain limitation about forms of tourism, which is only fully asked for internal T but not on classes by duration in this case.

RMF-Table 4 involves another pitfall which is, however, much more critical, namely the "in kind" transactions (own account, STIK[32]) and – above all - business). This possibly important component can hardly be figured out at once but needs detailed scrutiny, which is more closely described elsewhere (see 4.2.2.1, on RMF-Table 4 “in kind”). Thus it cannot be interrelated. Therefore, the total (segment 4.5) is not so easily explained by components, if details are at issue.

The Building Block pattern substantially gains in systemic rigour by its pervasive, strict adherence to a uniform product breakdown (**product classification**). Therefore, all relations true for a certain Building Block as a whole hold equally for each individual classification category.

[32]) Social transfers in kind

TVA related Standard Tables
Hierarchical Sequence of Tables: Net content of information




[1]) Demand Component = Total of Table 4

[2]) T share suppressed

[3]) ex. Table 6; see footnote [1])

[4]) A component of Table 6: see footnote [2])

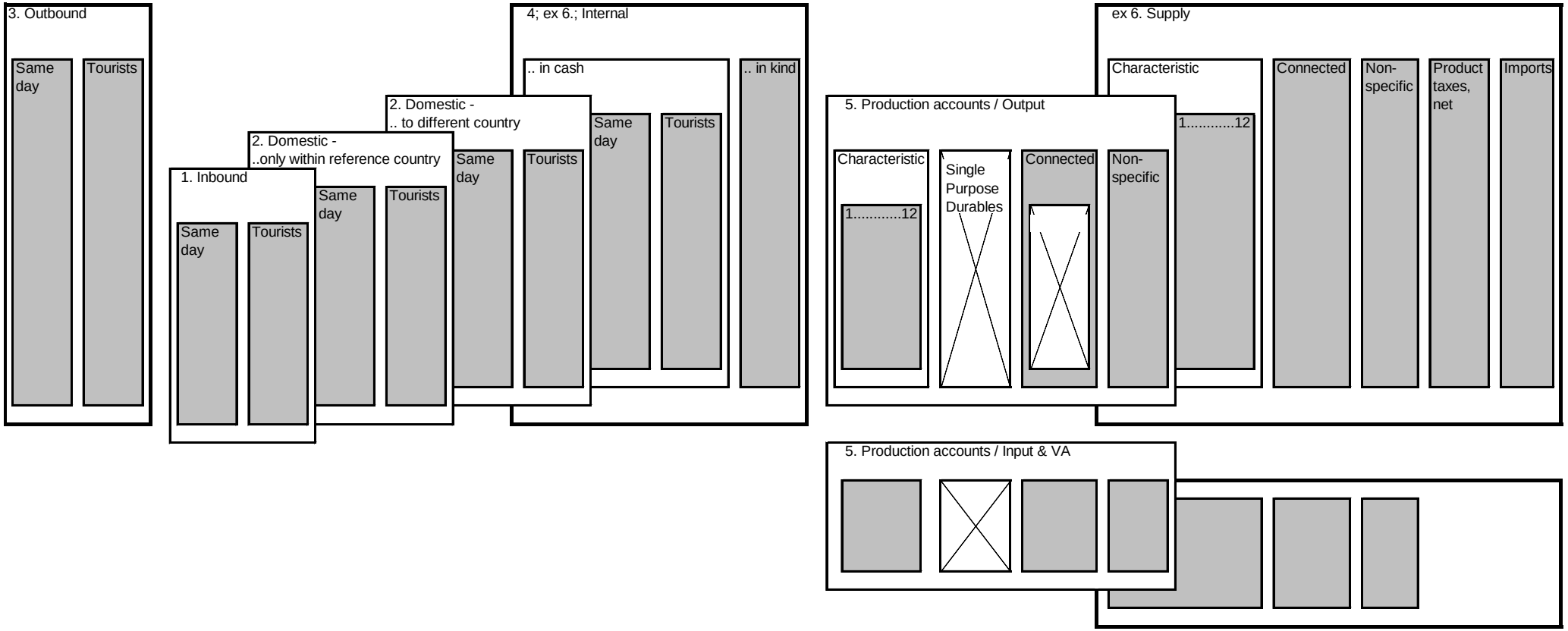
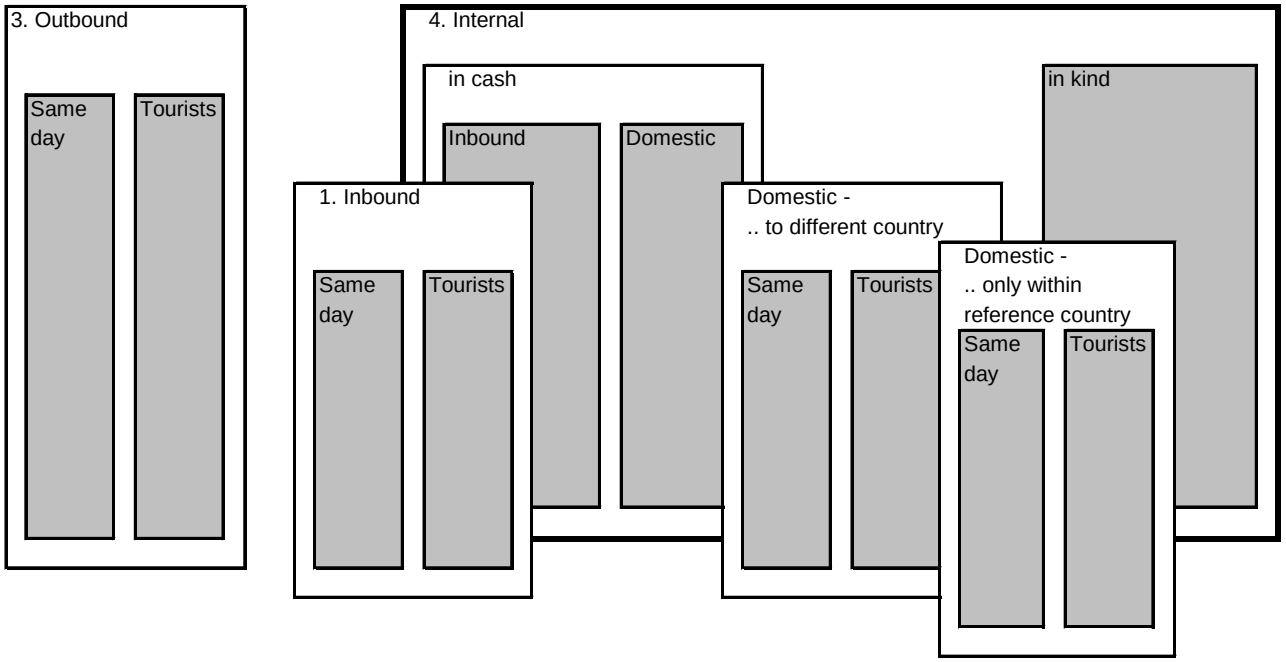

3. Outbound
Same day
Tourists
1. Inbound
Same day
Tourists
2. Domestic - ..only within reference country
Same day
Tourists
2. Domestic - .. to different country
Same day
Tourists
4; ex 6.; Internal
.. in cash
Same day
Tourists
.. in kind
5. Production accounts / Output
Characteristic
1.....12
Single Purpose Durables
Connected
Non-specific
ex 6. Supply
Characteristic
1.....12
Connected
Non-specific
Product taxes, net
Imports
5. Production accounts / Input & VA

**Diagram 4.1.2(1.2[B])**



| RMF-Table | Traveller | Form of T | Components of T Consumption | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Classes of visitors/cash | | | | Other/non-cash | | Total |
| | | | Same Day | | Overnight | | | | |
| 1 | Non-residents | Inbound | Excursionists/ Inbound (1.1) | + | Tourists/ Inbound (1.2) | | | = | Visitors/ Inbound (1.3) |
| | | | | | | | | | + |
| 2 | Residents | Domestic | Excursionists/ on domestic travel only (2.1) | + | Tourists/ on domestic travel only (2.2) | | | = | Visitors/ on domestic travel only (2.3) |
| | | | + | | + | | | + | |
| | | | Excursionists/ on travel abroad (2.4) | + | Tourists/ on travel abroad (2.5) | | | = | Visitors/ on travel abroad (2.6) |
| | | | = | | = | | | = | |
| | | | Excursionists/ domestic (2.7) | + | Tourists/ domestic (2.8) | | | = | Visitors/ domestic (2.9) |
| 3 | Residents | Outbound | Excursionists/ Outbound (3.1) | + | Tourists/ Outbound (3.2) | | | = | Visitors/ Outbound (3.3) |
| - | .. | National | 2.7+3.1 | + | 2.8+3.2 | | | = | 2.9+3.3 |
| - | | Internal | 1.1+2.7 | + | 1.2+2.8 | | | = | 1.3+2.9 |
| 4 | … | .. | 1.1+1.2 = 4.1 | | | | | | |
| | | | + | | | | | | |
| | | | 2.7+2.8 = 4.2 | | | + | 4.4 | = | 4.5 |
| | | | = | | | | | | |
| | | | 4.3 | | | | | | |

[Numbering according to RMF-Tables (1st digit indicates Table)]

**RMF-Table 5** follows a completely different structure coming close to a Supply-Use Table (SUT) common in NA. Its internal structures are also additive, and with respect to commodity classification the output part ("Make Matrix") is directly compatible with Tables 1 to 4. The formal pattern as a basis of possible intra-relations is as follows (**Diagram 4.1.3** (2)):

Diagram 4.1.3(2)

| | Activity j | | | |
|---|---|---|---|---|
| | characteristic 1.... 12 (20) | ∑ connected | ∑ Non-specific | ∑ |
| Services | | | | |
| …characteristic | 1 : 20 | | Breakdown (but not amount) directly compatible with the classification structure of RMF-Table 1 to 4 | |
| …connected | 2 | | | |
| …other | 1 | | | |
| goods | 1 | | | |
| ∑ Total Output of products i (Xj): | | | | |
| goods & services | 1 : 8 | | | |
| ∑ Intermediate Consumption (c) | | | | |
| VA components | 1 : 4 | | | |
| ∑ Primary input (y) | | | | |
| ∑ Total Input (Uj) | | | | |

There is one major **identity** which must be taken into account throughout if this Table is intended to be complete, viz. that the total output of a certain industry equals its total input:

$$X_j^i = U_j^{c,y}$$

(X=commodity output, U= intermediate and primary input; i=1...20, c=1...8, y=1...4).
There are no other identities between the various totals, except the composition by summation. Similarly, none of the Totals *per se* provide any formal interlinks to any of the Totals of RMF-Tables 1 to 4.

However, in **RMF-Table 6** the outcome of RMF-Tables 1 to 4 (summarily by raising/reducing) and RMF-Table 5 (1:1) is assembled in an overall framework and made compatible by raising the information on RMF-Table 5 to the level of **producers' prices**.

One most important further check is gained that way by the following relation:

$$\sum_j U_i^{T5} \leq \sum_j U_i^{\Sigma T4}$$

The Total of RMF-Table 4 is bound by the Total of RMF-Table 5, which is quite a meaningful test if applied on the detailed classification level.

At that level, some conclusions can be drawn:

- There is a straightforward **logic of additivity** (Building Block approach), which affects almost all segments of the system. In some cases additive logic is not immediately observed but can be easily reconstituted.
- There is only one special component – **T consumption in kind** – which falls somewhat out of the general additivity pattern.
- **Interrelations** between the Tables are not particularly complex or rich.
- Even if simple the additive logic is **statistically advantageous** as compared with direct estimation of the totals (reducing relative failure).
- Additive logic gains in potential if used from the **most detailed** classification level onwards.
- Within RMF-Table 5 there is a certain possibility of **cross checking** of Tables. In addition, there is a limitation test between Tables 4 and 6, both tests being applicable from the most detailed level onwards. Both these tests should be considered indispensable.

There are several further **identities** to be maintained which apply in the **Worksheets** and adaptation phase in general, but without strict inner necessity of application.[33])

In this context it may finally be useful to recall the major **"parent" concepts** of the individual Tables, with a view to their possible potential of contributing overall **checks and balances**. **RMF-Tables 1** to **4** use concepts of T statistics for the definition of transactors, which is **visitors**, and transactions, which is **consumption of visitors** whether in cash or in kind. T expenditure is a subject of data collection at European level, by Part C of the **Directive**.[34]) The respective data basis is thus a major source for implementing those Tables, but due to its deficiencies in coverage and scope this cannot serve as a checking reference basis; it itself needs adaptation and reconciliation, as shown in more detail later on.

**RMF-Table 5** - essentially Production Accounts – provides information typically covered by usual business and production statistics at European level[35]), although not necessarily in the requested classification breakdown and even periodicity. With the above valid proviso of adaptation necessary on either side one might start from a principal 1:1 relationship between RMF-Table 5 and the related economic statistics data basis. The kind of adaptation mentioned may be found in the NA, in particular its production accounts for deriving GDP by origin, and SUT/I-OT. Covering Output, Input and VA, the 1:1 relationship would all the more hold there, if only the classification structure fitted.

NA are a less determining (but of course still suitable) reference basis for the other Tables, too. The reason is the fact that the respective flows are each also part of some corresponding NA flow (aggregate) but, exactly speaking, in no case on a 1:1 scale. Therefore, the only check would be a "≤" examination. This does not, however, detract from extensive use to be made of NA reference in terms of "EM" methods (see section 3.2).

33) These are indicated in the Sequence Table (section 4.2, 4.3) by "=" at the Totals level.

34) Total T expenditure, whether private or business, as well as expenditure for package tours for holiday trips, both domestic; and total T consumption for outbound T, whether private or business. Same day is completely left out.

35) Structural Business Statistics (SBS), Module 1 in particular.

## 4.2 METHODS

*4.2.1 Introduction: The Tabular Approach (Tables as a means of reference/ of screening)*

As pointed out, the implementation methods follow a **"Tables by Sources"** approach, with a focus on the individually defined building blocks of the Tables as proposed by the RMF, and further developed with regards to the "net information requirement". On the basis of the notions related to the the categories in the Tables (major notions of T statistics and TSA in particular), the features of the related information (scope and structure), and the kind of sources themselves, by combination a series of **tabular formats** arise, following a generalised, more or less uniform pattern, as follows:

| | TSA & relevant “infological categories”… |
|---|---|
| S<br>o<br>u<br>r<br>c<br>e<br>s<br>.<br>.<br>.<br>. | |

According to the degree of detail used in practical application, **standardised frameworks** of categorisation emerge depending of the statistical situation in the various countries, potentially reaching from individual, concrete statistical instruments to general types of sources on the one hand, and from the most detailed classification components of tourism notions to the higher aggregates on the other hand.

However, that way providing a raster of primary analysis, such formats are not an end in themselves, but are here to serve as a means for systematically reviewing data availability in a given country ("screening"; **Screening Tables**). This preliminary stock-taking may help to find out:

- what is completely missing; what is not up to date;
- what exists, but is not in line with the RMF standards;
- what can be used as an intermediary for making estimates;
- what interrelations and other references exist within the given framework and its already existing and/or newly developed data, etc.

Therefore, in other words , and most importantly, the tabular lay out should support practical work (**implementation**) immediately.

Such screening review is meant in the first instance to serve as guidance for TSA requirements, mainly on the basis of **already existing data**, rather than as guidance for further developing the national data basis .[36])

[36]) For this latter purpose, the WTO´s General TSA Guidelines, Vol. 1 & 2 are to be recommended as the "first address".

In this proposal, the following **major categories** are generally used and recommended for this kind of preliminary screening:

**Sources** (referring to the origin of information used):

- primary...
- secondary… } cf. Section 2.6 above
- tertiary…

**Info-type** (oriented to TSA needs):

- universal (comprehensive) — overall ("1 figure")
  - detailed
- partial (specific features) — overall ("1 figure")
  - detailed

**Further categories** are introduced in these formats according to the notions used in the TSA or on the **Supply** or **Demand** side.

**Supply** and **Demand** are also the main categories of the different versions of Screening Tables proposed here.

While rather detailed rasters arise for the above categories, and might possibly be further elaborated as useful in given circumstances, there is no similar provision for the **classification** part. This is due to the uniform and pervasive use of a **standard product (commodity) classification structure** in the whole set of the TSA tables, so that only for the cross-tabulations on Supply further attention of this kind is needed. (However, there are still problems of classification implication in their own right, which are dealt with elsewhere; see section 4.2.6).

Screening cannot be done for sources as such, in isolation from methodology. On the contrary:

A **screening step** of this kind is meaningful only if definitional, operative and other statistical criteria relevant in this context are taken into account in a circumspect and accurate way. Similarly, thorough screening of this kind cannot be fully separated from the methodological questions, like adaptation and estimating techniques.

Therefore, the subsequent discussion in many cases tends to go into that depth, too, so that later on only remaining methodological issues are separately discussed *per se.* An exercise of this kind will, of course, not provide a fully operative answer on what to do concerning implementation in each individual case (each "cell" of the Tables).

As pointed out further in subsequent sections, such programme must be developed on each country's own responsibility. Guidance of the present kind can help to determine the way of its actual formulation and to avoid the mistakes that are inherent in a yet unfamiliar field like the present one. In view of the usually quite small data basis, the Screening Table in a given country will anyhow be much smaller/less densely "populated" than suggested by the formats discussed subsequently. These suggestions are therefore reference tools only. For this purpose, the individual sources existing in the given country will have to be placed in the Screening Table in all locations applicable. If these are more than one, by necessity there must result certain differences, which will be of interest (relevance) for the implementation (a reconciliation problem…), and might be explained in **additional documentation**. Additional

indication may also be suggested for the reasoning about the qualification (location) of a certain source otherwise.

In whatever shape, screening is an indispensable step for developing a purposeful, internally consistent and practical **programme** of **implementation** under given circumstances.

Subsequently, the conception of each table, the criteria applicable for the screening procedure, as well as the major difficulties/drawbacks/pitfalls often encountered in the respective steps are dealt with in turn. All Screening Tables are found in **Annex 1**.

### *4.2.2 Screening Tables*

#### *4.2.2.1 Demand*

**Starting Table (T0)**
For Demand, as represented in Tables 1 to 4 of the RMF Manual, the WTO's General TSA Guidelines, Vol.1 (Demand) provides most useful starting concepts on **cash** final consumption expenditure of visitors (Fig. 4.1). The focus there is on sources as well as on visitor categories: inbound (I), outbound (O) and domestic (D) and their combinations, as proposed by common T statistics and representing building blocks (cf. 4.1.3). In addition, there is a most useful classification of the demand-related sources by their timing in relation to the trip:

- Pre trip
- On trip
- Post trip

That way, a **tabular structure** results, where each source can be allocated according to the respective transactor/transaction on the one hand (column heading) and the timing respect on the other hand (row heading): which source is applicable in a certain context? The whole variety of sources is envisaged as found in this field altogether (but not each source in every country).

For the present purpose, the **sources** have been slightly adapted (and abbreviations used; see Tables) and obvious errors corrected.[37]) [38]) An additional distinction has been introduced for the present purpose: same day vs. overnight tourism.

A few particular features need special attention here, for their outstanding importance in the implementation potential of sources:

- (visitor surveys) (VS) is clearly distinguished from (household surveys) HHS; the former possibly being more specifically (tailor-made) suited for T statistics purposes. However, there may always be some particulars which need certain convention etc. if related to individuals (e.g. expenditure on common level if to be related to individuals).
- A special case of this kind is **consumer durables** (CD) of special design for T purposes. These are normally bought before the travel (pre trip) and attributed to the

[37]) As is the case with "existing data", see Table T0.
[38]) No further details on the various instruments are given here, in view of the immediate implementation purpose.

HH level as a whole only, for reasons due to the very nature of this kind of purchase. Special rules are therefore required to break down such expenditure by individuals and times of travel. Note that similar restrictions do not apply to other pre trip expenditure, like non-durables and/or services (see Section 4.2.7.2 for further details).

- A further problem that is not obvious in this Table is the possible incompatibility of **concurrent** sources (HHS/VS vs. test) with regard to **package tours**, which will have to be taken account of. – Something similar may apply to the **limited scope** of detail of certain sources (like CB).

The first impression from the Table may be an almost overwhelming quantity of sources, which is however not true for various reasons. Sources in a given country may be **a lot fewer** than those exhibited here overall. Only very few sources turn out to be **universally** applicable, viz. the VS in terms of **diary** and/or **transport** modes, with the limitations of the relevant instruments themselves (cf. 3.1 above).

Another "source" of data is also put forward as universally applicable: "**existing data**". However, by their very nature in the end they derive from some other source (mostly of "secondary" and/or "tertiary" kind) and need therefore not be further pursued here (see the respective discussion following later). Of course, the materials underlying the NA compilation of a country are always a candidate source of this kind and must be reviewed with the relevant experts.

Another source of at least potential universal applicability is "**Expenditure_Models**". The General TSA Guideline, Vol.1 (on Demand) points out rightly that this is a wide, if exhaustible field, and characterises the whole variety by two basic versions.[39])

- Expenditure Ratio Model (ERM) (basic logic: proportionality)
- Cost Factor Expenditure Model (CFEM) (basic logic: applicability of average prices)

} { common logic: "analogy"; common practice: "ad hoc"

The abbreviation generally used here is **EMIR(A**): Expenditure Models on basis of Indicators or Representativeness [and Analogy]. - The basic logic of such approaches is "analogy".[40]) It may return in more or less similar or dissimilar variation on many occasions and under different circumstances. More traditionally, the respective methods are often comprehended by the term "**application of a key**". For the sake of this superior target, such an *ad hoc* methodology must surely be resorted to in order to achieve the required completeness, even disregarding a sort of scrupulousness and sophistication often found in other situations of statistical evaluations .

Beyond such principal guidance, it is difficult, if at all feasible, to extend systematic advice on how to proceed, in practice, in each individual case. Inspiration may be obtained from the principles put forward above, and in greater detail in the source quoted, (Guidelines pp 55 ff).

[39]) It could be argued that, arithmetically, there is no real difference, which therefore reduces it to an approach rather than to the essence.

[40]) Obviously, on such broad terms this approach is not restricted to Demand only but is of more or less universal application (Supply; integrated analysis etc.).

It may also be kept in mind that a totally similar situation about application and adaptation of defective data exists in the field of the compilation of NA itself, whether considered as such or with a view to its use for TSA purposes e.g. This kind of approach (EMIR(A)) is particularly important on the time axis because many sources will not be up to date, so that some **extrapolation** is needed.

It is worth mentioning here that the application of the data gained by the **Directive on Tourism Statistics** (DTS), which is basically non-monetary, inevitably requires some treatment of the kind described before to utilise this most significant information on T.

It is also to be mentioned that, unfortunately, **Same-Day Tourism** does not seem to be specifically supported by any of the sources shown , thus requiring such techniques all the more.

Altogether this scheme is clearly useful to get a **first overview** of the national sources available and their systematic potential, as a checklist and basis for further analysis, as pointed out below.

**Summary Table on RMF Table 1 to 4 ("cash")**

This presentation gives or makes it possible to obtain a comprehensive overview of the situation in a country with regard to all TSA building blocks on T Demand in terms of **final consumption expenditure in cash**. The starting basis is Table 0 as described before, but there is a difference in focus (in which constellations may national sources be encountered?) and a few steps have been taken toward screening:

- the **infological** categories of universal vs. partial and overall vs. detailed are introduced;

- the **sources** are categorised by the kind of statistics involved (primary, secondary, tertiary see section 2.6) and the statistical units (SU) addressed (HH, visitor, T establishment), which are the most critical reference points for a practical use of the data.[41]) In the trunk column the term "tertiary statistics" is used, indicating a category of sources relatively more advanced in terms of subsequent elaboration than the primary or secondary one. This kind of sources comes close to TSA data quality (see section 3.2).[42])

For the distinction of **Same-Day Visitors** vs. those staying **Overnight**, a separate block is introduced. Something similar applies to the **classification** (commodity level).

The places where such data is likely to be found are indicated by "x", but without prejudice to the situation in a given country (and on this occasion not arguing at all for re-introducing such sources, with a view to TSA implementation). It is stressed once again here that the distinction between "Universal" (T comprehensive) and "Partial" (T specific features) is meant gradually rather than categorically, i.e. with a view to a possible use in implementation:

- **Universal sources** are deemed to cover a whole building block more or less completely (notwithstanding the required classification breakdown). They therefore need a relatively small degree of adaptation/reconciliation. A practical example is a resident visitor-related survey covering their travel activities during one year's time on the basis of a diary.

41) The sources themselves may be denominated according to Table 0.
42) See footnote 23.

- **Partial sources** under a given building block covering a certain feature, whether in terms of time (season), transactors (travelling people) or activities (kind of travel). They accordingly need a much greater degree of adaptation/completion if used for TSA purposes. A practical example is a border survey covering inbound visitors entering/leaving the country by plane.

- An "**Overall**" figure for a certain building block may seem trivial at first sight, but it may be quite useful, whether for purposes of further subdivision (on the basis of some key proportions) or as a checking reference. Typically, such figures are found in the NA or the BOP, but sometimes also derive from survey instruments (e.g. if asking for "overall outlay" in a period). Accordingly, the detailed figures (whether universal or partial) give the additional breakdown as required by the TSA. Of course, there may still remain some potential/need for further assimilation.

Together, these distinctions are directly useful for a systematic evaluation of the **requirements of implementation** in each case:

- looking for additional or better suited statistical evidence (if any...)
- deciding on some estimating (EM) method to be applied (in exchange...)
- considering appropriate reconciliation (if more than one reference figure...)

These indications may be best documented by the means described in the context of "Table 0".

Several features dealt with in the Tables need further explanation (**Special Questions**):

- **CF (Commodity flow)** statistics are introduced as an additional category of source (i.e. tertiary). The general formula, well known from NA and many other contexts is:

| general | touristic |
|---|---|
| domestic output, basic prices | supply [at purchasers' prices] |
| | non-touristic |
| + imports (cif), basic prices | - intermediate consumption |
| + [imports & other commodity taxes] | - non-touristic exports [fob] |
| = supply [at basic vs. producers' prices] | = touristic uses [at purchasers´ prices] |
| + [trade and transport margins] | - [commodity taxes and margins] |
| = supply [at purchasers' prices] | = touristic uses [at basic prices] |

This flexible concept is in principle universally applicable, but must be determined in each case according to circumstances. It is easier to apply if the characteristicity of the respective commodity is high, so that the non-touristic use may be more or less

neglected. There is also a problem of taxes and margins if goods rather than services are at issue.

- Another category used is **mirror statistics**. Such help may be expected in relation to **other countries** where the origin or destination of visitors of a given country is highly concentrated (inbound/outbound statistics).

- **T Business Reporting**: With varying degrees of perfection, , official or semi-official reports on T (or economy in general with some figures on T) are found in almost all the countries concerned. More relevant than these more or less comprehensive reports may be the specific reports issued by T organisations and even individual enterprises if large enough. Depending on the nature of such data, these may be, strictly speaking, primary, secondary or tertiary, but have been here altogether subsumed in the secondary category (e.g. labelled "Marketing").

- **Individual data** originating in statistical surveys may, of course, also be useful even if not identified as such in the statistical outcome (T establishment - "TEST" - data of business statistics).

- As always, **package tours** (tour organisation) also play an important part in this context. By nature, such data are never universal and have accordingly been subsumed here in partial/overall or detailed secondary sources, as appropriate. The latter qualification is explained by the fact that for **decomposition** some additional data is always needed, but it is hardly obtained through regular surveys, and most probably requires approaching the respective organisers themselves. For this procedure, separate explanations are given in a different place (4.2.7.4 and Annex).

- **Housing** (second homes for T purposes, primarily) represent a special category of (secondary) pre-trip expenditure, which is probably to be identified everywhere separately. Ample advice is found on this in the General TSA Guidelines, Vol. I.

- **Classification breakdown:** Concentrating on a "**characteristicity**" notion of T products, which covers services only, the commodity breakdown is rather rich only on that level (20 characteristic, 2 connected and 2 non-specific services). There is a particular and possibly somewhat dubious qualification for the rest, i.e. "**goods**".[43]) For them there is only one category provided, but at the same time there are distinctions of **trade (and transport) margins** between connected and non-specific goods. If (as is probably the case) distributive margins are not uniform across all branches/merchandise it is necessary at least at a certain "reasonable" level of detail to distinguish the composition of goods traded, in order to be able to estimate the margins. From this procedure, a symmetric breakdown of goods consumed by visitors automatically arises as follows:

[43]) "Domestically produced goods" as termed in the Tables; in addition, imports are also distinguished; they are usually of minor importance in the field of services characteristic of T.

| | Goods, domestically produced, at basic prices | | |
|---|---|---|---|
| | Total | connected | non-specific |
| | | further broken down by margin specific group | |
| purchasers´ values | ... | ... | ... |
| margins | ... | ... | ... |
| producers' values | ... | ... | ... |

A similar approach should be applied to **imports** of goods (whether typical for T or not) consumed by visitors.

A more specific and more informative breakdown of the goods component would automatically result from these estimates.

Otherwise, the classification breakdown (20 characteristic commodities) may be quite demanding, too. Such questions are discussed elsewhere, however (see section 4.2.6).

- **National Accounts** (NA): Unlike what is problaby commonly expected, only very few directly useful data can be found in the official records on T Demand, for reasons of deviating or smaller definition of transactors and/or transactions, too. Nevertheless, the preliminary materials of NA compilation surely contain reference data material useful as building blocks or starting steps for further evaluation, or as checking reference, or both. It has been taken into account in the present screening table under EMIR(A); see Section 3.2 also.

- To avoid possible misunderstandings, it is stressed once again that **business travel** (including travel on account of government) is not identified within the notion of cash expenditure on visitors' final consumption (for further detail see next section).

- **Non-monetary sources** (if any; e.g. DTS) may be included in this Table, too, depending on their various uses. However, there is always some obvious necessity of a further EM type step there. Therefore, in the Table the situation is subsumed in the "tertiary" category (EMIR). The overlap with the related monetary data may be scrutinised by similar categories.

- **Same-Day Visitors (SD) vs. Tourist (T) distinction**: this comes down to a couple of sources only because on the one hand, except certain very specific cases, there is no other way than to approach the travellers directly; and on the other hand, certain expenditures of the pre (and even post) travel kind cannot be attributed that way at all. Notwithstanding the final decision on the relative importance of this distinction there is no other way than to introduce such **survey**, and there is only very poor chance of providing meaningful figures otherwise (e.g. if such surveys do not yet exist).

**Inventory & Working Programme**:

With the raster described before, **stock-taking** of the related sources available in a country can be easily conducted, thus resulting in an **inventory** as follows:

- overview of the **sources available**/facilitation of choice in case of multi-source situations
- account of the **steps necessary** for adaptation/completion (EMIRA etc.)
- clarification of the possibilities of **mutual checks** by means of reference data (whether on same or superordinate level, or otherwise)

It is not clear *a priori* whether to start by rows or by columns, both procedures may lead to the same result in the end. The differences in the procedure may be due to the different stages of familiarity (secondary statistics work (NA type) in particular). The final product ("**inventory**") may look somewhat different from the Screening Table because of full text by cells and the likely "net effect" as described in 5.2.1. It may even not exist as a “Table”, but as a little computer file. On that basis only a most important next step is to be taken:

A sufficiently elaborate and complete **additional documentation** system, enabling the inventory to be used as a starting platform to formulate a **programme** of subsequent implementation work.

Such programme will address different levels of statistical evaluation and development in detail and in right logical order, exploiting all potentials of reconciliation and checks, and situations of identified further development necessities. These tools will also help in work assignments and subsequent description/explanation/reporting on the actual methodologies used.

From the above presentation and analysis, the following TSA related general impressions and conclusions may be drawn finally:

**General Conclusions:**

- A reference **Screening Scheme** is available to get an overview of the actual situation and requirements on the demand part.
- Such overview is achieved through **stock-taking** of the existing sources, resulting in a TSA-related **inventory**.
- Beyond the building block effect, the inventory is likely to benefit from considerable further **net effects** as compared with the size of the original screening raster.
- The inventory is to serve as a basis for a **working programme** of implementation and possibly following steps.
- Some **problems** are more specific to **demand** side statistics and therefore require special attention/treatment:

  -) limitations of the performance of certain survey concepts

  -) requirement of decomposition of package tours

  -) additional coverage of pre- and post trip expenditure

  -) specific evaluation of margins for goods consumed by visitors

  -) separate identification of housing

  -) distinction between excursions and overnight tourism for a sound survey data basis.

- As a reference source, **NA** is almost not immediately useful, but provides ample possibilities within its preliminary/compilatory data basis.
- EMIRA in a wider sense is to be expected as a rather ubiquitous "method" of implementation, whether in the end needed for completion, breakdown, price evaluation or reconciliation.

It appears that it is not possible to provide a lot of general advice; only guidance on certain minimum requirements of consistency, conformity with concepts, and also on priorities.

**Table on RMF-Table 4 – the "in kind" component**

In Table 4 the RMF combines cash and non-cash building blocks, the former being the totals of Tables 1 to 3. The additional building block called "other components of the visitors' consumption" is, positively speaking, the "in kind" component. It comprises a set of otherwise quite different sub-components, from in kind consumption expenditure of HH, to social transfers in kind (STIK) to business expenses for travel. The importance of the various components and the methodological implications are also quite different, and the latter quite difficult, in certain cases at least.

Altogether, a first clear conclusion is therefore that the impression that an overall estimation of such heterogeneous component might be possible is absolutely inappropriate. On the contrary, in reality, working with a degree of detail going beyond the attached screening T.4 is most likely to be necessary. However, as in the previous discussion, the attached screening format is not thought to be the full answer to the implementation requirement, but it is still an important preparatory step for this aim. The components identified in the Screening Table take into account the minimum of definitional distinctions and related methodological

differences in terms of sources useful for practical implementation. The trunk column is similar to what is found in the previous Tables.

With regard to **sources**, the situation is less differentiated than in the previous Screening Tables, because these mostly concentrate on HH and visitor-related survey. However, for business travel, enterprise related surveys (T establishment; "Test") will be of importance (including government travel for this part), and for the STIK part, Closed Accounts (CA, Budgetary) may be indispensable for valuation. By definition, tertiary sources and methods (EM) will also apply where other distinctions/attributions/ valuations are required.

The topical components may first be briefly considered for understanding:

- The ***first group*** is **HHFCE in kind**, consisting of barter transactions, production for own final use and the counterpart of any income in kind.

  Its first subcategory (**barter**) is of theoretical rather than practical interest, e.g. when private accommodation facilities are exchanged that way. (In an analogy to NA, the barter would be transformed into monetary equivalents and corresponding sales/purchases.) Mostly, this may be considered negligible.

  The second subcategory (**production for own final use**) is quite important because it consists to at least 99 per cent of housing on own account, which has become quite common even for T purposes. The General TSA Guidelines, Vol. 1 (Demand) gives ample advice on related conceptual as well as on statistical issues (cf. pp. 93 ff and pp 103 ff). According to the variety of such expenditure, this may not only be on trip (= on stay) consumption, but pre- and post-trip consumption also (e.g. restoration work on own account). Practically, the distinction by time in this case largely loses its significance. However, major expenditure assuming the character of investment would be precluded as such by definition. It enters the T consumption via depreciation when the use of the second home is valued monetarily by reference to its production account.

  The third subcategory (**counterpart of income in kind**) is again one of the more spurious kinds in the context of T. An excursion arranged for the employees on account of the business might serve as an example.

- The ***second group*** **– transfers in kind** (tik) – is as important in practical life, at least in certain countries, as it is problematic when it comes to get reliable and/or meaningful results. A first necessary distinction follows the SNA, i.e. non-transformed vs. transformed **transfers in kind**. Services, by nature, are always transforming. The rest of the former would be easy, since their value is more or less clear as the purchasing expense made by the respective NMS body for the respective goods. Practically, however, it may be hard to devise some meaningful examples for this purpose (covers for poor pilgrims on tour, e.g.). In the case of **transformed** social tik (STIK), SS benefits and/or SA grants may be identified by their recognised value as established in the respective organisations. However, even there an examination (and ultimate correction) will be necessary for that component which is not covered by an equivalent of the respective goods or services extended to the visitor. The reason is the fact that any non-market transaction involves some element of cost not covered by any receipt in exchange for that delivery. Its calculation (attribution) may even be more complicated for individual NMS extended at large by governments and/or NPISHs (e.g. treatment in hospital or spa-type cure institutions which are subsidised by governments).

These calculations always require the reference to a more or less specific (not too global) **production account**, as well as some convention on the valuation of the portion not reimbursed to the user (i.e. the visitor), as regards its valuation at **average** or at **marginal** cost. It should be noted that the sources needed for this kind of account are from the **supply** side, and therefore discussed in greater detail here (see below). In the end, the best recommendation may be to exactly harmonise these calculations with the related **NA calculations**, which should be available, if on a more aggregate level as regards user groups.

In view of the amounts involved, these calculations may well legitimate a thorough and explicit methodology. – See related discussion in 4.2.2.2. also.

- The remaining ***third group*** is **business expense**, subdivided into residents (whether inbound or outbound) and non-residents. The former group is further subdivided into an employers' expenditure category, which is the most important one, and "guests" (of the employer). The omission (?) of outbound expenditure seems to be due to the fact that in either case, the expenditure is rather on account of resident enterprises but there may still be room for such a subdivision, at least for reconciliation (e.g. with NA).

- The convention to deal with business travel as “in kind” expenditure derives from two preliminary decisions, viz:

-) the **counterpart of reimbursement** (or lump sum pay) for food and similar expenditure of the traveller, replacing expenditure otherwise necessary, too, is included in his/her wages and salaries (W&S), thus being transformed into normal tourist final consumption expenditure. It is not necessarily identified as a separate component of visitors' expenditure.

-) the remaining expenditure (mainly on transport and overnight) is treated as **expenditure in kind**, which is clearly the case from the point of view of the tourist who has normally no free disposition over these amounts, nor does he/she save anything on his/her own account that way. Otherwise see separate Screening Table 4.[44])

As a memo item, the W&S component, which covers direct expense of business travellers for food and beverages and the like, for which they are reimbursed 1:1 or by lump sum, may be taken into account. Generally, the methodological situation seems to require information from both parts – HH as well as enterprises – because HH may well know what they did but not what it cost. Since business statistics data on travel may not be that detailed, some combination of both sources, probably enriched with additional EM reference, will usually be a way out. -Although the dispersion over the individual categories may differ substantially (in particular for STIK), otherwise,with regard to **classification**, the same pattern as in Demand Tables applies.

Another problem not really dealt with in the RMF Manual is the differentiation of “in kind” between **same-day** and **overnight** tourism. Obviously, it is dropped due to some difficulties in the particular components here at issue, but it has still been provided for in the Screening Table: Not only is it interesting as an information, but there could also be some methodological use if such a detail were available there, too (accuracy of estimates; reconciliation).

[44]) Interestingly, in NA (I-OT) the business element is not separated in such a way. This fact is to be taken into account when using the figures of NA for TSA purposes.

**General conclusions:**

The following general impressions/conclusions on the **in-kind** component seem appropriate:

- While representing only one single component in the Standard Tables, for practical implementation there is a clear necessity to proceed on a more detailed level.
- Components of quite different significance are mixed in this single building block ("in kind").
- The variety of sources is somewhat smaller but there are specific needs for often quite sophisticated procedures.
- Careful screening seems all the more appropriate in this particular case.

#### *4.2.2.2 Supply*

**Table on RMF-Table 5**

This is a screening format on data sources on supply used for T purposes, following the overall design of the RMF-Table 5. The basic conception there is a **cross classification** of industries x products (two dimensions) covering a sort of "Make Matrix", but also the input (intermediate, primary) of the respective industries. Since in the present analysis data sources are to be investigated, a third dimension comes in so that the Tabulation may be roughly imagined as a "square stone": **sources x industries x products**.

Of special concern is the situation of "non-characteristicity" (or in the more technical language of I-O analysis: "off diagonal"), as represented in the Make Matrix and requiring a particular model of a variety of sources hardly found in conventional T statistics. This aspect will be further discussed later on in relation to the sources needed.

As compared with the requirements for Tables 1 to 4, there are major differences:

- the focus is on industries and their output & input rather than on T and related uses;
- the subject is more remote from T than the topics of the other Tables;
- the chance to find exact or perfectly suitable data is greater than in the other Tables;
- the screening complexity is greater, due to the cross classification situation.

Due to these complexities the situation regarding the sources is a bit more complicated. It seemed, therefore, useful to add a **separate presentation** on **candidate sources** in greater detail than possibly in the Screening Table itself (**Table 5** - "**Sources**"). Additional distinctions relate to the topic observed; to the approach followed to get data; to timing and to completeness. All of them may be of a certain relevance for actual implementation, in particular because of inherent limitations due to those peculiarities.

They have to be taken into account in actual screening, according to circumstances, accordingly. The basic categories of **sources** by kind of information involved are similar as before (Demand), viz:

-) primary
-) secondary
-) tertiary

With a view to implementation, a major additional distinction is as follows: whether the sources are directly related to statistical units (SU), so that the outcome appears as aggregates of characteristics of SU ("**Business statistics**"); or they are related to commodity output/input so that the aggregations appear as statistics on certain steps of commodity flows ("**Production statistics**")[45]). In practice, the same sources may provide data on either aspect, as in the case of business statistics. A greater variety of sources may be considered on the other levels (secondary, tertiary). Altogether it is not possible to obtain such an easy presentation as that found in the respective part on Demand .

**Outline of the Screening Table**

In the head rows, a first distinction is drawn according to the nature of the industries (activities) involved, which is pervasively found in RMF-Table 5 (and 6):

- characteristic
- connected
- non-specific

} industries

TSA related definition/classification conventions, resting on the international classification standards; see Section 4.2.6 are available for these notions.

The next distinctions are similar to those in Tables 1-4, but with slightly different meanings, according to the circumstances prevailing here:

- universal, in terms of "completeness" or "perfect fit" (rather than “comprehensive coverage”)

- partial, in terms of "incompleteness" or "approximative character" (rather than “T-specificity of feature”)

Under “universal”, we find:

- overall (meaning as in Tables 1-4)

- detailed, broken down by "classification categories" or "output components".

For the "partial" situation somewhat different criteria are more meaningful, viz. by the kind of "non-partiality" involved ("ok"). These criteria are altogether applicable to each branch (1...12 characteristic, 2 non-characteristic).

[45]) cf. 3.1.1

Beneath this overall heading situation 4 blocks of the screening topic are distinguished, each with more or less different situations on the part of the related sources:

- SU based (=activities): (A)
- Commodity based (=breakdown of commodity output of the above activities): (B)
- intermediate input (of the above activities): (C)
- value added (of the above activities): (D)

In the **trunk column** of this Tabulation for each block a set of **sources** is indicated, organised by the familiar major categories whereas for further breakdown the separate sheet on "sources" would have to be consulted (see above: Table 5 - candidate sources). However, these details are considered fully relevant in consideration of the **Working Programme** (additional documentation; see below).

For blocks B, C, D a **third dimension** is indicated, which is on details of commodity (B, C) or VA(D). The classification specification is accordingly on 20 (characteristic) output commodities (B), 8 input commodities (C) and 4 VA components (D). Overall, a distinction of "**perfect**" vs. "**imperfect**" fit alone may suffice there, with the latter being understood as either standard demand or otherwise incomplete. However, since the sources on A have already been dealt with in that block, here the focus of the sources is rather on the third dimension, and its interlinks with SU-based sources.

**Working Programme**

Otherwise, the above discussion on the screening procedure, the additional documentation needs, the Inventory and the thereupon formulated Working Programme are fully applicable here, too (see 4.2.2.1). Special methodological issues are addressed in a separate section, below.

**Special Questions/Explanations**

- **12 vs. 20 characteristic industries?**

The present standard as proposed by the RMF provides for 12 industries but a larger breakdown regarding products (commodities, 20). This is neither symmetric nor particularly meaningful with a view to the calculations of TGDP because the net ratio derived from the industries will not be specific below this level. It might be argued, therefore, that a deeper and, if possible, **fully symmetric** breakdown may be desirable (although not indispensable). – Similar considerations also apply to connected and even non-specific industries, requiring some further breakdown:

-) The distinction of industries producing margins, for which any specific counterpart is missing, might seem indicated.

-) It is all the more so for the services component in "non-specific", for reasons of symmetry alone.

These difficulties may be only a minor blemish if the respective data can be drawn more or less readily from already existing SUT-/I-OT but may be much more serious if it proves necessary to do such calculations from scratch, because the necessity of estimating techniques on margins etc. is more specific than some lump sum assumptions only.

- **Non-market services (NMS)**

Activities comprise market as well as non-market activities (NMS) at the same time, possibly without further breakdown/distinction. This is not invariably acceptable, in particular in view of

(i) different standards in VA calculations (NMS output determined by cost convention);

(ii) specific valuation of individual output of NMS. This is indeed a demand issue but dealt with here, because of its close interrelation with supply side complexities.

For both requirements, the existence of **separate production accounts** is a prerequisite, at least if such information is not yet readily available from other sources (like SUT/I-OT). The latter will hardly be the case for requirement (ii) (individual NMS output consumption by visitors).

The general shape of the NMS production account is as follows (sections for Sources in Screening Table indicated by a capital letter):

Production Account of NMS

| | | | | |
|---|---|---|---|---|
| | Intermediate Consumption (C) | | Market Output (B) | |
| (D) | VA, gross | | Output for own final use (B) | (A) |
| | -Consumption of fixed capital | | | |
| | VA, net | Compensation of employees | Other non-market output | (Residual) |
| | | Taxes on production, net (if any) | | |

According to the so-called "cost convention", all items of the left-hand side of the account are defined by explicit cost data (no operating surplus, by definition). Output for own final use in this context being mostly negligible, the point comes down to the use of "**other non-market output**", a balancing item in this account. The part used by visitors as a sort of “individual consumption” of NMS output must be specially figured out and valued. This will normally be done by means of some indicators on uses and some average (?)[46]) cost valuation, if not readily available, a classical EMIR case. Sources typically needed as a basis of EMIR are physical indicators on uses (capacity utilisation by different user groups, e.g. visitors etc.) and closed accounts (on running costs).

- **NA as a main source**

In this field (other than for Tables 1-4) NA and its affiliations (SUT/I-OT) can play a particularly useful role. Provided a sufficiently detailed NA compilation structure block A, C and D could be directly derived therefrom (NIPA). Even for block B, the NA are the “first address”, because of the required commodity information being usually available there, too (SUT, I-OT).

Closest contact with the compilers of NA is therefore urgently recommended. This is even true if such data is not readily available (mostly for reasons of deviating classification), in order to ensure similar "style" of the calculation (definition harmonisation; consistency with existing terminologies, etc.). Needless to say that the close relation to NA involves the omnipresence of EMIR techniques all the more.

46) A convention, debatable according to circumstances (opportunity cost vs. marginal cost?).

In **block A/D** it is the output related compilations which are usually found in any NA system, for calculation of GDP by origin. The only step necessary is the identification (neat delineation…) of the requested classification categories of activities.

In **block B** an output breakdown by commodities is required, which can either be found in SUT or I-OT, as suitable, but often not up to date. Therefore, EMIR practices are indicated to update the last available version where sufficient detail exists, which may be more or less *ad hoc,* or more formal.[47]) As a simple way out, but probably not satisfying if used mechanically, the structure would be projected onto the new (up to date) output totals. However, refinement is possible by introducing certain cell values (probably the more important ones), by reference to individual specific information, and/or taking into account different degrees of variability. As a matter of fact, non-characteristicity distinctions are much more volatile than e.g. input structure.

For **block C** a quite rough standard structure of inputs has been proposed by the RMF, with (admittedly?) unclear uses (cf.footnote 28). For this part, direct reference to SUT/I-OT is recommended (with possibly some EMIR enrichment), whereas a fresh compilation may be extremely laborious, with doubtful use.

For **block D** the information basis is likely to be relatively better, mostly thanks to business statistics as a whole, or T-related exercises in particular. EMIR techniques should not be precluded.

**Information *by* subject vs. *on* subject**

In this Table, the information addressed is in any case to be provided by SU (or the relevant reporting organs). The normal approaches are census (i.e. 100 per cent "survey") or surveys (sampling). These data collection instruments furnish information **on** the SU, which is either directly related to it, as its characteristic; or it has still to do with it but is less directly (more remote) or more loosely related to it, also allowing for different or independent ways of aggregation. Therefore, this category of data is **by**, but not – or not necessarily – **on** SU, which is particularly true for the commodity information referred to in this Screening Table. When looking for information suited to implementation, this important distinction will be omnipresent.

Particular problems may arise if the underlying SU is **different**, even if the information is not of the “on-SU” kind. In such cases, undesirable **grossing** effects come into play and they must be eliminated before combining such disparate information (consistency). Usually, in the NA context this kind of netting has already been achieved, but may again become crucial if for the specific purpose at issue here data of different origins is to be combined. (Analogous problems do not exist on the part of Tables 1 to 4).

**Commodity flow (CF) in Table 5 Screening?**

In general, CF would not be an option for implementing supply, but the latter would rather feed back CF calculations (cf. above, on Table 1 to 4 (cash)). However, in the case of highly characteristic T commodities and close connections between production and consumption there may be some chance of using use data as a proxy for supply ("reverse logic", as termed in Table 5, footnote[3]).

**Valuation**

On the supply side, the normal valuation variant(s) is (are) **basic prices**, as already suggested by SNA, and producers' prices, which include **production taxes** (net of similar

47) So-called RAS techniques have been often recommended [cf. UN 1999, Chapter IX]

subsidies).Both concepts are usually available from common business statistics. However, there are special points which still need attention:

- **Products (commodities)**: the valuation of such kind of data is often influenced by the short term character of production statistics so that even if collected from the same SU the consistency of valuation with the related business statistics has to be achieved in a separate step.

- elements of reconciliation: the respective items are **taxes on products** and **statistics on products.**[48]) They are to be deducted from **producers' prices** of output but not on purchasers' prices of inputs, which remain in the same valuation as collected. That way VA results either in producers' prices (i.e. inclusive of taxes on products, net) or at basic prices (exclusive of taxes on products net).

- **Margins**: Since the products characteristic of T are services, there are no margins possible on them. However, goods exist as non-characteristic output as well as separate non-characteristic T use so that the question is not completely irrelevant. The rule is: to arrive at basic prices, leave out any trade margins invoiced separately (but not those included in the input list of the respective producer...). The same applies to transport margins. There are certain peculiarities on the part of VAT, the implications of which exceed the present discussion; direct reference to NA is recommended (with analogy to EMIR in methods) in view of the probably small amounts involved.

**General Conclusions**

- Methodologically, the field of supply is very different from the demand situation, but less so with regard to sources.

- Supply data is less closely tied to T phenomena than demand sources.

- NA (in a wider sense) is outstanding as a source because of its principal compatibility with the kind of data requested there.

- The scope of data required by the RMF is more comprehensive and ambitious than what is immediately suggested by the Table itself.

- As with demand, a preliminary screening (**inventory**) is useful with a view to clarifying the compliance of concepts, applying adaptive methodologies and organising work (**programme**).

### *4.2.3 Existing Recommendations*

Methodological advice regarding concepts is primarily to be drawn from the RMF on TSA, of course, which is itself a "Recommendation". In other respects, namely what to do in **practice** on the basis of those concepts, the RMF is necessarily rather silent[49]), in general giving more detailed advice on package tours treatment (in terms of decomposition) only. Accordingly, in

[48]) Analogously so in case of imports.

[49]) cf. Chapter IV, A. 1&2. This was not the case with previous provisional versions, but these are not recommended here as a reference because of subsequent changes on the conceptual level, and therefore not reflected in the foregoing text (cf. TSA - The Conceptual Framework ("Nice version"), Chapter IV C, pp. 63-65). Also the OECD´s TEA Manual includes a short text on practical methodology (see Appendix B on Practical Implementation in particular, and the chapter on National Practices).

the present text, for the concepts themselves direct reference to the RMF is made, whereas discussion on processing, on transformation, on exploitation of sources and even warning of pitfalls etc. is being given in various places as suitable.

Refraining from the RMF on further practical detail is all the more legitimate as the two related special **WTO Documents** on Implementation, viz. one for **Demand** and one for **Supply**.[50]) are now available. Each of them addresses a lot of guidance on the various conceptions and peculiarities of the various sources and does so, at least in part, in a quite systematic way. Ample reference to these topical and most suitable sources has already been made in the previous Sections. However, in the present text the point is immediate advice on how to implement on the basis of **existing** data/sources (rather than introducing new instruments, which may become effective only in the future). Attaching less value to other sources/guidance may also reduce a danger of imperfect match with the RMF or of being outdated etc.

In conclusion, the methodological guidance as understood here rests on the **primary concern** of the **Screening Tables** and the related methodologies. This is **complemented** by additional knowledge/information on issues and/or practical advice provided by the Manuals quoted, and further guidance is advanced by the present text itself on various occasions. With respect to that last point, sections on the adaptation stages and the Worksheets in this Chapter deserve special mention, but similar importance seems to be assumed by the discussion on interrelations between the Tables on Reconciliation (Section 4.1 and 4.4).

Therefore, although not further pointed out comprehensively at this occasion, the universe of **existing** recommendations seems moderately developed, including the present ones, which can be summarised in terms of three or four **principles**:

- systemic approach, as outlined by the screening procedure;
- additional foundations in terms of the RMF concepts;
- further guidance by the WTO General TSA Guidelines as well as by the present text, etc.
- openness towards adaptive needs, inventiveness regarding flexibility needs, adherence to principles.

Altogether, it has already been pointed out that, for several reasons, no methodology is able to describe 1:1 how to proceed in a certain country on a given reference year for a given cell in the Matrix, but it is necessary to make prudent use of concepts, sources and practical advice all at once. Altogether, this is closer to NA compilations than to traditional T statistics. This attitude may become clearer when the **sequence of steps** to be taken for implementation is pointed out in greater detail in the next Section.

[50]) WTO: General Guidelines for Developing the Tourism Satellite Account (TSA), Vol.1 & Vol.2 (for short: General TSA Guidelines).

*4.2.4 Adaptation and Implementation: The Sequence of Steps for Preparation*

*4.2.4.1 Introduction*

This Section considers/proposes two views on the question of a sequence or follow-up of necessary steps when working with the basic data to achieve RMF conforming data. First, an **overall view** is given on how to proceed when starting with TSA work in the short term (i.e. without a real chance of introducing new or additional data collection instruments). This is done in terms of a somewhat laconic contents-type **listing**, further commented at the end (section 4.2.4.2.). Section 4.2.4.3 announces a more detailed **tabular** presentation as given in the Annex of those **practical steps** which are necessary when starting from whatever basis in order to arrive at RMF conforming data (cf. 4.2.4.2/Individual methodologies).

*4.2.4.2 A Comprehensive View*

**Preliminaries: Overall Design, Launch & Beginning**

- Appointing a "Team" (preferably combining NA & T statisticians´ expertise; see comments below)
- Ensuring familiarity with literature and techniques
  - -) NA (SNA, ESA...)
  - -) TSA RMF
  - -) OECD: TSA Manual
  - -) WTO-General TSA Guidelines (Supply/Demand)
  - -) Related working documents (EUROSTAT; WTO, OECD) etc.[51])
- Developing a provisional Work Plan
  - -) Organisation (personal resources, reporting lines/possibly quite complex, because of NA involvement; project organisation?/)
  - -) Resources (material)
  - -) Calendar
  - -) Major steps
    1. Screening
    2. Working programme
    3. Methodological implementation
    4. Reconciliation

    } (see **comments** below)
  - -) Work assignments
- Screening (see comments below)

51) cf. the Bibliography attached (Nice, Glasgow, Vancouver conferences…)

**Methodologies: Developments & Accomplishments**

- Screening (by TSA Standard Tables: Building Blocks and Components)

  -) Review of existing sources ("**stock-taking**")

  -) Compilation of "**inventory**"

  1. defining relevant sources, specifying their coverage and scope, recognising respective deficiencies (see **comments** below!)

  2. identifying overlaps/net effects (same source serving different purposes; different sources serving same purpose)

  3. conceptual differences/deficiencies (transactors/transactions; timing; basis of recording)

  4. additional documentation (any particular features possibly useful for implementation, as suitable)

  5. methodological options (first view)

  -) Working Programme (see **comments** below!)

- **Individual Methodologies** (as applied to different reference points/working levels: see comments below!)

  -) **Review** (identification) of:

  1. working levels (by individual components)

  2. starting data (by individual components)

  3. control totals (by individual components, if any)

  -) **Review** of options of adaptive steps:

  1. breakdown
  2. additions/completions
  3. deductions/cuts
  4. alignments

  } by means of **EMIR(A)** approaches; **Worksheet-based** calculations

  -) **Explanation of Experimentation with those steps**

  -) **Reconciliation**

  1. Table identities

  2. NA & plausibility (see **comments** below!)

  3. Formal harmonisation

- **Conclusions ("lessons to learn")**

  -) Documentation

  -) Summary of experience

  -) Initiation of initiatives

**Notes and Comments:**

-) On **Preliminaries** in general and **Appointments** etc. in particular:

Such advice may seem trivial and if anything, it has been included for completeness. The national and office-internal traditions will ultimately determine the appointments, work assignments and organisation on the whole. However, there are elements which deserve attention as follows: The really decisive points are provision of a certain capability as regards the specific expertise, and a certain workability as regards the complexity of the co-operation required by different disciplines. Technically, competences might be attributed by Tables or by source, or across both references.

A provisional Work Plan as an overall organisation framework will be necessary even before a detailed Work Programme can be formulated (see below). Its major steps insofar anticipate this programme.

**Screening** is the **intermediary** link between **Preliminaries** and **Methodology**.

-) **On Screening**:

For the Working Programme, the following basic structure might be considered:

- [Assignments and Timing]
- Methodological Review: brief specification of the respective steps as proposed under "Individual Methodologies"
- Explanations/Experimentation
- First Round Implementation
- Reconciliation = critical examination (iteration, fine tuning, definition, fixing of the results) = Second Round Implementation
- Secondary evaluations (if any: "key indicators", like TGDP)
- [Reporting (in time)]

In the Screening phase, **contact with NA people** is indispensable, at least when weighing the sources.

-) **On Methodologies**:

The building blocks are indicated in the **Screening Tables** (T.1 – 4 "cash": Forms of T; T.4 "in kind"; T.5 activities x commodities). The different working levels result from necessities

below the building block level, suggested by the related Standard Tables. Most significant examples:

T.1-4 "cash":
- -) Identifying T Durables (although non-characteristic, because no "service")
- -) Netting out of packages (Worksheet!)
- -) Reducing of prices: from purchasers' to basic (taxes, margins)
- -) Calculating non-market services (NMS) consumed by visitors

T.4 "in kind":
- -) All components distinguished, in particular housing, NMS (STIK) and business travel of employees.

T.5:
- -) Breakdown by 20 characteristic activities (symmetry problem?)
- -) Distinction of NMS sub-categories
- -) Reconciliation needs due to SU or valuation discrepancies

In general, **Worksheet** preparations and application necessities of EM (**EMIR(A) and/or ERM)** always represent a special working level.

-) **On Reconciliation**:

NA and other plausibility checks and the like always suggest a certain degree of "openness" and flexibility for the "change" (towards the new…). Involvement of NA expertise in this phase is particularly important.

#### *4.2.4.3 The Practical Sequence of Methodological Steps of Data Adaptation (Tabular Overviews)*

The various steps assembled here are not really new, but follow from the considerations in the previous Chapters/Sections, and therefore ultimately from the TSA-RMF itself. No further comment seems therefore necessary.

### *4.2.5 Worksheets (WS)*

WS are a means to deal with specific parts of the whole system in a more specific way than is normally the case. Typically they provide for comprehensive special calculation but in a highly systematic and structured way rather than "free style". The advantages of such procedure are multiple:

- relieving the normal part from extensive special calculation, which can thus be outsourced/assigned in a more flexible way
- enhancing overview of the whole methodology
- conveying more difficult/complex methodologies in an easier and standardised way
- ensuring standardisation of methodologies across countries
- facilitating subsequent documentation

There is no strict standard that should be followed by parts of the whole work , but the following ones are here proposed as examples:

-) package tours (decomposition)

-) margins (“from basic to purchasers' prices”)

Another candidate field is TGDP derivation (cf. RMF Table 6), which is however not dealt with here, as a sort of secondary rather than compilation exercise. The other WS mentioned are exhibited in **Annex** 4 in a sufficiently operative detail.

Further WS may be developed ad hoc, according to circumstances (e.g. for derivation of components by harmonised classification; figuring out non-market elements or business travel; comprehensive derivation of NA (NIPA; I-O references).

### *4.2.6 Classification*

#### *4.2.6.1 From a conceptual situation to consequences for practice*

As pointed out in 2.3 above, classifications (Cl) are a major aspect of the whole exercise and, as such, had to be touched upon at several places in the previous presentation. There are at least two reasons to deal with Cl in their own right, too, viz.:

- In the TSA project they represent a sort of system, or “family”, with closely interrelated problems, which therefore require systemic, interconnected discussion;

- In the Cl standards as suggested by the RMF Tables there are still certain deficiencies or ambiguities (although not always obvious nor particularly substantive), which require harmonised solutions and are therefore, dealt with in this context.

However, no thorough consideration of all implications of Cl philosophies in their own right is intended[52]) here; the discussion rather concentrates on those needs put forward by Tables 1 through 6. That way, the issue essentially comes down to a **product (commodity)** dimension, as represented primarily by the **Demand** side, and an **industry** (**activity**) dimension, represented by Supply. Supply and demand are interlinked via the commodity dimension, which is perfectly allowed for by the **Make Matrix** structure of Table 5. Therefore, apart from its intrinsic purposefulness (which is not further addressed here), the requirements of such an interlinked Cl system are, above all, requirements of **symmetry**, viz.: that the commodity dimension goes into the activity dimension 1:1, at least to a certain level of (dis)aggregation, and vice versa.[53]) The formal structure of this is as follows:

[52]) For this purpose, cf. Eurostat TSA Related Classification: A Systematic Examination, Report submitted to the WG on Tourism Statistics, Luxemburg, 14/15 December 2000.

[53]) In the Classification Doc 2000 referred to, the analysis started from the most detailed common denominator across all Cl involved, which often goes much further than the RMF Tabulation needs.

| | | | T5, T6 |
|---|---|---|---|
| | | | Activity |
| | | | 1……n |
| T1 | P | 1 | |
| | r | . | |
| . | o | . | |
| . | d | . | RMF |
| T4 | u | . | |
| T5 | c | . | |
| T6 | t | n | |

An **additional** problem comes in if RMFstandards do not fit 1:1 into EU-related **standards** at any level:

| | RMF |
|---|---|
| EU | activity;<br>product |

In addition, when dealing with CI, one further application in the Tables is to be addressed, although it is somewhat outside the above concerns: input breakdown, as required in Table 5 (**intermediate consumption**). Being very aggregate, not linked to any other dimension in this set and therefore of unclear use, it has not been further pursued here (cf. footnote 28).

Certain aspects of the conceptual situation and related issues have already been dealt with in the preceding discussion, due to their close relationship to the respective, more specific topic (and are therefore only briefly mentioned here):

| | |
|---|---|
| 3.2: | classification details of related NA building blocks in general; and consumer durables (CD) in particular. |
| 4.1.3 & 4.2.1: | pervasive commodity classification |
| 4.2.2.1: | Summary-Screening Table on T1 through T4 (cash): Tables criteria; margins; commodity flow (CF) calculations |

4.2.2.2: Supply-Screening Table on Table 5: cross-classification

-) Outline of Screening Table: characteristicity gradations

-) Special questions: Symmetry (12 vs. 20; characteristicity categories; symmetric input classification)

-) related NA output breakdown (I-O, SUT)

4.2.4.2: Methodologies: Special step in Sequential Tables

Beyond that, many more questions which seem to deserve separate mention and are therefore discussed in this Section still remain. For practical implementation, it is clear that operational, clear-cut conventions or classifications are absolutely necessary. It is also clear that a separate step to establish a national application of the related RMF standards is normally required. It is repeated here that it is the "working hypothesis" to start from the *de lege lata* status, both as regards the international standards and the national structures.

The following points are relevant in this context:

- The RMF provides **lists of products/industries** (in terms of Tables 5 and 6) and related additional explanation in its Annex[54]. It gives fully articulated definitions on the level of **"Tourism-specific products"** (TSP), also distinguishing between "characteristic" and "other T-specific" products (i.e. the "T-connected" products). – The number of items for T-specific trading **margins** is considerable and hardly operational **at all** in terms of statistical data collection. – The RMF Standard is not similarly explicit on the part of industries (Annex II B), however (asymmetry problem).

- A real problem is the lasting absence of a fully valid application to EU circumstances of the RMF standards, as elaborated in that Manual. Such reconciliation is missing at the level of the Annex detail and all the more so for the much more aggregate version appearing in the Tables. Related reference materials useful to serve as a substitute are as follows:

  -) Developments of Classifications: Eurostat Tourism Statistics meeting, Feb.' 98, Doc. S3/98/10;

  -) TSA related Classifications: Eurostat Tourism Statistics, Dec. 2000, Doc. Tour 2000-10b (quoted for short: Classification Doc. 2000).

  -) Community methodology on Tourism Statistics, EUROSTAT, Luxembourg 1998 (under revision; quoted "Community Methodology" for short).

  However, although each useful in its own right, none of these references provides a fully aligned application ready for TSA implementation. Therefore, something of this kind must be presupposed here, at least as an interim solution (cf. Annex 3(a); related considerations are advanced separately later on).

- As mentioned before, the RMF conception is not fully **symmetric**, which is partly due to divergence between characteristic products vs. industries; partly due to problems with

54) Provisionality and flexibility in national application as anticipated by the RMF; cf. its Annex I, items 5 to 8.

alignment in the "T-connected" segment (no such industries in SICTA list!) and similar absence of standards for the rest (cf. RMF, Table 5; and Annex 3, Table (c)). [55])

- For the question of primacy of classification by product vs. **by industry** there is no theoretical (*a priori*) answer. The TSP structure seems to be primary, however, in the present case. This would seem to be suggested by the "logic" of the RMF Tabulations (Tables 5, 6) and its Annexes I & II. The adaptation of industries towards the usually more specific product definition would be needed, therefore. However, at the other extreme end, a strictly industry-based version (i.e. for both industries and products as well) would also be possible in principle.

Since T expenditure ("Demand") is the very crucial point and in this capacity (i.e. as a whole) not influenced by classification breakdown, these difficulties may be felt to be of secondary importance. This is not to say that classification is no longer of primary importance but a more flexible, more pragmatic attitude may be appropriate in order to find final solutions.

In the Annex on Classification (Annex 3) a proposal is made on how to proceed with practical harmonisation, giving a comprehensive overview and opening several options at the same time. The following premisses or starting criteria have been adopted for this purpose:

- There is no mandate yet to revise the RMF standards. Subject to feasibility, utmost approximation is indicated.

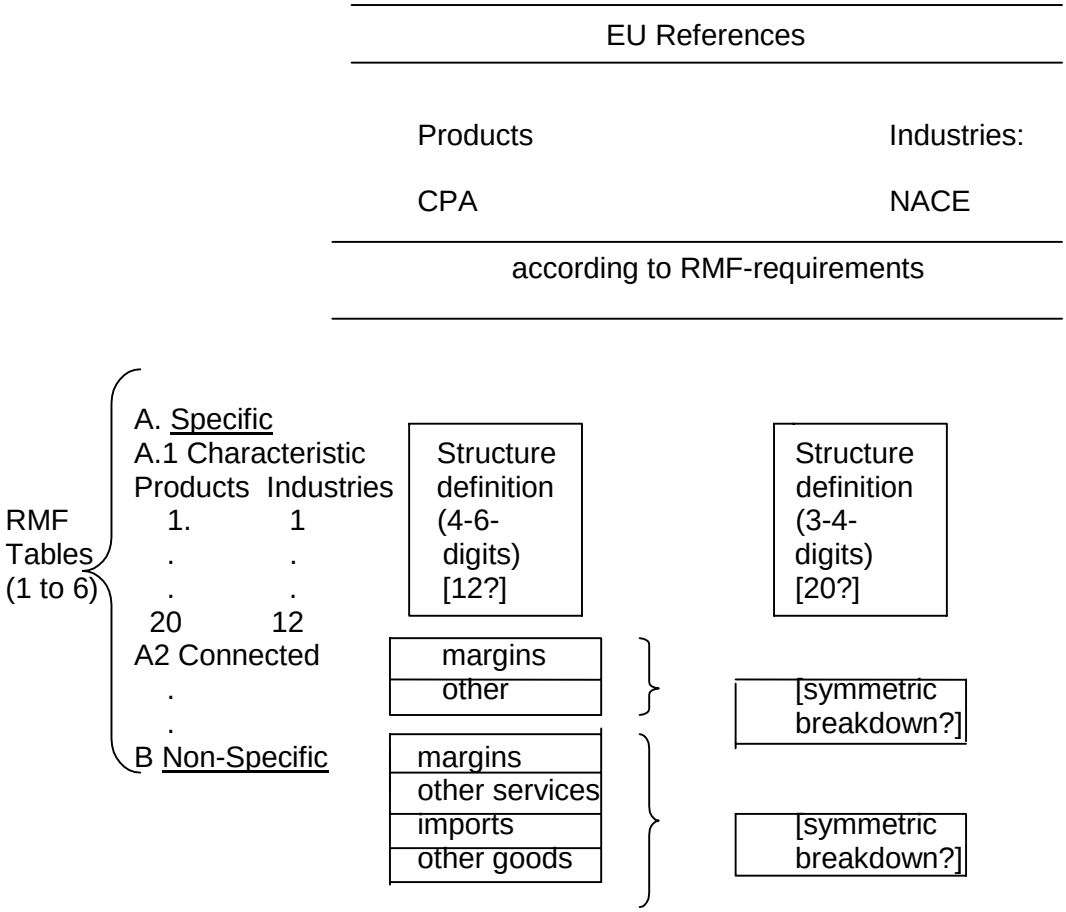
- Bottom-up approach in principle; but top-down may have to be applied in practice, at least from a certain level onwards.

- Special treatment for the segment of non-characteristic and non-specific products/industries: preferably to be dealt with according to the option appearing from Annex Table 3(a).

[55]) From Classification Doc. 2000, Table 2.1.1b.

On that basis, the **overall** situation is as follows: Synoptical Overview

**Diagram 4.2.6**




This is a synoptical array of the respective Annex 3, Tabulation (a) (WS), allowing for an overview of the classification situation, transporting the re-classification idea in general as well as the understanding of general problem areas and the idea of options as well.

In the latter respect (**options**) the following ones emerge:

(i) degree of approximation of TSP/SICTA standards (as used by RMF) by means of CPA/NACE standards in national version[56])

(ii) distinction of connected categories (or amalgamation with characteristic categories) [57])

(iii) attempt at fully symmetric breakdown of industry x commodity in the characteristic and/or the non-specific field.

For the practical reasons mentioned earlier, it may be suggested not to spend too much time and effort in those options, except (i). Even there, plenty of variation may be expected, due to

[56]) This includes partial primacy of industry (instead of product) related structures, top-down (instead of bottom-up) and the like.

[57]) The justification of this SNA (93) distinction (Chapter XXI) is somewhat dubious, as theOECD did not adopt it at all.

national circumstances. Reservations of this kind may apply to segments A.2 and B, in particular.

**Finally**, it might be noted that neither on commodities nor on activities are the Cl structures *per se* distinguished by the **market vs. non-market** allocation of the respective item. Thus, it is necessary to take into account both variants in each case (=each detailed Cl category). Or, in other words, if such distinction is needed, usually it cannot be derived from the Cl *per se,* but requires additional information, usually referring to the nature of the respective statistical unit (SU) involved in that output. Only the Government itself is an exception to this (NACE/CPA categories 75).

Overall, it is likely that in this particular field, practical circumstances can hardly be anticipated in any comprehensive way. After a first round of practical experience options may turn out for progress on the general lines laid down by the RMF, whether unchanged or revised. Many possibilities of the latter kind could be envisaged, according to theoretical and practical considerations, as investigated more thoroughly in the Classification Doc. 2000, Annex. An adaptation of the respective Table is found in the present Annex 3 (b) too , for illustration.

*4.2.6.2 Annex Tables on Classifications (Annex 3 (a), (b), (c))*

Accordingly, **three** types of listing are found in the Annex:

- Proposal on EU TSA classification key
- Revision requirements as recommended in the particular context of EU standards
- Symmetry situation “products x industries” (“RMFx RMF”)

**(a) EU-TSA classification key (“Worksheet”)**

In this Table, the following pattern is used:

-) Characteristic etc. categories compared with/defined by

-) CPA categories (“products”)

-) NACE Rev. 1 categories (“industries”)

The verbal denominations of the characteristic categories are a mixture (“amalgam”) of product/activity but are, by numbering, exactly identifiable with the TSP notions used in the Standard Tables. The other codes follow the respective Standards (CPA, NACE Rev. 1). Inevitably, NACE is often more aggregate. Further explanations are given directly in the Worksheet itself. For practical application the above conventions/ options (4.2.6.1) may be carefully considered.

**(b) EU-Reconciliation**

Actual related **EU standards** (NACE, CPA etc.) are confronted with the classification categories underlying the RMF Manual (TSP; SICTA). The results are presented without any further reasoning. They may be useful for practical purposes, too (**implementation**): Apart from more sophisticated problems of symmetry etc., the Table gives immediate advice on the EU building blocks of the standard Cl instruments.

**(c) Symmetry situation**

This Table shows that, in strict terms, the present layout of Standard Table 5 suffers considerably from asymmetries. Such confrontation may be useful for practical considerations of how to come to terms with these and other implementation problems (e.g. treatment of "connected" categories).

*4.2.7 Major problem areas – an overview*

*4.2.7.1 Transactions in kind within visitor consumption*

RMF-Table 4 combines the information of the RMF-Tables 1 and 2 in an aggregate called "internal tourism consumption **in cash**", covering inbound and domestic tourism consumption expenditure. In order to calculate "internal tourism consumption in **cash** *and* in **kind**", transactions in kind also have to be taken into account.

Transactions in kind comprise those means with which the visitor has acquired goods and services without giving any type of financial asset in exchange. - These are in particular:

- **Barter transactions** (e.g. exchange of homes during vacation time, the exchange of housing services). Within the scope of TSA it is not considered as a net additional production; but just transformed from a non-tourism consumption expenditure into a tourism consumption expenditure.

- **Production for own final use** (refers mainly to housing services). Related to TSA a vacation home is considered to produce a flow of housing services to his owner as a tourism service.

- **Income received in kind** (property income, transfers from other households, insurance claims, social security or assistance benefits, non-market tourism all in kind), similar treatment in the TSA as in SNA´93 is recommended. Transactions in cash are treated separately from transactions in kind, ensuring complete coverage and avoiding duplication of values.

However, the problem consists in receiving this kind of information since the buyers (=visitors) do not pay or expect to pay in cash. Values have to be imputed to the expenditures, e.g. using the appropriate prices of similar goods and services sold for cash on the market; cf. in 4.2.2.1, the discussion on the RMF-Table 4 - "in kind" component.

*4.2.7.2 Consumer durables (CD)*

Tourism CD goods are goods that may be used for purposes of tourism repeatedly or continuously over a period of a year or more. Strictly speaking, these are defined as "goods which may be used for purpose of consumption repeatedly or continuously over a period of more than a year, assuming a normal or average rate of physical use".[58]) These goods require a specific treatment within this proposal, because they can be purchased at any time, during trips, before trips, after a trip or outside the context of trips, and often have multiple uses.

58) SNA(93), para. 9.38.

Two categories of consumer durable goods can be **distinguished**:

- those of relatively lower value (i.e. golf balls, beach toys), and
- those of relatively high value (i.e. cameras, recreational vehicles and caravans).

If CD are of small value their treatment does not differ from other consumer expenditure. - **Two additional comments** need to be made, however:

(a) In the case of any CD item which 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 re-sale by the visitor; no allocation is made for costs of use. - No purchases for commercial purposes are considered in this context at all.

(b) Since some CD purchased **during a trip** may be of high unit value (e.g. cars, boats) some countries may find it useful to identify these items separately 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.

The **timing of purchase** can be a significant issue, therefore the boundary of visitor consumption from a time perspective has to be taken into account. CD purchased **before a trip** (pre-trip tourism CD),

- whose nature limits them to use on trips (i.e. luggage),
- which are items designed for use on trips away from home (i.e. clothes irons, hair dryers),
- which comprise furniture, appliances and other items located in second homes,
- whose tourism usage depends on the location of the purchaser´s residence, and
- which are purchased in preparation for or anticipation of a trip.
- are included.

All goods whether durables or not, purchased **during the** trip are included in visitor consumption while travelling: [59])

- All consumption regardless of the nature of the goods or service as long as it is a product that SNA´93 considers per se a possible part of household actual final consumption.
- All CD purchased **on** a trip (excluding those for commercial purposes).
- All tourism business expenses since the product range for this group of expenses is the same.

**Post-trip** visitor consumption expenditure is included, if it is still “connected to the trip”. It also includes any consumption on non-durable goods and services clearly related to the trip (i.e. film development).

[59]) Excluding payment of taxes and duties not levied on products, the payment of interest incl. that for trips, the purchase of financial and non – financial assets).

Since CD do **not** as such **appear** to be related to TSA, they require specific care in the evaluation (because of their specific criteria of delineation and for the sake of analytical interest). In a detailed basket on consumer goods the respective items may be largely identified.

In TSA, different **categories** of **CD** goods are considered:

(a) Tourism **single-purpose** CD, whose use can be considered as almost exclusively or at least largely applying to trips, such as certain luggage, camping equipment (i.e. tents, sleeping bags, trailers), skiing and diving equipment, etc.

(b) **Multi-purpose** CD, which are those partially used on trips, but also partially used within the usual environment, such as cars, certain luggage and cameras.

In any case CD are subject to a different treatment according to the **time of purchase**:

(a) All tourism **single-purpose** CD will be included whether purchased during a trip, before a trip, after a trip or outside the context of a specific trip.

(b) For **multi-purpose** CD the situation is differentiated:

- they will be included if purchased during a trip irrespective of any value;
- if purchased beforehand they will be included only if of small value and purchased with a view to the trip (e.g. cameras and luggage).

**Neither** a **fully articulated** definition of these CD can be given **nor** a **list** of relevant CD proposed here. However, it may be reasonable for the purposes of international comparison that such a list, for which examples are provided by WTO and OECD. [60]) may be established.

#### *4.2.7.3 Second homes*

The RMF considers mainly the second home (and time-share units) used for tourism purposes; furthermore, other connected issues related to this issue.[61]) are concerned. Nevertheless, second homes (and time-share units), used mainly for tourism purposes, remain the principal issue in this respect.

According to the RMF, in general those dwellings are considered as **second homes** which may have one or more of the following characteristics[62]):

a) It is **not** the **primary** residence of the household;

b) It is a vacation home, that is, it is **visited infrequently** (or not visited at all) 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;

c) It is visited occasionally by one or more members of the household **for work reasons**.

---

[60]) See also:
(1) General TSA Guidelines, Vol. 1, Annex A.
(2) Measuring the Role of Tourism in OECD Economies. The OECD Manual on Tourism Satellite Accounts and Employment, OECD 2000, Appendix E.

[61]) General TSA Guidelines, Vol.1, p. 93.

[62]) RMF, para. 2.15.

Only case (b) would be selected in Tourism consumption expenditure. Otherwise, for the completion of TSA-Tables relating to the second homes issue, **further** considerations are necessary, which refer to Supply and Demand side sources:

a) SNA (93) does not provide any specific indications concerning the procedures to be used to estimate the housing services provided by second homes. It has to be noted that the **market situation** for rented vacation homes is not at all homogeneous, which has to be taken into account when selecting the method to be used for the measurement of the imputed rent. If a significant market exists, then the market will be the reference; if no significant market exists, then the estimation has to be done indirectly, using the costs of production as reference.

b) Regarding tourism definition, any member of the household who visits a second home that is not his/her usual environment is considered a **visitor** to that **second home** as long as the visit is not for the purpose of performing a productive activity in the place visited. Taking into account the definition of usual environment, second homes located close to the place of residence of a person are part of his/her usual environment; any visit to that home is therefore considered as non-touristic, (i.e. near urban centres). It is recommended that a minimum distance should be applied.

Related to **RMF-Table 4,** visitor consumption related to second homes has to be taken into account within the scope of the column “Other components of visitor consumption”. Getting appropriate data the PHFCE information may serve as a basis. Since according to the rules of the RMF Manual second homes may also be used non-touristically, estimates have to be done of the tourism share. Regarding this issue, surveys (i.e. Population/Housing Census, household surveys) giving information about the share of second homes situated within the commune of residence which is assumed as non-touristic may be used.

In regard to **RMF-Table 5** – if available - the value of gross output for “Real estate activities with own or leased property” (NACE 70.1a and 70.1b) could be taken from NA. As an estimation approach for the calculation of gross value added, the share of the average running cost may be deducted from gross output.

**In conclusion**, the acquisition of second homes and time-share units should be regarded as part of tourism gross fixed capital formation of the industry “second home ownership”. While the purchase should not be treated as tourism demand, any imputed rent from such homes should be considered as part of tourism demand.

#### *4.2.7.4 Package tours*

It is well known that the components of a package tour (two or more combined travel services: transport, accommodation, meals, entertainment, sightseeing) can be pre-established or can result from the choice of the visitor who decides the combination of services he/she wishes to acquire. 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. The tour operator acquires from the tourism producers different services, combines them and offers them as a single, complex product to clients, either directly or through travel agencies. According to the RMF (paragraphs from 3.46 to 3.51), the TSA requires all components of a package tour, including the value of the service of the tour operator himself (equal to the gross margin, as the difference between what the tour operator charges for the package tour sold and the costs of the components to him), to be considered as directly purchased by the visitors. This entails a so-called "net" valuation of package tours. To the net valuation of package tours are dedicated the paragraphs from 4.15 to 4.17 of the RMF. Starting from the assumptions and the definitions proposed, what is interesting to specify here is how to calculate the different components of a package tour by using information on tourism consumption collected through a direct survey investigating tourists'

expenditure behaviour (for more details see the "Methodological Manual on the Design and Implementation of Surveys on Inbound Tourism", Eurostat, 2000). Let us summarise the main points to be considered:

1. the *type of the package*: package travel, package accommodation, package holiday or package tour;

2. the *composition of the package*: mono or multi-product, mono or multi-destination.

With reference to the type of package:

- *package travel*: the visitor purchases the return travel to the holiday resort from a travel agent;

- *package accommodation*: the visitor applies to a travel agent to book the accommodation in the holiday destination or to organise the whole stay in the resort (accommodation, meals, local tours, local transport, etc.)(mono or multi product);

- *package holiday* or *package tour:* the visitor purchases an inclusive tour which includes transport, accommodation and other services consumed in the holiday destination (multi-product).

While in the first two cases the visitor is usually able to indicate the expenditure met for each item (except in the case of a trip which includes more than one destination, or of a multi-product stay which includes other goods and services besides accommodation, similar in structure to the "all-inclusive" package), it is in the third case that he/she has some problems in breaking down the expenditure.

As already said, package holidays or package tours include a number of tourist products which are purchased by the visitor as a single entity. Such packages are usually, but not necessarily, comprised of transport and accommodation, but may also include meals, coach tours, car hire, admission tickets to theatres and attractions or any other product of interest to a tourist. There is one single charge for the whole package, which is usually cheaper than the total cost of the items included if purchased separately by the visitor.

Generally, visitors have no information on how much of their expenditure on a package should be allocated to its component items. So a method to estimate this breakdown has to be found. The best way to do that is by direct investigation of tour operators and travel agencies (both resident and non-resident ones operating in the country), but if this approach is not feasible, then alternative methods can be considered.

In this context the most common method is the *allocation in proportion to non-package expenditures on each component items by separate, homogeneous sub-groups of visitors* .

In detail, proportional allocation of the total cost of the package to the different component items is made, for the same items, on the basis of expenses met by tourists who have not bought a package. In other words, you calculate the weight of each of these items on the overall expenditure of the individual tourist, and these percentages are applied to the total expenditure for the package. To increase the accuracy of the results, the method can be applied to sub-groups of individual visitors who are homogeneous — according to country of origin and means of transport used — with the organised tourists for whom you intend to break down the package. The assumption is, for example, that the consumption behaviour of an English package tourist who travels by plane is similar to that of a fellow-countryman who plans his own holiday and who also travel by plane. An example may clarify the application of the method. We consider two cases: the first is a tourist who buys a package which only includes travel and accommodation; the second is a tourist who buys a package which

includes more products or destinations (within the same country or in more than one country).

***Case 1: package tour including transport and accommodation***

Consider four tourists who come from the same country and use the same means of transport to reach the holiday destination. The first three are individual tourists while the fourth one purchases a package tour. Their total expenditures are as follows (euros):

| Tourist | Package (P) | Transp. exp.(T) | Accomm. exp.(A) | Length of stay (days) |
|---|---|---|---|---|
| A | - | 500 | 500 | 5 |
| B | - | 530 | 1,500 | 17 |
| C | - | 470 | 2,000 | 20 |
| D | 1,000 | - | - | 5 |

P = T + A

The average per capita expenditure for accommodation is equal to euros 95.24 [(500+1,500+2,000)/(5+17+20)].

**Proposed method (euros)**

Average travel expenditure per capita for transport of 'non-package' tourists

$$T = \frac{500 + 530 + 470}{3} = 500$$

Average daily per capita expenditure for accommodation of 'non-package' tourists (multiplied by the length of stay of the 'package' tourists):

$$\frac{4000}{42} = \mathrm{A} = \frac{1}{3}\left(\frac{500}{5} + \frac{1{,}500}{17} + \frac{2{,}000}{20}\right)5 = 480.39$$

therefore (given 980.39= 500+480.39):

$$Tp = t = \frac{1{,}000}{980.39}500 = 510 \text{ and}$$

$$Ap = a = \frac{1{,}000}{980.39}480.39 = 490$$

Tp + Ap = P and the average daily per capita expenditure for accommodation is equal to 490/5=98 euros.

The solution suggested here takes into account the fact that, considering a package which only includes travel and accommodation, once the means of transport has been chosen, the travel cost is the same whatever the length of stay at the destination, whilst the accommodation expenses are directly proportional to the average length of stay. Consequently, the expenditure resulting from the breakdown of a package is different from those calculated before. In particular, the travel expenses are higher whilst the accommodation expenses are lower.

***Case 2: the multiproduct or multidestination package***

In the case of a multiproduct package, which includes the purchase of other goods and services in addition to travel and accommodation, the same method should be implemented. In detail, the frequency of the other expenditure items included in the package has been calculated (in particular, recreational activities, local tours, souvenirs, etc.) taking into

account their share of the overall expenditure of the non-package tourist. Information on what the package includes may also be recorded from tour operators and travel agencies. This information can also be very useful for:

- the breakdown of package travel which includes more than one route;
- the breakdown of package tour which includes different destinations (within the same country or in more than one country).

These can be the cases with international inbound tourists coming from countries far away from the country of holiday destination (let's think of Non-European tourists who make a European tour which includes all the main capitals: London, Rome, Paris, etc.).

For practical ease, in Annex 4 further guidance is found to decompose package tours as required by the RMF, in terms of Worksheets and additional explanation.

#### *4.2.7.5 Margins*

In the discussed Standard Tables of the RMF, “distribution margins” are found in each of them, whether connected or non-specific. There are two major reasons to delve into this topic a bit further.

- Margins (in this understanding) are mark ups on goods channelled through trading (wholesale, retail sale) and/or transportation. Therefore, if there are connected margins, some related traded goods must exist somewhere. These are, however, not identified as such in the RMF, which only suggests a quite lengthy list of trading activities.
- Although asked for in the Demand (Tables 1-4) as well as in the Supply (Tables 5) and their combination (Table 6) also, they cannot be immediately surveyed as such in either case, so that an answer to this question needs more specific investigation. Such investigation could become quite complicated if fully comprehensive and detailed, in principle. In practice these requirements may be softened with a view to a certain concentration of such phenomena.

  Anyhow, it would be absolutely the wrong approach to expect a treatment of the margins issue as simple as suggested by the way of their presentation in the Tables. Since only a systematic procedure ensures an informed and consistent compilation of the figures related to this element, separate Worksheets have been added as guidance (Annex 4b, Worksheets (WS) 1 and 2). The conceptual elaboration is fully detailed, but would not necessarily need to be fully implemented on that level, but for certain major elements only, as will be pointed out later on.
- It is the basic idea to use these WS in an interlinked way so that on the basis of WS1 (Table 5), the other WS (2) can be elaborated, with feedback into Tables 1, 2 and 4.

#### *4.2.7.6 Own account*

This has already been dealt with in 4.2.2/ Table 4-“in kind”, and in 4.2.2.2/NMS, essentially (see there).

### 4.3 Summary: Problem account, Major Conclusions and Recommendations

This review intends to carry out a brief recapitulation by means of a listing of which kind of lasting, concrete "problems" or more delicate, TSA-specific tasks, have been encountered before (4.2), and are to be taken into account in practical implementation work. It therefore

does not address such more common issues like data deficiencies in general, or EMIRA and other estimating techniques at large, nor features directly due to the concepts themselves (e.g. limited NA correspondence). Also left out here are those topics for which **Worksheets** have been proposed.

GENERAL

Striking Multitude of Sources

The comprehensive widespread scope requires systemic **preliminary screening** of the **sources**. On this, an elaborate set of tables is proposed as guidance for criteria on this basis (**Screening Tables**). Additional documentation is desirable.

Weaknesses always recognised in time?

Relative **potential of the sources** (conceptual capabilities/incapacities) and other weaknesses are to be anticipated from the beginning. Limitations of sources often follow from their conceptual design and that way cannot be solved within their scope alone.

Adherence to TSA structures

The **building block** approach may be followed, as proposed in the Tables in principle (**bottom up**), but **top down** is still a (second best) option, if aggregate data is not available/cannot be substituted.

Alignment of classification to standards

Alignment of **classification** of product with corresponding industry is still a point of improvement. There are also asymmetries between Table classifications, and with a view to the related international standards (20 vs. 12 characteristic activities? 12 vs. 20 characteristic commodities?). Otherwise, intermediate consumption classification is hardly supported by anything.

NMS elements underexposed?

Business Travels undervalued?

These two **in kind**-groups – Non-market and Business – are at least significant, and most significant in case of business. They need full attention in practical work although not invariably so suggested by RMF.

Same day T statistics

**Same-day T** turns out as a particularly weakly supported segment. Dropping in first round(s) may be unavoidable.

DEMAND

Interesting remote (internal) sources sometimes ignored?

Within the variety of Demand data, additional features like Pre-/Post-trip information, Durables distinction may be included and kept evident.

Indirect information always sufficiently exploited?

Commodity Flow (**CF) methods** (as a less immediate derivation method) and **mirror statistics (**as a utilisation of corresponding data from abroad) may be envisaged when direct data or counter checks are otherwise lacking.

Housing often requiring techniques unusual in T statistics

Special attention/additional methodological investment seems necessary for **second home** ownership used for T purposes, and adjacent topics like **private renting** of households and **sharing** systems.

SUPPLY

Table 5 complexity overwhelming?

A fully elaborate cross-classification of this kind may be unfeasible in earlier stages. Simplification is therefore suggested, in particular when actual use is unclear (non-characteristicity to be suppressed; intermediate consumption part to be dropped).

SU reconciliation requirements too hard?

Combination of different sources by tracing them at the source may be extremely laborious and disproportionate with a view to actual corrective content.

NMS assuming special treatment?

The introduction of the NMS **Production Accounts** approach is unavoidable; it becomes effective in a second step on the NMS demand side, too.

It is finally recapitulated that topics of standard **Worksheet** procedures – are typically on margins - are not always suggested by the Tables as requiring fully unfolded matrices of the respective underlying basic data. Preparation, however, would be really operative on that **detailed level** only.

## 4.4 Reconciliation, Validation and Statistical Differences

### *4.4.1 Some Preliminaries and the Concept of Reconciliation*

These three issues are not accidentally found at the end of this text, because by their nature, as a problem they arise at the end of the exercise rather than before. And they are closely interrelated so that they are here discussed not always in strict separation. No theoretical clarification of the concepts is advanced, but **pragmatic understanding** is presupposed.
Still, some **clarification of meaning** is necessary, in particular with regard to "**reconciliation**" (R), before it can be applied for implementation purposes.

Questions of this kind refer in the first instance to R: **R of what** (**concepts;** or **figures**; or both?) Here the view is taken that formal alignment of figures alone (i.e. **merely** formal, without similar achievement on the conceptual basis) is not sufficient for a workable TSA (see below, on statistical differences). There may be one practical exemption in the case of R of classification (Cl), because elimination of all incongruencies "from the bottom" could be very hard, if possible at all. It is therefore proposed to exempt Cl from R, notwithstanding the preliminary alignment of Cl structures.

The next question is: **R with what?** (what source/reference?) According to the prevailing circumstances, strictly speaking R can be attempted only with a view to the NA at any appropriate level of breakdown. However, R is not always to be achieved in strict, exact terms, but must also go detour, via key figures, checking totals etc, and thus comes close to "**plausibility**" and "**validation**", but it must be with a view to a source of a nearly comprehensive kind, not anticipated in previous calculations, e.g. total BOP travel account. In such a wider understanding, any meaningful (sufficiently reliable) source may serve as a target of R. Accordingly "strict" vs. "loose" R may be distinguished, only the former achieving numerical identity with some immediate reference numbers.

**How to organise R**? It has already been qualified as a finalising rather than initiating step. According to the whole structure of the TSA, the division by **supply** and **demand** is also suggested here. This is all the more true since there is hardly any "hard match" between supply and demand at all. In each case of R, if actually leading to some change of given compilations, there must be a possibility to figure out the **differences**, which is an obviously important element of internal documentation. [63])

Generally, as found out in the previous discussion already, which is here just recapitulated, the possibilities of strict reconciliation are poor, and mostly so on the part of **demand**, and for NA first. Only for inbound/outbound final consumption expenditure of visitors a strict match would apply (cf. 3.2.2 (a)). There are still ambiguities about business and "in kind" generally. All other NA reconciliation is but checking the ≥ relationship of NA:TSA, which may still be the more meaningful, the more detailed the comparison.

Of course, there may be a variety of plausibility type checks **outside NA**, based on assumptions of per capita amounts[64]), acceptable orders of magnitudes etc., depending on the sources available and not yet used in the foregoing compilations. Reference to marketing type data, information of the T organisation on average (p.c.) expenditure and the like can be useful.

A bit more is available on the **supply** part, again starting with NA. First to be mentioned is the principal option of characteristic etc. industry data likely to be available 1:1 in the NA or its preliminaries, if not yet used. There is also the possibility of the SUT type check of **Total**

[63]) Interestingly, neither SNA (93) nor ESA (95) use any such concept explicitly. The RMF seems to follow suit.
[64]) Per visitor, per employee

**Output=Total Input**, which holds for any industry (cf. 4.1.3, Table 5, and 4.2.2.2). Interestingly, the RMF does not provide for an analogous identity of supply=total use (cf. T.6). What remains is a ≥ relation which may still serve as a check.

For supply, there is also a slightly better possibility to find a common basis with NA for certain "marginal" totals of the respective Table (Total output/supply by characteristic etc. commodities).

Similarly, total margins output as absorbed by those industries will be a candidate for 1:1 reconciliation if SUT are available, at least (cf. section 3.2.2 (b)). Product taxes net may be mentioned there, at least for completeness.

A more general basis of reconciliation may be found within the system of **Building Blocks** (section 4.1.3). It provides a basis of many relations possibly to be used for reconciliation purposes, too, provided that the procedure to be reconciled was "top down" (starting from totals rather than from the components), which is unfortunately not so likely. However, in terms of plausibility this way works, and it can throw light on the "**acceptability**" of the building blocks. More particular possibilities of R may be found in those adaptive stages which have been moved to the Worksheets, viz. removing the effects of package tours and of purchases/producers prices to achieve a uniform, "reconciled" form of recording. This is an important step of necessary R, but does not involve any additional reference, just introducing additional reliability.

Within the conception of sequential steps to be taken in order to arrive at the final data, R is also provided for with several stages of such kind (not always so denominated therefore, cf. 4.2.4.2). However, the very last steps of R in the present understanding might be still **added** (stages **after** the building block phase), because the former represent a uni-directional procedure, whereas R is typically a last horizontal, interactive step, "before the books are closed".

*4.4.2 Validation and Statistical Difference*

**Validation (V)** as compared with R is a more ubiquitous, permanent requirement, applicable in all stages, thus representing a necessary **critical** attitude, on the one hand, and a requirement of confirmation of all numbers on the other hand.

According to this widely varying nature of V, there is no further explanation than to refer to the above description of the procedures of implementation themselves, including the considerations on the diversity of sources and the sequence of steps (section 4.2.4.3). From an operational point of view, it might be advantageous to involve in V also other expertise, ("other people") than those compiling the primary version.

A bit more is to be said on **Statistical Difference** (SD). First, any difference between any two sources or reference on a certain statistical subject is a kind of SD. In that broad understanding, the whole methodological discussion applies, and the only general conclusion is a desirability of some evidence in the documentation system. In the more specific meaning, SD applies to the final results of the compilations, which can possibly not be removed other than by formal (mechanical) procedures, for lack of any positive explanation. Such kind of SD is quite a common appearance in NA, and will be largely absent from the TSA only for its lack of a similarly pronounced character.

At least for those identities which have been pointed out in 4.4.1 for the supply side, the possibility of SD is real. If there is no chance of a more substantive elimination (on the basis of some theoretical consideration or empirical "suspicion"), there is no other way than to get rid of it by some more or less mechanic arithmetic. This may most simply be proportional

apportionment, or some more sophisticated procedure; or it is left as it stands, as an indicator of the quality of fit.

# ANNEXES

**ANNEX 1 : SCREENING TABLES**

**ANNEX 2: SEQUENCES OF IMPLEMENTATION STEPS**

**ANNEX 3: CLASSIFICATIONS:**

- **EU-TSA CLASSIFICATION KEY**
- **EU-RECONCILIATION**

**THE SYMMETRY SITUATION**

**ANNEX 4: WORKSHEETS**

- PACKAGE TOURS AND OTHER INTERMEDIATION
- MARGINS

**ANNEX 5: TSA TABLES 1-6 OF THE RECOMMENDED METHODOLOGICAL FRAMEWORK**

# ANNEX 1

## Screening Tables

**Screening Table 0**

eurostat

# Sources of data on visitor final consumption expenditure in cash: OVERVIEW [1)]

| | | Same day visitors | | | Tourists | | | Visitors | | | | Total (I+D+O) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Building Block | Table No; [2)] → | 1. Inbound (I. | Domestic (D. | Outbound (O | 2. Inbound (I. | Domestic (D. | Outbound (O | 3. Inbound (I. | Domestic (D. | Outbound (O | 4. Internal (D+I) | |
| | column No → | (1) | (2) | (3) | (4) | (5) | (6) | (7)=(1)+(4) | (8)=(2)+(5) | (9)=(3)+(6) | (10)=(1)+(2)+(4)+(5) | (11)=(9)+(10) |
| Pre-Trip | - Durables [3)] | - | ... | ... | - | ... | ... | - | ... | ... | ... | HHS |
| | - Non-Durables | - | HHS; VS: Diary - Tpt Places - | HHS; VS: Diary - Tpt - Exit | - | HHS; VS: Diary Accom. Tpt Places - | HHS; VS: Diary - Tpt - Exit | - | HHS; VS: Diary Accom. Tpt Places - | HHS; VS: Diary - Tpt - Exit | HHS; VS: Diary Accom. Tpt Places - | HHS; VS: Diary Accom. Tpt Places Exit |
| | - Services | - | | | - | | | | | | | |
| On Trip | | - VS: Diary - Tpt Places Exit - | HHS; VS: Diary - Tpt Places - - | HHS; VS: Diary - Tpt Places - Entry | - VS: Diary Accom. Tpt Places Exit - | HHS; VS: Diary Accom. Tpt Places - - | HHS; VS: Diary - Tpt Places - Entry | - VS: Diary Accom. Tpt Places Exit - | HHS; VS: Diary Accom. Tpt Places - - | HHS; VS: Diary - Tpt Places - Entry | HHS; VS: Diary Accom. Tpt Places Exit - | HHS; VS: Diary Accom. Tpt Places Exit Entry |
| | [3)] | ... | ... | - | ... | ... | - | ... | ... | - | Test | Test |
| | [3)] | ... | - | ... | ... | ... | ... | CB | - | CB | CB | CB |
| | | Exp. Mod | Exp. Mod. | Exp. Mod. | Exp. Mod | Exp. Mod. | Exp. Mod. | Exp. Mod | Exp. Mod. | Exp. Mod. | Exp. Mod. | Exp. Mod. |
| Post Trip | | - | HHS; VS: Diary | HHS; VS: Diary | - | HHS; VS: Diary | HHS; VS: Diary | HHS; VS: Diary | HHS; VS: Diary | HHS; VS: Diary | - | HHS; VS: Diary |
| Unspecified | | ----- "Existing Data" ----- | | | ----- "Existing Data" ----- | | | ----- "Existing Data" ----- | | | -- "Existing Data" | "Existing Data" |

1) cf. WTO General TSA Guidelines, Vol.1 (Tourism Demand), Fig.4.1

2) Numbering according to Tables in RMF

3) In these cases the Guidelines (footnote [1)]) cannot be followed, for empirical prot

Legend/Abbreviations

" - " not applicable, by definition

" ... " not applicable, for reasons of peculiar circumstances of the respective source

HHS Household survey
VS Visitors survey
Tpt Transport
Test Tourism establishment
CB Central Bank (Balance of Payments/BOP)
Exp. Mod. Expenditure Model

**Screening Table 1a**

# T.1 through 4: Visitors Tourism consumption expenditure in cash

| Formal (infological) type of information | | Universal (T-comprehensive view ...) | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Overall ("one-figure") | | | | | | Detailed (=break down of "overall") | | | | | |
| Topical type of information | Forms of T / Source | I | D | O | I + D | O + D | Σ | I | D | O | I + D | O + D | Σ |
| | | 1.1 | 1.2 | 1.3 | 1.4 | 1.5 | 1... | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2... |
| Pre-Trip | | | | | | | | | | | | | |
| - Durables (D) | | | | | | | | | | | | | |
| | Primary - HH based (only !) | | | | | x | x | | | | | x | x |
| | Secondary | | | | | | - | | | | | | - |
| | Tertiary | | | | | x (2) | x | | | | | x (2) | x |
| - Non-D & Services | | | | | | | | | | | | | |
| | Primary - HH based | | x | x | | x | x | | x | x | | x | x |
| | - Visitor based | | | | | x | x | | | | | x | x |
| | Secondary | | | | | | - | | | | | | - |
| | Tertiary | | | | | x (2) | x | | | | | x (2) | x |
| | Σ | - | x | x | - | x | ... | | x | x | | x | ... |
| On Trip | | | | | | | | | | | | | |
| | Primary - HH based | | x | x | | x | x | | x | x | | x | x |
| | - Visitor based | x | x | x | x | x | x | x | x | x | x | x | x |
| | - Test based | | | | | | - | | | | | | - |
| | Secondary | | | | | | - | | | | | | - |
| | Tertiary | x (7) | | x (7) | x (6) | x (6) | x | ? | | ? | x (6) | x (6) | x |
| | Σ | x | x | x | x | x | ... | x | x | x | x | x | ... |

(1) Marketing (2) CF, EMIRA (3) Housing, EMIRA (4) Facilities (5) CB, EMIRA (6) EMIRA (7) incl. business (8) Mirror

| Formal (infological) type of information / Forms of T | | Universal (T-comprehensive view ...) | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Overall ("one-figure") | | | | | | Detailed (=break down of "overall") | | | | | |
| Topical type of information | Source | I | D | O | I + D | O + D | Σ | I | D | O | I + D | O + D | Σ |
| | | 1.1 | 1.2 | 1.3 | 1.4 | 1.5 | 1... | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2... |
| - Post-Trip | | | | | | | | | | | | | |
| | Primary - HH based | | | | | x | x | | | | | x | x |
| | - Visitor based | | | | | x | x | | | | | x | x |
| | Secondary | | | | | | - | | | | | | - |
| | Tertiary | | | | | | - | | | | | | - |
| | Σ | - | - | - | - | x | ... | - | - | - | - | x | ... |
| | Σ | x | x | x | x | x | x | x | x | x | x | x | ... |
| Same Day | HH based | | x | x | | x | x | | x | x | | x | x |
| Visitor | Visitor based (Primary) | x | x | x | x | x | x | x | x | x | x | x | x |
| vs. | Test based | | | | | | - | | | | | | - |
| Tourist | Secondary | | | | | | - | | | | | | - |
| | Σ | x | x | x | x | x | ... | x | x | x | x | x | ... |
| broken down by | 20 T characteristic products | | | | | | - | x | x | x | x | x | x |
| | 2 T connected products | | | | | | - | x | x | x | x | x | x |
| | 2 Non-specific products | | | | | | - | x | x | x | x | x | x |
| | 1 Good group | | | | | | - | x | x | x | x | x | x |

| Topical type / of information | Formal (infological) type of information / Forms of T / Source | Partial (T-specific features ...) Overall ("one-figure") I | D | O | I + D | O + D | Σ | Detailed (=break down of "overall") I | D | O | I + D | O + D | Σ | Σ | Situation by Tables (1-4) I T.1 | D T.2 | O T.3 | I + D T.4 | O + D ... |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3... | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4... | 5 | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 |
| Pre-Trip | | | | | | | | | | | | | | | | | | | |
| - Durables (D) | | | | | | | | | | | | | | | | | | | |
| | Primary - HH based (only !) | | | | | x | x | | | | | x | x | x | - | - | - | - | x |
| | Secondary | | | | | x (1) | x | | | | | x (1) | x | x | - | - | - | - | x |
| | Tertiary | | | | | x (2) | x | | | | | x (2) | x | x | - | - | - | - | x |
| - Non-D & Services | | | | | | | | | | | | | | | | | | | |
| | Primary - HH based | | x | x | | x | x | | x | x | | x | x | x | - | x | x | - | x |
| | - Visitor based | | (x) | (x) | | x | x | | (x) | (x) | | x | x | x | - | (x) | (x) | - | x |
| | Secondary | | | | x (1) | | x | | | | | | x | x | - | - | - | x | - |
| | Tertiary | | x x Housing | | | x (3) | x | | x x Housing | | | x (3) | x | x | - | x | x | - | x |
| | Σ | - | x | x | x | x | ... | | x | x | x | x | ... | ... | - | x | x | x | x |
| On Trip | | | | | | | | | | | | | | | | | | | |
| | Primary - HH based | | x | x | | x | x | | x | x | | x | x | x | - | x | x | - | x |
| | - Visitor based | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| | - Test based | | | | x (4) | | x | | | | x (4) | | x | x | - | - | - | x | |
| | Secondary | x (8) x (8) composition of packaged tours: Test | x | | x | x | x | x x composition of packaged tours: Test | x | x | x | x | x | x | x | x | x | x | x | x |
| | Tertiary | x (5) | x (6) | x (5) | x (2) | x (6) | x | x (6) | x (6) | x (6) | x (2) | x (6) | x | x | x | x | x | x | x |
| | Σ | x | x | x | x | x | ... | x | x | x | x | x | ... | ... | x | x | x | x | x |

(1) Marketing (2) CF, EMIRA (3) Housing, EMIRA (4) Facilities (5) CB, EMIRA (6) EMIRA (7) incl. business (8) Mirror

| Topical type of information | Source | Formal (infological) type of information / Forms of T | Partial (T-specific features) | | | | | | | | | | | | Σ | Situation by Tables (1-4) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Overall ("one-figure" | | | | | | Detailed (=break down of "overall") | | | | | | | | | | | |
| | | | I | D | O | I + D | O + D | Σ | I | D | O | I + D | O + D | Σ | | I | D | O | I + D | O + D |
| | | | | | | | | | | | | | | | | T.1 | T.2 | T.3 | T.4 | ... |
| | | | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3... | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4... | 5 | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 |
| - Post-Trip | | | | | | | | | | | | | | | | | | | | |
| | Primary | - HH based | | | | | | x | | | | | x | x | x | - | - | - | - | x |
| | | - Visitor based | | (x) | (x) | | | x | | (x) | (x) | | x | x | x | - | (x) | (x) | - | x |
| | Secondary | | | | | | | - | | | | | | - | - | - | - | - | - | - |
| | Tertiary | | | | | | x (6) | - | | | | | x (6) | x | x | - | - | - | - | x |
| | S | | - | (x) | (x) | - | x | ... | - | (x) | (x) | - | x | ... | ... | - | (x) | (x) | - | x |
| | S | | x | x | x | x | x | ... | x | x | x | x | x | ... | ... | x | x | x | x | x |
| Same Day Visitor vs. Tourist | HH based | | | x | x | | x | x | | x | x | x | x | x | x | - | x | x | x | x |
| | Visitor based | Primary | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| | Test based | | | | | x | | x | | | | x | | x | x | - | - | - | x | - |
| | Secondary | | x | | x | | | x | | | | | | - | x | x | - | x | - | - |
| | S | | x | x | x | x | x | ... | x | x | x | x | x | ... | ... | x | x | x | x | x |
| broken down by | 20 T characteristic products | | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| | 2 T connected products | | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| | 2 Non-specific products | | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |
| | 1 Good group | | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x |

(1) Marketing (2) CF, EMIRA (3) Housing, EMIRA (4) Facilities (5) CB, EMIRA (6) EMIRA (7) incl. business (8) Mirror

**Screening Table 1b**

# T.4 Other components of visitors´ consumption expenditure ("in kind")

| | HHFCE in kind | | | | Social transfer in kind (STIK) | | | | | | | | T Business expenses | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Barter | Production of own final use | Counterpart of income in kind | Σ | Non- transformed | | | Transformed | | Individual NMS | | Σ | Residents (domestic) | | | Non-Residents (inbound) | Σ | Σ |
| | | | | | SS Benefits | SA Grants | NPISH | SS Benefits | SA Grants | gov´t | NPISH | | employees | guests | Σ | | | |
| | Residents (by convention) | | | | | | | | | | | | | | | Non-Residents | | |
| - Pre-Trip | | | | | | | | | | | | | | | | | | |
| Durables (D) | - | HH | HH; V | HH; V | - | - | - | - | - | - | - | - | V; Test | V; Test | V; Test | - | V; Test | HH, V; Test |
| Non-D | HH | HH | HH; V | HH; V | - | - | V | - | - | V | V | V | V; Test | V; Test | V; Test | - | V; Test | HH, V; Test |
| - On-Trip °) | HH | HH | HH; V | HH; V | V | HH; V | HH; V | V | HH; V | | HH; V | HH; V | V; Test | V; Test | V; Test | V; Test | V; Test | HH, V; Test |
| | | | | | | | | | | | | | | | EMIRA | EMIRA | EMIRA | EMIRA |
| - Post-Trip | HH | HH | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | HH |
| Σ | HH | HH | HH; V | HH | V | HH; V | HH; V | V | HH; V | | HH; V | HH; V | V; Test | V; Test | V; Test | V; Test | V; Test | HH, V; Test |
| | | | | | | | | | | | | | | | | | EMIRA | EMIRA |
| Same Day vs. Tourist | HH | HH | HH; V | HH; V | V | HH; V | HH; V | V | HH; V | | HH; V | HH; V | V | V | V | V | HH; V | HH; V |
| P.S. (Memo) | - | - | | - | - | - | - | - | - | - | - | - | W & S | - | - | - | W & S | - |
| broken down by | | | | | | | | | | | | | | | | | | |
| 20 Characteristic products | x | x | x | x | | | | x | x | | x | x | x | x | x | x | x | x |
| 2 Connected products | x | x | x | x | | | | x | x | | x | x | x | x | x | x | x | x |
| 2 Non-specific products | x | x | x | x | | | | x | x | | x | x | x | x | x | x | x | x |
| 1 Goods group | x | x | x | x | x | x | x | x | x | | x | x | x | x | x | x | x | x |

°) Further sources for STIK may be referred to from Supply side

eurostat

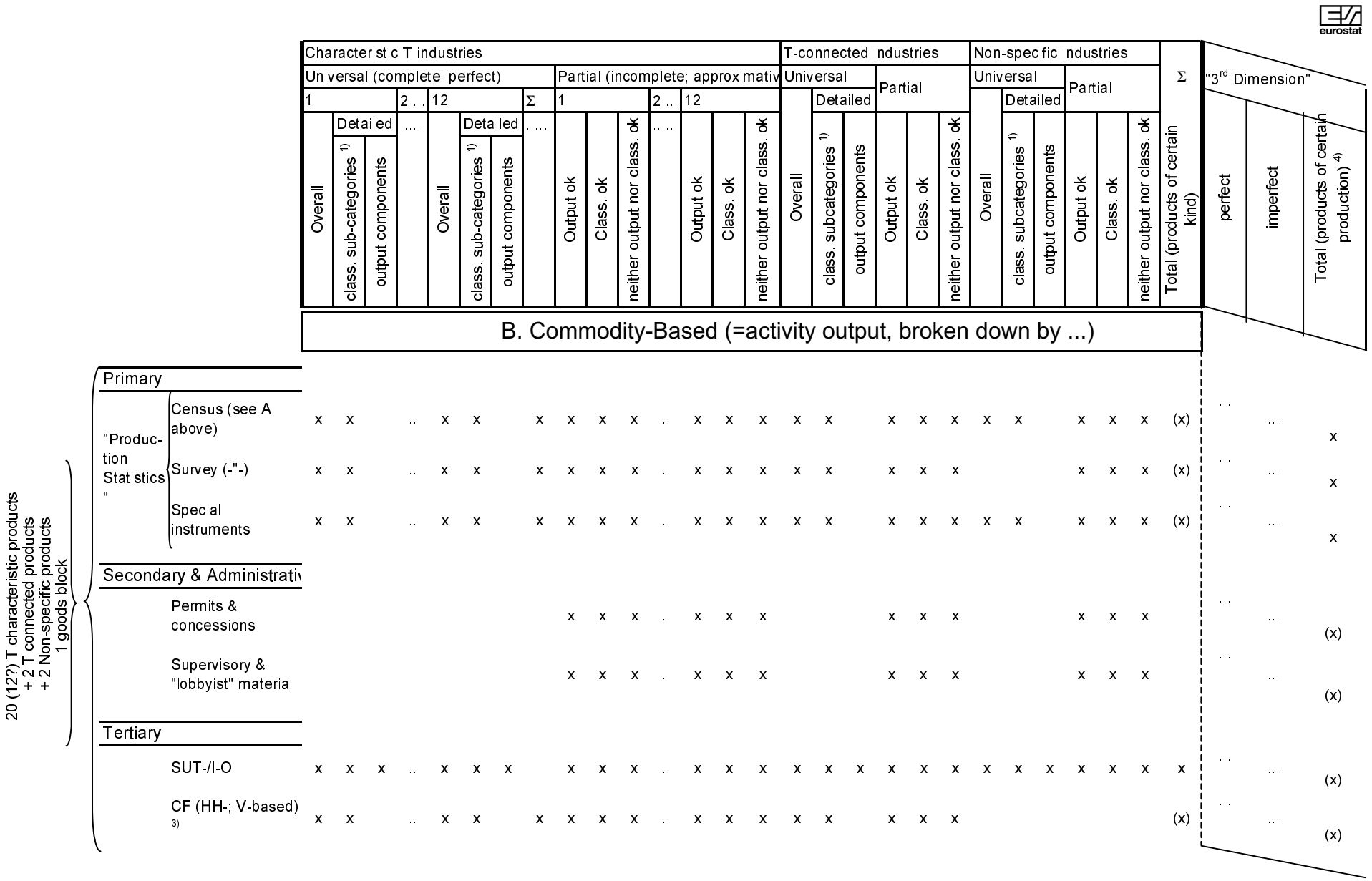
# Table 5: T and other industries: Branches and Output breakdown

| | Characteristic T industries | | | | | | | | | | | | | | | T-connected industries | | | | | | Non-specific industries | | | | | | Σ | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Universal (complete; perfect) | | | | | | | | Partial (incomplete; approximative | | | | | | | Universal | | | Partial | | | Universal | | | Partial | | | | |
| | 1 | | | 2 ... | 12 | | | Σ | 1 | | | 2 ... | 12 | | | | Detailed | | | | | | Detailed | | | | | | |
| | Overall | class. sub-categories [1] | output components | ..... | Overall | class. sub-categories [1] | output components | ..... | Output ok | Class. ok | neither output nor class. ok | ..... | Output ok | Class. ok | neither output nor class. ok | Overall | class. subcategories [1] | output components | Output ok | Class. ok | neither output nor class. ok | Overall | class. subcategories [1] | output components | Output ok | Class. ok | neither output nor class. ok | Total (products of certain kind) [2] | 12 (20 ?) T-characteristic ..... |
| | A. SU - Based (= activity) | | | | | | | | | | | | | | | | | | | | | | | | | | | + T-connected block |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | + T-non specified block |
| Primary | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| "Business statistics" Census | x | x | x | ... | x | x | x | (x) | x | x | x | ... | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | (x) |
| "Business statistics" Survey | x | x | x | ... | x | x | x | (x) | x | x | x | ... | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | (x) |
| Secondary & Administrat | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Register | x | x | x | ... | x | x | x | (x) | x | x | x | ... | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | (x) |
| SS | | | | | | | | | | x | x | ... | | x | x | | | | | x | x | x | x | | | x | x | (x) |
| Other administrative & supervising mat., closed accounts, permits etc. | | | | | | | | | | x | x | ... | | x | x | | | | | x | x | | | | | x | x | (x) |
| Other (yearly Reports, etc.) | | | | ... | | | | | x | x | x | ... | x | x | x | | | | x | x | x | | | | x | x | x | (x) |
| Tertiary | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NA-NIPA / SUT-/I-O | x | x | x | ... | x | x | x | x | x | x | x | ... | x | x | x | x | x | x | x | x | | x | x | x | x | x | | x |
| Other (Register, other than business etc.) | x | x | x | ... | x | x | x | (x) | x | x | x | ... | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | (x) |

Footnotes:

1) Further classification-breakdown not required by the Standard Table format; therefore, here provided for operational reasons only (Details may be of interest to trace non-characteristic out

2) cf. Table wording



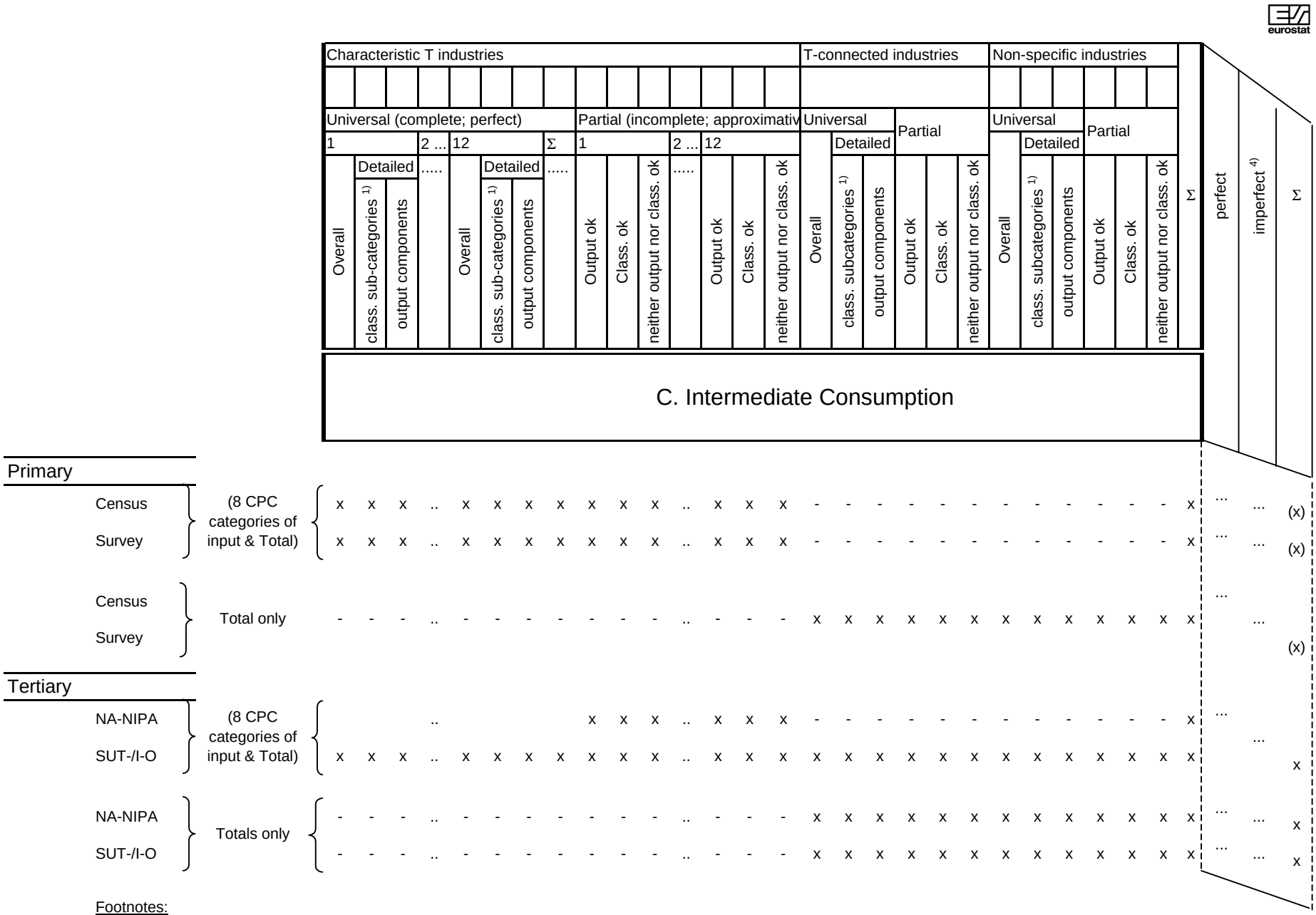

Footnotes:

1) Further classification-breakdown not required by the Standard Table format; therefore, provided for operational reasons only (Details may be of interest to trace non-characteristic outpu

2) cf. Table wording

3) "reverse" logic of CF

4) standard deviant; incomplete



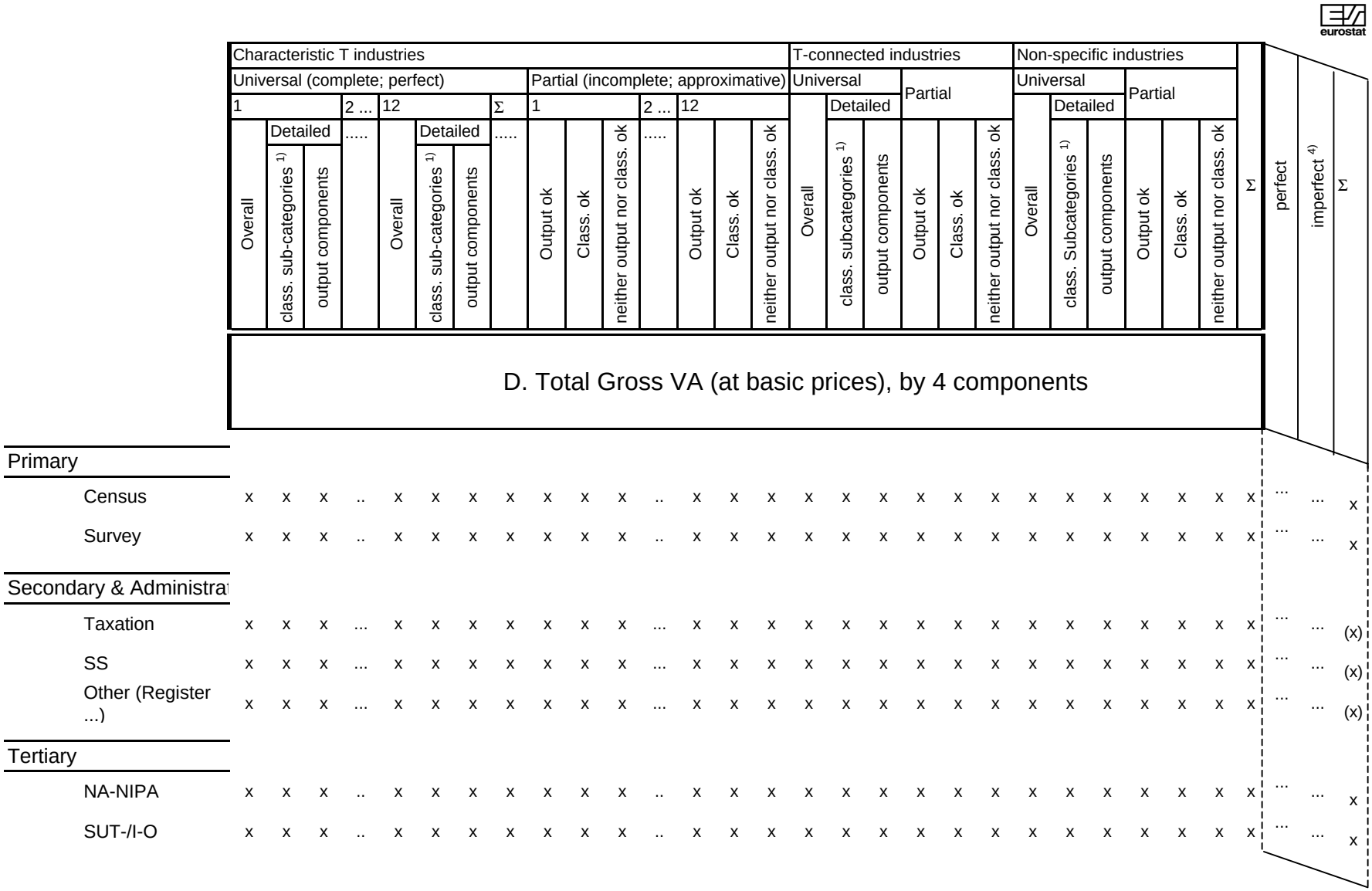

Footnotes:

1) Further classification-breakdown not required by the Standard Table format; therefore, provided for operational reasons only (Details may be of interest to trace non-characteristic

2) cf. Table wording

3) "reverse" logic of CF

4) standard deviant; incomplete




Footnotes:

1) Further classification-breakdown not required by the Standard Table format; therefore, provided for operational reasons only (Details may be of interest to trace non-character

2) cf. Table wording

3) "reverse" logic of CF

4) standard deviant; incomplete

**Table 5 – Sources in Overview**

PRIMARY

SU-based (Branches Output, Input, Employment, Investments, Stocks)[1])

- Census
  - Preliminary — mail/interactive
  - Regular
    - annual — mail/interactive
    - super-annual — mail/interactive
- Survey[2]
  - annual
    - 100 p.c. strata — mail/interactive
    - sampled strata — mail/interactive
    - cut off strata — mail/interactive
  - super-annual
    - 100 p.c. strata — mail/interactive
    - sampled strata — mail/interactive
    - cut off strata — mail/interactive

→ "Business Statistics" (including the EU Tourism Directive)

Commodity-based (Output/Input by products)[3]

- Census – as above ("SU-based")
- Survey
- Special instruments (census[4]); sample) with primary focus on commodity breakdown

→ if commodity breakdown is included in the respective data collection; evaluation not necessarily integrated with those characteristics

→ "Production Statistics"

[1]) cf. TD-Supply, p.62 (Fig. 7.1)
[2]) not necessarily the same concepts of SU as for the foregoing instruments; different (more frequent) timing
[3]) characteristics specifically related to the SU as a whole
[4]) further breakdown composition of characteristics

SECONDARY/Administrative [5])

SU-based

- Register
- Social security/employment
- Other administrative (taxes; permits, concessions)
- Other (business reports etc.)

Commodity-based

- materials of supervisory authorities and lobbying reference (transportation etc.)
- permits & concessions

TERTIARY[6])

SU-based

- NA-NIPA
- SUT/I-OT
- business & marketing reports

Commodity-based

- SUT/I-OT
- HH CF; V-based Surveys (for highly specialised and/or regionally concentrated branches; or if needed complementary information is available otherwise)
- Marketing investigations (special product mix and market share analysis)

[5]) For footnotes see Table "Primary sources"
[6]) Note that Tertiary sources always comprise the possibility of the application of the EMIR techniques.

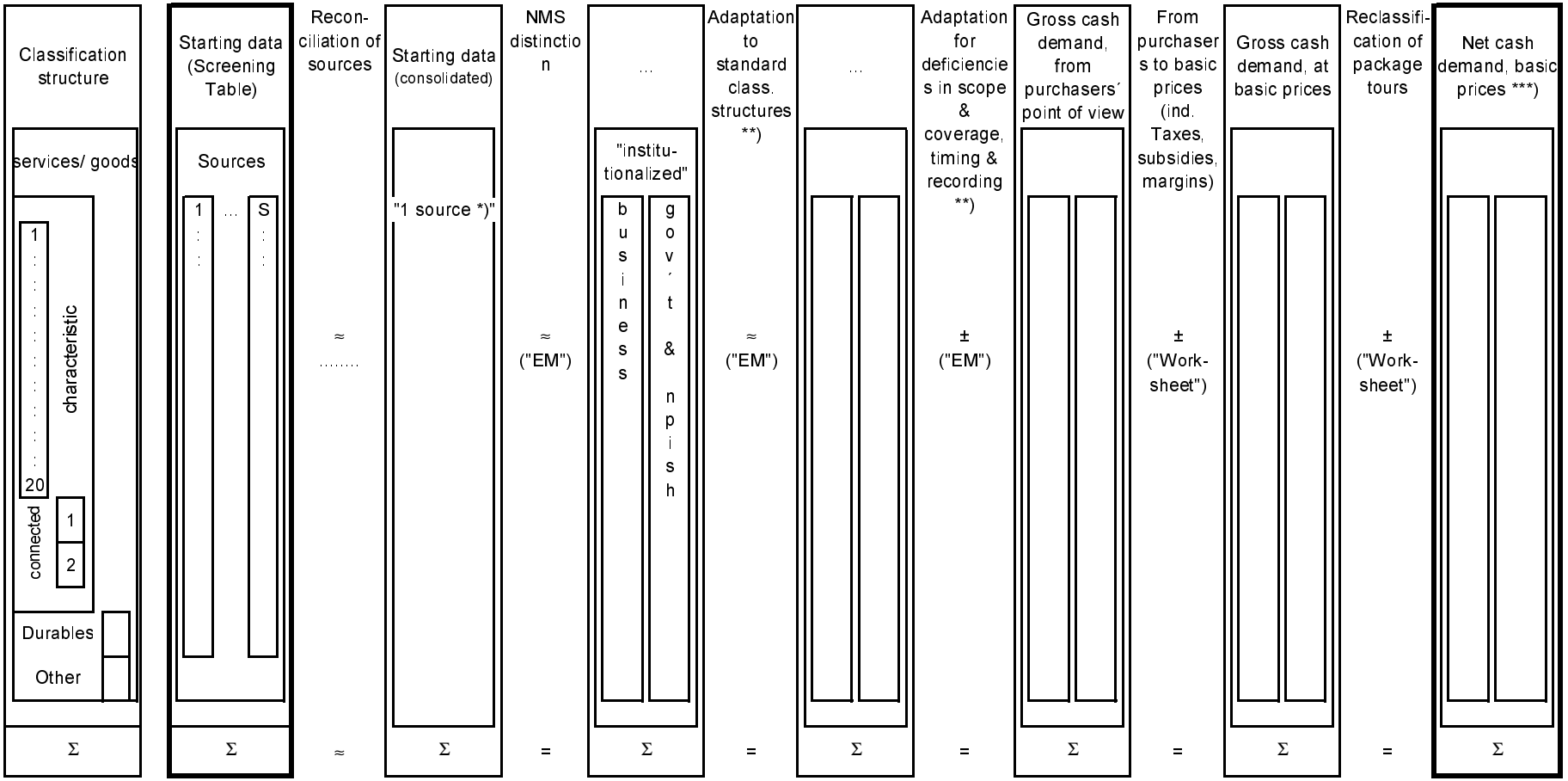
# ANNEX 2

## Sequences of Implementation Steps

# Demand (Tables 1 to 4 "cash"): Practical Steps of Systematic Preparation of a certain TSA

## Building Blocks (= Forms of Tourism)

Source(s) and adaptative steps: Building Blocks I/O/D ...



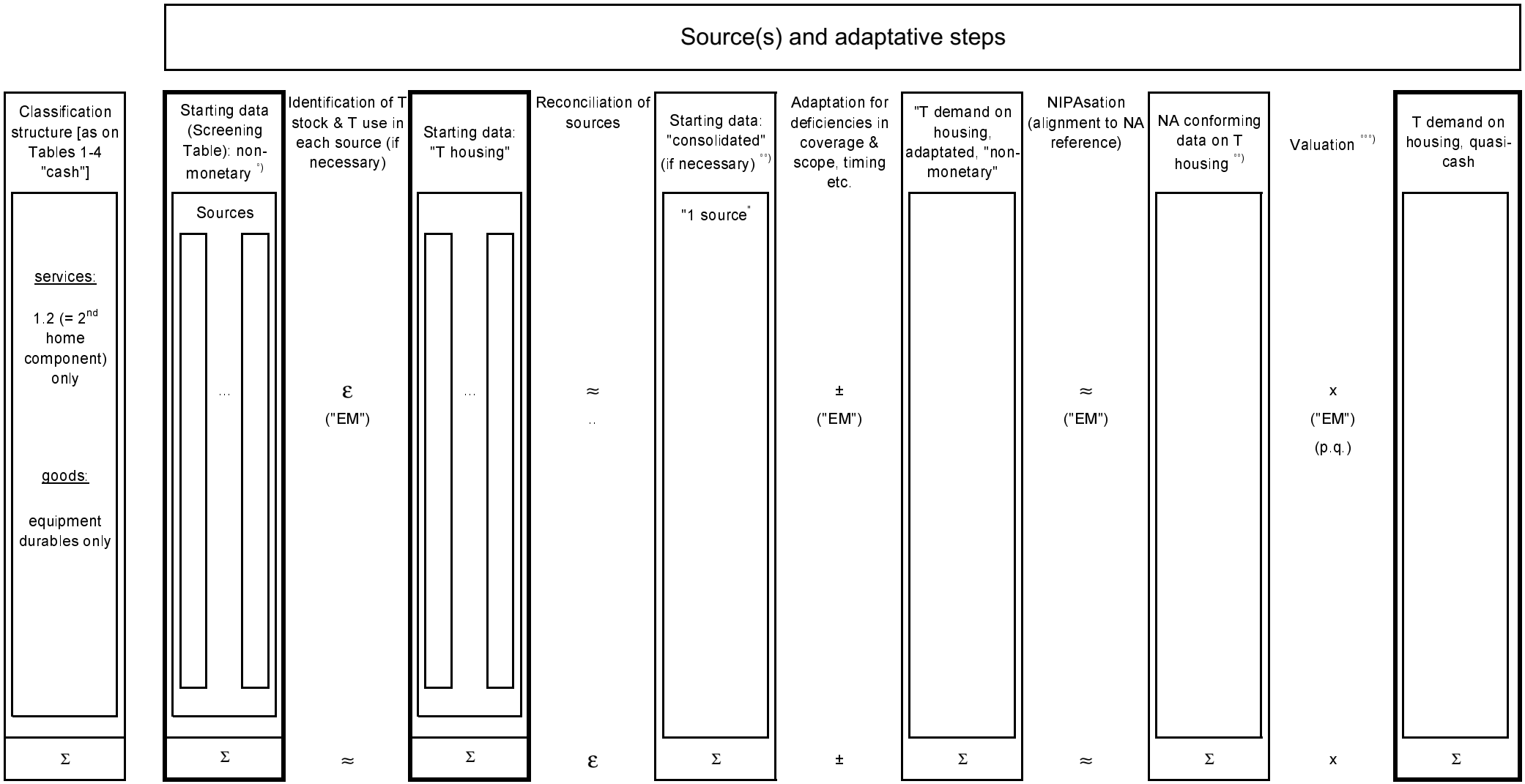

*) Quasi-source (after consolidation of the more than 1 sources)

**) Possibly more than 1 step

***) Final alignment with some target totals might involve a further step

# Demand (Tables 4 "in kind"): Practical Steps of Systematic Preparation of Major Building Blocks

## (a) Housing

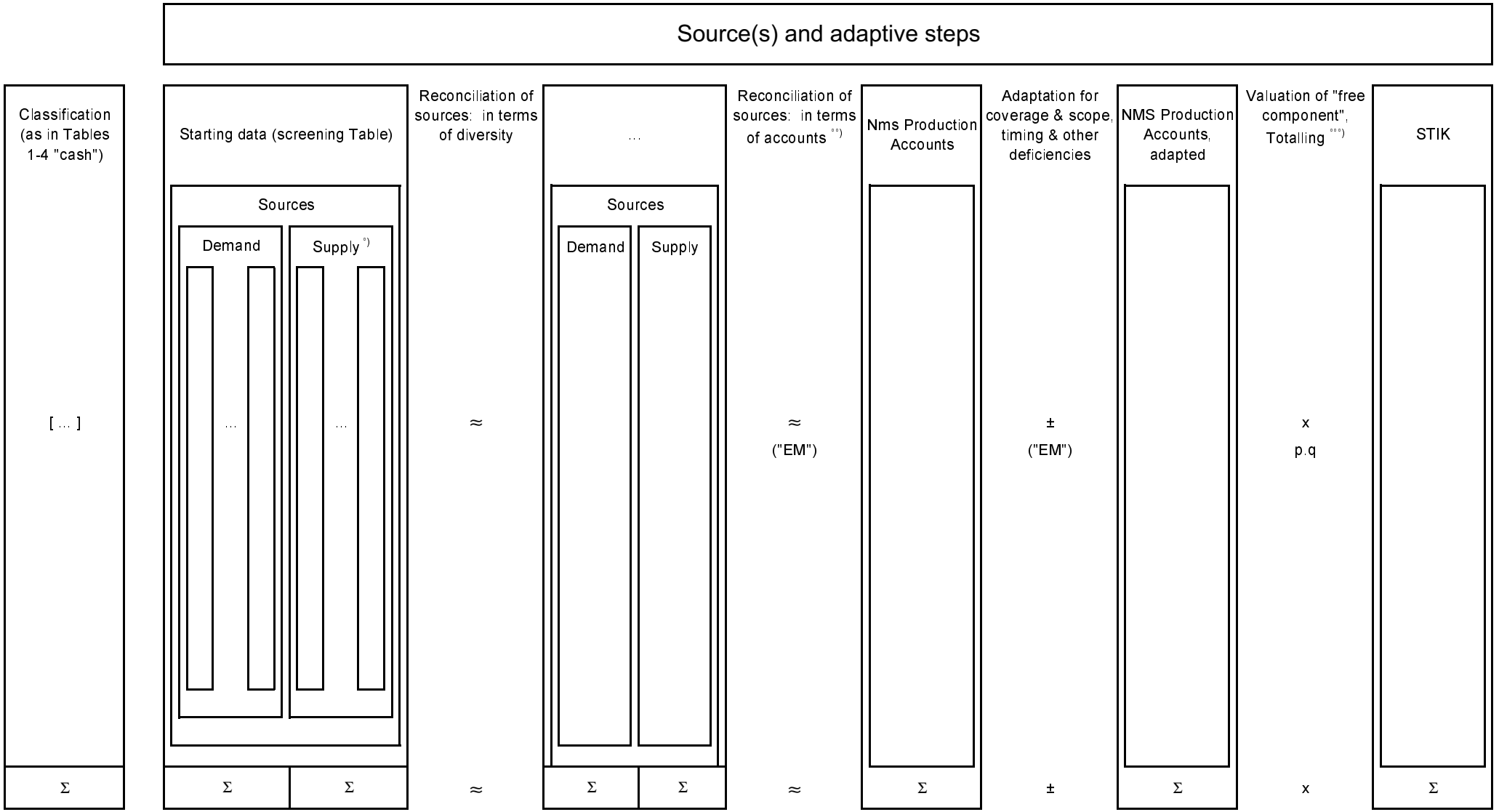



°) usually non-monetary, except the NA-equivalent, which may be kept apart in the first step

°°) possibly enriched by additional more T specific information

°°°) usually done by means of related NA reference data

(b) STIK (whether transformed or non-transformed; each component separately)

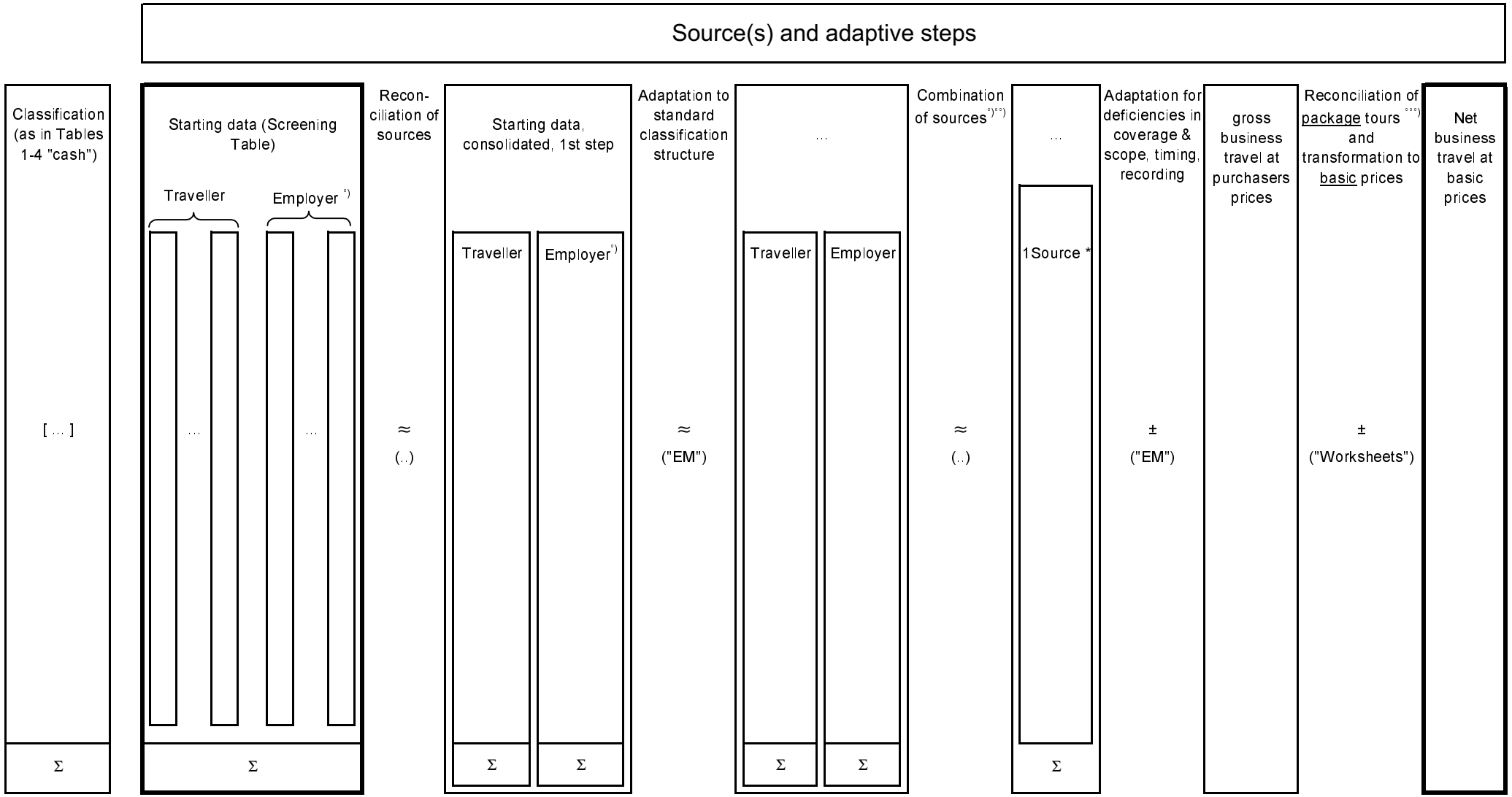



°) Production Account (Pacc) type, by activities (as found, e.g. in NA)

°°) In this step the uses of NMS output in general (sales type; free) are identified in the Pacc of the respective producers, which now "carry" this information (whether monetary or non-monetary).

°°°) The STIK components can now be identified in the Pacc.

(c) Business Travel



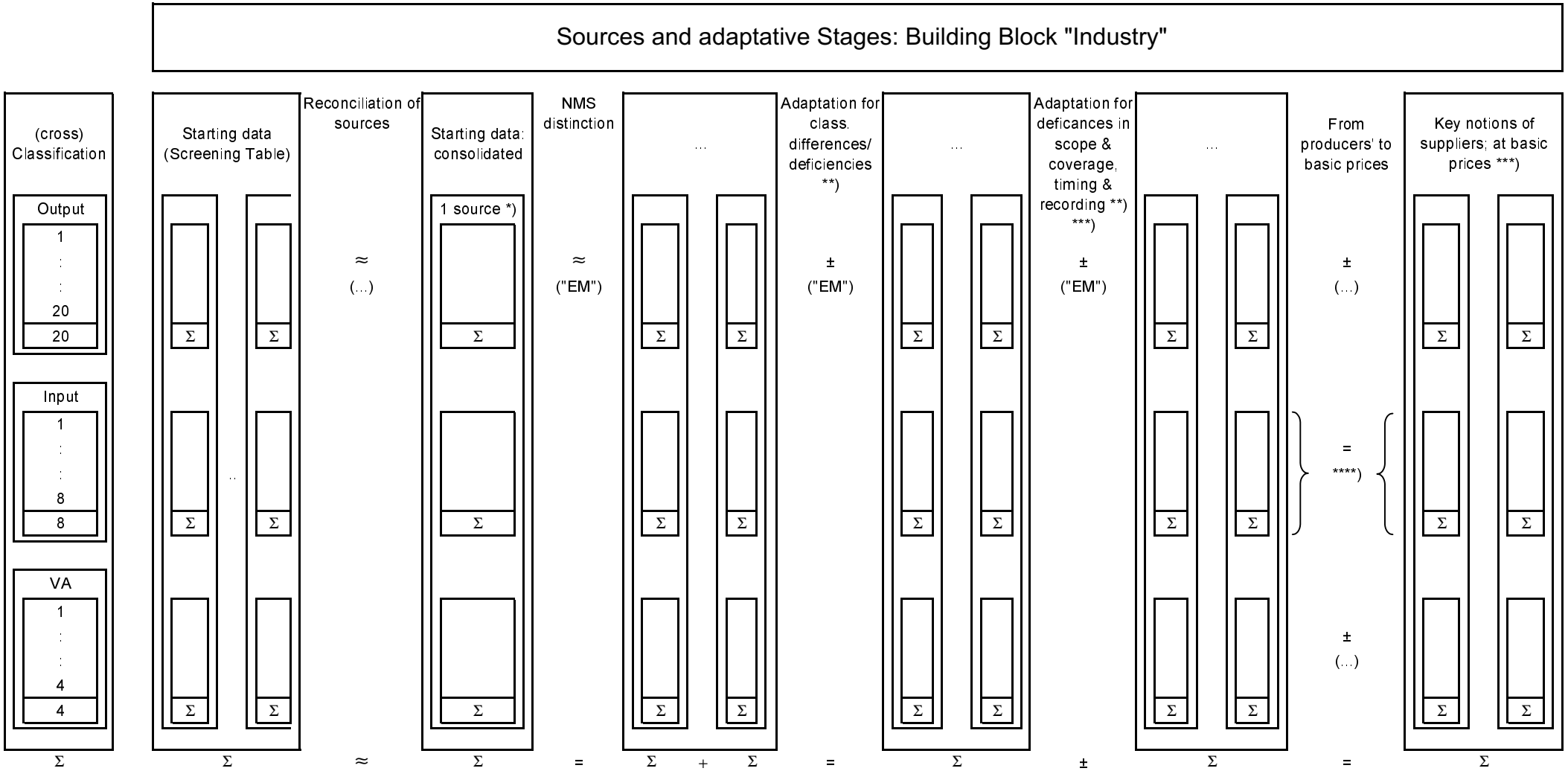

°) Will only apply to travelling of residents (national T)

°°) Reconciliation of information from employers part with that from visitors and/or from places visited.

°°°) Applicable to domestic component only

*) actually 2 steps

# Supply (Table 5): Practical Steps of Systemic Preparation of a Building Block (= Industry x commodity output/input/VA)




*) to ***) : See demand Table

****) : Intermadiate input does not change by this step

# ANNEX 3

## Classifications

a) EU-TSA Classification Key

b) EU-Reconciliation

c) The Symmetry Situation

# EU-TSA Classification Key - Table 3(a) ("Worksheet")

| | PRODUCTS | | | | INDUSTRIES | | | |
|---|---|---|---|---|---|---|---|---|
| | RMF | CPA | | | RMF | NACE | | |
| | Code | characteristic | (connected[1]) | non-specific | Code | characteristic | (connected[1]) | non-specific |
| **A. SPECIFIC** | | | | | | | | |
| **A.1 Characteristic (connected)** | | | | | | | | |
| **Accommodation** | **1** | | | | | | | |
| **Hotels and other lodging** | **1/1** | 55.11,12,21,22,23 | | | 1 | 55.11,12,21,22,23 | | |
| **Second homes** | **1/2** | 7.03; plus imputation equivalent (time sharing etc.) equvalent | | | 2 | 7.02; plus imputation equivalent | | |
| **Food and beverage serving** | **2** | 55.30.11, 12, 13, 14; 55.40; 55.51, 52 | | | 3 | 55.30, 40, 51, 52 | | |
| **Passenger transport** | **3** | | | | | | | |
| **Rail** [2)] | **3/1** | 60.10, 11, 12; 60.21.31, 32, 41, 42 | 60.21.1, 21, 22 | | 4 | 60.1; 60.21, 22, 2 [2)] | 60.24 | |
| **Road** [2)] | **3/2** | 60.22.11, 12; 60.23.11, 12, 14 | | | 5 | | | |
| **Water** | **3/3** | 61.10.11, 12, 31; 61.20.11, 12 | 60.23.13, 60.24 | | 6 | 61.1; 61.2 | | |
| **Air** | **3/4** | 62.10.1, 62.20.1, 3 | | | 7 | 62.1; 62, 2 | | |
| **Supporting** | **3/5** | 63.21.1; 63.21.21, 22, 24; 63.22.11, 12, 13, 14, 16; 63.23.11, 12, 13 | 63.21.23, 25 63.22.15 | | 8 | 63.2 | | |
| **Rental** | **3/6** | 71.10.1; 71.21.14, 15 71.22; 71.23.1 | | | 9 | 71.1; 71.21, 22, 23 | | |
| **Maintenance and Repair** | **3/7** | 50.20*;50.40* | | | .... | ..... | 50.2; 50.4 | |
| **Travel agency** | **4** | | | | | | | |
| Agency | 4/1 | 63.30.12 | | | | | | |
| Operating | 4/2 | 63.30.11 | | | 10 | 63.3 | | |
| Info etc. | 4/3 | 63.30.13, 14 | | | | | | |
| **Cultural services** | **5** | | | | | | | |
| Performing etc. | 5/1 | 92.31.21, 22; 92.32 | | | 11 | 92.31; 92.32; | 92.51 | |
| Museums etc. | 5/2 | 92.52.11, 12; 92.53.11, 12 | 92.51.1 | | | 92.52; 92.53 | | |
| **Recreation and entertainmen** | **6** | | | | | | | |
| Sports | 6/1 | 92.61.10*; 92.62.12, 13 | | | 12 | 92.61*; 92.62; | 92.34 | |
| Other amusements | 6/2 | 92.33.10; 92.71; 92.72.11 | 92.34.11, 12 | | | 92.33; 92.71, 92.72* | | |
| **Miscellaneous** | **7** | | | | | | | |
| Financial & Insurance | 7/1 | 65.12; 65.22; 66.01; 66.03 | | | .. | 65.12; 65.22; 66.01; 66.03 | | |
| Rental (=Transport) | 7/2 | 71.40.14 | | | | 71.4; 74.83, | 74.81 | |
| Other | 7/3 | 74.84.15; 75.13.11; 75.21.11 | 74.81.21; 74.83.13, 14 | | | 74.84*; 75.13; 75.21 | 80.41 | |
| | | 92.61.10*; 92.72.12; 93.05 | 80.41.12; 80.42 | | | 92.61*; 92.72*; 93.05 | 80.42 | |
| **A.2 Connected** | | | | | | | | |
| **Distribution margins** (on goods, see B.) | | | according to RMF/Annex I | | | | (as above; | |
| **Services** | | | (as above; total) | | | | total) | |
| **B NON-SPECIFIC** | | | | | | | | |
| **Distribution margins** | | | | | | | | |
| **Goods** underlying connected margins (see A.2) | | | | | .. | | | all other |
| domestically produced | | | according to RMF/Annex I | | | | | |
| imported | | | according to RMF/Annex I | | | | | |
| **Other goods** | | | | | | | | |
| domestically produced | | | | | | | | |
| imported | | | | | | | | |
| **Services** | | | | | | | | |

[1)] for alternative version. - [2)] combination , probably unavoidable (cf. Eurostat Classification Doc. 2000).

Legend: " " : appearing on one side to signal asymmetry; "(...)": alternative treatment of "connected" (cf. footnote [1)]); "..." : missing denomination; " * " : part of...

# (b) EU-Reconciliation

4.3 Classification standards of Tourism Statistics

EU-Relationships

| Cross Classification Situation | | | | Proposals of Revision | | |
|---|---|---|---|---|---|---|
| TSP x CPA | | SiCTA x NACE | | TSP | SiCTA | TSP & SiCTA |
| **1.1. Hotels & other loding** | | | | | | |
| : | : | : | : | | | |
| 63191.0 | 55.23.11 | | | A block to safely cover | Combine 55105 & 55109, | |
| 63194.0 | 55.23.12 | 55109 | 55.23 | 63191.0 & 63194.0; | to cover all lodging other | |
| : | : | 55105 | | introduce a health ("spa") | than 55101 to 4 | |
| .....[1] | 55.23.15 | | | item | | |
| **1.2 2nd homes** | | | | | | |
| : | : | : | : | Introduce imputation equivalent..... | | |
| 72211.1 | 7.03 | 7030.1 | 70.2 | Introduce full scale of services..... | | |
| .....[2] | | 7030.2 | | | | |
| **2. Food & beverages** | | | | | | |
| 63210 | 55.30.11 | 5520.2 | 55.30 | | A block to cover full | Blocking asymmetry; best to be |
| | 55.30.12 | | | | service restaurants, self services | solved by combining equivalent of |
| 63220 | 55.30.13 | 5520.3 | | | & dining cars, etc. (=resideral) | NACE 5530, 51, 52 |
| | | 5520.5 | | | | |
| 63290.0 | 55.30.14[4] | | | | | |
| | 55.52 | 5520.4[4] | 55.52 | A block to cover catering, | Introduce canteens explicitly. | |
| .....[5] | 55.51 | .....[5] | 55.51 | canteens etc. (=residual); the latter | Combine beverage services & | |
| : | : | 5520.1 | 55.40 | to be introduced explicitly | night clubs. | |
| | | 5520.6 | | | | |
| **3.1/2 Interurban railway & other land (= road)** | | | | [Groups 3.1 & 3.2 to be combined (because of overlapping railway activities)] | | |
| | | 60.10.1 | 60.1 | | | |
| : | : | 60.10.2 | | | | |
| 64112.0 | 6021.1 | 60213 | | | | |
| 64211.0 | 6021.21 | | | | | |
| 64212.0 | 6021.22 | 60214 | | | | |
| 64219.1 | 6021.41 | | | A block to cover (scheduled) | An overall block to | |
| 64219.2 | | | 60.21 | skihills, teleferics etc.[5] | cover whole NACE-equivalent of | |
| 634214.0 | 6021.42 | | | | 60.21 | |
| | 6021.22 | 60212 | | | | |
| 64213.0 | 6021.31 | 60211 | | | | |
| 64221.0 | 6022.11 | 6022.1 | 60.22 | | A block to cover NACE | |
| 64222.0 | 6022.12 | 6022.2 | | | equivalent of 60.22 | |
| 64223.0 | 6023.12 | 6022.3 | | | | |
| | 6023.11 | 6022.4 | | | | |
| 64224.0 | 6023.13 | 6022.5 | 60.23 | | A block to cover NACE | |
| | 6023.14 | | | | equivalent of 60.23 | |

[1]) health & "other" [2]) other than time sharing [3]) equivalent of canteen [4]) residual [5]) to be checked for "rationale"

4.3 Classification standards of Tourism Statistics

EU-Relationsships

| | Cross Classification Situation | | | | Proposals of Revision | | | |
|---|---|---|---|---|---|---|---|---|
| | TSP x CPA | | SiCTA x NACE | | TSP | SiCTA | TSP & SiCTA | |
| 3.3 Water | | | | | | | | |
| | 65119.3, 65119.1, 65119.2, 65119.4, 65140.0 | 61.10.12 | 6110.1, ..... | 61.1 | A block to cover all sea & coastal other than towing & rental | A block to cover sea & coastal as a whole. SiCTA equivalents to be introduced for full correspondence with NACE | | |
| | 65111.0 | 61.10.11 | | | | | | |
| | 65130.0 | 61.10.31 | 6110.2 | | | | | |
| | 65211.0 | 61.20.11 | 6120.3 | | | | | |
| | 65219.3, 65219.1 | 61.20.12 | 6120.1 | 61.2 | A block to cover all inland water transport other than ferries | Another block to cover inland as a whole. SiCTA equivalents to be introduced for full correspondence with NACE | | |
| | 65219.2, 65240.0, 65230.0 | | 6120.2, ....., ..... | | | | | |
| 3.4 Air | | | | | | | | |
| | : | : | : | : | | | | |
| | 66120.1, 66120.2 | 6220.1 | 6220.1 | 62.2 | A block to cover non-scheduled | A block to cover non-scheduled & rental (with crew) | | |
| | 66400.0 | 62.203 | 6220.2 | | | | | |
| 3.5 Supporting transport | | | | | | | | |
| | : | : | : | | A block to cover vessel fuelling & maintenance as a whole | An overall block, as an equivalent of NACE 63.2 | | |
| | 67690.1, 67690.2 | 63226.1 | : | 63.2 | | | | |
| | : | : | : | | | | | |
| 3.6 Transport equipment rental | | | | | | | | |
| | : | : | : | : | | | | |
| | 73114.1, ..... | 71.21.14, 71.21.15 | 7111.3, 7111.2 | 71.21 | A block to cover leasing of campers & bicycles; the latter to be introduced explicitly (incl. residual) | A block to cover leasing of campers, bicycles etc. | | |
| | : | : | : | : | | | | |
| 3.7 Maintenance etc. | | | | | | | | |
| | 87141.0, 87143.0 | 50.20 | : | : | A block to cover maintenance & repair of land motorvehicles of any kind | | | |
| | : | : | : | : | | | | |
| | 87149.1, 87149.2, 87290.0 | ..... | ..... | ..... | | | Particularly inhomogenecous grouping (to be reconsidered) | |
| 4. Travel agency, tour operators etc. | | | | | | | | |
| | : | : | : | | | | | |
| | 67812, 67813 | 633011 | ..... | 63.3 | A block to cover tour operators & info services | A block to cover the group as a whole (equivalent of NACE 63.3) | | |
| | : | : | : | | | | | |

4.3 Classification standards of Tourism Statistics
EU-Relationsships

| | cross classification situation | | | | Proposals of Revision | | |
|---|---|---|---|---|---|---|---|
| | TSP x CPA | | SiCTA x NACE | | TSP | SiCTA | TSP & SiCTA |
| 5.1 Performing arts | | | | | | | |
| | : | : | : | : | : | : | Inclusion of R & TV to be considered |
| 5.2 Museums etc. | | | | | | | |
| | 84510 | 9251.1 | [923.1] | 925.1 | A block to cover libraries & archives as a whole. | | |
| | 84520 | | | | | | |
| | : | : | 9232.1 | 925.2 | | Blocks to achieve NACE conforming grouping | |
| | : | : | 9232.2 | | | | |
| | | | 9233.1 | 925.3 | | | |
| | | | 9232.2 | | | | |
| 6.1 Sports etc. | | | | | | | |
| | 96510.0 | | | | | NACE conformity cannot be achieved on the basis of the present grouping[1]) | |
| | 56520.1 | | | | | | |
| | 96520.2 | | | | | | |
| | 96520.3 | 9261.10 | 9241.2 | ex 926.1 | A block to cover all sports activities | | Combination with 7.3! |
| | 96520.4 | | | | | | |
| | 96590.1 | | | | | | |
| | 96620.1 | | | | | | |
| | ... | | | | CPA equivalent of hunting to be introduced explicitly | | |
| | ... | 92.62.13 | 9241.3 | | | | |
| | [9620.5] | [9272.11] | [9249.1] | [ex 92.72] | [for NACE consistency: to be removed to 7.3!] | | to avoid overlapping with 7.3 |
| | [...] | [9272.12] | [9249.2] | [ex 92.72] | [for NACE consistency: to be removed to 7.3! if included, at all)] | | |
| 6.2 Other amusement | | | | | | | |
| | : | : | : | : | | | |
| | 96920.1 | 92.71 | 9249.3 | 92.71 | A block to cover gambling & betting etc. as a whole | | |
| | 96920.2 | | | | | | |
| | : | : | | | Recreation park & fishing to be transferd from 6.1 | | |
| | : | : | | | | | |
| 6.3 Financial & insurance | | | | | | | |
| | 71100.1 | 65.92 | : | : | A block to cover all related credit items as a whole | | |
| | 71100.2 | | | | | | |
| | 71100.3 | | | | | | |
| | 71311.1 | 66.01 | : | : | A block to cover all life and other travel insurance | | |
| | 71339.1 | | | | | | |
| | 71320.1 | 66.03 | : | : | | | |
| | 71320.2 | | | | A block to cover all other insurance | | |
| | 71331.0 | | | | | | |
| | 71334.1 | | | | | | |
| | 71334.2 | | | | | | |
| | 71339.1 | | | | | | |
| | : | : | : | : | | | |

[1]) cf. fitness centers in grouping 7.3

4.3 Classification standards of Tourism Statistics

EU-Relationsships

| Cross Classification Situation | | | | | Proposals of Revision | | |
|---|---|---|---|---|---|---|---|
| TSP x CPA | | SiCTA x NACE | | | TSP | SiCTA | TSP & SiCTA |
| **7.2 Other rental** | | | | | | | |
| 73240.2 | 7140.14 | 7130.4 | 7130.1 | 71.4 | Overall block to all rental other than transport equipment (see 3.6) | | |
| 73240.4 | | | | | | | |
| [1])73240.5 | | | | | | | |
| [1])73240.7 | | 7130.3 | | | | | |
| 73240.8 | | 7130.2 | | | | | |
| 73290.1 | | | | | | | |
| 73240.1 | | | | | | | |
| 73240.1 | | 7130.5 | | | | | |
| 73240.3 | | | | | | | |
| 73240.6 | | | | | | | |
| **7.3 Other Tourim services** | | | | | | | |
| 83811.1 | 7481.21 | 7494.1 | [7494.9] | 74.81 | A block to cover all related photography (incl. development etc.) | A block to cover all related services; explicit category for other photography (?) | |
| | 7481.31 | | | | | | |
| 83820.0 | 7481.32 | | | | | | |
| 83910.0 | 7483.13 | 7499.1 | | | | | |
| | 7483.14 | | | | | | |
| 85970.0 | 7484.15 | [7499.9] | | 74.84 | | NACE conformity cannot be achived on basis of present gropuping (cf. 6.1) | Combination with 6.1 |
| 97230.1 | 9261.10 | 9241.1 | | ex 92.61 | | | |
| 97230.2 | 9305 | 9309.2 | | 9305 | A block to cover all related "other services" | A block to cover all related services, including porters etc. | |
| 97230.3 | | | | | | | |
| 97230.4 | | | | | | | |
| 97910.0 | | 9309.1 | | | | | |
| 91131.1 | 7513.11 | 7513.3 | | 7511.3 | A block to cover all related licences | Similar blocking as in TSP | |
| 91131.2 | | | | | | | |
| 91210.1 | 7521.11 | 7521.1 | | 75.21 | A block to cover all related insurance | Similar blocking as in TSP | |
| 91210.2 | | | | | | | |
| 92900.1 | 80.42 | 80.90.9 | | 80.42 | | | |
| 92900.2 | 80.41.12 | 80.90.1 | | 80.41 | | | |
| 96620.2 | 9272.12 | 92.41.4 | | 92.72 | | A block to cover the NACE equivalent for "other recreational" | Transfered from group 6.1 (for NACE consistency) |
| 96205 | 9272.11 | 9249.1 | | | | | |
| ..... | 9272.12 | 9249.2 | | | Fishing item to be introduced explicitly | | |

[1]) No (longer) in the WTO List (ascending array of Annex I), but well so in the grouped presentation. 2) Not in any WTO

## The Symmetry Situation - Table 3c

| | Industries | | |
|---|---|---|---|
| | A.1 Characteristic | A.2 Connected | B. Non specific |
| **Products** | | | |
| A.1 Characteristic | | | |
| 1 Accommodation | | | |
| 1.1 Hotels and other lodging | 1 Hotels and similar | | |
| 1.2 Second homes | 2 Second home ownership (imputed) | | |
| 2 Food and Beverage Serving | 3 Restaurants & similar | | |
| 3 Passenger transport | | | |
| 3.1 Rail | 4 Railway passenger transport services | | |
| 3.2 Road | 5 Road passenger transport services | | |
| 3.3 Water | 6 Water passenger transport services | | |
| 3.4 Air | 7 Air passenger transport services | | |
| 3.5 Supporting | 8 Transport supporting services | | |
| 3.6 Rental | 9 Transport equipment rental | | |
| 3.7 Maintenance & Repair | | Maintenance & Repair | |
| 4 Travel | | | |
| 4.1 Agency | 10 Travel agencies and similar | | |
| 4.2 Operator | | | |
| 4.3 Info | | | |
| 5 Cultural Services | | | |
| 5.1 Performing arts | 11 Cultural services | | |
| 5.2 Museum etc. | | | |
| 6 Recreation & Entertainment | | | |
| 6.1 Sports | 12 Sporting and other recreational services | | |
| 6.2 Other amusement | | | |
| 7 Miscellanious | | | |
| 7.1 Financial & Insurance | | Financial & Insurance 1) | |
| 7.2 Rental (=transport) | | Rental (=transport 1) | |
| 7.3 Other | | Other1) | |
| A.2 Connected | | | |
| .....Distribution margins | | Distribution margins | |
| (.....Related goods3) | | | |
| .....Connected Transportation | | Transportation | |
| .....Connected Dwelling (time sharing) | | Dwelling (time sharing)1) | |
| .....Connected Maintenance & repair | | Maintenance & repair1) | |
| .....Connected Cultural & Recreation | | Cultural & Recreation1) | |
| .....Connected Financial & Insurance | | Financial & Insurance1) | |
| .....Connected Other | | Other[2]) | |
| Non-specific | | | |
| .....Distribution margins, other | | | |
| .....goods, undelying connected margins | | | Other |
| .....other goods | | | |

[1]) In analogy to commodities A.2

2) See non-specific (no specific goods accepted in RMF)

# ANNEX 4

## Worksheets

a) Package Tours and other intermediation

b) Margins

(a) Package Tours and other Intermediation (Worksheets 4a)[1]

In the text (cf. section 4.2.7.4), a discussion on package tours is found which is there oriented towards simplified descriptive features and practical advice rather than attempting systematic examination of this topic as a whole. This is here done in view of the not always so transparent and often not so easily disentangled complexities, so that there is a better chance of establishing a fully articulated national methodology for this important segment. Tabular presentations are used at large.

First, intermediation as here understood covers package tours - the characteristic product of tour operators - and the service of travel agencies as well (TSP products 4.1[2] and 4.2 respectively, in terms of RMF; similarly industry No.10).[3] It is necessary to distinguish resident vs. non-resident transactors in both respects, viz. visitors on the one hand and producers on the other hand (intermediators; suppliers of intermediated output).

That way an overall structure as in Annex, Table 4.1 emerges. There "x" means an occurrence possible in theory as well as in practice. "0" means that this occurrence is completely left out of the scope of TSA, whereas "(x)" occurrence there disappearing/moving to another place in later steps. The mentioned "movements" (↑↓) are due to the particular convention that the residence of the supplier is taken into account in delineation of the "forms of T" in economic terms. That way the picture appearing for "Tours" (I) as such changes from mere geography when the suppliers are taken into account (II). On the other hand, in pure accounting terms (NA; III), the situation thus considerably simplifies.

The latter version can be taken as the basis for the evaluation of the overall information need (Table 4.2). According to this structure, the primary requirements are as follows:

- What volume of intermediation services (columns (1), (2)) has been involved in Inbound, Domestic and Outbound T (Tables 1,2,3)? Directly, this information may be obtained from intermediators involved only, but may be difficult for non-resident agents. Indirectly, some combination of visitors' expenditure and services intermediated may help, which sounds easier than it is in practice.
- What volume of intermediated services has been involved (columns (3), (4))? Directly, this information may again be obtained from intermediators themselves. Indirectly, either "monetarisation" of respective information (in physical terms) by visitors is necessary, or some commodity flow-type calculation of suppliers/supplies embedded in the intermediate may help; both not easy exercises.

However, in both situations (Intermediators; Intermediated) there is the particular problem of information elements to be separately identified when moving between domestic/outbound

---

1 Worksheets (WS) of similar purpose are provided in TSA (cf. Nice Version, WS No. 2a and 2b).The difference to the ones presented here is that only in the latter case.
- Travel agents' and tour operators' activities are integrated in one overall framework.
- The steps of adjustment are shown explicitly (though symbolically).
- As the principal possibility gross and net views are advanced at the same time.
- Presentation is directly linked to the RMF Standard Tables.
- The discussion starts from a more comprehensive conception of the primary data base as found in the various situations.

2 Note that the RMF proposes separate treatment of travel agents' and tour operators' activities (cf. para. 3.37ff. and 4.18f. on the one hand, and 3.46. and 4.15ff. on the other hand). This distinction, however, essentially disappears on the basis of a few simple conventions on variants of travel agents' gross incomes (cf. para. 3.40), as follows:
(i) receipts directly collected from customers (visitors) through a specific invoice: to be treated as a margin;
(ii) gross "commercial margins" (the most usual case): immediately comparable with tour operators' situation;
(iii) commissions (discounts) paid by the providers of the intermediated services: to be treated as a margin, apart from the net amounts of intermediated services.
Adjustments (i) and (ii) would require specific information (i.e. statistics) on the proportion of such arrangements in the overall turnover of the agents, and related inputs in terms of services intermediated. After this, and on that basis, tour operators and travel agents can be dealt with similarly in the compilation of the TSA.

3 "aggregated products", in RMF terminology, cf. fig. 4.1. and 4.2.

destination (the problem of the "domestic portion"). And there is a certain probability that information is not available directly at large but a "puzzle" would have to be solved for which the availability of a systematic, explicit framework of guidance assumes all the more importance.

Accordingly, this exercise is also part of screening and sequence of necessary steps.
This derivation - "from gross to net" - is subsequently provided for each of the basic Tables of the RMF, each with short commentary below. Boxes symbolise "data", as specified by row x column heading. Transition “from gross to net” means a classification breakdown of components embedded (involved) in package etc. Otherwise, the symbols used in the tabulations should be self-explanatory. The whole range of the respective RMF Tables' content is covered in each case.

Inbound T consumption (RMF Table 1): Worksheet 4.1.
The dotted boxes represent areas outside the scope of the TSA (by definition). Methodologically, they may still be taken into account. Basically in 3 transformation/addition steps the net position can be achieved:

- Intermediation by non-resident intermediators, but involving domestic suppliers
- Intermediation by resident suppliers (analogous)
- Addition of direct purchases.

Possible problems with business travel as discussed below may be avoided by conventional omission of such distinction.

Domestic T consumption (RMF Table 2): Worksheet 4.2
4 steps of transformation/addition are needed in this case (the most comprehensive WS). In this case, the "domestic portion" originally rooted in outbound T deserves special attention (Destination: "other country"). It can also not be precluded *a priori* that non-resident suppliers are also originally involved. A major problem in this case is business travel (BT), which, according to the RMF, figures among "in kind" expenditure only. In real practice, however, in respect to intermediation, BT happens in circumstances similar to other travel, and must therefore be treated from the beginning like the former (and only later on subsumed under "in kind"). It is here proposed to proceed accordingly.

Outbound T consumption (RMF Table 3): Worksheet 4.3
3 steps of transformation/addition are distinguished:
Two major questions arise:

- BT (analogous to WS 4.2., see above)
- Necessity of a net version (the respective Table not being part of T 6): one might argue that the breakdown for T abroad is not of indispensable need.

Production accounts (RMF Table 5): Worksheet 4.4
This is, of course, different in outlay from WS 4.1 to 4.3, but the "logic" of going from gross to net is basically similar. Complication derives from the missing 1:1 relationship between industry and product, due to “non-characteristicity” (as usual in this Table generally).

There is a possibility of reconciliation checks as follows:
Total of rows 4.1/4.2 (respectively) ≥ analogous Totals over Tables 1 + 2 (Internal T consumption).

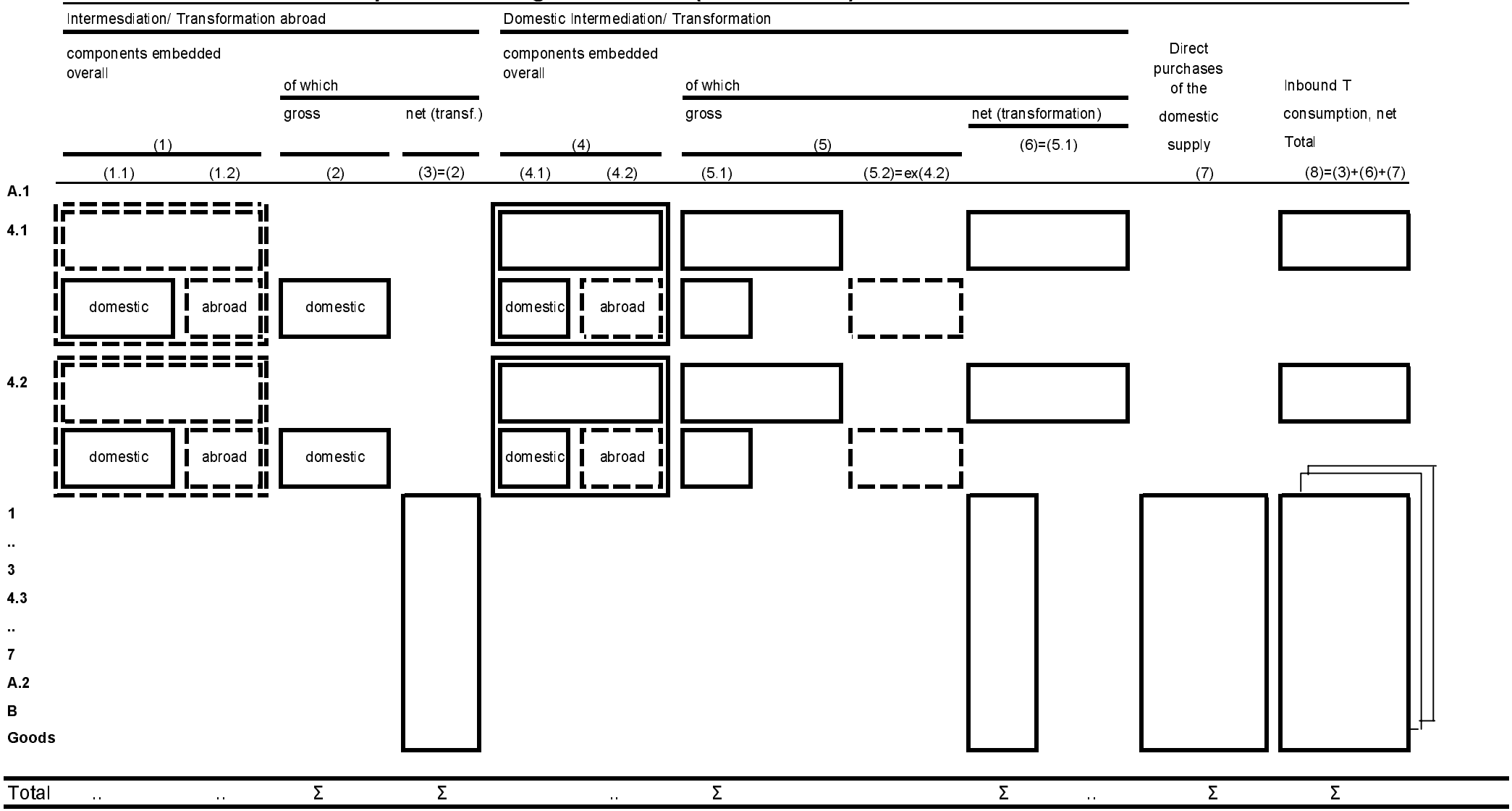
| T Supply Intermediation | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Resident Intermediary | | | Non-resident Intermediary | | | |
| | own services | intermediated services: domestic | intermediated services: abroad | own services | intermediated services: domestic | intermediated services: abroad | |
| | (1) | (2) | (3) | (4) | (5) | (6) | |
| I Tours | | | | | | | |
| Inbound | x | x | (x) | (x) | x | (x) | |
| Domestic | x | x | (x) | (x) | x | (x) | |
| Outbound | (x) | (x) | x | x | (x) | x | |
| II From tours to consumption | | | | | | | |
| Non-Residents ("Inbound", Table 1) | x | x | 0 | 0 | x | 0 | |
| Residents - -"Domestic" (Table 2) | x | x | (x) | (x) | (x) | (x) | ↓↑ the problem of the " domestic portion" |
| | ↑ | ↑ | ↓ | ↓ | ↑ | ↓ | |
| - "Outbound" (Table 3) | (x) | (x) | x | x | (x) | x | |
| III. Visitors consumption (à la NA) | | | | | | | |
| Non-residents | x | x | - | - | x | - | |
| Residents (Tables 2,3) | x | x | x | x | x | x | |

Legend: see text

| | Intermediating | | Intermediated | |
|---|---|---|---|---|
| | Resident | Non-Resident | Resident | Non-Resident |
| | (1) | (2) | (3) | (4) |
| Visitors<br>Non-Resident (Inbound, Table 1) | x | 0 | x | 0 |
| Resident | | | | |
| - Domestic | x | - | x | - |
| - Outbound (Table 3) | - | x | - | x |
| ∑ | x | x | x | x |

**Worksheet 4.a 1**

## Inbound Tourism consumption - "from gross to net" (RMF Table 1)



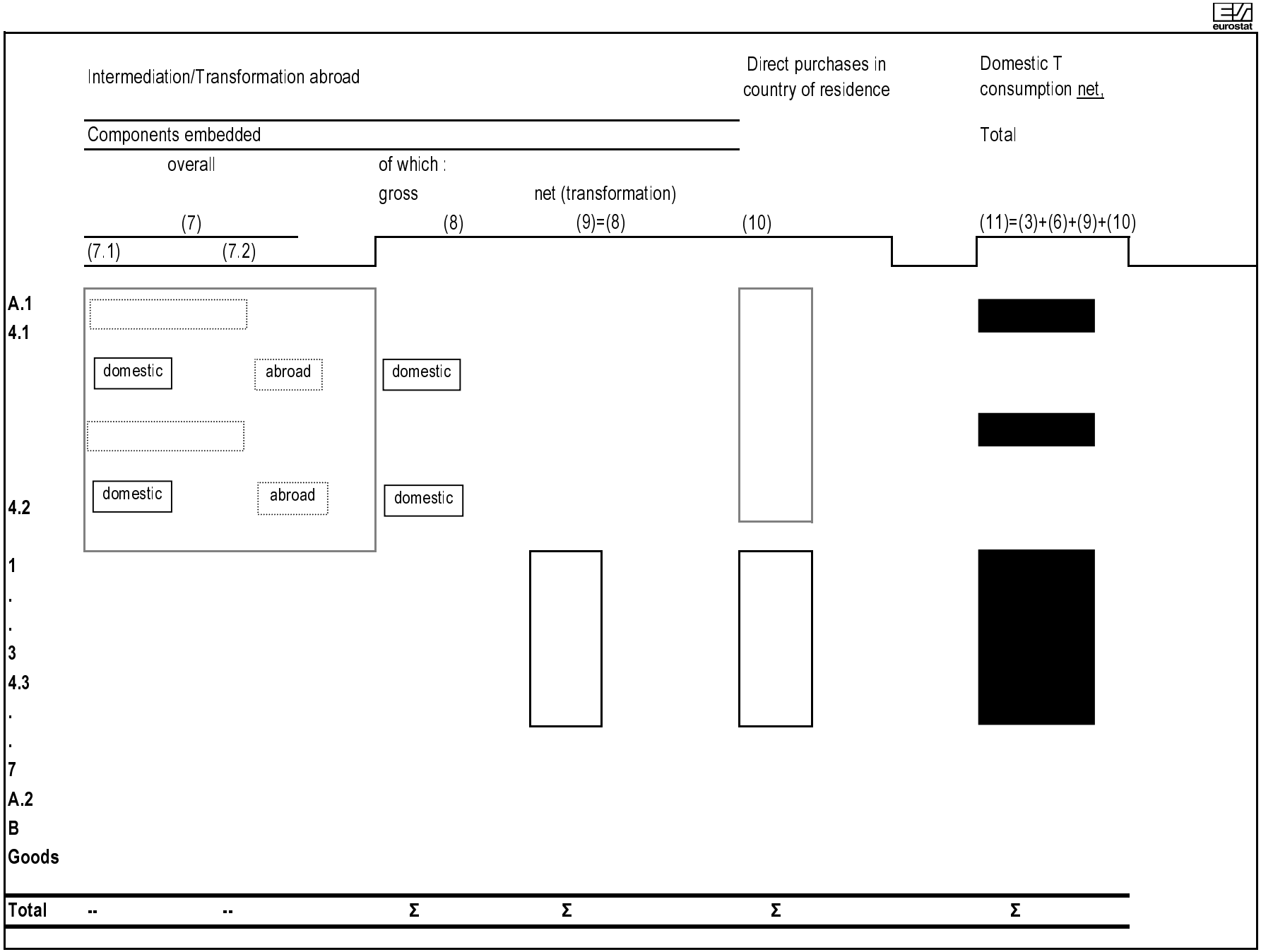
**Worksheet 4a.2**

Domestic T Consumption - "from gross to net" (RMF Table2)

| | Domestic Intermediation/Transformation | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Destination : Country of residence | | | | | Destination : other country | | | | |
| | Components embedded | | | | | Components embedded | | | | |
| | overall (1) | | of which: gross (2)=(1) | | Net (transformation) (4) | overall | | of which : gross (5)=(4) | | (Net) transformation |
| | (1.1) | (1.2) | (2.1) | (2.2)=ex1.2 | (3)=(2.1) | (4.1) | (4.2) | (5.1) | (5.2)=ex(4.2) | (6)=5.1 |
| A.1 | | | | | | | | | | |
| 4.1 | Service commission | | | | | | | | | |
| | domestic | abroad1) | domestic | abroad | | domestic2) | Abroad | domestic | abroad | |
| 4.2 | Margins | | | | | | | | | |
| | domestic | abroad1) | domestic | abroad | | domestic2) | Abroad | domestic | abroad | |
| 1 | | | | | | | | | | |
| . | | | | | | | | | | |
| . | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4.3 | | | | | | | | | | |
| . | | | | | | | | | | |
| 7 | | | | | | | | | | |
| A.2 | | | | | | | | | | |
| B | | | | | | | | | | |
| Goods | | | | | | | | | | |
| **Total** | -- | -- | Σ | -- | Σ | -- | -- | Σ | -- | Σ |

1) Cannot be published a priori (in spite of RMF, Fig. 4.1, p53), e.g. transportation facilities engaged in the vicinity of borders.

2) Domestic part of respective travel


eurostat
Intermediation/Transformation abroad
Direct purchases in country of residence
Domestic T consumption net,
Components embedded
Total
overall
of which :
gross
net (transformation)
(7)
(8)
(9)=(8)
(10)
(11)=(3)+(6)+(9)+(10)
(7.1)
(7.2)
A.1
4.1
domestic
abroad
domestic
4.2
domestic
abroad
domestic
1
.
.
3
4.3
.
.
7
A.2
B
Goods
Total
--
--
Σ
Σ
Σ
Σ

**Worksheet 4a.3**

Outbound T Consumption - "from gross to net" (RMF Table 3)

| | Domestic Intermediation/Transformation | | | | Intermediation/Transformation abroad | | | | | Direct purchase abroad | Outbound T consumption, net |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Components embedded | | | | Components embedded | | | | | | |
| | overall (1) | | of which: gross | Net (transfo.)1) | overall (4) | | of which : gross (5) | | net 1) Transformation | | Total |
| | (1.1) | (1.2) | (2)=ex(1.2) | (3)=(2) | (4.1) | (4.2) | (5.1)=(4.1) | (5.2)=ex(4.2) | (6)=(5.2) | (7) | (8)=(3)+(6)+(7) |
| A.1 4.1 | Domestic | abroad | abroad | | Service commission | | | | | | |
| | | | | | domestic | abroad | domestic | abroad | | | |
| 4.2 | Domestic | abroad | abroad | | margin | | | | | | |
| | | | | | domestic | abroad | domestic | abroad | | | |
| 1 . . 3 4.3 . . 7 A.2 B Goods | | | | | | | | | | | |
| Total | -- | -- | Σ | Σ | -- | -- | -- | Σ | Σ | Σ | Σ |

1) meaning of net components (decompoisition) "abroad" questionable.

**worksheet 4a4**

Production Accounts - "from gross to net" (RMF Table 5)

| | | | 1-9, 11ff | | Intermediated components | | | | 10 1-9, 11ff | | Σ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 10 Travel agencies etc. | | 10 other than 10 | | 10 other than 10 | | | | |
| | | | "gross" | | gross | | net | | "net" | | Total |
| | | | (1) | (2) | (3) | (4) | (5)=(3) | (6)=(4) | (7)=(1)- -(3)+(5) | (8)=(2)- -(4)+(6) | (9)=(7)+(8) |
| | | A | | | | | | | | | |
| | | A.1 | | | | | | | | | |
| I-O Character | 4.1 | | X | X | X | X | - | - | X | X | X |
| Output | 4.2 | | X | X | X | X | - | - | X | X | X |
| | | 3 | X | X | - | - | X | X | X | X | X |
| | | . | . | . | . | . | . | . | . | . | . |
| | | . | . | . | . | . | . | . | . | . | . |
| | | 4.3 | X | X | - | - | X | X | X | X | X |
| | | . | . | . | . | . | . | . | . | . | . |
| | | . | . | . | . | . | . | . | . | . | . |
| | | 7 | X | X | - | - | X | X | X | X | X |
| | | A.2 | X | X | - | - | X | X | X | X | X |
| | | : | | | | | | | | | |
| | | B | X | X | - | - | X | X | X | X | X |
| | | Goods | X | X | - | - | - | - | X | X | X |
| Total | | | Σ | Σ | Σ | Σ | Σ | Σ | Σ | Σ | Σ |

(b) Distribution margins (Worksheet 4b)

The discussion starts with Worksheet (WS)1, which is related to Standard Table 5 and the there raised requirements for data on margins. Since most features in this scheme are self-explanatory, the subsequent discussion can concentrate on more particular points and, above all, on the aspects to be recognised in actual practice.

The overall design is a sort of margin matrix of the dimension “activity (column) x margins” (and other goods (rows)). It is necessary to add additional classification breakdown for both the margins and the goods underlying them.

Since the RMF Manual leaves largely open the actual breakdown for retail trades and completely so for other distribution activities and the underlying goods at all, some convention on this must be taken on the national level. Probably, a meaningful convention can be found by taking account of the actual circumstances (structures of T in that country). A certain symmetry of the categories used for margins on the one hand and goods on the other hand is necessary in order to be able to calculate meaningful specific margins of certain trades/goods.

If, as likely, in the area outside the main boxes, figures are only scarcely found (i.e. they concentrate in main boxes, e.g. margins on retail trade mainly found in the characteristic retail trade activities), the problem seems to reduce to the Totals column (No. 1ρ). Average p.c. margins can be evaluated there by relating the respective margins to the respective goods traded/transported, resulting into key p.c. ratios as follows:

| | | | |
|---|---|---|---|
| A.2 | : | (C1 + 2): | "connected margins" |
| B | : | (C2 + 3): | "other margins" |

The margins can be calculated each as a whole, as seemingly suggested by the Standard RMF Tables, or by appropriate commodity detail. The latter approach must be highly recommended, for mark ups likely to be quite different by commodity category. The latter aspect is particularly important when using such reference for other calculations, too (see below on WS 2).

As to the information needed, output data for the T and all other industries would be required so that the margins can be figured out on a sufficiently detailed level. This is clearly more than only an overall figure for such broad categories as "connected retail trades" or "non-specific industries" at all.

In WS 2, the key ratios are applied to Demand (Standard Tables 1,2,4). Provided detailed expenditure information is available by the main channels also, through which goods are purchased by visitors, the margins can easily be estimated on the basis of the above key ratios of WS1, and in largely the same order as before.

That way, more differentiated methodology should not be precluded, of course, e.g. on basis of close knowledge on channelling of T supply; but this may be unlikely with a view to very specific information needed. Therefore, it appears that information of Table 5/WS1 type turns out to be a precondition for the implementation of the Demand side, according to the given standard requirements.

**Worksheet 4.b.1**

## Production Accounts - Structures of margins (RMF Table 5 - "Margins")

| | T.Specific | | | | | Non-Specific | | | Imports | |
|---|---|---|---|---|---|---|---|---|---|---|
| | T. Industries | | | T. connected | | | | | | |
| | | | | Retail Trades | Other | Retail Trades | Other Distribution | Other | | Σ |
| | (1) | .... | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| A.1 (Characteristic) | (..) | .. | (..) | (..) | (..) | (..) | (..) | (..) | (..) | (..) |
| A.2 Connected (services ≠margins) | (..) | (....) | (..) | (...) | (..) | (..) | (..) | (..) | (..) | (..) |
| = margins | . | ... | . | .... | . | . | . | . | . | . |
| - Retail Trade by goods . *) | . | . | . | . | . | . | . | . | . | . |
| A2/ margins | .. | .. | . | . | .. | | .. | .. | . | .. |
| B. Non-Specific (services ≠margins) | (..) | .. | (..) | (..) | (..) | (..) | (..) | | (..) | (..) |
| = margins | .. | .. | .. | .. | .. | .. | ... | .. | .. | . |
| 1 Retail Trade by goods . *) | . | . | . | . | . | . | . | . | . | . |
| 2 Wholesale by goods . *) | .. | ... | .. | ... | ... | .. | .. | .. | .. | . |
| 3 Transportation by goods . *) | .. | .. | .. | .. | .. | .. | .. | .. | .. | . |
| ∑ B / margins | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| C.Goods at producer's (basic) value | | | | | | | | | | |
| 1 = Subject to connected margins, only . *) | .. | ... | .. | .. | .. | .. | .. | .. | .. | . |
| 2 = Subject to other margins, in addition . *) | .. | .. | .. | .. | .. | .. | .. | .. | .. | . |
| 3 = Subject to other margins, only . *) | .. | ... | .. | .. | .. | .. | .. | .. | .. | . |
| 4 = direct marketing (no margins) . *) | (..) | (...) | (..) | (..) | (..) | (..) | (..) | (..) | (..) | . |
| ∑ C/margins | (...) | .. | (..) | (..) | (..) | (..) | (..) | (..) | (..) | (..) |
| D. Total Supply of goods & services, at producers´ values (A+B+C) (i.e. net of indirect taxes) | (..) | ... | (..) | (..) | (..) | (..) | (..) | (..) | (..) | (..) |
| of which margins | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Legend

"..." figures possible, in principle
"(...)" other than margins , or margins´ basis

figures likely (main situation)

other than margins

breakdown necessary for being sufficiently margin specific

*) breakdown necessary to be sufficiently specific with regard to margins

**Worksheet 4b2**

## Tourism Consumption - Structures of margins (RMF Tables 1, 2, 4)

| | | Goods | | | Margins | | | Goods | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Produced domestically | Imported | Total | Produced domestically | Imported | Total | Produced domestically | Imported |
| | | Producers prices | | | | | | Purchases | Prices | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total (A.1-B etc.) | | .. | .. | .. | .. | .. | .. | .. | .. | |
| of which: | Goods (A2, B etc., CPC, ad hoc) | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | .. | .. | .. | .. | .. | .. | .. | .. | |
| of which: Subject to connected margins (Retail Trade [1]) | | | | | | | | | | |
| (WS4b1 - (C.1+2)* | | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | .. | .. | .. | .. | .. | .. | .. | .. | |
| (Columns 1-18, etc.) | | .. | .. | .. | .. | .. | .. | .. | .. | |
| | ∑ | .. | .. | | .. | .. | .. | .. | .. | |
| Subject to other margins, in addition | | | | | | | | | | |
| WS4b.1 - C.2 | - Wholesal trade | | | | | | | | | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | - Transportation | | | | | | | | | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Subject to other margins only | | | | | | | | | | |
| WS4b.1 - C.3 | - Wholesale trade | .. | .. | .. | .. | .. | .. | .. | .. | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | - Transportation | .. | .. | .. | .. | .. | .. | .. | .. | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | ∑ | | | | | | | | | |
| From direct marketing (WS1-C4) [1] | | | | | | | | | | |

1) included above ("connected..." already. Legend: "." as in original Tables

# ANNEX 5

## TSA Tables 1-6 (Recommended Methodological Framework), including potential data sources

**TABLE 1**

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

| Products | Same-day visitors (1,1) | Tourists (1,2) | Total visitors (1,3) = (1,1) + (1,2) |
|---|---|---|---|
| **A. Specific products** | | | |
| **A.1 Characteristic products** | | | |
| **1 – Accommodation services** | X | | |
| 1.1 – Hotels and other lodging services (3) | X | | |
| 1.2 – Second homes services on own account or for free | X | X | X |
| **2 – Food and beverage serving services (3)** | | | |
| **3 – Passenger transport services (3)** | | | |
| 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 | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | |
| 4.1 Travel agency (1) | | | |
| 4.2 Tour operator (2) | | | |
| 4.3 Tourist information and tourist guide | | | |
| **5 – Cultural services (3)** | | | |
| 5.1 Performing arts | | | |
| 5.2 Museum and other cultural services | | | |
| **6 – Recreation and other entertainment services (3)** | | | |
| 6.1 Sports and recreational sport services | | | |
| 6.2 Other amusement and recreational services | | | |
| **7 – Miscellaneous tourism services** | | | |
| 7.1 Financial and insurance services | | | |
| 7.2 Other good rental services | | | |
| 7.3 Other tourism services | | | |
| **A.2 Connected products** | | | |
| distribution margins | | | |
| goods (4) | | | |
| services | | | |
| **B. Non specific products** | | | |
| distribution margins | | | |
| goods (4) | | | |
| services | | | |
| **TOTAL** | | | |
| number of trips | | | |
| number of overnights | | | |

| Potential data sources | | |
|---|---|---|
| **Same-day visitors (1,1)** | **Tourists (1,2)** | **Total visitors (1,3) = (1,1) + (1,2)** |
| | | |
| **VARIOUS DATA SOURCES:**<br>**(1) Border surveys,**<br>**(2) Guest inquiries (e.g. in hotels),**<br>**(3) Surveys on outbound tourism of important tourism generating countries related to the country of reference.** | | |
| | | |
| **IO- and NA-statistics** | | |
| | | |
| **IO- and NA-statistics** | | |
| | | |
| **BOP-statistics (partly)** | | |
| | | |
| | **EU-Directive on TS** | |
| X | **(estimation basis)** | |

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

**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) |
| **A. Specific products** | | | | | | | | | |
| **A.1 Characteristic products** | | | | | | | | | |
| **1 – Accommodation services** | 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 |
| **2 – Food and beverage serving services (3)** | | | | | | | | | |
| **3 – Passenger transport services (3)** | | | | | | | | | |
| 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 | | | | | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | | | | | | | |
| 4.1 Travel agency (1) | | | | | | | | | |
| 4.2 Tour operator (2) | | | | | | | | | |
| 4.3 Tourist information and tourist guide | | | | | | | | | |
| **5 – Cultural services (3)** | | | | | | | | | |
| 5.1 Performing arts | | | | | | | | | |
| 5.2 Museum and other cultural services | | | | | | | | | |
| **6 – Recreation and other entertainment services (3)** | | | | | | | | | |
| 6.1 Sports and recreational sport services | | | | | | | | | |
| 6.2 Other amusement and recreational services | | | | | | | | | |
| **7 – Miscellaneous tourism services** | | | | | | | | | |
| 7.1 Financial and insurance services | | | | | | | | | |
| 7.2 Other good rental services | | | | | | | | | |
| 7.3 Other tourism services | | | | | | | | | |
| **A.2 Connected products** | | | | | | | | | |
| distribution margins | | | | | | | | | |
| goods (4) | | | | | | | | | |
| services | | | | | | | | | |
| **B. Non specific products** | | | | | | | | | |
| distribution margins | | | | | | | | | |
| goods (4) | | | | | | | | | |
| services | | | | | | | | | |
| **TOTAL** | | | | | | | | | |
| number of trips | | | | | | | | | |
| number of overnights | | | | | | | | | |

X does not apply

(*) 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 2: POTENTIAL SOURCES**

**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) |
| **A. Specific products** | | | | | | | | | |
| **A.1 Characteristic products** | | | | | | | | | |
| **1 – Accommodation services** | VARIOUS DATA SOURCES: (1) Household surveys, (2) Household budget surveys (HICP-Regulation), (3) Guest inquiries (e.g. in hotels), (4) Surveys on inbound tourism of important tourism generating countries related to the country of reference. | | | | | | | | |
| 1.1 – Hotels and other lodging services (3) | | | | | | | | | |
| 1.2 – Second homes services on own account of for free | | | | | | | | | |
| **2 – Food and beverage serving services (3)** | | | | | | | | | |
| **3 – Passenger transport services (3)** | | | | | | | | | |
| 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 | | | | | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | | | | | | | |
| 4.1 Travel agency (1) | | EU-Directive on TS | | | EU-Directive on TS | | | EU-Directive on TS | |
| 4.2 Tour operator (2) | | | | | | | | | |
| 4.3 Tourist information and tourist guide | VARIOUS DATA SOURCES: (1) Household surveys, (2) Household budget surveys (HICP-Regulation), (3) Guest inquiries (e.g. in hotels), (4) Surveys on inbound tourism of important tourism generating and destination countries related to the country of reference. | | | | | | | | |
| **5 – Cultural services (3)** | | | | | | | | | |
| 5.1 Performing arts | | | | | | | | | |
| 5.2 Museum and other cultural services | | | | | | | | | |
| **6 – Recreation and other entertainment services (3)** | | | | | | | | | |
| 6.1 Sports and recreational sport services | | | | | | | | | |
| 6.2 Other amusement and recreational services | | | | | | | | | |
| **7 – Miscellaneous tourism services** | | | | | | | | | |
| 7.1 Financial and insurance services | | | | | | | | | |
| 7.2 Other good rental services | | | | | | | | | |
| 7.3 Other tourism services | | | | | | | | | |
| **A.2 Connected products** | | | | | | | | | |
| distribution margins | IO- and NA-statistics | | | | | | | | |
| goods (4) | | | | | | | | | |
| services | | | | | | | | | |
| **B. Non specific products** | | | | | | | | | |
| distribution margins | IO- and NA-statistics | | | | | | | | |
| goods (4) | | | | | | | | | |
| services | | | | | | | | | |
| **TOTAL** | | EU-Directive on TS | | | EU-Directive on TS | | | EU-Directive on TS | |
| number of trips | | EU-Directive on TS | | | EU-Directive on TS | | | EU-Directive on TS | |
| number of overnights | X | | | | | | | | |

X does not apply

(*) 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)***

| Products | Same-day visitors (3,1) | Tourists (3,2) | Total visitors (3,3)=(3,1)+(3,2) |
|---|---|---|---|
| **A. Specific products** | | | |
| **A.1 Characteristic products** | | | |
| **1 – Accommodation services** | | | |
| 1.1 – Hotels and other lodging services (3) | | | |
| 1.2 – Second homes services on own account of for free | | | |
| **2 – Food and beverage serving services (3)** | | | |
| **3 – Passenger transport services (3)** | | | |
| 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 | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | |
| 4.1 Travel agency (1) | | | |
| 4.2 Tour operator (2) | | | |
| 4.3 Tourist information and tourist guide | | | |
| **5 – Cultural services (3)** | | | |
| 5.1 Performing arts | | | |
| 5.2 Museum and other cultural services | | | |
| **6 – Recreation and other entertainment services (3)** | | | |
| 6.1 Sports and recreational sport services | | | |
| 6.2 Other amusement and recreational services | | | |
| **7 – Miscellaneous tourism services** | | | |
| 7.1 Financial and insurance services | | | |
| 7.2 Other good rental services | | | |
| 7.3 Other tourism services | | | |
| **A.2 Connected products** | | | |
| distribution margins | | | |
| goods (4) | | | |
| services | | | |
| **B. Non specific products** | | | |
| distribution margins | | | |
| goods (4) | | | |
| services | | | |
| **TOTAL** | | | |
| number of trips | | | |
| number of overnights | | | |

| Potential data sources | | |
|---|---|---|
| Same-day visitors (1,1) | Tourists (1,2) | Total visitors (1,3) = (1,1) + (1,2) |
| | | |
| **VARIOUS DATA SOURCES:**<br>**(1) Border surveys,**<br>**(2) Household surveys,**<br>**(3) Surveys on inbound tourism of important tourism destination countries related to the country of reference.** | | |
| | | |
| **IO- and NA-statistics** | | |
| | | |
| **IO- and NA-statistics** | | |
| | | |
| **BOP-statistics (partly)**<br>**EU-Directive on TS** | | |
| | **EU-Directive on TS** | |

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

## TABLE 4

eurostat

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

*(net valuation)*

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

X does not apply

(*) 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 4: POTENTIAL SOURCES

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

*(net valuation)*

| Products | Visitors final consumption expenditure in cash | | | Other components of visitors consumption | Internal tourism consumption (in cash and in kind) |
|---|---|---|---|---|---|
| | Inbound tourism consumption (4,1)* | Domestic tourism consumption (4,2)** | Internal tourism consumption in cash (4,1) + (4,2) = (4,3) | (4,4)*** | (4,5) = (4,3) + (4,4) |
| **A. Specific products** | | | | | |
| **A.1 Characteristic products** | | | | | |
| **1 – Accommodation services** | TSA-Table 1 | TSA-Table 2 | TSA-Table 1 + TSA-Table 2 | Various data sources:<br>(1) NA-statistics<br>(2) IO-statistics<br>(3) SBS-Regulation | |
| 1.1 – Hotels and other lodging services (3) | | | | | |
| 1.2 – Second homes services on own account of for free | | | | | |
| **2 – Food and beverage serving services (3)** | | | | | |
| **3 – Passenger transport services (3)** | | | | | |
| 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 | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | | | |
| 4.1 Travel agency (1) | | | | | |
| 4.2 Tour operator (2) | | | | | |
| 4.3 Tourist information and tourist guide | | | | | |
| **5 – Cultural services (3)** | | | | | |
| 5.1 Performing arts | | | | | |
| 5.2 Museum and other cultural services | | | | | |
| **6 – Recreation and other entertainment services (3)** | | | | | |
| 6.1 Sports and recreational sport services | | | | | |
| 6.2 Other amusement and recreational services | | | | | |
| **7 – Miscellaneous tourism services** | | | | | |
| 7.1 Financial and insurance services | | | | | |
| 7.2 Other good rental services | | | | | |
| 7.3 Other tourism services | | | | | |
| **A.2 Connected products** | | | | | |
| distribution margins | | | | | |
| services | | | | | |
| **B. Non specific products** | | | | | |
| distribution margins | | | | | |
| services | | | | | |
| Value of domestically produced goods net of distribution margins | | | | | |
| Value of imported goods net of distribution margins | | | | | |
| **TOTAL** | | | | | |

X does not apply

(*) 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
*(net 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 | | | | |
| **A. Specific products** | | | | | | | | | | | | | | | | |
| **A.1 Characteristic products** | | | | | | | | | | | | | | | | |
| **1 – Accommodation services** | | | | | | | | | | | | | | | | |
| 1.1 – Hotels and other lodging services (3) | | X | | | | | | | | | | | | | | |
| 1.2 – Second homes services on own account of for free | >I | | × | × | × | × | × | × | × | × | × | × | | × | | |
| **2 – Food and beverage serving services (3)** | | X | | | | | | | | | | | | | | |
| **3 – Passenger transport services (3)** | | 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 | | | | | | | | | | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | X | | | | | | | | | | | | | | |
| 4.1 Travel agency (1) | | X | | | | | | | | | | | | | | |
| 4.2 Tour operator (2) | | X | | | | | | | | | | | | | | |
| 4.3 Tourist information and tourist guide | | X | | | | | | | | | | | | | | |
| **5 – Cultural services (3)** | | X | | | | | | | | | | | | | | |
| 5.1 Performing arts | | X | | | | | | | | | | | | | | |
| 5.2 Museum and other cultural services | | X | | | | | | | | | | | | | | |
| **6 – Recreation and other entertainment services (3)** | | X | | | | | | | | | | | | | | |
| 6.1 Sports and recreational sport services | | X | | | | | | | | | | | | | | |
| 6.2 Other amusement and recreational services | | X | | | | | | | | | | | | | | |
| **7 – Miscellaneous tourism services** | | X | | | | | | | | | | | | | | |
| 7.1 Financial and insurance services | | X | | | | | | | | | | | | | | |
| 7.2 Other good rental services | | X | | | | | | | | | | | | | | |
| 7.3 Other tourism services | | X | | | | | | | | | | | | | | |
| **A.2 Connected products** | | X | | | | | | | | | | | | | | |
| distribution margins | | X | | | | | | | | | | | | | | |
| services | | X | | | | | | | | | | | | | | |
| **B. Non specific products** | | X | | | | | | | | | | | | | | |
| distribution margins | | X | | | | | | | | | | | | | | |
| services | | X | | | | | | | | | | | | | | |
| Value of domestic produced goods net of distribution margins | | 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 |
| **TOTAL output (at basic prices)** | | | | | | | | | | | | | | | | |
| 1. Agriculture, forestry and fishery products | | | | | | | | | | | | | | X | X | X |
| 2. Ores and minerals | | | | | | | | | | | | | | X | X | X |
| 3. Electricity, gas and water | | | | | | | | | | | | | | X | X | X |
| 4. Manufacturing | | | | | | | | | | | | | | X | X | X |
| 5. Construction work and construction | | | | | | | | | | | | | | X | X | X |
| 6. Trade services, restaurants and hotel services | | | | | | | | | | | | | | X | X | X |
| 7. Transport, storage and communication services | | | | | | | | | | | | | | X | X | X |
| 8. Business services | | | | | | | | | | | | | | X | X | X |
| 9. Community, social and personal services | | | | | | | | | | | | | | X | X | X |
| **Total intermediate consumption (at purchasers price)** | | | | | | | | | | | | | | | | |
| ***Total gross value added of activities (at basic prices)*** | | | | | | | | | | | | | | | | |
| Compensation of employees | | | | | | | | | | | | | | | | |
| Other taxes less subsidies on production | | | | | | | | | | | | | | | | |
| Gross Mixed income | | | | | | | | | | | | | | | | |
| Gross Operating surplus | | | | | | | | | | | | | | | | |

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

TABLE 5: POTENTIAL SOURCES

Production accounts of tourism industries and other industries
*(net 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 | | | | |
| **A. Specific products** | | | | | | | | | | | | | | | | |
| **A.1 Characteristic products** | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | |
| **1 – Accommodation services** | | | | | | | | | | | | | | | | |
| 1.1 – Hotels and other lodging services (3) | | X | | | | | | | | | | | | | | |
| 1.2 – Second homes services on own account of for free | | | | | | | | | | | | | | | | |
| **2 – Food and beverage serving services (3)** | | X | | | | | | | | | | | | | | |
| **3 – Passenger transport services (3)** | | 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 | | | | | | | | | | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | X | | | | | | | | | | | | | | |
| 4.1 Travel agency (1) | | X | | | | | | | | | | | | | | |
| 4.2 Tour operator (2) | | X | | | | | | | | | | | | | | |
| 4.3 Tourist information and tourist guide | | X | | | | | | | | | | | | | | |
| **5 – Cultural services (3)** | | X | | | | | | | | | | | | | | |
| 5.1 Performing arts | | X | | | | | | | | | | | | | | |
| 5.2 Museum and other cultural services | | X | | | | | | | | | | | | | | |
| **6 – Recreation and other entertainment services (3)** | | X | | | | | | | | | | | | | | |
| 6.1 Sports and recreational sport services | | X | | | | | | | | | | | | | | |
| 6.2 Other amusement and recreational services | | X | | | | | | | | | | | | | | |
| **7 – Miscellaneous tourism services** | | X | | | | | | | | | | | | | | |
| 7.1 Financial and insurance services | | X | | | | | | | | | | | | | | |
| 7.2 Other good rental services | | X | | | | | | | | | | | | | | |
| 7.3 Other tourism services | | X | | | | | | | | | | | | | | |
| **A.2 Connected products** | | X | | | | | | | | | | | | | | |
| distribution margins | | X | | | | | | | | | | | | | | |
| services | | X | | | | | | | | | | | | | | |
| **B. Non specific products** | | X | | | | | | | | | | | | | | |
| distribution margins | | X | | | | | | | | | | | | | | |
| services | | X | | | | | | | | | | | | | | |
| Value of domestic produced goods net of distribution margins | | 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 |
| **TOTAL output (at basic prices)** | | | | | | | | | | | | | | | | |
| 1. Agriculture, forestry and fishery products | SUPPLY-USE-MATRIX: ESA-95, IO-tables, SBS-Regulation | | | | | | | | | | | | | X | X | X |
| 2. Ores and minerals | | | | | | | | | | | | | | X | X | X |
| 3. Electricity, gas and water | | | | | | | | | | | | | | X | X | X |
| 4. Manufacturing | | | | | | | | | | | | | | X | X | X |
| 5. Construction work and construction | | | | | | | | | | | | | | X | X | X |
| 6. Trade services, restaurants and hotel services | | | | | | | | | | | | | | X | X | X |
| 7. Transport, storage and communication services | | | | | | | | | | | | | | X | X | X |
| 8. Business services | | | | | | | | | | | | | | X | X | X |
| 9. Community, social and personal services | | | | | | | | | | | | | | X | X | X |
| **Total intermediate consumption (at purchasers price)** | NA-statistics | | | | | | | | | | | | | NA-statistics | | |
| ***Total gross value added of activities (at basic prices)*** | | | | | | | | | | | | | | | | |
| Compensation of employees | NA-statistics IO-tables | | | | | | | | | | | | | NA-statistics IO-tables | | |
| Other taxes less subsidies on production | | | | | | | | | | | | | | | | |
| Gross Mixed income | | | | | | | | | | | | | | | | |
| Gross Operating surplus | | | | | | | | | | | | | | | | |

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

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* | | | | | | |
| **A. Specific products** | | | | | | | | | | | | | | | | | | | | |
| **A.1 Characteristic products** | | | | | | | | | | | | | | | | | | | | |
| **1 – Accommodation services** | | | | | | | | | | | | | | | | | | | | |
| 1.1 – Hotels and other lodging services (3) | | | | | | | | | | | | | | | | | | | | |
| 1.2 – Second homes services on own account of for free | | | | | | | | | | | | | | | | | | | | |
| **2 – Food and beverage serving services (3)** | | | | | | | | | | | | | | | | | | | | |
| **3 – Passenger transport services (3)** | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | | | | | | | | | | | | | | | | | | |
| 4.1 Travel agency (1) | | | | | | | | | | | | | | | | | | | | |
| 4.2 Tour operator (2) | | | | | | | | | | | | | | | | | | | | |
| 4.3 Tourist information and tourist guide | | | | | | | | | | | | | | | | | | | | |
| **5 – Cultural services (3)** | | | | | | | | | | | | | | | | | | | | |
| 5.1 Performing arts | | | | | | | | | | | | | | | | | | | | |
| 5.2 Museum and other cultural services | | | | | | | | | | | | | | | | | | | | |
| **6 – Recreation and other entertainment services (3)** | | | | | | | | | | | | | | | | | | | | |
| 6.1 Sports and recreational sport services | | | | | | | | | | | | | | | | | | | | |
| 6.2 Other amusement and recreational services | | | | | | | | | | | | | | | | | | | | |
| **7 – Miscellaneous tourism services** | | | | | | | | | | | | | | | | | | | | |
| 7.1 Financial and insurance services | | | | | | | | | | | | | | | | | | | | |
| 7.2 Other good rental services | | | | | | | | | | | | | | | | | | | | |
| 7.3 Other tourism services | | | | | | | | | | | | | | | | | | | | |
| **A.2 Connected products** | | | | | | | | | | | | | | | | | | | | |
| distribution margins | | | | | | | | | | | | | | | | | | | | |
| services | | | | | | | | | | | | | | | | | | | | |
| **B. Non specific products** | | | | | | | | | | | | | | | | | | | | |
| distribution margins | | | | | | | | | | | | | | | | | | | | |
| services | | | | | | | | | | | | | | | | | | | | |
| 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 | X | X |
| **TOTAL output (at basic prices)** | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | |
| **Total intermediate consumption (at purchasers price)** | | | | | | | | | | | | | | | | | | | | |
| ***Total gross value added of activities (at basic prices)*** | | | | | | | | | | | | | | | | | | | | |
| Compensation of employees | | | | | | | | | | | | | | | | | | | | |
| Other taxes less subsidies on production | | | | | | | | | | | | | | | | | | | | |
| Gross Mixed income | | | | | | | | | | | | | | | | | | | | |
| Gross Operating surplus | | | | | | | | | | | | | | | | | | | | |

X does not apply

... 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 6 : POTENTIAL SOURCES

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* | | | | | | |
| **A. Specific products** | | | | | | | | | | | | | | | | | | | | |
| **A.1 Characteristic products** | | | | | | | | | | | | | | | | | | | | |
| **1 – Accommodation services** | **Output: TSA-Table 5**<br>**Tourism share: According to TSA-MR** | | | | | | | | | | | | | | | **IO-table** | **NA-statistics IO-table** | | **TSA-Table 4** | |
| 1.1 – Hotels and other lodging services (3) | | | | | | | | | | | | | | | | | | | | |
| 1.2 – Second homes services on own account of for free | | | | | | | | | | | | | | | | | | | | |
| **2 – Food and beverage serving services (3)** | | | | | | | | | | | | | | | | | | | | |
| **3 – Passenger transport services (3)** | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | |
| **4 – Travel agency, tour operator and tourist guide services** | | | | | | | | | | | | | | | | | | | | |
| 4.1 Travel agency (1) | | | | | | | | | | | | | | | | | | | | |
| 4.2 Tour operator (2) | | | | | | | | | | | | | | | | | | | | |
| 4.3 Tourist information and tourist guide | | | | | | | | | | | | | | | | | | | | |
| **5 – Cultural services (3)** | | | | | | | | | | | | | | | | | | | | |
| 5.1 Performing arts | | | | | | | | | | | | | | | | | | | | |
| 5.2 Museum and other cultural services | | | | | | | | | | | | | | | | | | | | |
| **6 – Recreation and other entertainment services (3)** | | | | | | | | | | | | | | | | | | | | |
| 6.1 Sports and recreational sport services | | | | | | | | | | | | | | | | | | | | |
| 6.2 Other amusement and recreational services | | | | | | | | | | | | | | | | | | | | |
| **7 – Miscellaneous tourism services** | | | | | | | | | | | | | | | | | | | | |
| 7.1 Financial and insurance services | | | | | | | | | | | | | | | | | | | | |
| 7.2 Other good rental services | | | | | | | | | | | | | | | | | | | | |
| 7.3 Other tourism services | | | | | | | | | | | | | | | | | | | | |
| **A.2 Connected products** | | | | | | | | | | | | | | | | | | | | |
| distribution margins | | | | | | | | | | | | | | | | | | | | |
| services | | | | | | | | | | | | | | | | | | | | |
| **B. Non specific products** | | | | | | | | | | | | | | | | | | | | |
| distribution margins | | | | | | | | | | | | | | | | | | | | |
| services | | | | | | | | | | | | | | | | | | | | |
| 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 | X | X |
| **TOTAL output (at basic prices)** | | | | | | | | | | | | | | | | | | | | |
| 1. Agriculture, forestry and fishery products | **TSA-Table 5** | | | | | | | | | | 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 | | | | | |
| **Total intermediate consumption (at purchasers price)** | | | | | | | | | | | | | | | | | | | | |
| ***Total gross value added of activities (at basic prices)*** | | | | | | | | | | | | | | | | | | | | |
| Compensation of employees | **TSA-Table 5** | | | | | | | | | | | | | | | | | | | |
| Other taxes less subsidies on production | | | | | | | | | | | | | | | | | | | | |
| Gross Mixed income | | | | | | | | | | | | | | | | | | | | |
| Gross Operating surplus | | | | | | | | | | | | | | | | | | | | |

X does not apply

... 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

# BIBLIOGRAPHY


## EUROSTAT (Luxembourg), EC etc.:

- European System of Accounts, ESA 1995, 1996 *(in the text for short: ESA(95))*
- Applying the Eurostat Methodological Guidelines in Basic Tourism and Travel Statistics. A Practical Manual, 1996
- Community Methodology on Tourism Statistics, 1998, (ISBN 92-828-1921-3)
- Methodological Manual on the Design and Implementation of Surveys on Inbound Tourism, 2000, (ISBN 92-828-9214-X)
- Methodological guidelines for statistics on business tourism, March 2000
- Methodological guidelines for statistics on private tourist accommodation, March 2000
- TSA-related Classification. A systematic examination. Final Document, January 2001 *(in the text for short: Classification Doc. 2000)*
- Common Questionnaire, Final Document, January 2001 *(in the text for short: Common Questionnaire Doc.)*
- Eurostat Questionnaire on Tourism Satellite Accounts. National practices on data collection, on TSA-relevant issues and on available data sources; Final Document, January 2001.
- Statistical classification of products by activity in the European Community - CPA 1996, Commission Regulation N°1232/98 of 17 June 1998.
- Statistical classification of economic activities in the European Communities (NACE Rev. 1), 1996, (ISBN 92-826-8767-8)
- *Directives, Regulations, Decisions*, as listed in Section 2.4 and 3.1.1

## United Nations (New York):

- Tourism Satellite Account: Recommended Methodological Framework, CEC, OECD, WTO, UN (ISBN 92-1-161438-4), April 2001 *(in the following for short: RMF)*
- System of National Accounts 1993, CEC, IMF, OECD, UN, WB, Brussels etc., 1993 (in the text for short: SNA(93)).
- International Standard Industrial Classification of All Economic Activities, Rev.3, 1990
- Central Product Classifications, Version 1.0, 1998.
- Input-Output Tables Compilation and Analyses, 1999.
- Classification of expenditure according to purpose (COFOG, COICOP, COPNI, COPP), 2000.

## OECD (Paris):

- Manual on Tourism Economic Accounts, 1991
- Measuring the Role of Tourism in OECD Economics. The OECD Manual on Tourism Satellite Accounts and Employment, 2000.

## WTO (Madrid)

- Tourism Satellite Account (TSA): The Conceptual Framework, 1999 *(= the version submitted to the Nice Conference, June 1999*)
- Conclusions of the International Conference on Tourism Satellite Accounts, May 2001, Canadian Tourism Commission, Oct. 2001
- General Guidelines for Developing the Tourism Satellite Account (TSA), 2000:
  - -) Vol. 1: Measuring Total Tourism Demand
  - -) Vol. 2: Measuring Tourism Supply

*(in the text for short: General TSA Guidelines, Vol.1 or Vol. 2, respectively)*