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Tourism Satellite Accounts in the European Union

Volume 2:

Comparison of methodology and empirical results

2009 edition

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Preface

Tourism is an important part of Europe's economic, social and cultural activity. Council Directive 95/57/EC of 23 November 1995 on the collection of statistical information in the field of tourism provided for the establishment of an information system on tourism statistics at Community level. The Directive has therefore enabled the regular production of harmonised statistics on the capacity and occupancy of tourist accommodation establishments, and on tourism demand. Statistics in this field are used to monitor tourism-specific policies, as well as the wider context of regional policy and sustainable development.

A Tourism Satellite Account (TSA) provides an economic measure of the importance of tourism in terms of expenditures, GDP and employment for a given country. It integrates in a single format data about the supply and use of tourism-related goods and services, and it provides a summary measure of the contribution tourism makes to production and employment. It permits a comparison of tourism with other industries since the concepts and methods used are based on the System of National Accounts.

In March 2000, the United Nations Statistical Commission adopted the common conceptual framework for the compilation of Tourism Satellite Accounts (TSA) jointly elaborated by UNWTO, OECD and EUROSTAT: the *Tourism Satellite Account - Recommended Methodological Framework (TSA-RMF)*. Two years later, EUROSTAT published the *European Implementation Manual on Tourism Satellite Accounts (EIM)*, aiming at providing guidelines on how to implement TSA, with concrete reference to the harmonised statistics available in the European Statistical System, in particular in the domain of tourism statistics.

In the subsequent years, the Directorate-General Enterprise and Industry (DG ENTR) of the European Commission offered grants to the Member States to support feasibility studies and/or the actual implementation of TSA. These projects have fostered the work on TSA in most Member States, however, the state of the exercise and the level of harmonisation differs largely from country to country.

As an answer to this observation, EUROSTAT launched a project which ran in the period 2008-2009 with two main objectives. On the one hand, to make a comparative assessment of the methodologies applied and of the results of the earlier national projects. On the other, to offer a forum for the collection and the exchange of best practices for TSA compilation through multi-country workshops, individual technical assistance missions to Member States and a *cookbook* discussing good practices for the compilation of TSA.

The key deliverables of the project are published in a set of 4 volumes in the EUROSTAT series "Methodologies and Working Papers" under the heading *Tourism Satellite Accounts in the European Union*.

This second volume *Comparison of methodology and empirical results* consists of two parts. A first part concerns a comparative analysis of the methodologies applied for compiling TSA across the EU, based on the individual country reports published in volume 1 in this series. The second part of this volume contains empirical results based on the countries that have compiled first TSA or regularly compile TSA. The focus of the empirical results is on Tables 1 top 6 of the system of tourism satellite accounts.

This publication was prepared in collaboration with ICON-INSTITUT Public Sector GmbH and includes contributions by the following TSA experts: Gerd Ahlert, Albert Franz, Zdenek Lejsek and Pavel Vancura.

Michail Skaliotis
Head of Unit "Information society and tourism statistics"

Part A

Methodological comparison of EU-wide TSA implementation practice

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LIST OF ABBREVIATIONS AND ACRONYMS

BoP	Balance of Payments
BS	Business Statistics
COFOG	Classification of the Functions of the Government
COICOP	Classification of Individual Consumption by Purpose
CPA	Classification by Products of Activity
CPC	Central Product Classification
EC	European Commission
ESA	European System of Accounts
EU	European Union
FTE	Full Time Equivalents
GFCF	Gross Fixed Capital Formation
GMI	Gross Mixed Income
GOS	Gross Operating Surplus
GVA	Gross Value Added
HBS	Household Budget Survey
HFC	Household Final Consumption
HFCE	Household Final Consumption Expenditure
HH	Private Households
IC	Intermediate Consumption
ILO	International Labour Organisation
IOT	Input Output Tables
IRTS	International Recommendations on Tourism Statistics
ISIC	International Standard Industrial Classification
LKAU	Local kind of Activity Unit
M	Imports
m&r	maintenance & repair
NA	National Accounts
NACE	Nomenclature d'activité de la Communauté Européenne
NCB	National Central Bank
NM	Non-Market
NPISH	Non Profit Institutions Serving Households
NSI	National Statistical Institute

OECD	Organisation for Economic Cooperation and Development
ON	Overnight Tourists
OOD	Owner Occupied Dwelling
RoW	Rest of World
SBS	Structural Business Surveys
SD	Dame-Day Visitors
SNA	System of National Accounts
STIK	Social Transfers in Kind
SU	Statistical Unit
SUT	Supply and Use Tables
T	Tourism
TA	Travel Agencies
TBoP	Tourism Balance of Payments
TCA	Tourism characteristic Activities
TCP	Tourisms characteristic Products
TDS	Tourism Demand Surveys
TEM	OECD Manual on Tourism Satellite Accounts and Employment
TGDP	Tourism Gross Domestic Product
TO	Tour Operators
TSA	Tourism Satellite Account
TSA-EIM	Tourism Satellite Accounts - European Implementation Manual
TSA-RMF	Tourism Satellite Account: Recommended Methodological Framework
TVA	Tourism Value Added
TVATI	Tourism Value Added in Tourism Industries
UE	Usual Environment
UNWTO	United Nations World Tourism Organisation
VA	Value Added
VATI	Value Added in Tourism Industries
VH	Vacation Homes
X	Exports

COUNTRY ACRONYMS

AT	Austria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
ES	Spain
FI	Finland
HU	Hungary
IE	Ireland
NL	Netherlands
PL	Poland
PT	Portugal
SI	Slovenia
UK	United Kingdom

LIST OF ABBREVIATIONS FOR THE TSA-RMF TABLES[1]

TSA-table 1	Inbound tourism expenditure, by products and categories of visitors (visitor final consumption expenditure in cash) (net valuation)
TSA-table 2	Domestic tourism consumption, by products and ad hoc sets of resident visitors (visitor final consumption expenditure in cash) (net valuation)
TSA-table 3	Outbound tourism expenditure, by products and categories of visitors (visitor final consumption expenditure in cash) (net valuation)
TSA-table 4	Internal tourism consumption, by products and types of tourism (net valuation)
TSA-table 5	Production accounts of tourism industries and other industries (visitor final consumption expenditure in cash) (net valuation)
TSA-table 6	Domestic supply and internal tourism consumption, by products (visitor final consumption expenditure in cash) (net valuation)
TSA-table 7	Employment in the tourism industries
TSA-table 8	Tourism gross fixed capital formation of tourism industries and other industries
TSA-table 9	Tourism collective consumption by functions and levels of government
TSA-table 10	Non-monetary indicators

[1] The description of the TSA tables is adopted from the TSA-RMF 2000 manual.

1 Introduction

Despite of the remarkable growth of the tourism sector during the last century, statistical information on this activity has traditionally been limited to a few spheres: physical flows (number of tourists, number of nights, etc.), demand variables (the travel item of the balance of payments, consumption of tourism related products, etc.) and supply data (output of tourism related industries, number of accommodation establishments, etc.).

Even though this information is useful in itself, it fails to provide an overall view and render possible an economic analysis of the tourism sector by means of balancing supply and demand, and by estimating the impact of tourism in the main macro-aggregates of the corresponding economy. Tourism Satellite Accounts try to overcome these analytical limitations by compiling fully fledged supply and demand tables with a specific focus on tourism activities.

For these reasons, the international methodology on TSA, the *"Tourism Satellite Account: Recommended Methodological Framework"* (TSA-RMF 2000), drawn up jointly by WTO, UN, OECD and Eurostat, in general terms follows all the concepts, definitions, accounting principles and valuation criteria established in the *System of National Accounts 1993* (SNA 93) and other related international manuals.

This *"Methodological comparison report of EU-wide TSA implementation practice"* covers the following Member States of the EU: Austria, Cyprus, the Czech Republic, Denmark[2], Finland, Germany, Hungary, Ireland, the Netherlands, Poland, Portugal, Slovenia, Spain and the United Kingdom. Only these 14 countries had implemented a fully fledged TSA with a comprehensible and reliable report on the national TSA. The remaining Member States of the EU did not have implemented such a fully-fledged TSA, which balances supply and demand of tourism related transactions according to the recommendations of the TSA-RMF, until July 2008.

For the mentioned 14 countries the presented methodological comparison analysis has been elaborated mainly from the country specific TSA stocktaking reports, which have been prepared at the beginning of this *Eurostat Project on Tourism Satellite Accounts*, too. These country specific reports contain all quantitative and qualitative details of national implementation practice in a comparable and understandable way. The relevant primary information has been provided by National Statistical Institutes (NSI) and national TSA compilers within the first phase of this project (i.a. a reply to the formal TSA project questionnaire).

Within this report the application of TSA estimation methods will be reported and be assessed concerning their appropriateness with regard to the recommendation of the *TSA-RMF and the TSA-EIM published in 2000 resp. 2001*. Besides that all relevant methodological amendments of the new *TSA-RMF 2008* have been introduced in the footnotes of this document. This additional information makes the understanding of significant differences resp. changes between the two versions of the manuals easier.

At the same time it should be stressed that it is not only deficiencies what is at issue here. In view of the relatively favourable outcome as e.g. to be recognized for the classification part and for the general compilation procedure, one might generally conclude that compliance with the TSA requirements is always within the reach, provided there is sufficient urgency and engagement.

[2] For Denmark this analysis considers the information of the national pilot TSA study for the reference year 2000 which has been updated in the meantime.

The technical literature often used is mainly the Manuals on TSA; in addition there is frequent reference to the *European System of Accounts 1995* (ESA 95). Occasionally reference has been made to European legislation, standard systems on classification, etc., as suitable.

A comparative exercise like the present one may be achieved as between the state of the countries under comparison as well as with a view to the standard methodologies of the TSA. For both these approaches there was room in this exercise, but primarily it is an attempt to balance the state of the art against the official TSA-RMF 2000 standards as the measurement rod. During this procedure a variety of opinions, appreciations and even criticism have been found.

The report is structured in four major steps: first, the fundamentals of the TSA are resumed (chapter 2). Then the situation is reviewed table by table, first for the “monetary” core of this set (chapter 3), and then complemented by the extensions (chapters 4). A special discussion follows on the major problems recognized in this review (chapter 5). In the final chapter some overall appreciations of the countries themselves are summarized.

2 Fundamentals for practical TSA implementation

2.1 Common main concepts

A number of principal definitions and concepts are common to most of the presentations conveyed by the TSA [and in particular so used in the "core tables" (Nr 1 through 6)]. Subsequently these concepts are summarily anticipated, in order to support the general methodological discussion and especially, to avoid their repetition table by table later on. According to their general application these very "fundamental" points have not been systematically reviewed as to their reflection in country practice (as largely done later on). It should be noted, however, that even for those common concepts there is the possibility of problems occurring when implementing the tables. Particulars of this kind will be considered each time at its appropriate place.

2.1.1 Cash" versus "in kind"

Most of the core tables are "cash", i.e. they deal with transactions which involve an exchange of money (or currency): the "payment". Transactions "in kind" are rather exceptional and essentially found for the following components:

- Expenditure on business travel [it might be noted at the beginning already that, more exactly speaking, this is that part which is not anyhow reclassified with wages & salaries (according to the SNA/ESA)];
- Own account use of dwelling for touristic purposes;
- Social transfers in kind (for cure, health treatment, etc.).

As technical terms "cash" vs. "in kind" refer to the intrinsic nature of a certain transaction rather than to reflect a certain quality of any object of statistical observation (to be represented in monetary vs. non-monetary terms).

2.1.2 Statistical units (SU)

SU are the necessary points of reference when collecting data of interest for any of the TSA tables.

- In the case of activities it should be the establishment or the local kind of activity unit (LKAU).
- In the case of product it is an identifiable unit of exactly that kind as being available for, or already involved in, an individual transaction. Usually (but not invariably) found in monetary terms ("cash").
- In the case of travelling ("tourism") it is the individual or the household (when travelling together) in its capacity as a "visitor". These units are further distinguished by their touristic behaviour: Same-Day (SD) vs. overnight (ON) visitors ("tourists").
- Further units of interest are the trips and the number of overnight stays.

It will later be shown that, interestingly, the use of the concept of "visitor" (or "visit") is still less harmonized than possibly expected. Differences of this kind refer to the criteria of the distance travelled, the frequency of travel, administrative circumstances etc., and all this in some combinations also, and particularly problematic when applied to SD travellers.

2.1.3 Standard classifications

In the main, a product ("commodity") and an activity ("industry") classification are distinguished, based on the respective international systems (ISIC/ NACE, CPC/ CPA). For "tourism services" (i.e. activities/products characteristic of tourism) certain segments of these systems are used, in hierarchical breakdown, at a moderately detailed level and, in essence, mutually corresponding, whereas "goods" (i.e. non-service items) are found in the TSA at a most aggregate level. Depending on their affinity to tourism, specific vs. non-specific products/ industries are distinguished as well, the latter being of the goods/goods producing type. And within the specific products/industries: characteristic vs. non-characteristic ones are further distinguished. These overall categories supersede the mentioned standards at the highest level. When applying a classification there must be a well defined SU which is either as such the object of the former (e.g. LKAU, for NACE) or otherwise involved as a necessary reference point.

2.1.4 National Accounts (NA)

As far as not otherwise stated the concepts of transactors and transaction follow the general rules of the NA. There is only one major deviation from the standard NA system, as follows: the net principle for the identification of packaged tours. However, the specific TSA notions of visitor, tourism final consumption, etc. are not such as found in the standard NA system and therefore need separate steps of identification. In the TSA the concept of final tourism consumption is in the centre, which overall meets the concepts of the NA on HH final consumption expenditure. However, there are certain differences in terms of reclassification of components of the given NA core, or of additions to that [Household Final Consumption Expenditure (HFCE)], which is further pointed out later on (business expenses; various in kind transactions). There is also a problem of an exact alignment with the NA anyhow, because of their more or less permanent revisions, which cannot always be followed by the TSA.

2.1.5 Residence principle

The SU involved in touristic transactions (LKAU; visitors) are attributed to the country of their residence. This reference alone is not sufficient for the localisation of the expenditure because there are always two transactors involved (one paying; another one receiving), possibly with different countries of residence. The rule is that the residence of the provider/ supplier of the respective service etc. is decisive; this is either the country of origin or the country of destination of the tour (not necessarily different). This is particularly important for all transactions involving some crossing the border of a country, as in the case of international tourism by necessity happening with transportation. A related point in its own right is the identification of related import (M) and export (X) flows, which appear explicitly in the TSA in table 6 only (the column for imported products within economy) but are implicitly there in several respects so that their identification is needed, though.

2.1.6 Usual environment and scope of tourism expenditure

The concept of "usual environment" applies to the destination of the travel and is crucial for whether there has been a touristic undertaking at all (SD trip/ trip with ON stay). In that way it co-determines the scope of touristic consumption, which is circumscribed by an actual touristic purpose rather than by some intrinsic quality. Indeed, the very definition of the latter is finer tuned in that further expense is also recognized on the basis of the touristic purpose, viz.:

- Pre-trip expenditure
- Post-trip expenditure

The other way round, a similar exemption applies to expenditure during the travel:

- Excessively high (valuables) or unusual expenditures
- Transfer payments

2.1.7 Sources

As statistical sources eventually useful for the compilation of a TSA, the following may be mentioned: census; (sample) surveys; administrative records; single information from major players; expert's opinion; reference to related systems of similar coverage; and estimation. Usually it is not only one certain central source but a range of various references of the above kind, which are evaluated and assembled in combination. In view of such variety it has become usual to distinguish between direct and indirect sources. The former originate in information given by the respective SU themselves, or would be perfect equivalents of that. In any case, none of them is immediately suited to be used for a certain table.

Some kind of national expenditure survey is found everywhere, which points to a certain basic capability of the national systems with a view to the monetary data needed in the TSA. However, the variation of the actually existing instruments is quite large, and so is the actual use of the instruments for the TSA. General purpose household surveys (on HH budget, or multipurpose) are seldom used for the TSA, whereas the more specific surveys related to their travel behaviour and the outright guest inquiries are found equally often. Variation of this kind, of course, entails quite different capabilities of furnishing data for the TSA, according to the different respondent addressed in each case.

As a further source the NA have been quoted as a most useful reference, particularly in the form of the supply and use table (SUT) as one key component of the national Input-Output accounts. Detailed tabulations on household expenditure are also used. However, there is a real possibility of utilization as a "source" the other way round, too, in that also the NA may benefit from experience as well as from data available on the part of the TSA exercise. Thus, the relation between the two systems is indeed not one way. One might even point to the data basis of the NA, which is the very source in either case whereas the reference to the NA is a valuable practical shortcut means rather than original information.

The BoP is not similarly popular as a source of the TSA. A certain reservation is to be made here, however, about the shifting to the NA etc. of the very problem of availing of the basic data. There is no doubt about the importance of these systems for TSA, but in the longer run a more integrated (simultaneous and equal) relation may be desirable.

2.2 TSA Classifications

The classifications for the TSA (TSA-RMF/EIM) relate to the product dimension as well as to the activity dimension, and in both cases they are derived from the respective international standards. The related UN wide standards are the Central Product Classification (CPC) and the International Standard Industrial Classification of All Economic Activities (ISIC). The derived EU specific classifications are the NACE Rev. 1.1 for activities and the related CPA for products.[3]

The here used versions are hierarchical applications (1, 2, 3 digits) to the tourism topic, which serve as the target structures. In the section on TSA tables the classification for the products (tables 1 through 4) is encountered first - it is ultimately cross-classified with the activities (tables 5 and 6). These standards apply to tourism as represented by a set of services "characteristic" for tourism. [4] In addition, a few summary categories are found on touristic consumption of goods (as opposed to the before dealt with services): the so called "connected products" (viz. connected to tourism; e.g. gasoline), and "non –specific products", a very residual. It might be noted that there is not yet a definitive standard on what to classify under these categories.[5]

As regards the general situation on the actual use of classifications one may first ask for their relationship to the statistical sources of the TSA in the various countries. The product classification, which is throughout used in TSA-tables 1 through 6, is in almost all countries consistently applied at the level of the sources already, at least for the central services of accommodation and serving food & beverages. Consistency is less often found for transportation and the more varied remaining services. On that basis it comes as no surprise that most countries are able to use the given standards more or less 1:1 in their TSA immediately, or after some apparent adaptation. Only Cyprus and Poland still seem to face difficulties there.

In most instances the classification systems of the reported TSA are largely if not perfectly compliant with the TSA-RMF/EIM standard, which means:

(1) Their being based on the CPA or the NACE, respectively;

(2) Mutual (symmetrical) correspondence of the product with the activity version (as e.g. so explicitly stated for DE, ES or the UK).

The versions actually used are determined not only by the mentioned standards but also by limitations originating in the primary data sources (surveys, etc.), and all the more so by the given NA applications [Supply-Use-Tables (SUT; and I-O) see below]. In particular the SUT have here almost generally been put forward, as a real backbone of the whole exercise. Mostly on that basis alone at least the delineation has already been achieved of the "characteristic" scope of tourism products or activities, respectively. A certain degree of country specific variation is found for the "tourism connected" goods (and, complementary to that, for the "non-specific"). In several

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[3] The new IRTS 2008 has an implicit reference to the TSA-RMF by introducing the concept of tourism characteristic and related activities resp. products. The latter have been identified within the corresponding – also revised – international classifications 'International Standard Industrial Classification of all Economic Activities' (ISIC, Rev. 4) and the 'Central Product Classification' (CPC, Version 2).

[4] Within the new TSA-RMF 2008 the breakdown of tourism characteristic products contains the two sub-groups A.1.i 'Internationally comparable tourism characteristic products', and A.2.ii 'Country-specific products characteristic of tourism'. The first product group has been consolidated to 10 internationally comparable tourism characteristic products. The latter product group can be specified by the individual country itself.

[5] Within the new TSA-RMF 2008 they are conceptually excluded.

instances the explicit use of bridge tables or similar explicit tools of correspondence is mentioned for the derivation from the SUT etc. basis [DE, DK, ES (using COICOP → NA); HU, IE, NL, PT]. A greater detail allows *per se* for better possibilities of reclassification, recognition of tourism use on the basis of "characteristicity", etc (cf. FI, e,g.). However, in contrast to this general appreciation certain qualifications appear in view of the national applications, which may be summarized as follows:

- Deviations or lesser detail: transportation and other services (AT, CY, DK, HU); simplifications on the part of - or in favour of - "connected" and "non specific" (CY, DK); marinas (as a case of accommodation, SI);
- Greater detail: accommodation (HU); cottages, transport (DK); gambling and recreation (SI); other peculiarities: package tours as being non-specific (DK);
- Deviations from the standard coinciding with the general scope of the report (e.g. exclusion of 2nd homes in the case of the Netherlands).

No country has reported any concern about some still existing slight deficiencies of the "product x activity" correspondence proposed in the TSA standards themselves. On the other hand have several countries indicated the internal availability of much more detailed breakdown (e.g. DE, NL, UK), so that there would always be a potential of adaptation.

2.3 Approaches to tourism expenditure

It would be unrealistic on that to expect one single statistical source only. On the contrary, in view of the present EU standardisation, there is still a surprisingly wide range of the "styles" of the various approaches, the major references used, and the degrees of detail achieved. Even if there is some more tourism specific instrument a multitude of sources both from the supply and the use side as well as from the NA themselves seems to apply in particular to Austria, Denmark, Germany, Slovenia and Spain. Whereas in the Czech Republic, in Finland, Hungary and Poland the reliance upon one major source is more pronounced if not preponderant [Household budget survey (HBS), or more tourism specific]. Most common is the Household survey related to travel behaviour, with Guest inquiries at the place of destination coming next. Perhaps a bit surprising, multipurpose surveys are hardly used for the present purpose (only NL); and seldom is also the use of HBS (CY; PL; ES). However, in the end a mixture (combination) of sources from the demand side with others from the supply side is most common, often called an "indirect" method (DK, PT, SI). Occasionally a main (or most representative) survey provides a summary expenditure total only, which must be broken up by means of some other reference (IE; NL).

On balance, the mentioned more specialized types of survey remain as the more attractive vehicles to raise information on touristic expenditure: e.g. in each case they distinguish between domestic and outbound spending. Even there the classification detail is less uniform, but still in most cases somehow aligned to the CPA pattern (at least at the 2 digit level). What is actually applied at the starting level often seems to be a sort of ad hoc, country specific version, however, from which the more standardized versions can be derived.

The degree of detail (the primary classification breakdown) is largely determined by the main references used, e.g. SUT, HBS, TDS. It varies between 6 (CZ) to 16 (DK) and 17 (HU) categories. There are cases of clear national interest in additional detail (e.g. cottages, in the case of the Czech Republic). These qualifications mostly apply to overnight tours of the usual kind. For its particular circumstances the identification of business tourism is to be handled separately (as far as explicitly described at all), and by no means invariably included in the central tourism

survey. Similarly varied is the treatment of same-day visits (SD), for which the use of a separate instrument is typical (e.g. AT, DE); on the other hand the SD segment is sometimes excluded at all (ES; DK; PL; PT; or for business only: UK). An indirect or highly composite approach on SD is sometimes found (e.g. IE: starting from suitable per diem expenditure of the overnight component; or FI: starting from a passenger transport survey; cf. 4.4 below also); or it is just estimated (CY). Specific attention is also paid to pre-/post-travel expenditure and the expenditure on tourism durables (AT, PL, PT). Overall it seems it may be left to the countries rather which kind of survey suits best. As regards the classifications there would be some room for further harmonization even without doing any harm to country specific circumstances or interest (on the latter see 2.2 also).

2.4 "Visitors" definition in practice

2.4.1 Leaving the Usual Environment

The principles of this concept are clear, but the concrete formulation of the criteria is largely different. The notion is crucial for the concepts of "visit" (or "tourism" at large) and must be considered more closely here. Usually [but not invariably (cf. e.g. PT)] a combination of a local and a temporal criterion is key. In this case the former may be expected to be primary, in that without leaving the "usual environment" there is no "visit" at all. It is more often determined by administrative rather than by merely geographical reference [viz. municipality (AT; CZ; DE) vs. distance (DK; FI; HU)]. In the latter respect (time) it is a certain upper bound of frequency of visit, which is to be taken into account next [e.g. less than once a week (CZ; DE), or within a fortnight (AT; PT)]. In practice even clearly defined criteria are not always easily followed. Therefore, a certain degree of self assessment is usually allowed (AT, CZ, DE, PT, ES), or the attribution is based on expert's appreciations, and even other indicators are used (SI). Or, for similar reasons, tourists staying overnight are simply assumed to be in "Unusual Environment" (DK). Crossing the state border seems to be sufficient [except, eventually, for second homes (CZ; PL); however for Spain the latter visits are always touristic]. Other simplifications involve a primary focus on frequency (IE), or are quite strict on duration (3h, as minimum; UK). Cruises are a case of "unusual environment" in their own right (FI). For completeness, as a third criterion the rationale (motivation) of the trip has also to be taken into account, in that eventual non-touristic purposes are left out [e.g. activity remunerated from the place visited (CZ; NL; PL)].

There is a problem case with large cities (capital and the like), where a mechanical application of the rules could be in conflict with common sense (AT, CZ). Also the application of the criterion of crossing a border may be questionable for people living near to that. And in a country like Cyprus the criteria would not seem of major impact at all but it is still so applied. Thus a variety of criteria is found to be used in order to more concretely elicit whether there happened some "leaving" of this kind: minimum distance travelled; crossing of an administrative border; frequency of that travel; and eventually some combination of all those together. And there is also the additional aspect of how much discretion is left in this respect to the judgement of the respondent (or if there is a hard check, otherwise). Interestingly, even in those countries which allow for such judgement there is always some reference to the mentioned criteria, too. Among them, the minimum distance is seldom used, whereas border crossing most often. The latter is a convenient reference for any form of tourism: inbound, outbound, and domestic; and in the latter case even when distinguishing Same-Day vs. overnight. Slightly less popular is the frequency criterion; and there is a strikingly similar pattern for the combinatory case, which rather points to its likely use in combination. As to their operational nature the above mentioned criteria turn out rather varied: while the crossing of

the national border might almost always suffice, in several cases this applies even to the municipality borders. Whereas the variance of the frequency criteria is much more pronounced; and similar applies to the distance criteria.

Anyhow, on the whole, even the existence of a clear set of definitions and criteria would not seem to be of sufficient practical use altogether, so that another, even contrary tendency may be concluded towards solutions which are eventually more suited on the national level (even if inevitably detracting from international comparability). Altogether, the present situation points to a potential of further harmonization, notwithstanding a certain variation of the national circumstances. This would, of course, be more important for the domestic situation, whereas for international tourism the crossing of the border tends to be decisive, but on occasion even there more particular circumstances may be to be taken into account.

2.4.2 Business visitors; remuneration issue

In principle, once the internal expenditure on business travel identified, it is to be shown as such, whereas related personal consumption is included in household consumption (meals, in particular). This is so in consequence to the NA (as more extensively discussed later; see item 3.4 and on TSA-table 4 also). Therefore, from a theoretical point of view it is quite clear what to do. However, there is the preliminary question of whether the travel is linked to being remunerated from the place (or the country) visited. In this case the expenditure of that traveller is to be left out from the scope of tourism (rules of NA; TSA-RMF/EIM; and even BoP). And indeed, on balance, the exclusion is by far the predominant practice, with only two countries being completely excepted (CY; SI).

However, when inspected more closely, the actual practice of the countries would not always appear to be in accordance to the general rules, so that there are further variations to be considered. While countries endeavour for compliance, considerable practical difficulties of identification have been reported, probably related to either respects (AT; DK; IE; PL; FI, and above all: ES, SI). The situation is a bit more favourable for the domestic side or easier anyhow, due to the specific situation of a country like Cyprus, or Ireland (drivers on sea route, as the only accepted appearance of this kind). Typically, in such circumstances a priori reference has often been made to the NA (AT, DK, UK). The BoP reference would be convenient but its definitions are too broad [seasonal/border workers also being included; cf. FI (directly accepted for inbound)]). More than once the practical difficulty of obtaining appropriate data in the surveys and the consequential necessity of simplifications were explicitly indicated [neglect of identification as a separate category (ES; SI)]. In part, even some misunderstanding about the very meaning of certain criteria of the rules (AT; PT) may have occurred. In the end only about half of the countries apply the standard throughout all variants of tourism. Domestic Same-Day tourism was most often reported as an exemption, and there is some variance elsewhere, too. On that basis, the following may be mentioned as particular concerns for further consideration:

- A clear definitional separation of “routine” trips (PL) from „business travel“ proper;
- The way of maintaining the split of travel expense into an intermediate and a final consumption component; and
- The desirability of the identification of business travel in the Inbound context; even Outbound might be of some interest, too.
- Identification and explicit exhibit of the “business component” in the various Tables where this might apply.

As a major conclusion on a quite important segment of expenditure the remuneration issue might at any rate be taken into account for further steps towards harmonization of country practice. [6]

2.5 Scope of tourism expenditure

As to scope the respective necessities are theoretical *a priori*'s, which may not be confused with deficiencies inherent in the data as collected for the TSA. The very first question is the criteria of an exact delineation of expenditure related to tourism.

According to the rules the central principle is not its being happening during the time of travel but its dependence on the purpose of that. This means it would not have happened at all, or not in this form, if there was no travel. That way the scope becomes broader and narrower at the same time when based on a strict time criterion. Broader for the inclusion of pre- and post-travel expenditure if in that specific way connected with the travel; and smaller for the exclusion of certain expenditure even if made on tour, but of a less clear or not at all existing relation to that (as e.g. the case with gratuities among relatives, or expenditure for commercial purposes). Particularly important are pre-travel expenditures when booking packages or other travel services in advance.

With regard to expenses incurred in the context of a trip it is the "Consumer durables", which raise problems. However, the rule would be simple, since any purchase made during the trip would have to be included, irrespective of the actual purpose pursued with that item. Only for purchases in advance of that (or of any) trip the purpose would be decisive. Accordingly, the single- (i.e. "touristic") purpose items would be included but not so the multi-purpose items. Related to the reporting period of a given TSA this rule would mean that the all year amount on such single purpose expenditure would have to be included, irrespective of the existence of a certain relation anticipated for a specific travel.[7]

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6 In this context it might be recalled that in the RMF 2008 a certain re-orientation seems to have happened towards that expenditure to be included in THFCE, to the account of the portion remaining within intermediate consumption (cf. paragraph 2.32 and 4.36). However, in Annex 2 (Section "Consumption") a position is taken which rather reminds one of the previous rule (cf. RMF 2000, paragraph 2.56). The whole issue remains somewhat dubious, therefore. What is really missing is a clear recommendation of the kind that all business travel expenditure over which the traveller has a degree of disposition (e.g. choosing the means of transport; the kind and location of accommodation; the meals etc; usually enabled so to be done by way of lump sum re-imbursement of the related travel costs) would be classified with THFCE. Distinctions of this kind would be of immediate impact on TVA and, eventually, interesting for marketing purposes, too. However, and fortunately, they are not of any impact on the totals on visitor consumption. Such conclusion seems to be confirmed by actual country practice, with a treatment as varied as non-explicit.

7 The new TSA-RMF 2008 has clearly defined a list of tourism single purpose consumer durables (Annex 5). Besides that there is the novelty that valuables are considered as part of tourism expenditure when purchased on trips.

For better overview of a somewhat complicated situation the respective rules of the TSA-RMF (2000, paragraph 2.54, etc.) are here briefly recapitulated, in tabular form:

	Acquisition		
	Before	During	After
Services, clearly related to, or acquired during trip:	X	X	X
Goods – (a) Durables -			
Single purpose:	X	X	--
Multi-purpose :	--	X	--
(b) Other -			
Clearly related to, or acquired during trip:	**X**	**X**	**X**
Any other situation	--	--	--

In summary, the classification nature is of direct use only in the case of Durables: they are never so qualified if acquired after the trip, and if before they are so only if single purpose. Otherwise, the purchase should have happened either during the trip (without any restriction then), or there is a clear *condicio sine qua non*.

According to the reports the national delineations are mostly in accordance with the standard definitions, and particularly so on the services part. Problems are more pronounced for the expenditure on durables and for certain pre-trip expenditure (often overlapping with the former). Variation is a bit greater for durables (as such) than for pre-/ during-/ after travel expenditure in general. Accordingly, the situation by countries still reveals interesting peculiarities, but the solutions are more of an ad hoc character than being systematic. In the Czech Republic's TSA "multi-purpose" durables are taken into account when purchased during the trip; there another also interesting particular is the treatment of shopping expenditure when happening on tour (viz. being excluded if every day in character). For its exceptional application Denmark may be mentioned separately, because travel related multipurpose durables are included, but purchases in advance of, or even after, the travel are excluded. Also Ireland is keen on excluding any items of a capital investment character. In Slovenia any pre-trip and any high value items are excluded as well as multipurpose ones, but a more TSA-RMF oriented extension is considered. In Spain any durables are excluded from scratch. For inbound, in Poland "everything" is recognized as tourism expenditure. In the Hungarian surveys high value items are not explicitly addressed (i.e. not excluded) but the purchase of cars would still be excluded for good. Also in Portugal particular questions are not included on durables (future inclusion is expected). Germany does not provide any special provision but expects any expenditure of this kind to be included in "other expenses" (touristic), anyhow. As to valuables, in general rules similar to the single purpose items apply (e.g. FI).

On consumer durables, in practice the adherence to the rules is limited. A first point is the definition of single vs. multipurpose: only Austria sticks to a merely quantitative criteria (50 percent); in other cases a variety of more or less ad hoc formulae for this delineation (or for the more general ones of durables at all) are applied. On that basis it is only natural that the application of the distinction (inclusion/ exclusion) to the various forms of tourism is similarly limited. Most of the reporting countries include single-purpose items (however defined) when purchased on domestic travel, but less than half when the purchase is happening on international travel (inbound; outbound); and even less include the multi-purpose ones. Only in one case an indirect method of estimation has been reported, i.e. on the basis of the respective supply data. Admittedly, the obvious insufficiencies on the part of durables may also be due to peculiarities of the respective statistical sources. However, the treatment of durables is a most important feature for actual comparability, and therefore a higher degree of harmonization is indispensable.

Another question of scope is the treatment of the "in kind"-component (TSA-table 4). There the Netherlands have stressed the inclusion of government transfers of this type ["transfers in kind" (TIK), e.g. cure/ health treatment granted outside usual environment]. On the other hand, countries like the United Kingdom do not (yet) include TIK at all.

To conclude on the scope: There appears a rather far reaching concordance with regard to the enquiry for pre-travel expenditure, and this beyond the obvious case of booking before the travel. However, there are major exemptions, even in a major country of origin like Germany. Much smaller unanimity appears for valuables, which on grounds of the SNA are not part of consumption anyhow. Only 6 countries ask explicitly for these goods.

2.6 Implementation of National Accounts (NA)

Whether as a conceptual basis, as a source of data or as a background for analysis, the NA play a prominent role for the TSA. The NA relationship of the TSA is an omnipresent concern in that none of its elements should be in any contradiction to that system, and even more so, each element appears as in a way co-determined by the concepts and definitions of the NA (SNA/ ESA). At the same time it must be stressed, however, that referring to the NA is an elegant but not necessarily fully satisfying answer: it may not be much more than shifting the very issue (viz. from where to get the data?) back to the source, where the underlying problem must have been solved somehow – it is just this "how" which is not actually revealed that way.

It must also be stressed that "tourism" as such is not a genuine category of the NA, so that respective figures are usually not found there 1:1 but again only in a status needing further adaptation and fine tuning. By the way, these reservations also hold in many other places of the present enquiry where reference to the NA etc. is made in the answer. However, the fundamental relationship holds.

In more practical terms this universal basic relationship mostly boils down to the reference to the Supply and Use tables (SUT) of that system, which should be generally available nowadays (at least according to the law). Not only for classification are the SUT a particularly important reference. A good deal of TSA on supply should be immediately available, provided by the most recent and sufficiently detailed national supply table. The achievements within the EU on harmonisation of the NA in general and the SUT in particular are clear advantages in that respect. In accordance with these presuppositions, for the TSA the reliance on NA and on the SUT in particular is common as regards the supply side. Of course, the use of the NA is automatically more limited on the part of tourism demand, which is as such not found in the NA in a subdivision

suitable for the TSA. Differences in the intensity of the utilisation of the NA derive from the recency and the degree of detail achieved there.[8]

SUT are usually available on an annual frequency (at least in the Eurostat standard format), and so available for TSA. For many countries they also have (at least at the internal compilation level) sufficient detail. Accordingly, actually all participants have reported the availability of such reference (SUT), and with only small variation of the available breakdown of the published tables. In several instances the degree of detail available beyond that level internally is considerable (e.g. DE, DK, FI), so that the possibilities to achieve a perfect fit with the TSA classification are all the better. This need not similarly imply full recency: there are some countries with considerable lags (at least at the internal SUT compilation level), and accordingly a need to extrapolate the last SUT information basis (AT, CY, HU, and SI at least).

Summarized by countries, the degree of SUT detail (and/or its underlying internal breakdown) seems to suffice as a basis for TSA in practically all countries (explicitly so: AT, CY; CZ, DK, DE, ES; FI; HU, IE, NL; PL, PT, SI, UK). Needs of supplementary additions and adaptations (e.g. due to divergences of the definitions used on Statistical units (SU); or for closer classification) have been reported by Austria, the Czech Republic, Germany and Poland. Almost full consistency seems to have been achieved by Denmark (here even with a view to a regional breakdown of the TSA), Finland [except slight regroupings of classifications, and "netting" (as usual)], Ireland, the Netherlands, Spain and the United Kingdom. For most of the countries the treatment of package tours and of second homes are TSA specific problems without receiving full answer from the NA.

It might be added that, with only two exceptions (CY; PT) all countries have reported the availability of symmetric IO-Tables, in addition to the SUT. Usually the availability of symmetric IO Tables is more restricted as regards their periodicity. Within the EU they have to be compiled only all five years. Besides that, in the present context they are only important as a supplemental analytical model rather than as a source for TSA compilation.

Alone for demand the situation is much less straightforward. However, although on that point only little explicit information was given (CY, e.g.), probably, some tool of this kind is mostly available. And according to the general appreciations about NA consistency it might be assumed that the respective evaluations if independently made are ultimately fitted into the NA context (e.g. PL; SI), and/or vice versa, anyhow. Nonetheless, the variation as between the countries seems to be much higher than what was discussed before (SUT; see above).

On the whole the already achieved approximation towards the NA is outstanding. However, there is still potential for further progress, as regards timing (recency; extrapolation procedures), harmonisation of the classifications and other related concepts (detail; SU) and, above all, on the part of demand. In this context even more general problems inherent in the systemic interrelation might come to one's mind, like the following:

- Where are the actual limits of harmonisation in detail, given the ESA standards?
- How to deal with revisions so common in the parent NA?
- How to remove the present attitude of leaving original TSA work to the NA?

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[8] Within the new TSA-RMF 2008 all expenses for goods are always expressed at purchaser's prices which include the distribution and transport margins. Thus the revised TSA-tables 1 to 6 of show no additional row for the distribution margins since they are already included in the compiled estimates of tourism expenditure on goods purchased by visitors. The latter have been added within the new TSA-RMF 2008 under the heading "Retail trade of country-specific tourism characteristic goods" as an independent tourism characteristic activity. Thus in the new TSA-RMF the treatment follows the common practice within the recommendations concerning SUT in ESA95.

- How to promote presentations on demand more directly useful for the TSA?

On such review one might simply conclude that the primary entrance gate to the NA is the SUT, and this might stay so. However, in this capacity the SUT might be explicitly taken into account in further elaborations on the TSA standards and methodologies themselves.

2.7 Travel in the Balance of Payments (BoP)

In the first instance this reference seems to be more useful for checking and validation than for immediate infusion in the TSA in terms of data (and in the NA at large, which are a source as well as a user of that; cf. DK). Provided a certain degree of detail the BoP can even be a valuable source for inbound as well as for outbound tourism. As well known there are several approaches of compilation of the BoP. Typically the data sources on BoP are varied and complex, according to circumstances (travel and accommodation statistics; administrative data; credit card use; mirror statistics; model type indicators and others have been reported), and the methods accordingly "hybrid". Among the major options the "pure" banking settlement system has not been announced by any country, whereas in its adjusted form it is still frequently used, with some variation on the additional information used for adjustment (e.g. credit cards transactions; reports of key industries; survey founded results on international (inbound & outbound) tourism; cf. e.g. DE). Thus, the survey based variant is going to become the preponderant practice nowadays. A parallel tendency may be summarized to go from a cash to a transaction basis (cf. ES; PL; SI); and with regard to compilation, from the National Central Bank (NCB) to the NSI.

Regarding the concept, the integration in the framework of the BoP Manual is out of question, and accordingly the availability of a passenger transport item in addition to travel (although only exceptionally so reported explicitly). A multiplicity of direct sources and other references seems to be common (cf. e.g., AT; DE; ES; PT). However, the original evaluation of the travel account by that countries' statistical agency (NSI) is often found, which at the best involves an interconnection of the compilation of the BoP with that of the NA. The variation of the references mentioned is considerable if not extreme so that it is not easy to draw more general conclusions. In spite of a common concern the ultimate primacy over the calculations would not always be quite clear (problems of timing, revisions etc.; cf. e.g. IE). A related rather reserved attitude as regards direct use of the BoP for TSA must be recognized (cf. e.g. FI, which uses BoP figures for inbound directly).

For a more general methodological reservation on this kind of reference see the previous section (NA Implementation; end of the 1st paragraph). In view of the advantage of the early availability of this source any attempt may seem worthwhile of farther reaching alignments with the TSA of the sources and evaluations underlying the BoP. However, even if not so detailed there is an obvious need of reconciliation. At the same time it raises another problem (already mentioned in the context of the NA), viz. the eventual necessity of reconciliation of major references, which appear at different times.

3 The monetary core TSA-tables

The overall set of TSA tables proposed by the TSA-RMF 2000 divides into 3 major blocks, as follows:[9]

- Four TSA tables on tourism demand (tables 1 through 4)
- Two TSA tables on tourism supply (tables 5 and 7), and one TSA table integrating demand and supply (table 6)
- Three tables complementary to the above (tables 8 through 10)

Among the "core tables" only table 7 (on employment) is non-monetary. In the discussion below the tables are reviewed in turn, with their general conception and further details as proposed in the contents. Accordingly, a structure of a few major steps is followed: First, for each table the general design is summarized and the respective determinants are recalled with a view to the consequential methodologies. Particular attention is paid to the system's recommendations on the required data and their handling, and on various issues of particular interest in this context. Next, the actual methodologies of implementation are reviewed as reported for this comparison but with focus on particular problem areas, and/ or on solutions often chosen or interesting for a particular way of solution otherwise. Points of primary interest are the kind of primary data used, existing gaps, the use of models, estimating techniques; coherence and plausibility of the outcome. Finally, against this background, these issues are summarized with a view to future initiatives etc. ("lessons to be learnt"). There are a number of primary concepts which are involved in several if not all of the tables concerned. These issues have already been addressed in another context and accordingly presented at the beginning already (see also section 2.1).

The "core TSA tables" are largely provided by all countries, reservations exist in the case of TSA-table 3 (outbound), and some tendencies of consolidation or other simplification on TSA-table 4, 5 and 6. Overall, the most common denominator of the present stocktaking is a considerable degree of variation in almost all respects of sources and concepts. It is not always easy, therefore, to draw conclusions of a generally valid or applicable character. Although attractive for further progress it is all the more difficult to come to a sort of methodological typology of general applicability. Further efforts in that direction would still be needed.

[9] Within the updated TSA-RMF 2008, the changes necessitated by the IRTS 2008 revision have been implemented on the one hand. On the other hand, in view of the large number of practical TSA implementation exercises, the TSA manual have been consolidated and made more precise in the course of the update. The hierarchically organized additive overall structure of TSA-tables T1, T2, T4, T5 and T6 was not changed in the course of the update, however. Moreover, the basic procedure for determining the tourism direct gross value added determined both by way of the supply side as well as demand side tourism characteristic proportions was not changed, either.

3.1 TSA-table 1: Inbound tourism consumption, by products and categories of visitors

This TSA table is concerned with the consumption expenditure of inbound visitors.

Figure 1: Inbound tourism consumption, by products and categories of visitors

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 of 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			

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

More technically, and more exactly speaking, this Table comprises that money which is spent by visitors from abroad in contact with domestic transactors (i.e. transactors resident in the country of destination, to which the table refers).

With this definition TSA-table 1 covers one, if not the most important, segment of a country's tourism market, usually with the proportion of tourism turning out the greater the smaller the country. For several reasons this segment looks back to the longest tradition of statistical observation, mostly happening in terms of (a) statistical instrument(s) directly related to the visited country's borderline. Within the EU this situation is gradually to change.

3.1.1 Recommended implementation

The classification by product and the categories of visitors accord with the general rules (see sections 2.2 and 2.4 above). Regarding the scope it should be noted that expenditure made in the home country of the visitors (more exactly speaking: with transactors resident there) are excluded, yet with the important exemption of a package, as regards those components which concern services provided by domestic tour operators (TO) themselves or by other suppliers resident in the country of origin; and similarly if a "quasi-package" has been sold by tourism agents (TA). In that case only those services provided in the country of origin are left out; and so are any pre- or post-travel expenditure of those travellers.

The main breakdown for visitors is by duration of the travel: Same-Day trips (SD) vs. trips involving at least one overnight stay (ON). With this data being collected at the entrance (i.e. when crossing the borders in or out) even the totals would be suitable for direct statistical observation, but the variation of instruments seems to increase in this and in other respects. The other classification dimension is "product", with various degrees of compliance possible, as regards the primary breakdown (i.e. the degree of disaggregation) or some combinations of that, but occasionally some peculiarities of individual items also. The main problems usually encountered are closely related to the kind of statistical instrument. There are, obviously, problems of being representative as well as being sufficiently (or correctly) detailed. These could however all be solved with greater endeavour. Other problems escape direct statistical observation from the beginning, which above all applies to the package tours complex (the tourist cannot know about the very composition). Only indirect measures can help there (mirror statistics, analogy, and information from "main players"). As a matter of fact the NA as well as the BoP would require similar calculations, and often do so on the basis of models and/ or some quick shot estimates. As pointed out before already, the reference to them is not a real solution, however, because a basic methodological issue would remain there, too. More important would be a reconciliation of all these various references if by way of subsequent revision. Although some primary instrument for the collection of data on inbound tourism is easily traced, usually the actual methodologies of the countries suggest a jigsaw puzzle rather than reliance on one or even two main sources only.

3.1.2 Implementation practice

TSA-table 1 is regularly compiled by all countries. To compile a comprehensive presentation like this a variety of sources is to be drawn upon, and this characteristically also in one and the same country. Most frequently mentioned were the BoP (Travel balance) and the samples taken at the point of arrival and/or departure. Of course, accommodation statistics – the very backbone of tourism data –is quoted similarly often. Mirror statistics is of minor importance only, but a variety of different further sources is also found (e.g. NA/ SUT; special studies of research institutes; counts of border crossing). In most countries the compilation still centres around a special Survey on Inbound tourism (CZ, DK, FI, HU, IE, NL, PL, ES, UK), still mostly presumed to happen in

the form of a border survey (although not invariably so indicated). Particularly powerful instruments of this kind are reported for the Czech Republic, Portugal, Spain, and UK (in the latter countries combining SD and overnight, however).

As a further regular source the BoP is to be considered (for its travel and in particular its transportation item, as totals in either case), and thus has been explicitly reported by Austria, Finland, Portugal, Spain. Presumably a broader integration is attempted almost everywhere, which may result in mutual alignment (so actually indicated by Portugal and Spain), or with a breakdown of the BoP total based on some other source (see above). NA (SUT) was mentioned less often (DK). The actual classification varies a bit, according to the limits from the various sources combined.

Almost invariably the countries provide data broken down by being specific vs. non-specific. For the specific products the by far majority provides the further distinction of “characteristic” vs. “connected”. The level of detail (TCP/TCA) is more varied, however, with about 1/3 providing the 4 digit level, 1/3 3 digits, and the rest 2 digits. Occasionally, some ad hoc grouping is found also (CY, IE, e.g.).

In most instances the breakdown by Same-Day (SD) vs. overnight (ON) tourists is also available. In the mentioned exceptional cases (ES; UK) the argument for the missing SD is the minor importance of this kind of tourism, due to the specific geography of the country concerned. Related appearances are not easily traced at all, e.g. short one way trips or SD travel and the outdoor activities there pursued. More specific instruments are found for that, aiming at distance, means of transport, etc., which can also serve as a basis of expenditure estimate. E.g. in Finland they use a special survey on such less clearly touristic activities; in Ireland SD is not covered by the surveys, but a set of estimations is being applied, instead. In other countries a more pronounced combination is used of several sources, viz. partly more quantitative, partly more monetary ones (IE, CY).

The net approach on packaged tours is standard, although with obvious variation of the methodology, which always tends to be more or less complicated. In some countries the methodology is less straightforward, even if in addition to the above mentioned a variety of further references or checks is used, e.g. mirror data, assumptions, models, contact to major enterprises, etc. Austria and Slovenia are typical for such situation but a certain degree of estimation is found everywhere, and some approaches are really ingenious. This may apply, e.g. to grossing up the survey (ES), combining supply with use data (CZ), projecting from a primarily traffic based survey, or just putting together a variety of sources (AT), or introducing working assumptions on an a priori net basis of the figures reported (AT, CZ, PT, etc.). Typically, some additional distinctions may be taken into account, for their particular significance in the tourism markets, as follows. In about two of three of the countries the data are available by whether it was a holiday or a business trip. About the same applies to the various distinctions applicable on the kind of accommodation, and the means of transport used. Accordingly, distinctions of this kind could be of interest for further deepening of the TSA study, with a view to the different markets involved.

3.1.3 Representation of TSA results

Nine countries consider the TSA-table 1 as full compiled (they completed and filled out more than 50 percent of the cells). Five countries (AT, CY, EE, IE and SE) compiled the TSA-table 1 partly. There is insufficient breakdown of the consumption by products in most of the countries.

3.1.4 Conclusions

As expected this very central table is uniformly available, and in widely similar design as regards the classification breakdown. The appreciations on conceptual compliance were generally favourable with regard to the TSA-RMF standards. However, there are still limitations to be taken into account, as partly described already in the foregoing, if by example. Some of them may be mentioned as follows:

- Complementary data on distribution margins missing;
- Distinction of connected vs. non-specific not being made;
- Business tourism not singled out (DK, HU, PL);
- SD not invariably identified or even neglected at all (UK, ES);
- Overall formula not yet defined for the relation to BoP and NA at large.

At least for the main destinations a closer international cooperation could become a much more important help if the concepts are sufficiently aligned: definitions/ delineations of the key concepts, identification of the countries visited, periodicity of surveys, and classification breakdown. The latter point might seem capable of being further developed, whether as regards the detail of breakdown or as regards additional criteria of interest for market research. Checks for the safeguarding of the overall levels would be similarly beneficial. However, much more varied is the situation on the part of the sources.

3.2 TSA-table 2: Domestic tourism consumption, by products and categories of visitors

TSA-table 2 is concerned with touristic consumption expenditure of residents in their own country. Representing the other major segment of a country's tourism, the situation does not come up to being methodologically homogeneous nor, all the less, to be perfect. Yet this is not really astonishing when considering those circumstances which here determine the way of statistical recognition; nor is travelling in one's own country automatically clear-cut neither with regard to the final destination nor to the expenditure generated thereby. First, the status of being a "visitor" needs full clarification in its own right, due the absence of a "statistical" point of reference of similar ease as in the case of inbound tourism (the country's "borders").

Similarly, further criteria are needed with a view to the delineation of the respective portion in HFCE [the expenditure caused by the travel(s)]. More specific rules of this kind are even reflected already in the overall layout of this TSA table (domestic travellers en route domestically to visit a different country). However, it should also be noted that in this field the problems of concept are compensated by a more favourable situation of data collection, due to the all year availability of the people, the absence of language problems, etc. This is similarly true for the necessity to unbundle the "packages" because the respective agents (TO, TA) are more easily at hand.

Below there is a brief overview of the more complicated features of the respective concepts is attempted, first addressing some major concerns within the TSA-RMF framework. Still prevailing shortcomings of this kind will become obvious in the examination by country, even if by way of example. Some other interesting features will also arise, but again not as a fully systematic account.

Figure 2: Domestic tourism consumption, by products and ad hoc sets of resident visitors

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									
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

3.2.1 Recommended implementation

The product classification is completely identical with the previous TSA table. Whereas for the scope this is broader by definition, and this exactly the same for those items which have been left out before, i.e. pre- and post-travel expenditure. A related point is the purchase of durables (whether purchased on tour or before this travel, or even for several ones, where it would be used); the problem is even worse when the item is multi-purpose by its very nature. Accordingly, the main problems encountered are mostly related to scope, notwithstanding the always present problems of deficiencies of the statistical surveys (if available at all; see below). Only sufficiently practical (rather than only detailed) regulations can help there, which are apparently not yet available. Incompatibilities of the basic classification breakdown used in a couple of joint surveys are a problem (but obviously always somehow solved ad hoc).

Business tourism is another point of further clarification of the delineation principles, although in this TSA table only the equivalent of compensation (or monetary income at large) is to be included.

The domestic portion of outbound travel almost by necessity generates problems of estimation (rather to be solved on a conventional basis; e.g. food, fuel). Otherwise, with regard to the touristic character of certain undertakings (e.g. shopping, medical cure), a different understanding of the people on travel might result into failure, like deficiencies of memory, and presumably again concentrating in the SD field. As always, SD travel must be mentioned anyhow, but this for more practical reasons of difficult survey rather than for shortcomings of the concepts as such. What has been found on 2nd home ownership (or, better to say, its use) suggests that this is - at least for some countries - an important segment but at the same time there are still serious incompatibilities as between the countries.

3.2.2 Implementation practice

Similar to the situation on the part of inbound tourism (TSA-table 1) also the TSA information on the domestic tourism is universally available, and in most cases this also applies to the distinction by Same-Day (SD) vs. overnight (ON) tourism. In the latter respect (i.e. if not so available) either limited reliability or little relevance or an intended introduction of a respective addition has been brought to bear. Again, also the situation of product classification is overall quite similar to TSA-table 1, both as regards the breakdown by categories of visitors as well as the further application of the standard systems (TCP/ CPA). For the majority of countries certain further basic distinctions would also be available, e.g. by the purpose of the travel (holiday vs. business), the kind of accommodation used; and the means of transportation used. As pointed out for TSA-table 1 this might give rise to introduce complementary information in more standardized terms.

In the practical application the TSA-RMF commodity breakdown is largely followed, but not invariably so, due to some more aggregate items already used in the basic instruments, or to a completely missing breakdown for certain components [particularly so for the residual items on „goods“ (HU, IRL, UK)]. As a good example for difficulties, the Czech Republic reported an aggregate breakdown is for the detailed components (i.e. tourists vs. SD visitors), but a much more detailed one for overall visitors’ consumption.

As to the statistical sources as the standard instruments accommodation statistics as well as some more specific sample surveys (carried out in the respondents’ home) may be mentioned in the first instance. The use of sample surveys at the visitors’ destination is also important. However, the definitive figures are mostly found by way of reference to a variety of sources. In most instances one sample survey serves as a central carrier of the main of the respective information, and does

so either on a more or less routine scale (CZ, DK, HU); yet sometimes with problems due to being outdated (thus involving extrapolation necessities: AT; PL); or due to an important dimension being missing (viz. in terms of money); to insufficient differentiation; or to deficiencies of scope otherwise (ES, PT, SI). Relatively more complex situations of combinations of surveys with a number of further references and steps of subsequent treatment (with subtle assumptions for simplification) seem to apply in Austria, Cyprus, and Ireland, in the Netherlands, in Portugal, Slovenia, and the UK. Interestingly, quite often more specific or ad hoc instruments have been quoted also (NA/SUT; passenger transport data, household budget survey, and even analogy and mirror statistics). Also typically, countries do normally not rely on one single major source only but use them in combination.

Almost invariably reported are necessities of additional steps, which are regularly taken to figure out the net basis of package tours, but also for other adaptations. Expectedly, hardly any reference has been made to NA nor, all the less, to the BoP [except Poland (for the domestic outbound component)]. As a main concern of domestic tourism SD travel is almost everywhere carefully pointed out (e.g. with a special survey in the UK, DE, AT; or "best estimates" in Cyprus), but cannot yet be shown in a country like Spain (due to HBS being not detailed enough; and the tourism survey being not monetary at all). Pre- and post-travel expenditure seems to be commonly included even for the outbound case, but not necessarily so explicitly identified (e.g. HU, PL, PT). Also business tourism is mostly treated according to the standards [i.e. identified but excluded there if "business" in the technical sense (see TSA-table 4) with the exception of Hungary and the Netherlands, or only with money laid out personally (FI)].

A more particular issue is the domestic portion of outbound travel. This requirement is specifically found in this TSA table only (although not always easy to figure out if identified at all; see 5.7.1 below), and regularly to be taken into account with a view to the residence of the partner transactor serving as the criterion. That way it may be quite significant even quantitatively (cf. e.g. IE, but there not distinguished in terms of SD vs. ON). In the practical implementation a first point is the distinction of residents on outbound travel vs. those travelling domestically only. In the vast majority of countries this information is applied now. If not so the case it was indicated that there is either already an intention to introduce some additional inquiry (DK); or the specific distinction is not (yet) considered to be sufficiently reliable (ES), or there may be other difficulties (PT). Next the expenditure falling to the domestic distance of such outbound travel is to be quantified. Concerning the most relevant tourism characteristic expenditure categories in the vast majority of countries this information is applied by the national HBS. If this is not the case the countries base these figures on other demand related information (e.g. on pre-trip shopping). Also mentioned is the BoP, or supply related reference (although the working of such reference is not always easily understood). Surprisingly rare is the enquiry at the point of arrival/departure, or at the border. In several cases the use of more comprehensive household surveys has been reported. However, the spread of the sources alone (with their widely differing approaches) may suggest some streamlining.

3.2.3 Representation of TSA results

Therefore, all of the 14 countries, which are the subject of this comparison, collect data on domestic tourism including consumption generated by this form of tourism. Portugal and Spain, have no breakdown of data by type of visitors (same-day visitors and overnight tourists).

3.2.4 Conclusions

Also from this TSA table a strong tendency towards compliance with the conceptual TSA-RMF standards is apparent and, indeed, many conclusions would come out similar to those on TSA-

table 1. However, in view of shortcomings inherent in the already employed instruments a number of statistical arrangements must be applied in addition (perhaps pointing to the need of a related, but more "productive" survey instrument of the "input type" at the EU level). In this context the issue of the distance falling to the domestic territory when travelling abroad has to be mentioned. Present procedures are far from any standardisation in a technical sense. In view of such variation, some steps may be considered towards a more explicit, more standardized approach on this particular component. Clearly, there is still a need of certain other improvements (clarification; further elaboration), too: ambiguities of concepts of visitor/visit; usual environment; scope of expenditure; business travel; use of 2nd homes.

3.3 TSA-table 3: Outbound tourism consumption, by products and categories of visitors

This TSA table is concerned with the consumption expenditure of residents when travelling abroad. In contrast to the previous instances (TSA-tables 1 and 2) this presentation is not automatically available everywhere or it is dealt with only more or less cursorily. And even less often the common further differentiation by SD vs. ON tourism is found. Therefore it can be discussed here more quickly. The general structure of this TSA table (distinctions of visitors by duration of stay; breakdown of product) is similar to the previous ones. As far as reasons of default have been put forward at all a likely poor data quality, or the availability of only one overall figure has been indicated.

3.3.1 Recommended implementation

The classification structure is exactly congruent with the other demand-side TSA tables. And its scope or content is strictly complementary to them, due to the exclusion of that portion falling within the scope of TSA-table 2. Otherwise, the statistical approach is dominated by the necessity to turn either to the travellers or to their TO and/or TA. In the former case this might happen at the border [preferably when returning (perhaps not the most suited situation)], or within an already existing household budget survey (HBS). However, the statistical problems are not much less than before. First, there may be real difficulties to figure out the amounts, and all the more so the margins of outbound shopping expenditure and the like. There is also a limitation due to the usual impossibility to cross check that expenditure with related information on supply. That way the classification breakdown actually used in the respective survey(s; if any) automatically assumes all the more importance but, at the same time, the statistical quality becomes all the more questionable (difficulties well described by Ireland and the Netherlands).[10]

[10] In addition, there is a special case about "cabotage" (by boat or by terrestrial vehicle), as more closely described in paragraph 4.40 of the new RMF (2008). According to the latter explanations such activity on the domestic territory (when, e.g., gathering domestic visitors for travel abroad) may still be attributed to TSA-table 3.

Figure 3: Outbound tourism consumption, by products and categories of visitors

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)	X		
1.2 – Second homes services on own account of 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			

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

3.3.2 Implementation practice

As mentioned, in a number of countries there is no such evaluation yet (AT; DE; DK; FI; PL; PT; ES), but intentions to introduce something of this kind have been reported (AT; DK; PT). Data reasons as well the alternative availability of related BoP information have been advanced. On the other hand there are realistic prospects of even obtaining the necessary basic data (AT; DK; PT). As to classification the distinction by "specificity" is mainly used, but not in every case, and even less so the distinction between being "characteristic" vs. "connected". In accordance with the above mentioned, the use of the standard breakdown in TCP/ CPA categories is rather the exception than a rule, and a poorer breakdown is more common anyhow.

Some countries have reported more specific ad hoc solutions anyhow. Travel BoP, sample surveys at the point of arrival/departure and more general population samples each account for more or

less the same share. No country uses mirror data, whereas some more specific approaches are reported also. As far as suitable related surveys are available, they either mainly address the household "at home" (CZ, HU, IE, NL, SI) and/ or are conducted in the form of border surveys (e.g. CY; HU, there in combination with the former, which would neither be sufficient alone). A more complex procedure of estimations is found for Slovenia [check with BoP; reference to exemplary other country for SD tourism (but new survey by 2006), etc.]. SD is more often a problem there, e.g. being solved by means of some reference to the domestic part (IE); or not shown at all (UK). As a substitute the BoP is e.g. largely used in Spain, of course with a series of adjustments for differences in definition (seasonal labour) and on certain details (extraction of data on business).

Little has been said on NA relationships. Certain distinctions which are particularly important on the part of TSA-tables 1 and 2 may be considered to be less critical here (e.g. exact distinction of business travel; 2nd home use), whereas other distinctions remain fully important (transborder shopping; scope of expenditure at large). Exact delineation of the central concepts (visit/ visitor, usual environment, residence, and the like) would be indispensable, however. In accordance with the smaller basis of application as pointed out above, only in a few cases further distinctions are found on the purpose or motive of the trip, on the kind of accommodation or on transportation etc.

3.3.3 Representation of TSA results

The TSA-table 3 is constructed and realized by more than half of observed countries. Despite the fact that the monitoring of outbound tourism is an important component of tourism statistics as well as TSA, there are still a lot of states which are not able to compile and fill up this table. It is mostly due to the lack and unreliability of data sources. Only few countries (HU, NL) consider the tables as completed (they filled in more than 50 percent of the cells). Next five respondents (CY, CZ, IE, PL, SI, UK) compile the TSA-table 3 partly. In some cases there was insufficient breakdown of the consumption by products, in other cases there was not the compliance with the international standard reference methodologies. For instance the United Kingdom provided only total consumption figures without separation by kind of visitor. Poland provided only the consumption of tourists. Most of the other observed countries do not focus on TSA-table 3 at all.

3.3.4 Conclusions

A so far limited participation points to a lower appreciation of this TSA table, at least on balance. Even if provided there also seems to be lesser ambition on detail and further refinement. This is a pity, in particular with a view to a potential mutual checking when this data would be available by countries of major interest as destinations. As far as tackled at all, the problems so far reported are less of a conceptual than of a mere statistical kind. That way everything also depends on a sound alignment with the scope of the other Tables and a suitable conception taken for the statistical part properly. However, on the whole the so far discussion procedure on that part would seem to have been neither particularly intensive nor productive. A *prima vista* suggestive pat solution – viz. for TSA Table 3 to refer to mirror data - is mostly less useful in practice, because of differences in the classification structures and in other detail of definition and, above all, of the availability of such data at large. At best it might work in relations of large countries being involved on either side.

3.4 TSA-table 4: Internal tourism consumption, by products and types of tourism

This TSA table is concerned with the outcome of TSA-tables 1 and 2 in aggregate, which is then complemented by two additional components, as follows:

- A further column with a content of novel type, but not particularly homogeneous, indeed:
  - Expenditure in kind (mainly, but not exclusively: 2nd homes used for tourism purposes);
  - Social transfers of relevance for tourism (mainly found in the collective sphere);
  - Related business expense (other than that included in compensation of employees; see Tables 1, 2, 3; cf. the above comments given in Section 2.4.2).

  Accordingly, the final column total of this Table (summing up horizontally, i.e. by columns covers all internal final consumption expenditure whether in cash or in kind).
- Then, there is an additional row on the imports content of the goods consumed for tourism purposes.

Actually, this TSA table is available without exception. This comes as no surprise because in comparison with the previous TSA tables the "*aliquid novi*" elements reduce to the two particular components mentioned. However, in either case the identification may become exacting at times, and particularly so for the probably most important non-cash element, which is expense for business tourism. In the latter case, careful delineation is necessary vis a vis the expense made on the same purpose but included in related household final consumption expenditure (i.e. for board; there would be a counter entry of compensation of employees or mixed income, but this would not appear as such in the TSA). There is a further implication of this convention when figuring out Tourism Value added (TVA), or TGDP; but this is a point of evaluation rather than of compilation, and therefore not further pursued here.

Figure 4: Internal tourism consumption, by products and types of tourism

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					
1.1 – Hotels and other lodging services (3)					
1.2 – Second homes services on own account of 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 (net of value of goods at b.p)					
distribution margins					
services					
B. Non specific products (net of value of goods a. b.p)					
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

3.4.1 Recommended implementation

That way the problems here discussed essentially reduce to the one column added to those of TSA-table 1 and 2. First it should always be noted that this latter column is not "in kind" throughout, or only so as experienced on the part of the traveller. Apart from this conceptual peculiarity, however, here the problems sit really. As mentioned, by content the concepts on the three major components of the additional column are largely different, that way entailing a certain methodological complexity. Thus they require quite different approaches when searching for statistical answer in each case. In particular, it would not be realistic to expect a common instrument, e.g. directly approaching the tourists to obtain a comprehensive answer. The following procedures may be expected as more or less purposeful (not necessarily exhaustive):

- Business travel expenditure (made on account of the employer): approaching the employer; or the traveller, with subsequent estimation on the amounts involved;
- Imputed rents for owner occupied 2nd homes (as far as used for tourism purposes):
  - Approaching the user, for information on the duration of use (or even so done in the Census, as reported occasionally,
  - and the NA for information to evaluate that;
- so called "social transfers in kind" (STIK; granted by the government or non-profit institutions serving households (NPISH) in the form of travel): users data on frequency; government accounts for evaluation; etc.

So much on the scope. The product classification used in TSA-table 4 exactly follows the pattern of the previous Tables, of course. Also identical are the notions on SD vs. ON. Altogether, the main problems may be anticipated as being concentrating on

- the fine tuning of the kind of business travel qualified for TSA (related questions would be regarding the purpose it served, if it was a routine travel, or how much the outlay was);
- the delineation of the respective uses (e.g. which distance/ frequency of 2nd homes?);
- the closer application to the STIK case of the general criteria used otherwise (which "treatment"? How to denominate individual costs?).

In any case there remain not easy problems of figuring out the theoretical concepts in a really clear-cut way. For completeness the related distinctions on business travel may be recalled, which are necessary as a counterpart in TSA-tables 1 and 2 (attribution to income and touristic HFCE on the one hand; and separation of the portions to be included in TSA-table 4, on the other hand; cf. related comments in 2.4.2). This is so for reasons of methodology; another point may be made about a requirement of the identification of business in the case of TSA-table 1 at all (and analogously, in TSA-table 3), let alone the relatively much more difficult enquiry by survey in those situations.

According to the reports the so far completion of the particular additional segments of this table suffers considerable deficiencies. Only about half of the countries seem to fill out "in kind" more or less completely (AT, FI, PL, PT, SI, ES). A number of countries include social benefits (in kind) received from the public (e.g. free entrance in museums, or having cure in a spa; or free holiday travel provided to the disabled: AT, NL, PL, PT, SI, UK). Also the exchange (in kind) of the use of tourism facilities has been mentioned there (e.g. vacation homes; SI). The Czech Republic and Denmark add only "business travel", but nothing on eventual STIK, and for the United Kingdom only "imputed rents" for 2nd homes are shown. Hungary shows nothing of this kind at all (no indication about "rents" is found in any of them, except Cyprus, Ireland and the

UK). On the other hand, the inclusion of the mentioned (residual) business expenses has also been reported by no more than six countries only. Several others still include this expenditure as a whole in TSA-tables 1 and 2 (AT, CY, HU, NL, SI).

Most of the countries are able to identify the distribution margins, for this additional breakdown mostly drawing upon SUT type information (but a special service inquiry in one case /IE/).[11] The ability to recognize the import content is much poorer (PT, ES, UK); one among the rather small countries assumes 100 p.c. import content from the beginning (SI).

Also a bit scarce are the indications on the sources. Altogether no explicit indication has been made at all by more than half of them, it is not clear whether they may be assumed to be largely analogous to the cash part (e.g., Spain – STIK: government subsidies for "social travel", analogous Slovenia – subsidies for "cultural", Portugal – business inbound: survey, domestic travel: SBS; rents -inbound: nights; - domestic: HBS; STIK: government; etc.). Poland has indicated a probably underestimated level of the specific TSA-table 4 kind of expenditure. Further in this table a split of goods consumed for touristic purposes is suggested, in that not only the margins but the import component might be shown. Actually there was almost no indication on that part.

3.4.3 Representation of TSA results

Tourism social transfers in kind and consumption of individual non-market services should be included in the table but some countries do not cover these specific parts of internal tourism consumption. It is usually due to the lack and unreliability of data sources.

Many countries consider the TSA-table 4 as fully elaborated (they completed and filled out more than 50 percent of the cells). Only five countries (AT, CY, DE, EE, IE) compiled this table partly.

3.4.4 Conclusions

Business expenditure on tourism is an important component, particularly outstanding for certain more profitable segments of this market. The business travel component as well as the rents component together accounts for a substantial part of overall tourism. Yet the present practice on that segment is obviously neither complete nor comparable. This is a situation which points to an urgent need of further steps towards better alignment with the general rules of the TSA. For STIK it is more difficult to formulate a similar judgement. The situation with the identification of the import content is not much better so that on the whole the seemingly simple TSA-table 4 in the end turns out as a quite problematic piece of the TSA yet.

By the so far reporting standards the degree of comparability is insufficient on the whole and, accordingly, there is a clear need of further endeavour both on the side of the conceptual elaboration as well as on the side of the countries for additional compliance.

[11] Within the new TSA-RMF 2008 all expenses for goods are always expressed at purchaser's prices which include the distribution margins. Thus the revised TSA-tables 4 show no additional row for the distribution margins since they are already included in the compiled estimates of tourism expenditure on goods purchased by visitors. The latter have to be included within the heading "Country-specific tourism characteristic goods" as country-specific tourism characteristic commodity expenses.

3.5 TSA-table 5: Production accounts of tourism industries and other industries

With this TSA table we are leaving the demand block, to enter the supply part of the whole exercise. It is defined as follows:

Supply = gross output + imports (± change in stocks), so that it is by necessity ≥ demand.

But due to the fact that in this table the previous product classification of TSA-tables 1 through 4 is still maintained in basically the same fashion, there is a perfect bridge for integrated analysis of them altogether. At the same time there is an additional classification for the industries producing that output ("tourism industries") which is essentially aligned with the product classification. In total, that way a sort of "make matrix" for the tourism economy turns out, complemented by a few summary rows and columns to close the overall scope of the economy. In addition, for those industries data on intermediate consumption and on VA are also found. It may be anticipated here that, in essence, with this layout the Table reappears almost 1:1 in TSA-table 6 so that they are not always shown separately (FI, NL, e.g.). Anyhow, they are provided in this or that form by - all countries. This is an important outcome in its own right because only that way it is possible to establish a real "satellite account".[12]

[12] Within the new TSA-RMF 2008 all expenses for goods are always expressed at purchaser's prices which include the distribution margins. Thus the revised TSA-tables 4 show no additional row for the distribution margins since they are already included in the compiled estimates of tourism expenditure on goods purchased by visitors. The latter have to be included under the heading "Country-specific tourism characteristic goods" as country-specific tourism characteristic commodity expenses. Besides that the related retail trade activities have to be gathered under the heading "Retail trade of country-specific tourism characteristic goods" as an independent tourism characteristic activity. The TSA-RMF 2000 recommended to display such activities within the aggregate column for tourism connected industries. The latter category has been excluded in the TSA-RMF 2008.

Figure 5: Production accounts of tourism industries and other industries

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 fo	X		X	X	X	X	X	X	X	X	X	X		X	X	
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

3.5.1 Recommended implementation

That way the basic information to be provided is of the "production account" type. This determines not only the nature of the respective data but the nature of the sources at all. Therefore the main problems to be expected are less due to a limited availability (as typical for demand side), but due to the limitations of classification breakdown, and in some cases due to the gross vs. net nature of the output ("packaged tours"), or even settling at the level of the SUT themselves.

3.5.2 Implementation practice

As mentioned, all countries (except the NL) compile TSA-table 5. For this table an easy conclusion can immediately be drawn in that it is almost invariably derived from the NA or, more specifically, from their SUT (and occasionally their IOT, with the advantage of removing secondary output). Explicit indications of this kind are found for most if not all countries i.e. Austria, Cyprus, the Czech Republic, Denmark, Germany, the Netherlands, Portugal, Slovenia, Spain and the United Kingdom. IO is usually the more detailed but at the same time the more outdated source, and there are consequential needs of extrapolation for IOT but even so for SUT, too (cf. Austria).

The very common reference to SUT suggests a question for the kind of that use. Mostly it is a simple reclassification of the data that can be found there. Only for some more specific circumstances (packaged tours; travel agencies) a more differentiated treatment is necessary in terms of concepts, but still on that starting basis. Yet there are other needs of additional adjustment, and particularly so on the "industry" part, since the official tables would not provide enough detail. As an additional source business statistics (BS; structural BS in particular) has been mentioned almost as frequently as the SUT (presumably for more specific breakdown).

As regards the industry breakdown, in about half of the countries this is as detailed as the NACE 4-digits, whereas 3-digits are applied in three countries, and 2-digits for the rest. However, in cases the combination of different levels has been mentioned, and it seems to be a rather realistic and practical solution. Taken the other way round, the classification standards for the industries are not exactly met 1:1, and particularly not so for the transportation activities (AT, CZ, DE, DK, PL, PT, SI, ES). At the product level (CPA/ TCP) the situation is a bit less homogeneous, with the less detailed levels being preponderant there. In particular, a higher NACE detail does not automatically mean similar detail in the CPA dimension. However, at the higher aggregation levels things seem to be largely symmetrical. The classification by products provides the link between the Tables on supply and the Tables on use, or - more concretely – between TSA-table 4 and TSA-table 5 (later on to be combined in the framework of TSA-table 6). These relations are of utmost interest. As a matter of fact, only at the 2-digit level the symmetry would work rather well if not perfectly (exceptions: CY, ES, IE, for missing suitable inbound breakdown). The degree of overlapping (the "common denominator") decreases according to the increasing breakdown so that at the 4-digit level it is no greater than two countries (HU, PT).

Two cases may be particularly pointed out, for the methodological implications of their approaches with a view to the secondary output problem. Ireland has used an outright IO-concept (industry x industry), thus avoiding any such appearance ab ovo. In the SUT based UK-Table only the primary output has been taken into account (i.e. only the main diagonal appears), which admittedly entails a certain inconsistency as regards the totals. (By the way, they have also tried to substitute a missing more detailed breakdown by reference to the related patterns of similar countries.)

As to the sources the SUT, the IOT and the NA at large have mostly been quoted, as mentioned at the beginning already. In addition, business statistics (census, structural business statistics) have often been mentioned, too; and there is no difference on the use of sources whether for intermediate consumption (IC) or for value added (VA). However, it is interesting that in no respect there is obviously any tourism specific instrument in use at all. Occasionally the absence of the data on intermediate consumption was also reported (AT, CZ, DK, DE, NL, PL, not explicitly so: CY) and even of any further breakdown of the VA (AT, DE). Deviations from the NA reference necessarily result from the net valuation of travel agencies' (TA/ TO) output, and there may be other but less explicit problems of this kind [e.g. LKAU used side by side with Institutional SU (HU)]. The fact that the columns on connected and non-specific industries (and their respective product equivalents in the rows) are hardly or not at all mentioned (except CZ, PL) would not necessarily mean that there are not any problems left there either [questionable criteria for identification (HU) separation (AT)].

In about half of the countries data on IC have also been reported, and even more often the data on VA. All countries showing VA provide some additional detail (mostly compensation of employees as well as mixed income /GMI/ operating surplus /GOS/). The frequent quotation of GOS alone points to this concept being used for both GMI and GOS together [the latter would, strictly speaking, only apply to owner occupied (and owner used) 2nd homes]. In two cases TSA-table 5 requires particular treatment, viz. as regards the separation of distribution margins (as a total over all traded commodities) and the separation of imported goods (two specific rows in the table).[13] However, imports are there mentioned in anticipation of TSA-table 6, as a component of domestic supply only.[14] Rather "marginal" amounts on distribution margins may be expected as secondary output of the "tourism industries", whereas the bulk of the distributive margins will be found in the connected and even more so in the non-specific industries only. However, within the TSA this data are still important from an analytical point of view: in order to complete the balance on distributive trade as well as to enable a notion of the services of importance for tourism to be identified at once. In the country responses the separation of the distribution margins is found more often than the imports being separately figured out.

3.5.3 Representation of TSA results

According to answers from questionnaires mostly all countries (13, except the NL) fully cover this TSA table.

3.5.4 Conclusions

Overall, the already achieved degree of compliance with the standards seems comparatively high, and surely superior to the demand Tables. Eventual shortcomings are mostly due to a lack of appropriate detail, and might preferably be solved from where they actually originate, i.e. the SUT/ IO/ NA context and its data basis. Or more specifically, with respect to the industries as well as to the commodities the general situation of the classifications would not seem so far from having achieved a sufficiently standardized level. Several countries use even much greater detail at the very basic level so that there would be a certain potential of deepening for special purposes but rather not so in more general ("standardized") terms. A particular point is the small common denominator on the part of the more detailed breakdown of the commodity classification. Higher

13 See also previous footnote.

14 Within the new TSA-RMF 2008 it is not recommended to show them separately.

symmetry would enforce the coherence of the TSA as a whole, and thus increase its analytical value; and this not only for a given country but between them.

Thanks to the quite common possibility of the use of SUT or IOT the elaboration of the "cost side" of the "tourism production account" would seem to be within reach and even largely comparable at the present state of the art (at least when referring to higher classification levels). That way the overall "tourism production account" becomes ready for being involved in the analysis, too. Important further information of rounding off character relates to the separately identified distribution margins [and eventually, the import content (questionable)]. By the way, what has been said for TSA-table 5 can be 1:1 transposed to TSA-table 6 also as far as the characteristic output part is concerned.

3.6 TSA-table 6: Domestic supply and internal tourism consumption, by products

It might be recalled at the beginning that this Table is essentially a combination of the information transported in previous TSA-tables (1, 2, 4 and 5) rather than adding new information. It accommodates and integrates the foregoing, more basic information in an overall Supply-Use framework on "Tourism". It shows in overview, from where those products originate which are ultimately used for tourism purposes. That way this TSA table completes the whole exercise as its final target and as the starting basis of comprehensive analysis. However, that way it is also true that deficiencies occurring in the previous Tables will necessarily return here again. The major part of this table is no more but a duplication of the contents of Table 5 (make matrix/ production account), only enriched by indications of the "tourism share" (see 3.6.3 below). Accordingly, the rows show the products characteristic of the various tourism industries, and which industries contribute to that supply as their main or their secondary output. The other way round, the columns show the output of each industry, broken down in accordance with the general product classification used here so that its main as well as its secondary outputs are shown in detail.

Additional information is added on intermediate consumption and on Value Added (VA). To enable the overall reconciliation to be achieved of Supply and Use, a few additional elements on the supply side are needed, for which additional columns are provided:

- Imports (other than those included in TSA-table 3, of course);
- Product taxes, net (i.e. net of subsidies).

Figure 6: Domestic supply and internal tourism consumption, by products

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)		3- Restaurants and similar		4- Railway passenger ransport		5- Road passenger transport		6- Water passenger transport		7 - Air passenger transport		8 - Passenger transport supporting services		9 - passenger trans port equipment rental		10 - Travel agencies and similar		11- Cultural services		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	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)			X	X																														
1.2 – Second homes services on own account of for	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	X			
2 – Food and beverage serving services (3)			X	X																														
3 – Passenger transport services (3)			X	X																														
3.1 Interurban railway (3)			X	X																														
3.2 Road (3)			X	X																														
3.3 Water (3)			X	X																														
3.4 Air (3)			X	X																														
3.5 Supporting services			X	X																														
3.6 Transport equipment rental			X	X																														
3.7 Maintenance and repair services			X	X																														
4 – Travel agency, tour operator and tourist guide services			X	X																														
4.1 Travel agency (1)			X	X																														
4.2 Tour operator (2)			X	X																														
4.3 Tourist information and tourist guide			X	X																														
5 – Cultural services (3)			X	X																														
5.1 Performing arts			X	X																														
5.2 Museum and other cultural services			X	X																														
6 – Recreation and other entertainment services (3)			X	X																														
6.1 Sports and recreational sport services			X	X																														
6.2 Other amusement and recreational services			X	X																														
7 – Miscellaneous tourism services			X	X																														
7.1 Financial and insurance services			X	X																														
7.2 Other good rental services			X	X																														
7.3 Other tourism services			X	X																														
A.2 Connected products			X	X																														
distribution margins			X	X																														
services			X	X																														
B. Non specific products			X	X																														
distribution margins			X	X																														
services			X	X																														
Value of domestically produced goods net of distribution margins			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		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	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

With these additions the information from the production output, which is at producers' prices level, is ultimately raised to the level of purchasers' prices of internal tourism consumption, so that the system is consistently valued at the level of the overall totals. By including the imports the supply side becomes complete as well.[15]

As in TSA-table 5 there are further complementary rows but less detailed than the above described Make-Use core: distribution margins, which are shown among the connected or the non-specific services of the tourism industries, as some of their secondary outputs; but undoubtedly the bulk of them will appear as an output of the connected and non-specific industries. The same applies to the underlying goods. For the Use side itself only one column appears – it is directly taken from TSA-table 4: Internal tourism consumption. As mentioned, the table also requires an indication of the share of actual tourism use in the individual outputs. This may be difficult in many circumstances so that in each row the use of a throughout uniform overall share may be expected instead.

3.6.1 Recommended implementation

As indicated before, the main steps essentially boil down to 3 major inputs to be provided for this Table:

- Data from TSA-table 5 (the Tourism make matrix/ production account)
- Data from TSA-table 4 (Internal consumption for Tourism purposes)
- A marginal column rounding off the supply (indirect taxes; imports)

Imports and indirect taxes (net) are in most cases directly found in the SUT context (cf. on TSA-table 5; eventually extrapolated), i.e. in the NA. As a further element but not as an element of information in its own right the Tourism shares in the respective outputs are introduced as well. When confronting the thus achieved supply and use totals some contradictions between the respective levels are likely (e.g. supply < demand; or survey data on demand > the corresponding NA figure), so that certain rules are necessary on how to decide ("best practice").

Apart from a straight VA calculation for the characteristic tourism industries as such, on the basis of the information meant for TSA-table 6 further estimations are also possible on TVA, and even on TGDP. Needless to say that those more specific VA calculations depend not only on the availability ("TSA-table 6") but on the reliability ("quality") of the underlying data (which is TSA-tables 1, 2 and 4, originally) as well as on a certain variation of the methodological assumptions. Calculations of this kind may be made in a more straightforward style or more fine-tuned, in that details on product mix and actual use are taken into account additionally. The latter point may become a bit sophisticated, however, and is not further pursued here in greater detail. (A bit more on this is discussed at the end of this Section).

Since the very reason of TSA-table 6 is balancing Supply against Use the very consistency of the involved classifications is crucial, because otherwise strange and even negative results can easily turn out. However, negative results of the balance may also point to neglected Supply, which may easily so happen in the case of accommodation (due to hidden supply).

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[15] Concerning the transition from supply side 'basic prices' to demand side 'purchaser prices' the new TSA-RMF 2008 table 6 is completely harmonized to the recommended ESA95 format of the SUT. Besides imports and net product taxes the transformation also contains a separate column for the transmission of product related trade and transportation (distribution) margins between goods and distribution services.

3.6.2 Implementation practice

Only about half of the countries reported that they compile this TSA table. However, since it is essentially but an extension of the information provided by the foregoing TSA-table 5 this indication should be seen in context. Besides this, most of the remaining countries have indicated that they prepare a similar type of reconciliation of supply and use on the field of tourism. Even then some problems may arise inevitably when confronting supply and use, in particular where tourism demand is largely preponderant (cf. CZ, HU, SI). In such instances the UK gave preference to the survey. Discrepancies of this kind may be due to some inherent incompatibilities of the classifications on either side (which have to be removed for the common framework; DK); or to product mix and varying actual use (PT), etc. Supply-Use divergences have also been reported for the TO/TA complex (package tours etc). Beyond that, the content of imports to be shown in the context of TSA-table 6 seems to be somewhat doubtful, and would deserve positive clarification. As far as seen now, treatment of distribution margins is not yet uniform (e.g. DK).

More ambition might also be possible about uses in general, e.g. distinguishing tourism, other final demand; government and other intermediate uses (as demonstrated by Spain). The similarities of TSA-tables 5 and 6 seem in some cases to have given rise to compile both at once (AT; CY; FI), or to simplify otherwise (PL; DK). Only Spain maintains to advance table 6 (or a TSA) strictly conforming to the proposed format. For the other countries, often particularly detailed information has been provided on the respective deviations, which are quite varied. Most often fewer products and/or activities are identified there (eight times) and similarly often some deviation of the classification itself. Insufficient detail on intermediate input and/or on VA components is also often found.

On the other hand, problems with the identification of tourism consumption were quoted quite rarely, with a deviating price basis or with difficulties with the identification of the distribution margins. Perhaps surprisingly, more deep-routed conceptual problems have hardly been put forward (e.g. a thoroughgoing industry x industry basis in the case of Ireland). The same point is also the answer on the classification issue. In concordance with the above descriptions (see on TSA-table 5, particularly) the SUT (or an IO derivative) has unanimously been advanced as the main source. However, this TSA table is essentially a derivative of foregoing ones, so that the respective sources implicitly apply there, too.

On the whole, applications of TSA-table 5 as well as TSA-table 6 seem to work relatively well some countries have even explicitly stressed their conformity with the official standards (PT, SI, ES). In any case, in a complete TSA-table 6 already now all data are found to start calculations on Value added (VA) generated by tourism [TVA, TGDP (e.g. IE, FI, NL, PL, PT, ES, UK)]. On the other hand, there are countries which are still hesitant, whether for reservations about the data (HU), or for other reasons (e.g. already available alternatives/model type: DK). However, in this respect for the moment no other general conclusions may be drawn than those found on TSA-table 6 itself. Interestingly, in several cases business travel has been left out, which is in order from a pure NA point of view (AT, IE, DE, NL, SI, UK). The Netherlands are the only country for which the existence of TVA at constant prices has been indicated.

3.6.3 Further evaluations

3.6.3.1 Tourism Value Added (TVA)

For these calculations TSA-table 6 is being almost invariably used (only Denmark has not yet done this step at all). Most of the countries calculate TVA via the "tourism ratio" (applying that ratio to the net output), only two do so via the "net ratio" (applying that to the tourism product); Hungary uses the VA of tourism industries as an approximation; Portugal uses a ratio directly based on tourism consumption. The picture is quite similar for the "Tourism shares", whether indicated by industries or by products. On the whole it seems that the countries tend to calculate an individual share for each "cell" of the table rather than using the overall ratio throughout (Tourism Supply **:** Total Supply). Some don't use this concept at all (e.g. CY). As pointed out above, tourism business expenses are an omnipresent problem in the TSA now. Obviously the degree of adherence to the general standards is still deplorably low there. Three countries exclude this kind of expense completely; six others include it, but only as a whole. And no more than two or three seem to follow the rules. It may be recalled that, apart from a methodological problem, there is also a need to decide upon its treatment in the analysis, e.g. with a view to TVA. Therefore, uniformity is urgent in this respect. Needless to say that in the Supply-Use context the calculation of any such key figures depends upon the degrees achieved of internal consistency (see above 3.6.1 and 2, on classifications and completeness).

3.6.3.2 Value Added in Tourism Industries (VATI) & Tourism Value Added in Tourism Industries (TVATI)

These are more straightforward concepts, easily applied once the set of tourism industries has been identified. At least one of those concepts is found in any of the countries (again with the exception of Denmark). More specific solutions are found with a view to the "connected" etc. categories.

3.6.3.3 Direct and indirect TVA

Value adding is a concept which is by its very nature related to production, that is to output ("gross output") of industries. To arrive at a "net" position of that output the inputs supplied from other industries and used up in the production are deducted: "net output" (tantamount to "value added" /VA/). To arrive at "Tourism VA" (TVA) a further reference is needed, to capture that part of VA which is generated in response to touristic demand. This is a crucial point because touristic demand appears as demand for individual products (goods, services, even as packages), whereas VA is a more comprehensive or "holistic" notion, without an immediate relation to the products included in a given output total. The point becomes even more accentuated due to the "primary vs. secondary" production issue: similar supply may be coming from industries other than the characteristic one; and the given characteristic industry may deliver other – "secondary" output also. Due to this kind of mixtures a sort of theoretical assumption is needed to get from overall VA of an industry to the individual VA content of a certain product, or to the VA of a certain bundle of products, which are, however, not necessarily originating from one and the same industry. There is no immediate, fully unambiguous solution on that and, accordingly, a variation of the "net" (VA) content within the product range of a given industry. This is the very reason for the existence of a certain range, or variety, of answers on the question of "TVA".

Usually the respective calculations use the "net ratio" (i.e. net output: gross output) of the industry characteristically engaged in producing the respective service or good. Alternatively, one may

refer to the share of tourism in the respective supply (i.e. the "tourism ratio"), which is applied to the respective industry's VA. In either case there is a problem about the above described "mixtures". Notwithstanding the possibility of more in-depth investigations on those problems, for most practical applications resort is taken to some simplifying assumptions when figuring out TVA.

So much on the calculation of "Direct TVA". However, one might raise questions like: how much is the contribution of tourism demand for a certain product (service, good, etc.) to a country's VA or GDP overall? This is tantamount to asking for the import content included in the market value of the respective product, from which that would have to be deducted. There would even be a third view on tourism demand, viz. how much of VA (or GDP) would be generated by a certain additional stimulus on the economy, arising from an additional unit of tourism demand? The latter two questions cannot be answered other than by use of a formal model comprehending the working of the overall economy (IO; multiplier analysis). In the TSA-RMF they are not further dealt with but, obviously, considerations of this kind are interesting from an analytical point of view and, last but not least, for promoting the tourism agenda politically.

In the present investigating questions of this kind were also asked. Accordingly all countries undertake something to figure out Direct TVA. At least three of them use methods somewhat more advanced than simple net ratios or tourism shares. In the survey there was also the question on possible use of "indirect" methods. Only six countries reported something of this kind. Austria and Germany uses both IO and multiplier based models. Hungary does so with IO, Slovenia with multipliers. For the others (DK, ES) the description is not really conclusive in that respect.

3.6.3.4 Other Indicators on Tourism importance

Numbers of indicators of this kind can be found by a systematic declension of the various relationships appearing within a greater framework, like the NA, e.g. as follows:

- Share of characteristic output in total supply
- Share of tourism related output (characteristic + connected) in total supply

Share of tourism consumption in total use

- Share of characteristic consumption in total characteristic use

The actual use of these four indicators has been exemplarily reviewed, with an outcome as follows: about half of the countries use some indicator of this kind, and some of them in greater number (PL, PT, SI, ES,) each indicating the use of each of them, whereas in Ireland, the Netherlands and the UK only one or two are found. However, in principle the possibilities of such indicators abound, so that there may though be further ones which are actually used; and any one might be quickly evaluated, provided the basic data are available.

3.6.4 Representation of TSA results

- Majority of the countries (8 of 14) has comprehensive information to fill the table 6. Austria, Cyprus and Ireland do not cover it fully but they are able to calculate core TSA variables.

3.6.5 Conclusions

The TSA-table 6 is essentially an assembly of building blocks extracted from the foregoing TSA tables, in order to balance Supply and Use, and thus representing the very core of the whole exercise. Marginal completions relate to imports and indirect taxes only, whereas the tourism shares may eventually be directly derived from the table itself. In consequence of the TSA-table 5 basis, for Supply there is large reliance on the already existing SUT basis of the various countries, whereas for Use one must refer to the much more differentiated basis of TSA-tables 1, 2 and 4. No great new data needs arise, except some additions to achieve a fully comparable basis in terms of price valuation, and eventual calculations on shares. However, any shortcomings happening in its foregoing basic TSA tables may affect the overall balance, and even rise serious problems of statistical adjustments when needed (e.g., touristic use exceeds supply). For its wide similarity with TSA-table 5, occasionally one of either has not been compiled separately, which would seem acceptable (or even a point for further simplification in future). Something similar may apply to the ad hoc breakdown of intermediate consumption as well as of primary output, which would, of course, be of some interest but not of any particular use for the proper evaluations intended with the present table.

4 Extensions to the monetary core TSA-tables

4.1 TSA-table 7: Employment in the tourism industries and the like

The TSA-RMF recommendation focuses on three major features, as follows:

- Jobs
- Status in employment (i.e. being employed vs. other)
- Numbers employed

Each of them is broken down by gender. Yet no data on Full Time Equivalents (FTE), wages, hours worked, seasonality, and the like are requested.

Figure 7: Employment in the tourism industries

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

X does not apply

4.1.1 Recommended implementation

Noteworthy, the classification by industries is not strictly in line with the core tables, which may raise a problem when figuring out direct and indirect effects of tourism. However, much more important seems the application of the related OECD TSA Employment Manual (2000), which is much more detailed and richer with regard to characteristics of employment, and accordingly variations of presentation. For those countries following the recommendation it is obvious that they would derive the respective TSA-RMF data from that source (explicitly so indicated by Austria; Czech Republic; Germany, and Portugal).

4.1.2 Implementation practice

As an important complement within the range of a TSA (though not always easy to meet) the countries try to comply with the recommendations, and sometimes even more than “100 p.c.”. Although not requested, several countries have reported the additional availability of an FTE

calculation (AT; CZ; HU; NL; ES; and presumably all those which use the OECD manual). The Czech Republic and Germany may be quoted as examples for the provision of a detail beyond that requested by the Table 7 standard, e.g. on age, occupation/qualification, etc. At the same time Germany reported difficulties with the statistical units (enterprises).

In one case the employment figures by industries as shown for Table 7 seem to be directly adjusted for the tourism generated employment (DK). As far as the calculation of tourism induced employment has been mentioned such calculation is done by means of the same factors as those used for TVA (see Table 6). Otherwise, most countries give their figures for tourism industries.

As to the sources, the basic alternative of reference to jobs or persons working in this field depends on the source, and eventually needs adjustment in either case. The situation varies, but LFS and administrative or statistical registers are common standard (at least one of them: AT, CZ, DE, IE, HU, NL, PT, SI, and ES). NA as a starting point (and even full conformity) was stressed by Austria; the Czech Republic; Finland; Germany; Ireland; Portugal, Spain and the UK. It serves e.g. as a frame for interpolation of more detailed data (AT, SI).

The Netherlands could derive the respective data from their separate system on Labour Accounts. Something similar applies to Portugal, with a particularly advanced employment module arranged along the lines of the OECD TSA Employment Manual (2000). It should be noted that still not all countries are already in a position to prepare this Table (CY) or exactly this kind of data (UK).

4.1.3 Representation of TSA results

- The TSA-table 7 is constructed and realized by most of the observed countries.
- Eleven countries consider the TSA-tables 7 as completed (they had more than 50 percent of the cells). Six respondents (Denmark, Ireland, Lithuania, the Netherlands, Sweden, the United Kingdom) compiled it partly and four observed countries (Cyprus, Estonia, Italy, Slovakia) have not yet implemented the employment table at all.
- Eight countries (Austria, the Czech Republic, Germany, Hungary, Latvia, Poland, Portugal, Slovenia) were able to provide all requested data – the total number of employed persons, employees and female employees in the tourism industries. Finland, Romania, Spain and the United Kingdom monitored the number of persons as well as the number of employees (but not the share of female). And finally Denmark, Ireland, the Netherlands, and Sweden provided only the total number of employed persons.
- The comparability of results is not always good. Some states (e.g. Austria, Hungary) estimated employment in tourism industries in FTE (Full Time Equivalents), others (e.g. Denmark) did not take into account the number of jobs and part-time employments as recommended.
- Some countries compiled even the TSA Employment Module according to the OECD methodology besides just TSA-table 7 (i.a. Austria, the Czech Republic, Germany).

4.1.4 Conclusions

Generally, the countries do compile (or somehow calculate) this kind of data on employment (only the UK has not yet formally reported on Table 7, although similar employment figures are already available). At the same time it seems that the degree of harmonisation is not overwhelming yet. Often they specify the application to the “characteristic” industries only, whereas “non-connected”

and “non-specific” ones are not taken into account, or as a lump sum only (might matter when calculating the tourism-impact on employment). There is also considerable variation as regards the characteristics of employment themselves. The domestic concept is generally used, however. Also questionable is the exhibit of the employment figures for the tourism share only, as mostly so practiced.

4.2 TSA-table 8: Tourism gross fixed capital formation

This Table complements the data on production and on employment by figures on the respective Gross Fixed Capital Formation (GFCF, net of resale). The classification is a bit of an ad hoc character rather than strictly duplicating the usual NA categories. On the part of the investments themselves a special category is provided: improvement of land provided for tourism purposes (“B”); and non-tangibles are also distinguished (“C”). At first sight the remaining categories remind of an industry classification but, indeed, what is meant are investment goods specialized for the various purposes of tourism.[16]

4.2.1 Recommended implementation

The classification by investing industries is according to the TSA standard, and the classification of the products invested is ad hoc, as mentioned. Information of this kind would primarily originate in SBS type sources; to a limited extent (very specific goods) commodity flow calculations might be purposeful also. Also the representatives of the industry might have information, whereas other expertise would be rather spurious. A special field is GFCF in vacation homes. The often reported panacea “NA” would exist, but its capability would be sufficient only if there exists a rather detailed GFCF matrix. This structure should then be cross classified with or projected into the standard breakdown of tourism industries (cf. TSA-tables 5 and 6), and into the proposed TGFCF breakdown, respectively.

[16] The new TSA-RMF 2008 considers GFCF for the tourism industries and other industries with regard to the three product categories: tourism specific fixed assets (including five groups of assets), investment by the tourism industries in other non-tourism specific produced assets and tourism related infrastructure.

Figure 8: Tourism gross fixed capital formation of tourism industries and other industries

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

Memo:

C. Non produced non-financial assets		X											
1. Tangible non produced assets		X											
2. Intangible non produced assets		X											
TOTAL		X											

X does not apply

(1) Only that which is for tourism purposes

4.2.2 Implementation practice

So far several countries are not yet reporting to that topic at all (AT, CZ, DK, DE, IE, FI, NL, PT, SI, and UK), with about half of them announcing such evaluation for soon. Even other countries take resort to simplifications, e.g. reducing the list, or just estimating more recent periods (HU, PL). Something similar applies to situations where, in principle, the NA (SUT, etc.) provide a sound basis but are per se not compliant with the TSA. As to the sources, there are alternative methodologies (e.g. approaching representative enterprises rather than to rely upon some commodity flow). HU starts from a yearly investment survey. Similar preference is shown by Slovenia, as another country starting on such work, whereas Spain is directly referring to her NA (with the limitations mentioned for such source).

4.2.3 Conclusions

In conclusion, for this part there is still a broader need of methodological alignment, updating and data provision at large in order to arrive at a useful common analytical basis.

4.3 TSA-table 9: Tourism collective consumption

It is the concern of this Table to shed light on government activities of direct or even indirect importance for the development of the tourism economy. It is admittedly „experimental“ (TSA-RMF 2000, paragraph 4.67), and accordingly of a pronounced ad hoc character. In addition to those promotional functions a breakdown by government levels is provided. However, the provision of characteristic services directly to the tourists would be excluded (i.e. „in kind“; cf. Table 4).

4.3.1 Recommended implementation

What would be needed is a quite specific presentation of a grouping of government actions by administrative levels. Due to the lack of systematic reference to any given standards on government statistics there is little hope to find directly useful data in the NA; even a more detailed COFOG application might be not of any help.[17] Ad hoc evaluations approaching the government records (closed accounts; yearly reports) might be the proper way.

[17] Within the new TSA-RMF 2008 a grouping of tourism specific governmental products (CPA) by administrational level is recommended.

Figure 9: Tourism collective consumption, by functions and levels of government

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

X does not apply

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

4.3.2 Implementation practice

It would not be realistic to expect broad participation by the countries by now. Austria as well as the Czech Republic, Denmark, Germany, Hungary, Portugal and Slovenia have not prepared anything of this kind so far (but with the latter five countries announcing willingness to take some initiative). Ireland has undertaken some compilation; almost the same applies to Poland, which is going to extend the scope. Portugal has stressed to remain in full compliance with NA when at all undertaking something of this kind. A "level" breakdown was doubted by Slovenia, for the small size of the country. Only Spain seems to have developed a more ambitious instrument identifying the "collective" component (along with "individual"), but it is classified by product rather than by function, and no level breakdown is made.

4.3.3 Conclusions

In view of the relatively poor outcome at the state of the art it is hard to draw further conclusions than to recognize an obvious requirement to again think about the appropriateness of the present recommendations and to motivate countries to engage more energetically.

4.4 TSA-table 10: Non-monetary indicators

This is a collection of a variety of data on tourism, with undoubted possible use for TSA analysis. However, it is neither particularly systematic nor otherwise aligned with the architecture of the monetary tables. The following blocks are provided:

(a) Trips and overnights, by forms of tourism (cf. Tables 1 –3)

(b) Inbound arrivals and overnights, by transportation

(c) Accommodation establishments, by kind and capacity

(d) Establishments in tourism, by employment size groups

4.4.1 Recommended implementation

The data assembled in these 4 blocks are more or less covered by traditional tourism statistics anyhow (largely even of EU provenience). Therefore it would not seem appropriate to show up with particular recommendations.

4.4.2 Implementation practice

On balance the reaction of the countries on such request is mixed or, better to say, a bit hesitant, apparently in view of the common availability of such data if in whatsoever concrete form. Preference is often given to the own data as they are. Within this inquiry nothing of this kind has been reported by Austria, Poland; Denmark, Hungary, Portugal (with the latter pointing to the principal availability in the national systems, or even in material accompanying the TSA).

For the Czech Republic (a) and (c) can be reported but only with estimates on the 2nd homes. Ireland and Slovenia provide almost all data (in the latter case with slight deviations on the part of non-residents' transportation, and no figure for the number of "T-connected establishments), and so does Finland (although on the web only). Also the UK has reported it, leaving out presentation (d). Spain provides all requested data; there, in addition, the following two presentations are considered: total number of companies operating in the various T industries, by size (in terms of employment), and a collection of various key indicators ("ratios") in key T industries.

4.4.3 Conclusions

A situation like the present one might rather suggest a certain if not thorough review of the present overall concept, to get rid of deficiencies, ad hoc, and a largely varied application/ implementation on the part of the countries.

Figure 10: Non-monetary indicators

a. Number of trips and overnights by type of tourism and categories of visitors

	Inbound tourism (*)			Domestic tourism			Outbound tourism		
	Same-day visitors	Tourists	Total visitors	Same-day visitors	Tourists	Total visitors	Same-day visitors	Tourists	Total visitors
Number of trips (*)									
Number of overnights									

b. Inbound tourism: Number of arrivals and overnights by means of transport

	Number of arrivals	Number of overnights
1.Air		
1.1 Scheduled flights		
1.2 Non scheduled flights		
1.3 Other services		
2. Waterway		
2.1 Passenger lines and ferries		
2.2 Cruise		
2.3 Other		
3. Land		
3.1 Railway		
3.2 Motor coach or bus and other public road transportation		
3.3 Private vehicles		
3.4 Vehicle rental		
3.5 Other means of land transport		
TOTAL		

(*) In the case of inbound tourism, the variable would be "arrivals"

c. Number of establishments and capacity by forms of accommodation

	Collective tourism establishments		Private tourism accommodation	
	Hotels and similar	Others	Second homes	Others
number of establishments				
capacity (rooms)				
capacity (beds)				
capacity utilization (rooms)				
capacity utilization (beds)				

d. Number of establishments in tourism characteristic and tourism connected activities classified according to number of employed persons

	1-4	5-9	10-19	20-49	50-99	100-249	250-499	500-999	>1000	TOTAL
Tourism Characteristic activities										
1 – Hotels and similar										
2 – Second home ownership (imputed)	X	X	X	X	X	X	X	X	X	X
3 – Restaurants and similar										
4 – Railways passenger transport										
5 – Road passenger transport										
6 – Water passenger transport										
7 – Air passenger transport										
8 – Passenger transport supporting services										
9 – Passenger transport equipment rental										
10 – Travel agencies and similar										
11 – Cultural services										
12 – Sporting and other recreational services										
Tourism Connected activities										
TOTAL										

4.5 Extension (beyond TSA-RMF and TSA-EIM)

Practically all countries report some additional exercises, partly with a certain consonance as between the countries, partly reflecting more specific needs or interests. In turn, the following seem particularly worth mentioning (due to their wider use):

- Evaluation of overall (direct + indirect) GDP share, on an IO basis, or in greater model contexts (AT, DE, DK, HU, SI, ES)
- More detailed/ comprehensive employment [OECD concepts; cf. above on Table 7 (CZ, DE, PT)] - extrapolations for more up to date estimates (AT, PT, SI)
- Regional applications (AT, DK, FI, PT, UK)

More singular are the following exercises:

- Figuring out the "leisure economy"; in analogy to tourism, but happening within the usual environment (AT)
- Tax revenue, net (PL)
- In depth analysis of the RoW Balance (ES), or investigations into the "industry" (FI)
- Business tourism (ES)

The Czechs regret that in their country appropriate information is available neither for regional applications nor for short term applications of the TSA set. Generally, this little review has brought about useful hints to be taken into account when further developing the system of TSA.

More often than once mention was also made of the importance of the "Hidden Economy" in the field of tourism (e.g. informal accommodation). More on this is found in the appropriate places elsewhere in this text.

5 TSA specific problems: Present handling – some conclusions

Under this heading a couple of more general problems are picked up in view of their outstanding and pervasive importance, as fully apparent from the present investigation. To some extent they have already turned up previously, when dealing with the "Fundamentals" or with the various tables, respectively, but though deserve a more synoptically discussion. Also briefly taken into account are related conclusions, which were primarily drawn at the discussion of the various tables already.

5.1 Same-Day Visits (SD)

As apparent from the previous discussions already, same-day [SD; in contrast with overnight (ON)] travel is one of the major problem in any TSA, and deserves to be addressed separately in context. The problems are partly due to a delicacy of the delineation in terms of "usual/unusual environment", partly to the fact that a suitable statistical instrument is not always available.

5.1.1 Implementation practice

Generally a more or less complete basis in terms of survey is rather seldom found (DE, CZ, FI, HU) so that in most countries the coverage is defective, almost by necessity: inbound SD travel alone is covered in Denmark, Poland, Portugal (sometimes it is like this for outbound only: Slovenia); or it is separated in the domestic survey only (i.a. UK). Or more specifically distinguished: business travel [DE, PL (from the SBS)]. As already mentioned, in Ireland SD is not in the focus of any survey at all but related figures are estimated instead (on the basis of the other surveys and suitable assumptions). Similar applies to Cyprus (with very detailed formulation of the points of reference of the estimation). More complex methodologies are often reported otherwise [extrapolation of a rather outdated basis, analogy from HFCE, even reference to another country's data (so found in Austria, with a view to Germany); a combination of NA/BoP reference with survey data: PL, PT, branch specialists' opinion, or analogy assumptions: PL, SI].

The particular circumstances of SD travel may be taken as an argument for leaving out certain items from the beginning [e.g. in the case of (transborder) shopping: AT, CZ, SI]. Only for one country a complete avoidance of such split has been reported, for specific deficiency of the respective surveys (ES). Intentions, or expectations, of improvement in near future were advanced by Denmark, Finland, Portugal, and Spain.

Note that further information on this part has already been given in Section 3.2, due to SD tourism forming a particularly important part of the "domestic" segment; and some further hints may be found in 3.1 as well.

5.1.2 Conclusions

There is a considerable degree of variance on the treatment of SD tourism. This may be due to country specific circumstances as well as to different interest in the profiles of that information. It is not likely that this situation would quickly change. It would all the more be important that, on the one hand, the delineation of ON tourism would not be affected that

way; and on the other hand, that SD would go on to be clearly separated from the leisure economy (or to be so identified within that). Further criteria towards greater comparability may be found in another procedure in its own right, using the present insight of the differences.

5.2 Travel agency (TA) and tour operator (TO) services - "package tours"

This is one of the more tricky areas of TSA statistics, but of utmost importance in terms of the volumes now involved. That way a most systematic procedure is justified in all stages [preparation of an eventual survey (even approaching the main actors directly); the evaluation of the data; the integration of different sources, etc.].

5.2.1 General difficulties

Already at the beginning the main difficulty emerges on the gross basis, as it is used by the ESA95 for the TO as well as more commonly by the demand side surveys themselves. That way some "netting" is a common necessity, which comes into being only with a considerable degree of variation of the methodologies as between the countries. Clear distinctions are needed to separate the domestic agents' supply from similar one but originating abroad (to be left out in the case of TSA-table 1; to be separated if possible in the case of TSA-table 3). Similarly, on the basis of demand side data the separation of TO vs. TA may not always be straightforward. Mostly some combination ("interaction") of statistical references has been reported (NA, IO, SUT; surveys; directly approaching the industry, etc.). Apparently, from such exercises the NA may also benefit in its turn. By general tendency, the countries reported to be in line, or even fully in line with the methodological standard, which is "net". More differences are found as to the sources or techniques used for that "netting procedure", with further differences by demand vs. supply. There is consensus that dealing with the TA/TO topic is best supported by means of a sequence of worksheets along which the net basis can be achieved, step by step deriving from original gross data as usually available from the industry as a starting point. This is also the appropriate way to take into account additional but more fragmentary information from the other agents involved in the packages.

5.2.2 Implementation practice - specific difficulties

The reliance on NA (IO, SUT) can be particularly helpful for deriving the benchmarks on the "industry" (from "gross" to "net" …), provided the information available is sufficiently structured. It was exactly reported like this by Austria, the Czech Republic, Finland, Germany, Hungary, the Netherlands and Slovenia (whereas Spain stressed the necessity of final reconciliation with the NA). The content of the package on the demand side, however, may in any case be better figured out on the basis of household surveys (HU, PL). In some countries more specific patterns are in use, e.g. in order to quantify the components of the package. In the Czech Republic commonly available volume indicators are used together with suitable indicators for valuation. Direct contact with the industry has been reported, above all, by Poland, Portugal, Slovenia, and Spain. (By the way, this can be a source of information on residual intermediate input and VA components, too, but this is not an issue of netting.)

Certain assumptions are found to simplify the whole procedure as follows: domestic agents are not assumed for inbound travel (AT; CY); no attempt is made at all to decompose related expenditure in the inbound case (CZ); only domestic agents are taken into account for

outbound (PL); at least in one case "goods" (in contrast to services) are not assumed to be an element to be netted (AT). There are also other interesting simplifications, e.g. in the case of Ireland, with an assumption of the TA/TO margin on average amounting to 15 percent. (Similar assumption is found for UK.) For outbound travel the service of TA/TO was still assumed to be domestic. However, the procedure of reducing the original gross basis to net may not be achieved other than by a comprehensive synopsis of a rather "complex" kind (so reported by the UK).

5.2.3 Conclusions

There is agreement on the difficulties and how best to overcome them. Indeed, the "packages" (as the main arrangements of this kind) are generally reduced to a "net" position throughout. However, the TA/TO package tour complex will remain at the top of the TSA agenda. So far ready solutions eventually more simple in character are hard to see. One option would surely be a re-consideration of the issue in the NA and their preceding data basis. This could help to get out of a certain deadlock as regards cooperation from the part of the industry. Unfortunately, at this place it must be noted that in many instances the present descriptions are not yet fully conclusive; some further clarification is needed to avoid misunderstanding (cf. in particular: AT, DK, HU), PT.]. Altogether, there is sufficient reason to keep this point on the agenda of any endeavour for further progress.

5.3 Distribution margins

As regards the data needed for this segment of the TSA tables the general situation is characterized by very high aggregation: except a distinction of connected vs. non-specific goods, and a further one by origin (domestic/ abroad), no further commodity profile is required. Such extreme modesty of course determines the respective requirements of TSA methodologies.[18]

5.3.1 Implementation practice - specific difficulties

In almost all cases reliance upon the respective NA data has been reported (SUT, IO, as suitable). In absence of a more detailed breakdown by type of the commodities involved, the assumption has been indicated of rates proportional to those found for the respective aggregate of the whole industry (output, imports; TSA table 5 and 6), or even of the economy as a whole (consumption; TSA-tables 1 - 4). Average rates of margins seem accordingly applicable [as, e.g. reported by IE (31 percent)].

Generally, the explicit presentation of the required detail would not seem invariably granted [e.g., when only margins on the supply side are shown (NL); or when the distinction of "connected" vs. "non-specific" is not made (UK)]. Any of the related distinctions are definitely omitted at least in two cases (CY, CZ), partly in another one (DK).

[18] See also for footnote 11 and 14 concerning the general treatment of distribution margins within the new TSA-RMF 2008.

The distribution margins are only one among several "marginal" categories so far existing more or less only at the borders of the "characteristic core" of the system: connected products, non- specific products, and the embodied further breakdown by Goods vs. Services. Although there were specific questions on the basic distinctions, beyond that they have found only little response in the present Reports, possibly because these distinctions are clearly underexposed in the manuals (TSA-RMF, TSA-EIM) themselves. There is no consideration of the interconnections with the rest of the economy, etc. That way the appropriateness of their treatment may be less reliable if so recognized at all. However, their quantitative importance is out of question.

5.3.2 Conclusions

Therefore, as an easy conclusion the desirability would emerge of a more explicit exposition of their conceptive delineation, their role in the TSA, the related reasoning, the evaluation of possible sources etc. Of course, the system would directly and indirectly benefit from a much more detailed breakdown on the margins (and on the underlying goods at large, as sometimes available in working versions of SUT).

5.4 Second ("2nd") homes and other informal accommodation

2nd homes are in the TSA with their imputed rents (gross), but not everywhere a ready estimate is found on them [part of the owner occupied dwelling (OOD) segment in the NA]. These calculations are most often based on Population/Housing Census, occasionally complemented by additional information from more specialized surveys (e.g. so in Austria). Attention is paid to careful delineation of "unusual environment" [e.g. exclusion of 2nd homes in close vicinity to the residence (AT, DE, FI)]. An often arbitrary character ("respondent's judgement") may be felt to be a problem, as it is the case with the basis of calculating the imputed rent in strict analogy to the NA.[19] Criteria vary even the tourism characteristicity is questioned, with a view to a low share of this specialty. When rented out the respective receipts are to be treated as regular [formal ("commercial")] output of the housing industry rather than to be covered by OOD (cf. TSA-RMF 2000, paragraph 2.72). No such estimation is yet found at all in Hungary or the Netherlands.

On the whole, there is consensus that the 2nd home issue is per se relevant in quantitative terms, and even as an alternative to other forms of tourism (e.g. Ireland reports an average duration of stay in holiday homes of 6 weeks p.a.). The NA data on housing are generally taken as a starting point (or overall frame). Obviously, there is a lack of more elaborate criteria themselves and on the methodological side also (sources). A distinction of regular "holiday homes"[20] within the broader segment was felt to be worthwhile (perhaps similarly so for "static caravans").

However, there are indications that the 2nd home issue (the OOD segment) is by no means exhausting the problems inherent in the area of private accommodation. On the contrary, the whole issue is closely interwoven with similar touristic consumption elsewhere, and was so recognized during the present comparison, too. For real clarity a perspective broader than

19 The IRTS 2008 explicitly excluded vacation homes from the usual environment.

20 In the terminology of the new TSA-RMF 2008 they are called "vacation homes".

2nd ary homes (OOD etc.) seems to be suggested, at best taking account of any appearances of private accommodation at once.

Accordingly the subsequent Diagram attempts to take a whole range of related criteria into account as they derive from the NA [OOD; renting; non-market circumstances (income in kind)]; or more specifically, from the TSA (use for purposes of tourism; the usual environment (UE)) as well as from housing statistics at large [kind of dwelling (primary vs. 2nd ary residence; vacation homes (VH), in particular; and even vacant flats)].

	--- **"KIND OF THE DWELLING"** (= RESIDENCE(S) SUITED TO BE…) ----									
	----- **OWNER OCCUPIED** -----					---------- **RENTED** ----------				**T**
Kind of its actual use (= Purpose):										**O**
	Primary	--------- 2nd ary ---------			Primary	--------- 2nd ary ---------			?	**T**
		- VH -	----- *Other* ----			*- VH -*	----- *Other* ----		°)	**O**
			within	outside			within	outside	:	**A**
			UE	*UE*	:		*UE*	*UE*	:	**L**
TSA-RMF		2008	2008 = 2000			2008	2008 = 2000		:	**:**
"Own Use" (= direct use by owner or tenant):										
	Tourism	--	X	--	X	--	X	X	X	--	**X**
	Other	X	--	X	X	X	--	X	X	--	**X**
Subletting:										
	Tourism	X+)	X	X	X	X+)	X	X	X	--	**X**
	Other	X+)	--	X	X	X+)	--	X	X	--	**X**
Income in kind (= non-cash NM):**										
	Tourism	--	X	X	X	--	X	X	X	--	**X**
	Other	--++)	--	X	X	--++)	--	X	X	--	**X**
Vacancies:										
	Tourism	--	--	--	--	--	X	--	--	--	**X**
Other		--	--	--	--	--	--	--	--	**X**	**X**
TOTAL		**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**

*) by categories of "Characteristicity"

**) Non-Market

+) applicable with certain limitations [parts of the residence (single rooms), and/ or limited time]

++) excluded for reasons of concept (cf. TSA-RMF 2000, paragraph 2.72)

°) By definition, vacancies can occur in the case of letting only. Except vacation homes T statistical status is unclear.

Technically, the criteria applicable to the dwelling/ to the room as such (head rows) are combined ("cross-classified") with criteria applicable to the kind of use (trunk column). A few further comments might be added. The columns in this Diagram end up with totals on which quantitative equivalents are likely to be found in the usual housing statistics (whether current survey or census type). For the vacation homes (VH) as well as for the vacant flats a more global estimation would do, due to their strong determination for eventual touristic purposes just by their nature.[21] In all other cases the touristic uses would have to be brought about from more direct approaches, sometimes with obvious better chances to obtain reliable data from the tourists themselves ("sub-letting"). At the same time, a comprehensive inventory of this kind might also help to determine certain constellations, which are negligible in the given national circumstances

Such methodological considerations may help to show the problems at hand and the possibilities of implementation but they are not the real point here at issue. On the basis of such systematic analysis it turns out rather that the touristic uses are by no means restricted to a few specific situations only: no less than 11 of 19 well defined constellations of TC in the dwellings area are found beyond the 2nd home ownership segment.

However, as mentioned, the related discussion in the TSA-RMF concentrates on the 2nd home issue, and nothing like such comprehensive inventory is found in the TSA-RMF (neither 2000 nor 2008). For the moment it could hardly be expected, therefore, that a correspondingly detailed account of problems would be reflected in the comparison reports of the countries either.

5.5 Timeshare

As a rather novel occurrence time share arrangements have not yet found greater attention in tourism statistics at all. In some countries even such appearance itself seems almost unknown (CZ, PL, SI), which is argued to be due to the widely used cottage ownership. In Denmark non-residents are by law held off from participation on that basis. Mostly the time share tourism is implicitly covered by 2nd home ownership on the supply side, and respectively their use on the demand side (e.g. so explicitly stressed by FI, IE), yet without any explicit presentation on either side. Portugal attempts particular estimation, and this seems to be similar in Spain, but again without explicit figures being yet shown. In the latter country the respective enterprises would be found in the business register.

5.6 Business Tourism

Separate identification of that segment seems to be mostly pursued, and at least by the present evidence, the requirements of concept seem to be largely met. However, due to the split into elements of consumption (TSA tables 1-3) on the one hand, and the residual remaining in intermediate consumption (TSA table 4 - "in kind"), the situation gets easily complicated. Slight cuts, simplifications and the like are accordingly found as well as extrapolation and

[21] Note that in the TSA-RMF 2008 there is no longer a requirement of the environment being "unusual" to the owner.

other techniques to fill gaps of data otherwise missing. Beyond that, there are countries which refuse business travel as far as it represents intermediate consumption.

In the ESA/SNA business travel expenditure, which is to the immediate benefit of the traveller is treated as a sort of compensation of employees; the according necessity of re-routing of those parts is therefore recalled. Less often than before the NA are mentioned as a reference there; instead the survey option is more regularly used [mostly for the demand side, whether for inbound only (PT), for outbound only (HU), for domestic (DE, FI), or for each of them (CZ, DK, PL, SI, ES)]. A tabular scheme as follows might help, to get an overview of the principal options on sources at hand (they are similar, whether for the "income" or for the "in kind" component):

Tables:	**1**	**2**	**3**	**4 & 6**	**5**
Households	x	x	x	x	-
Employers	-	x	x	(x)	-
NA	(x)	(x)	(x)	(x)	(x)

"x": directly available, or at least so obtainable
"(..)": hardly obtained directly
"-": not obtained there

The acronym "x" indicates the various sources in each table. However, there is an intrinsic knowledge problem when answering in a household survey, which must be counteracted otherwise (e.g. re-interpreting figures obtained from households by means of data from the supply side). Interestingly, there are still countries which insist on the exclusion from the TSA of that kind of expense, which is to remain „intermediate" (IRL; UK).

Finally, as reported by now, it can be concluded that the largely varied overall situation points to a necessity of further alignment in terms of concepts as well as their practical application. This consequence seems equally to apply to the remuneration criterion as well as to the distinctions of the components of business as such (cf. above, sub-section 2.4.2). Possibly the dependency on the SNA/ ESA convention is a point of particular concern, as regards the composition of related expenditure. The remuneration issue can be solved only by statistical observation, however; and similarly a desirable demarcation against mere routine trips on account of business. As to the statistics these are mostly demand side - or better to say: traveller - related. This is also a point for possible action, to gain more reliable data. A most important point yet left completely open so far is the identification of "business" on the part of inbound tourism. Similar would apply to Same-Day travel in the context of business but on this evidence on the countries' practice is scarce so far.[22]

[22] About these conclusions a question might arise with a view to the related position of the new TSA-RMF 2008 (see also footnote 5). As pointed out in section 2.4.2, a certain re-orientation towards classification with HFCE of further components might be concluded. Yet a greater degree of general clarification might be more important than any immediate change, not at least with a view to the overall size of visitor consumption not being affected that way at all.

5.7 Further points concluded

5.7.1 Domestic travel abroad

The expenditure on the national distance when travelling abroad is still a source of considerable problems. Solution may rather be found on the part of statistics than on the part of the concepts. However, the European instruments on tourism statistics are no help there; yet the point is quantitatively important and even more so for the consistency of the overall system. It should remain on the Agenda.

5.7.2 Scope

The treatment of "in kind" expenditure is a point in urgent need of being further elaborated, to achieve clear definitions and practical application. [For more details on the composition see Section 3.4 above (on TSA-table 4 of the RMF).] There are also similar questions of further clarification with regard to durables/valuables in particular, and the whole problem of pre-travel expenditure at large.[23]

Special attention is always also needed with a view to business expenses, as such an important component of TC. In this case it is the delineation of scope, which is different from the NA. This delicacy must always be taken into account when evaluations in terms of TVA are concerned.

5.7.3 NA & BoP

The almost universal dependency on the SUT might be more explicitly taken into account, even in the respective Manuals. In view of the extensive use of the NA etc. for purposes of the TSA, and similarly of the general necessity of reconciliation, a particularly crucial point is the treatment of the revisions of the NA etc. in the TSA (should current adjustment happen in the TSA? or periodical adaptation? or should the occurrence of subsequent NA revisions be ignored?). So far there is not any formula at hand on this kind of advice.

Another point in the vicinity of the NA is the "Hidden Economy", which may or may not be fully considered in the NA. There may be reasons of respective allowances in the TSA so that the feedback would go the other way round.

5.7.4 Production Account

In TSA tables 5 and 6 additional data (i.e. beyond the "Make matrix") are requested on intermediate and on primary inputs. Their structure and their use have hardly been questioned so far although they would not seem to be so well integrated in the greater systems. Response

[23] Concerning this detail the new TSA-RMF 2008 is a little bit clearer (see also footnote 6).

about actual use from the Questionnaire inquiry was rather limited. So there remains a real question: what to do?

5.7.5 Employment

Employment might seem to be a topic of common if not trivial character. But indeed, many of the difficulties still inherent in this kind of statistics concentrate just here, and the way the countries are dealing with is neither fully up to the present requirements nor all the less sufficiently comparable. In view of the parallel development on the part of the OECD (more elaborate tabulations, relatively wide availability already by now) it might be considered to replace the present TSA table 7 by a suitable OECD format, or to accept the latter in exchange.

6 Final Remarks

From this review a number of appreciations can be highlighted, either positive in terms of the benefits already or permanently realized, or certain problems which are felt to exist in the System's concepts itself, or much more so: the problems still challenging the countries.

Below it is attempted to summarize these points, pointing out the common denominators as far as possible. This summary can first draw upon related statements made by the countries. In addition, major conclusions drawn at the discussion of the various Tables already are here briefly recapitulated. Altogether this comes close to list of points which might be useful when thinking of a future Working Programme. However, such exercise is beyond the present comparison, as pointed out in the introduction already.

6.1 Benefits of the TSA approach

Without maintaining completeness, the following benefits may be considered first: the achievement of a more comprehensive, systematic view, the reconciliation of otherwise hardly interconnected references, the improvements of data quality and a widening of the scope of reporting, the support of the interconnection of tourism data with NA and BoP, the analytical possibilities of quantifying a tourism economy, and assessing the direct and even the indirect impact exercised on the economy by tourism demand. As beneficiaries, the NA, the decision makers, and the public at large may be considered.

6.2 Problems of the TSA approach

Within the national project questionnaires the following problems have been identified as next tasks to handle resp. to solve within the TSA approach:

6.2.1 … with a view to the TSA as a system

- Further breakdown of connected and non-specific products (AT);
- Further fine tuning to distinguish restaurant vs. hotel activities (AT);
- Additional elaboration of the definitions on issues like "package tours" or "unusual environment" (AT, CZ, SI);
- More detail on BoP reconciliation (CZ);
- Treatment of time share arrangements (AT, ES)
- Treatment of visitors in transit (CZ)
- More details on the potentials of using "mirror statistics" (HU);
- More explicit treatment of the "grey"/"hidden" economy (CZ, HU).

6.2.2 … with a view to the national data context

- 2nd home ownership; for vacation purposes (PT);
- Limited reliability of surveys, extension of personal coverage (FI);
- More sufficient data on Same-Day (SD) visits (AT, IE, FI and PT (residents, in particular) SI), and product specific expenditure structure (i.a. DE);
- Overcoming the under-coverage and or the insufficient detail of consumption expenditure (in particular for the domestic segment, DK; IE; UK (cf. above on "grey"/"hidden" also));
- Further harmonisation of TSA classifications, removal of still existing inconsistencies (NL);
- Delay of TSA (ES, PL, PT, UK);
- Better insight into the "package tours" complex (i.a. AT, CZ, DE);
- Improving the border statistics sample; (full) reconciliation with the BoP (HU);
- Strengthening inter-institutional cooperation (HU, PL, SI);
- Amendment of the employment module (FI).

Some diagnosis was quite general (and not so purposeful for the present issue, therefore): more details from surveys (CZ); or additional instruments at all [in particular on "residents x products" (PT); better coverage for the monetary side (SI); or more generally (DK); and in particular for "outbound" (FI, PT, ES), etc. It was also found that, at the current state of the art, the TSA concepts still cannot guarantee international comparability.

6.3 Future developments

On this topic a real variety of initiatives has been reported within the TSA project questionnaires. Accordingly a variety of views is possible, but with two major directions emerging:

- New projects (survey instruments etc);
- Points of interest (deficiencies to be removed, amendments and improvements to be achieved).

Below, either aspect will be summarily focussed, in turn indicating the respective countries and their main concerns as well.

Extension of existing surveys is a major point (border survey: CZ, PT, in general: SI), similar applies to their regular recurrence (PL: HH survey; SI: inbound). Completely new projects of this kind were reported by the Czech Republic (HORE Census /combined with survey elements/); Spain (second homes, establishing a special register). Permanent improvement procedures, but without "new" surveys being envisaged were reported by Austria, Germany, and by Slovenia also.

Further reference: As points of particular concern the following were reported more frequently:

- Same-Day (SD) travel (CY, DK, FI, HU, IE, PL, PT, SI);
- Greater detail of commodity breakdown (CZ, EL, PT, SI, UK);
- Non-residents' business travel, and outbound tourism of residents (DK, NL, PT); TBoP (AT, SI);
- Tourism collective consumption, tourism GFCF, regionalized TSA (DK);
- Operational investigation into the travel agency branch;
- Ad hoc surveys in special areas (cultural sites, e.g. SI);
- Development of a particular price index for tourism (IE).

Other, more organisational proposals:

- More intensive use of administrative data;
- New techniques of statistically approaching the information [mobile phones, credit cards (IE); electronic observation of car travel (HU); observation of services of foreign airlines (NL);
- Better intra-survey harmonization was also mentioned (UK). In this context reference should also be made to the above Chapter 5 (on Problem areas).

Concrete indications on the envisaged time horizon were scarce:

- Czech Republic (HORE survey 2009);
- Finland (renovated Travel Survey: 2010/11);
- Poland (HH survey 2009);
- Slovenia (general mid term program 2008 – 2012).

To summarize it is obvious that by the present methodological comparison of EU-wide implementation practice a wide variety of reference points has been brought to the surface, whether for future action to be taken at the level of the countries themselves; or at the international level otherwise, either by more intensive monitoring and co-operation or even by further methodological refinement and alignment.

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Part B

Empirical comparison of EU-wide TSA country results

TABLE OF CONTENTS

LIST OF ABBREVIATIONS AND ACRONYMS

ESA	European System of Accounts
EU	European Union
FTE	Full Time Equivalents
GDP	Gross Domestic Product
GVA	Gross Value Added
IRTS	International Recommendations on Tourism Statistics
NA	National Accounts
NACE	Nomenclature d'activité de la Communauté Européenne
NSI	National Statistical Institute
OECD	Organisation for Economic Co-operation and Development
SNA	System of National Accounts
SUT	Supply and Use Tables
TGDP	Tourism Gross Domestic Product
TSA	Tourism Satellite Account
TSA-EIM	Tourism Satellite Accounts - European Implementation Manual
TSA-RMF	Tourism Satellite Account - Recommended Framework
TA	Technical Assistance
TVA	Tourism Value Added
UN	United Nations
WTO	World Tourism Organization

COUNTRY ACRONYMS:

AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DK	Denmark
EE	Estonia
FI	Finland
FR	France
DE	Germany
GR	Greece
HU	Hungary
IE	Ireland
IT	Italy
LV	Latvia
LT	Lithuania
LU	Luxembourg
MT	Malta
NL	Netherlands
PL	Poland
PT	Portugal
RO	Romania
SK	Slovakia
SI	Slovenia
ES	Spain
SE	Sweden
UK	United Kingdom

1. Introduction

Despite of the remarkable growth of the tourism sector during the last century, statistical information on this activity has traditionally been limited to a few spheres: physical flows (number of tourists, number of nights etc.), demand variables (the travel item of the balance of payments, consumption of tourism related products etc.) and supply data (output of tourism related industries, number of accommodation establishments etc.).

Even though this information is useful in itself, it fails to provide an overall view and render possible an economic analysis of the tourism sector by means of balancing supply and demand, and by estimating the impact of tourism in the main macro-aggregates of the corresponding economy. Tourism Satellite Accounts try to overcome these analytical limitations by compiling fully fledged supply and demand tables with a specific focus on tourism activities.

For these reasons, the international methodology on TSA, the "*Tourism Satellite Account: Recommended Methodological Framework*" (TSA-RMF), drawn up jointly by WTO, UN, OECD and Eurostat, in general terms follows all the concepts, definitions, accounting principles and valuation criteria established in the *System of National Accounts 1993* (SNA 93) and other related international manuals.

The TSA is a distinctive method of measuring the direct economic contribution of tourism consumption to the national economy. It follows an accounting approach and measures tourism activity by a set of tables that are linked to each other in a rational way, describing all kinds of direct tourism related economic transactions by the various characteristic actors of tourism within overall economy. Thus the TSA approach as such only allows to measure the direct impact of internal tourism consumption on output, gross value added (GVA) as well as gross domestic product (GDP).

This "EU-wide comparison report of empirical TSA results" covers 22 Member States of the EU. There have been no official data for the remaining 5 countries (i.e. Belgium, Bulgaria, Luxemburg, Malta and Greece). For Greece empirical TSA results will be disseminated soon by the Greek Ministry of Tourism.

2. Implementation status on TSA within the Member States of the EU

The EU Member States can be differentiated according to their level of the TSA implementation. This is shown in the following table 1.

Table 1: Implementation Status on TSA within the Member States of the EU

Group	Level of TSA implementation	Number	Countries
Group 1	[regularly] updated fully fledged national TSA figures	13	Austria, Cyprus, Czech Republic, Denmark, Estonia, Finland, Hungary, Lithuania, Netherlands, Poland, Portugal, Spain, Sweden
Group 2	"comprehensible" fully fledged national TSA pilot studies	8	France, Germany, Greece*, Ireland, Latvia, Slovakia, Slovenia, United Kingdom
Group 3	status „First Compilation Started", and first empirical results	3	Bulgaria, Italy, Romania
Group 4	status „First Compilation Started", and no empirical results	3	Belgium, Luxemburg, Malta

* Empirical TSA results for Greece will be disseminated soon by the Greek Ministry of Tourism

- 13 Member States have implemented the TSA and provide regularly updated fully fledged national TSA figures at least for the monetary TSA core tables T1 (Inbound Tourism Consumption), T2 (Domestic Tourism Consumption), T4 (Internal Tourism Consumption), and T6 (Domestic supply and internal tourism consumption).
- 8 Member States have implemented the TSA once within a "comprehensible" fully fledged national TSA pilot study showing the relevant results at least for the monetary TSA core tables.
- 6 Member States have started the TSA implementation. They have not implemented a detailed fully fledged national TSA with reliable TSA figures, but all of them have prepared reliable TSA feasibility studies.
- Except Luxemburg all countries within this group 3 and 4 have participated in the Technical Assistance (TA) Missions on TSA provided in the course of this Eurostat Project on TSA. Further TA missions have been carried out – in cooperation with the National Statistical Institutes (NSI) – in Cyprus, Greece, Ireland, Latvia, and Slovakia.

3. Comparison difficulties of empirical TSA results across the Member States of the EU

The aim of the following comparison is to have a look at the TSA tables 1 to 7, to analyse the results and to compare the data in terms of completeness, comparability and reliability, if it is possible.

- There were several evaluations rounds of the underlying data set in order to check quality and minimise inconsistencies which were sometimes revised only by using logic and knowledge of the various linkages between particular TSA tables as well as the linkage to the Supply and Use tables (SUT) of National Accounts (NA).
- It was a quite difficult task to assess consistency, completeness and comparability of data because of the reasons, which are mentioned below, and to ensure that the comparison will be useful.

Reason 1 - Different reference years

The following table provides an overview of the respective reference year for the country TSAs within the underlying data.

Table 2: Variances in the available reference year

Year	Number	Countries
2000	3	Germany , Ireland, United Kingdom
2001	2	Finland, Romania
2002	2	Italy, Poland
2003	1	Slovenia
2004	4	Estonia, Latvia, Portugal, Spain
2005	2	France, Hungary
2006	6	Czech Republic, Demark, Lithuania, Netherlands, Sweden, Slovakia
2007	2	Austria, Cyprus

Reason 2 - Different implementation methodologies

During the deeper analysis and comparison of the results several inconsistencies were revealed which probably happened due to a different methodological implementation approach, different level of detail as well as harmonisation with international classification standards (NACE, CPA) and last but not least different conditions and resources in the Member States.

Reason 3 - Lack of structural data detail and reliable data sources

Some countries do not compile all TSA tables at the recommended TSA-RMF detail level. This particularly concerns data on consumption broken down by category of visitor, data on internal tourism consumption in kind, output due to tourism activities or tourism value added (TVA) and the related tourism gross domestic product (TGDP).

To do the comparison properly, detail information and background metadata on the county specific TSA system and in particular on variables is useful. For this purpose two project specific tools have been assessed. Apart from a very detailed project questionnaire on TSA implementation practice the set of country-specific TSA stocktaking reports for the Member States of the EU has been analysed.

4. Empirical comparison of EU-wide TSA country results

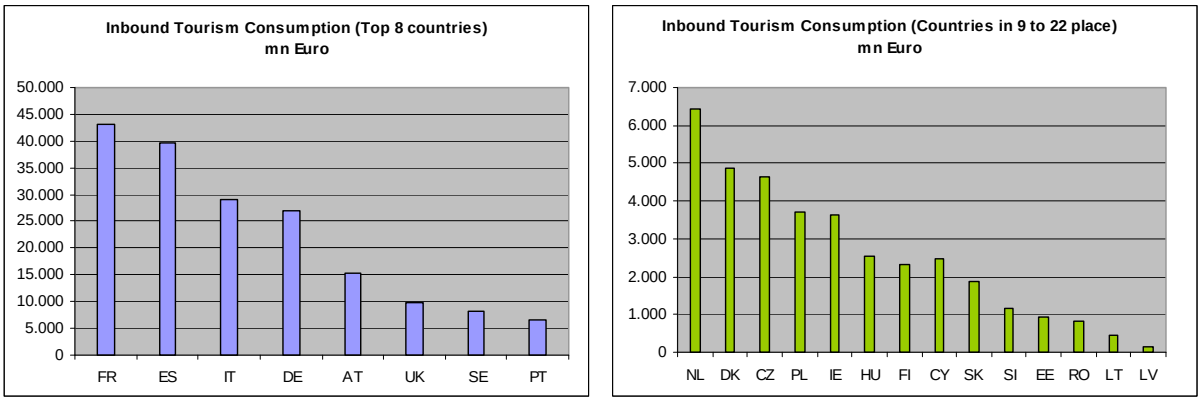
The following empirical comparison of EU-wide TSA country results covers 22 Member States (cf. table 2) of the EU.

4.1. TSA table 1: Inbound tourism consumption

TSA table 1 focuses on visitor consumption of inbound tourism related to same-day visitors and overnight stay tourists.

- The TSA table 1 is constructed and realized by all observed countries. Data on inbound tourism is significant for tourism statistics and TSA as well.
- Fourteen countries consider the TSA tables 1 as complete (they completed and filled out more than 50 percent of the cells). Seven countries (Austria, Cyprus, Estonia, France, Ireland, Italy, Lithuania and Sweden) compiled the TSA table 1 partly. There is insufficient breakdown of the consumption by products in most of the countries.
- Fifteen countries of 21 were able to separate the total inbound tourism consumption by categories of visitors (same-day visitors and tourists). France, Estonia, Lithuania, Romania and Sweden provided only total consumption figures without separation by categories of visitors. Due to the specific geographical situation inbound same-day visiting activities seem to have no relevance in case of Spain and the United Kingdom.
- The comparison of total figures is not of lower importance. France had the highest value of inbound tourism consumption (2005: 43.2 bn Euro) which represented 20 percent of the total inbound tourism consumption of all observed countries. Spain was at the second place (2004: 39.6 bn Euro) followed by Italy (2002: 26.2 bn Euro) and Germany (2000: 26.9 bn Euro). These four countries totalled 64 percent of the total inbound tourism consumption of all evaluated states.

Figure 11: Comparison of inbound tourism consumption within the Member States of the EU



- On the contrary, Latvia (2004: 0.1 bn Euro), Lithuania (2006: 0.5 bn Euro) and Romania (2001: 0.8 bn Euro) recorded the lowest value of inbound tourism consumption.
- For countries that display inbound tourism consumption by categories of visitors the average share of the same-day visitor consumption in total inbound tourism consumption was 8 percent. (In the case of Spain and the United Kingdom the simplification was used – all total inbound tourism consumption is consumed only by tourists). The average share of the consumption of tourists was 92 percent (with the same simplification).
- The most significant share of the same-day visitor consumption showed Slovenia (43 percent of the total inbound tourism consumption) and Poland (41 percent). On the contrary, Cyprus (1 percent) and Ireland (3 percent) did not have substantive share of this category of visitor. It was probably caused by the geographical remoteness of these regions. It is difficult to visit such countries without overnight – for majority of European states as well as overseas visitors.

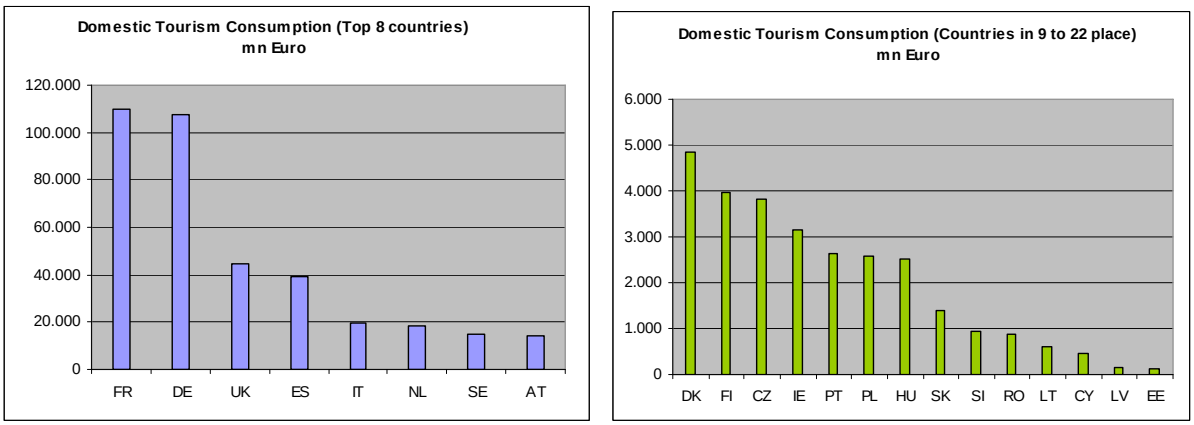
4.2. TSA table 2: Domestic tourism consumption

TSA table 2 describes visitor consumption of domestic tourism related to same-day visitors and 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.

- Domestic tourism is, in general, significant for almost every country not only for its economic contribution but also because it is essential information source for the TSA.
- Therefore, all of 22 countries, which are the subject of this comparison, collect data on domestic tourism including consumption generated by this form of tourism.
- The half of the considered Member States completed and filled out more than 50 percent of the cells of TSA table 2, the remaining 11 countries fill this table only partly. Countries like France, Portugal, Romania, Slovakia and Spain, which belong to the last group, currently have no detailed breakdown data by categories of visitors.

- Irrespective of different reference years for which data on domestic tourism consumption were compiled, the highest consumption was reported by France (2005: 110.1 bn Euro), it was 28 percent of domestic consumption generated by all 22 Member States of the EU. France was followed by Germany (2000: 107.5 bn Euro), the United Kingdom (2000: 44.3 bn Euro) and Spain (2004: 39.1 bn Euro). France and Germany together totalled about 55 percent of the total domestic tourism consumption of all evaluated EU Member States.

Figure 12: Comparison of domestic tourism consumption within the Member States of the EU



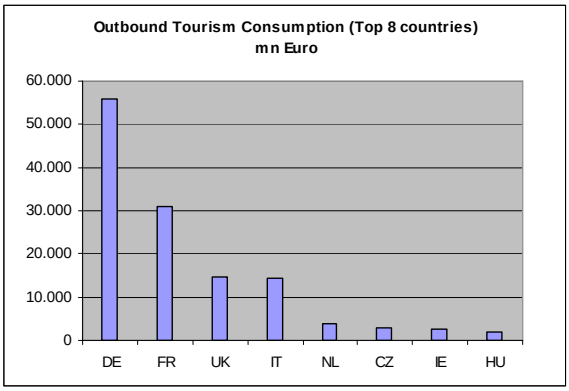
- Comparing the results according to a size of the country (population) countries like France, Austria or Sweden reported an average yearly per capita expenditure about 1700 Euro. This is about 50 percent more compared to the domestic consumption per capita in Spain (2004: 900 Euro). This relatively small value maybe explained by the missing implementation of domestic same-day visiting activities within the Spanish TSA.
- German residents on average spent approximately 1300 Euro (2000) on domestic tourism whereas for Dutch residents just 1100 Euro (2006) and for British residents 700 Euro (2000) were reported. In contrast in Romania it was only 41 Euro (2001) and in Latvia 63 Euro (2004).
- As far as the categories of visitors are concerned 8 countries (Estonia, France, Lithuania, Portugal, Romania, Slovakia, Spain and Sweden) do not have detailed information. In remaining 14 countries on average 46 percent of domestic tourism consumption was produced by same-day visitors and 54 percent by tourists. The highest share of same-day visitors was recorded in the Netherlands (79 percent) and in Ireland (77 percent). The third country where the importance of same-day visitors was higher than the significance of overnight visitors was Latvia (60 percent). In contrast the lowest share of same-day visitors was in Italy, Cyprus and Poland (between 11 and 13 percent).
- Comparing the total figures, the highest consumption of same-day visitors was surveyed in Germany (2000: 54.0 bn Euro), in the United Kingdom (2000: 19.4 bn Euro) and in the Netherlands (2006: 14.5 bn Euro). Taking into account that the Netherlands has almost four times less residents than the United Kingdom, domestic tourism consumption of Dutch same-day visitors could be considered as extremely good result. The lowest consumption of excursionists (up to 0.1 bn Euro) was reported in Cyprus and Latvia.

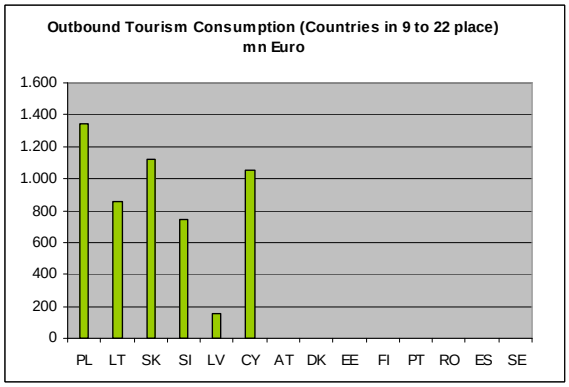
4.3. TSA table 3: Outbound tourism consumption

TSA table 3 describes visitor consumption on outbound tourism related to same-day visitors as well as 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.

- The TSA table 3 is constructed and realized by more than half of observed countries.
- Despite the fact that the monitoring of outbound tourism is an important component of tourism statistics as well as TSA, there are still a lot of Member States which are not able to compile and fill up this table. It is mostly due to the lack and unreliability of data sources.
- Six countries (Cyprus, Hungary, Latvia, the Netherlands, Slovakia and the United Kingdom) consider the tables as completed (they filled in more than 50 percent of the cells). Next eight respondents (the Czech Republic, France, Germany, Ireland, Italy, Lithuania, Poland, Slovenia) compile the TSA table 3 partly. In some cases there was insufficient breakdown of the consumption by products, in other cases there was not the compliance with the international standard reference methodologies. Eight observed countries do not focus on the TSA table 3 at all.
- Nine countries (out of twelve which have this table) managed to separate the total outbound tourism consumption by categories of visitors (same-day visitors and tourists). The United Kingdom, Lithuania and Slovakia provided only total outbound consumption figures without separation by categories of visitor. Germany and France only provided an aggregate estimate for total outbound tourism consumption. Poland at least provided the consumption of overnight visitors.

Figure 13: Comparison of outbound tourism consumption within the Member States of the EU





- The comparison of total figures is quite interesting. Germany had the highest value of outbound tourism consumption (2000: 55.8 bn Euro) and it represented 42 percent of the total outbound tourism consumption of all 14 observed countries. France was at a second place with a sizeable difference (2005: 30.9 bn Euro) followed by the United Kingdom (2000: 14.8 bn Euro) and Italy (2002: 14.4 bn Euro).
- On the contrary, Latvia (2004: 0.2 bn Euro) and Cyprus (2007: 1.0 bn Euro) had the lowest outbound tourism consumption. It is probably related to lower total population (and logically lower number of people who travel abroad) in this country.

- The average share of same-day visitor consumption in total outbound tourism consumption was 6 percent (only Cyprus, the Czech Republic, Hungary, Ireland, Italy, Latvia, the Netherlands and Slovenia are included). The average share of consumption of overnight visitors was 94 percent (average calculated of the same countries).
- The most considerable share of outbound same-day visitor consumption was in Slovenia (28 percent of the total outbound tourism consumption) and Hungary (25 percent). In most of the other countries more than 90% of the expenses were related to outbound trips with overnight stays. For example, in case of Ireland in 2000 about 98 percent of total outbound tourism consumption was spent during trips with overnight stays abroad. The comparison with other geographically distant regions of Europe (the United Kingdom, Sweden, Finland, and Portugal) would be interesting.
- It is obvious that the results of outbound tourism consumption are dependent on quality and level of detail of data sources (surveys).

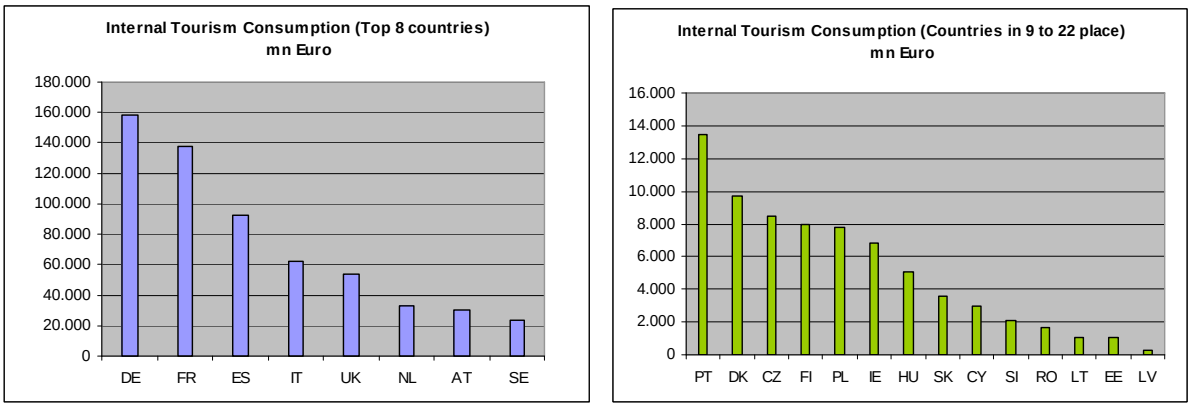
4.4. TSA table 4: Internal tourism consumption by products and types of tourism

TSA table 4 represents one of the core tables. It combines the information of the previous TSA tables 1 (covering inbound tourism expenditure) and 2 (covering domestic tourism expenditure) to an aggregate called “internal tourism consumption in cash”.

In order to calculate the extended aggregate “internal tourism consumption in cash and in kind”, various components have also to be taken into account, i.e. in particular social transfers in kind (e.g. social security benefits, social assistance benefits, non-market tourism services). Further on, tourism housing services on own account or provided free of charge (second homes) and business expenses.

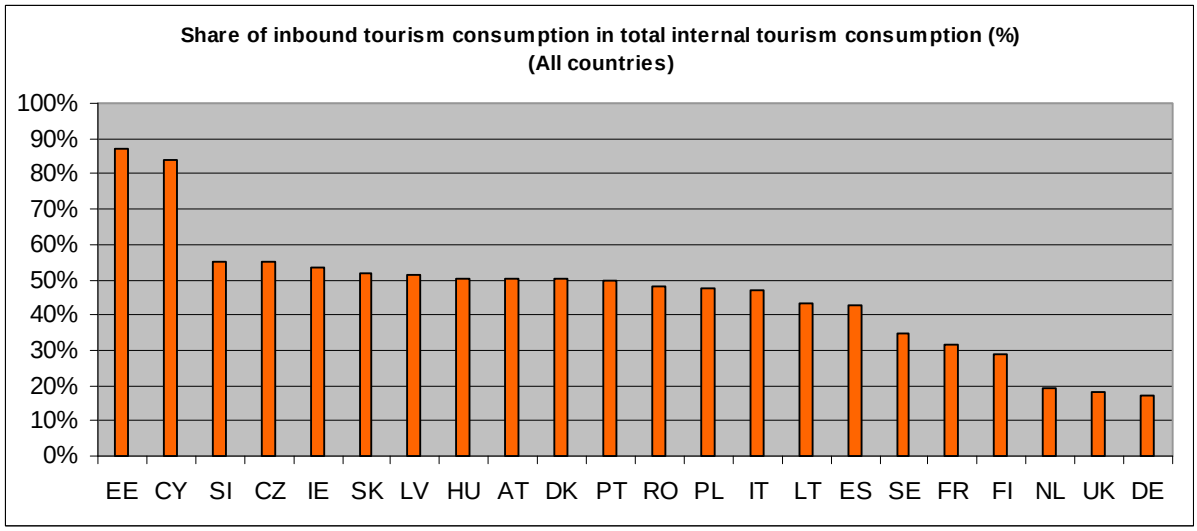
- The TSA table 4 is constructed and realized by all observed countries.
- There are many countries that do not cover the specific tourism consumption related transactions in kind. It is usually due to the lack and unreliability of data sources. Only twelve countries consider the TSA-table 4 as fully elaborated (they completed and filled out more than 50 percent of the cells).
- Germany had the highest value of the internal tourism consumption (2000: 158.0 bn Euro). It represented 24 percent of total internal tourism consumption including tourism business expenses of all observed countries. France was at the second place (2005: 137.4 bn Euro) with 21 percent and Spain at third place (2004: 92.4 bn Euro) with 14 percent. These three countries totalled 58 percent of the total internal tourism consumption of all 22 evaluated Member States.
- On the contrary, Baltic States - Latvia (2004: 0.3 bn Euro), Estonia (2004: 1.1 bn Euro) and Lithuania (2006: 1.1 bn Euro) had the lowest value of internal tourism consumption.

Figure 14: Comparison of internal tourism consumption within the Member States of the EU



- The average share of inbound tourism consumption in total internal tourism consumption was 35 percent (including tourism business expenses; in case of Spain including other components of visitor consumption in kind without tourism business expenses).

Figure 15: Share of inbound tourism consumption in total internal tourism consumption within the Member States of the EU



- The most significant share of inbound tourism consumption was in Estonia and Cyprus (87 and 84 percent of the total internal tourism consumption). The lower importance of the domestic tourism was the reason.
- Inbound tourism consumption was highly and dominantly important for tourism consumption also in Slovenia (2003: 55 percent), the Czech Republic (2006: 55 percent), Ireland (2000: 54 percent), Slovakia (2006: 52 percent) and Latvia (2004: 51 percent). In Austria, Denmark, Hungary, and Portugal inbound tourism consumption determines exactly 50% of internal tourism consumption.
- The different situation was in the United Kingdom, which had the most significant share of domestic tourism consumption. In the United Kingdom total domestic tourism expenditure equalled 44.3 bn Euro (2000) which represented 82 percent of the total internal tourism consumption. The share of inbound tourism expenditure was only 18 percent.

4.5. TSA table 5: Production accounts of tourism industries and other industries

TSA 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 TSA table 4. Due to the fact that TSA table 5 is also the core of TSA table 6 thus it does not need to be described separately. Comments on countries' results are available in the section concerning TSA table 6.

Table 3: Coverage of TSA table 5 within the Member States of the EU

Coverage	Number	Countries
Fully	14	AT, CZ, DK, FI, DE, HU, LV, LT, PL, PT, RO, SI, ES, UK
Partly	6	CY, EE, IE, FR, NL, SK
None	2	IT, SE

- The majority of the countries (14) fully cover the TSA table 5, seven countries implement this TSA table only partly and 2 countries do not compile it at all.

4.6. TSA table 6: Domestic supply and internal tourism consumption by products

The TSA table 6 represents a synthesis tabulation of table 4 (demand side - internal tourism consumption) and table 5 (supply side - output and value added creation of tourism industries and other industries). This TSA table is necessary for the calculation of product specific "tourism ratio on supply" and to receive the so-called aggregates "tourism value added" (TVA) and "tourism gross domestic product" (TGDP). TSA table 6 represents the very core of the TSA system.

- The results of TSA table 6 are being analysed only for those countries which reached certain level of completeness of this table. The countries are listed in table 4. The majority of countries have comprehensive information to compile the table 6. Nevertheless, some countries do not cover it fully (i.a. France, Sweden) but they are able to prepare an estimate for TGDP (instead of TVA).

Table 4: Macro-economic TSA key-indicators within the Member States of the EU (in mn Euro)

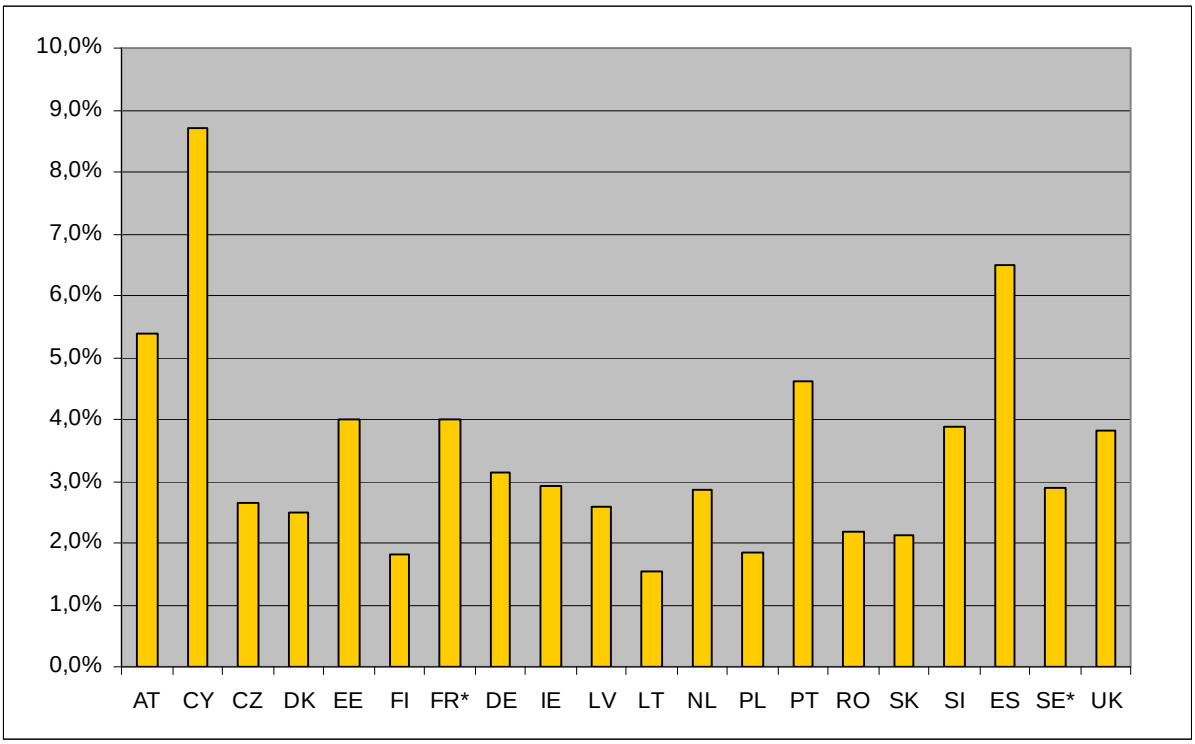
Countries	Final consumption expenditure by households (national)	Total internal tourism consumption	Gross value added (national)	Tourism value added *	Share of tourism on GVA*	Year
Austria	140.080	30.367	270.837	14.553	5,4%	2.007
Cyprus	10.343	2.939	13.953	1.213	8,7%	2.007
Czech Republic	60.128	8.438	114.735	3.029	2,6%	2.006
Denmark	110.970	9.745	186.258	4.649	2,5%	2.006
Estonia	5.714	1.054	8.533	342	4,0%	2.004
Finland	68.971	6.048	122.489	2.236	1,8%	2.001
France	1.390.109	153.306	1.726.068	64.271	4,0%	2.005
Germany	1.122.370	135.129	1.823.860	57.467	3,2%	2.000
Hungary	48.942	5.090	76.162	n.a.	n.a.	2.005
Ireland	47.286	6.803	102.973	3.003	2,9%	2.000
Latvia	3.301	263	4.682	121	2,6%	2.004
Lithuania	10.982	1.068	21.378	330	1,5%	2.006
Netherlands	253.482	33.153	473.610	13.596	2,9%	2.006
Poland	138.591	7.802	185.189	3.424	1,8%	2.002
Portugal	93.402	13.450	125.310	5.787	4,6%	2.004
Slovakia	27.692	3.617	43.814	935	2,1%	2.006
Slovenia	13.568	2.167	21.309	824	3,9%	2.003
Spain	508.332	92.440	756.669	49.149	6,5%	2.004
Sweden	144.657	23.296	274.059	7.948	2,9%	2.006
United Kingdom	363.574	54.619	512.894	19.504	3,8%	2.000

* For France and Sweden results for TGDP are displayed.

- The highest internal tourism consumption, was recorded in France and then in Germany. The share of these two countries represented 49 percent of total internal tourism consumption in all 20 countries. The Baltic States generated the smallest internal tourism consumption.
- To be able to assess tourism from an economic point of view the indicator of tourism value added (TVA), which shows the direct impact of tourism activities within the economy of reference, is the most suitable.[24] France, Germany and Spain reported the highest value of TVA. In France it was 64.3 bn Euro (2005), in Germany it was 57.5 bn Euro (2000) and in Spain 49.1 bn Euro (2004).
- When comparing share of TVA on Gross value added for the whole economy Spain reached 6.5 percent, France just 4 percent and Germany just 3.2 percent. Absolutely highest share of TVA on GVA was in Cyprus 8.7 percent in2007. The share in Austria was calculated around 5.4 percent.

[24] For France and Sweden results for TGDP are displayed (instead of TVA).

Figure 16: Share of tourism value added (TVA) in gross value added (GVA) within the Member States of the EU



4.7. TSA-table 7: Employment in the tourism industries

TSA table 7 represents employment in the tourism industries. The employment figures should be broken down by the number of establishments, jobs and employed persons in tourism characteristic industries. Jobs are broken down by status in employment (employee and self-employed) and each of these categories are further broken down by gender.

- The TSA table 7 is constructed by most (16) of the observed countries.
- Twelve countries consider the TSA table 7 as completed (they had more than 50 percent of the cells). Four respondents (Ireland, Lithuania, the Netherlands, Sweden, the United Kingdom) compiled it partly. Sweden provides data on tourism employment without following the recommended TSA-RMF format of table 7. Five observed countries (Cyprus, Estonia, France, Italy, Slovakia) have not yet implemented the employment table at all.
- Eight countries (Austria, the Czech Republic, Germany, Hungary, Latvia, Poland, Portugal, Slovenia) were able to provide all requested data – total number of employed persons, employees and female employees in the tourism industries. Finland, Romania, Spain and the United Kingdom monitored number of persons as well as number of employees (but not the share of female). And finally Denmark, Ireland, the Netherlands and Sweden provided only the total number of employed persons.
- The comparability of results is not always good. Some states (e.g. Austria, Hungary) estimated employment in tourism industries in FTE (full time equivalents), others (e.g. Denmark) did not take into account the number of jobs and part-time employments as recommended.

- Some countries compiled even the Tourism Employment Module (TEM) according to Eurostat and OECD methodology (2009) besides just TSA-table 7 (e.g. Austria, the Czech Republic, Germany).

Figure 17: Comparison of employment in the tourism industries within the Member States of the EU

- Spain had the highest total number of employed persons in the tourism industries (2004: 2225 th). It represented 28 percent of the total number of employed persons in all observed countries. Germany was at the second place (2000: 1814 th[2]) and the United Kingdom on the third place (2000: 1322 th[25]). On the contrary, Ireland (2000: 75 th) and Slovenia (2003: 79 th) had the lowest number of employed persons in tourism industries. It is logically related to the lower total population (and economically active persons) in these countries.
- The average share of female employment in tourism industries was 52 percent (only Austria, the Czech Republic, Germany, Hungary, Latvia, Poland, Portugal and Slovenia are included). The highest share was in Austria and Portugal; 60 and 55 percent of employees (in total number of employees) were female. The lowest share of women was in Slovenia (2003: 40 percent).
- The share of tourism industries in total employment is the most important information with regard to employment. Tourism contributed 12.0 percent to the overall employment in Spain (2004), 9.9 percent in Slovenia (2003) and 8.2 percent in Austria (2007).
- On the contrary, the Czech Republic (2006: 3.4 percent), Sweden (2006: 3.7 percent) and the Netherlands (2006: 4.1 percent) had the lowest share of employed persons in the tourism industries compared to total employment in national economy. The percentage was only 1.1 percent (2002) in Poland.[26]

25 The figures for Germany, Poland and the United Kingdom shows "purely" tourism employment i.e. calculated with the use of tourism shares for the tourism industries.

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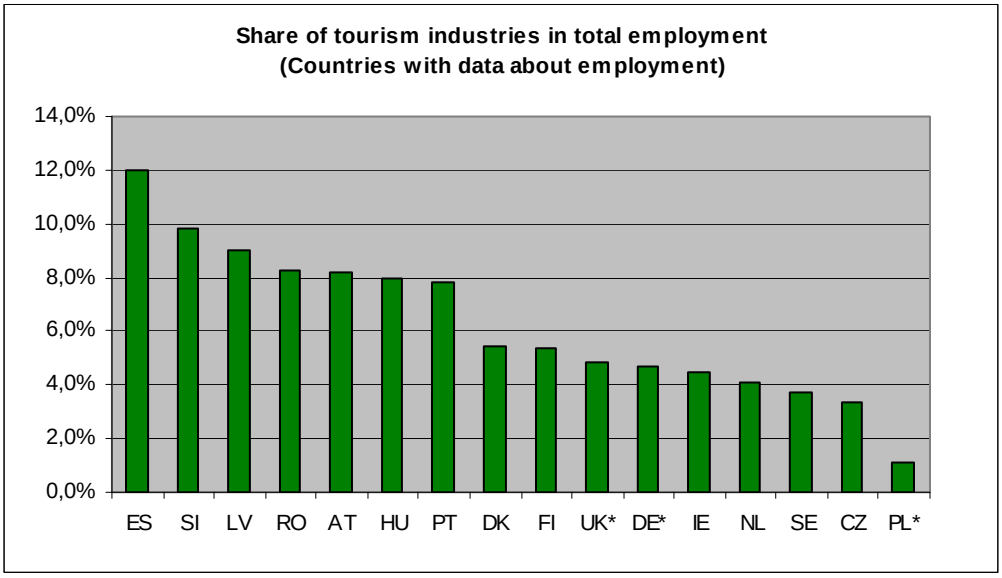
Figure 18: Share of tourism industries in total employment within the Member States of the EU

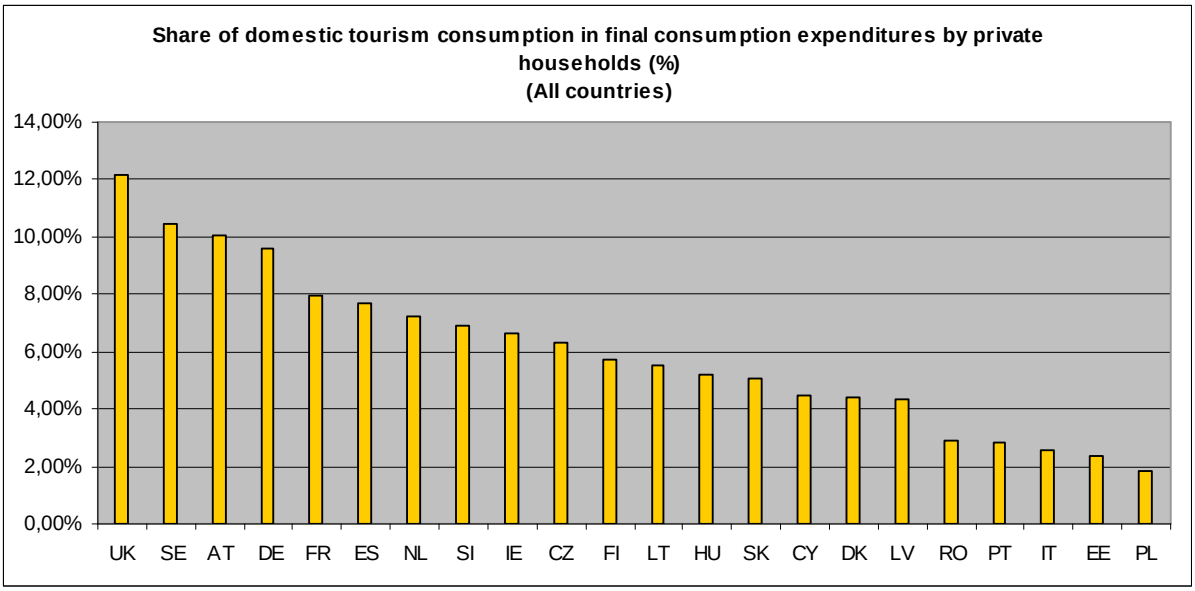


5. Conclusions

The TSA measures the direct impact of tourism on the national economy. The results of this analysis show that tourism is an important part of the national economies, both in terms of GVA (resp. GDP) and employment. The level of significance may, of course, differ from country to country but generally speaking tourism plays an important role in most of the EU Members States.

- Inbound tourism consumption accounted for 214.8 bn Euro in all 22 countries, which were involved in the EU-wide comparison analysis. This is approximately about 35 percent of total internal tourism consumption. Expenditure of tourists constitutes a significant portion of total demand created by inbound tourism (about 92 percent).
- According to the results of countries, domestic tourism consumption reached 396.6 bn Euro within the analysed 22 Member States of the EU. Its contribution, with 65 percent, to total internal tourism consumption was higher than in terms of inbound tourism. Taking into account only 14 countries were able to break down domestic consumption by the type of visitors, the share of same-day and overnight visitors was almost same, slightly in favour of overnight visitors.

Figure 19: Share of domestic tourism consumption in final consumption expenditures by private households within the Member States of the EU



- The share of domestic tourism consumption on total final consumption by private households for some countries is influenced by missing implementation of tourism related domestic same-day visits (i.a. Spain, Portugal).
- TSA table 4 provides a summary of internal tourism consumption which is the sum of domestic and inbound tourism consumption expenditure. It totalled approximately 611 bn Euro. The value of internal tourism consumption depends on the fact whether the business expenses and the in-kind consumption items are included. At the moment there is no uniform practice across the analysed 22 Member States of the EU.
- By comparing total supply of goods and services in the national economy by products to tourism consumption, the gross value added directly attributable to tourism can be derived.

Tourism accounted for approximately 2 to 9 percent of the GVA and GDP within the analysed 19 Member States of the EU. Gross value added in these countries with reliable TVA figures reached 6789 bn Euro of which 3.7 percent was generated by tourism (253 bn Euro).

- Tourism contributed 7.6 percent of all employed perons in 16 Member States for which figures on tourism employment were available. Total number of employed persons was 140.2 mn in these countries and thereof tourism employs about 10.6 mn persons.

To conclude, the EU-wide comparison analysis gives a quite comprehensive and overall picture about the empirical available facts of the TSA systems within the EU, both in terms of level of coverage and in terms of results.

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