

# Tourism Satellite Accounts in Europe

2016 edition





**Tourism Satellite  
Accounts in Europe** | **2016 edition**

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# 1

## Introduction

Tourism plays an important role in many countries' economies. This is certainly the case in the European Union, which is still the world's number one tourist destination. For a large number of EU Member States, tourism has been a significant driver of the national economy and labour market during the recent recession. It contributes not only to the economic development of countries and regions, but also to their social and cultural development and general well-being.

Most European countries have a well-established system of statistics to track tourism demand in terms of domestic and outbound trips, tourist accommodation and tourist expenditure. Whilst such statistics are highly relevant, they do not measure the overall contribution that tourism makes to the economy.

To this end, the World Tourism Organisation (UNWTO), the United Nations Statistics Division (UNSD), the Organisation for Economic Cooperation and Development (OECD) and the Statistical Office of the European Union (Eurostat) developed a harmonised system of tourism satellite accounts (TSA).<sup>(1)</sup> It uses the same concepts, definitions and classifications as national accounts and is the internationally recognised framework for measuring tourist activity and the importance of tourism to national or regional economies. While traditional tourism statistics focus primarily on 'flows' (number of visitors, number of overnight stays etc.), TSA can tell us how much tourism contributes to an economy and how many jobs it creates.

Since 2000, the European Commission has launched a number of initiatives to encourage Member States to compile TSA. The Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs (DG GROW) conducted three rounds of grants, Eurostat coordinated a two-year project<sup>(2)</sup> in 2008-09 and the Member States and EFTA countries were invited to submit available TSA data in 2010, 2013 and 2016.

This report presents an analysis of the third set of data and is therefore a follow-up to the 2013 edition of *Tourism Satellite Accounts (TSA) in Europe*<sup>(3)</sup>. Whilst the data cannot always be compared across countries, its usefulness to policy-makers is indisputable, as is the importance of tourism to European economies.

Eurostat would like to thank all the national authorities that contributed to this publication by submitting data. Special thanks go out to Pavel Vančura and Zdeněk Lejsek (Czech Statistical Office) and Peter Laimer (Statistics Austria), who kindly agreed to assess and analyse the data.

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<sup>(1)</sup> 2008 Tourism Satellite Account: Recommended Methodological Framework (TSA:RMF 2008); *United Nations Statistics Division (UNSD), Statistical Office of the European Communities (Eurostat), Organisation for Economic Cooperation and Development (OECD) and World Tourism Organisation (UNWTO)*. The document is available on the Eurostat website (see footnote 1).

<sup>(2)</sup> For more information, see <http://ec.europa.eu/eurostat/web/tourism/methodology/projects-and-studies>.

<sup>(3)</sup> <http://ec.europa.eu/eurostat/documents/3888793/5856233/KS-TC-13-006-EN.PDF>



# 2

## Main findings

The objective of this report is twofold: to establish the take-up of the TSA approach across Europe and to compile a limited set of TSA indicators to be able to analyse European tourism in a macroeconomic framework.

### Coverage and methodology

TSA indicators were voluntarily submitted by 19 countries: 17 Member States and 2 EFTA countries. The 17 Member States account for 57 % of tourism activity in Europe in terms of trips made by residents and 50 % in terms of overnight stays in tourist accommodation. Compared with the previous edition (2013), fewer countries participated — in particular some larger countries such as Germany, Italy and the UK are missing. The results cannot therefore be deemed representative for the EU as a whole. For this reason, this publication does not include aggregates (EU level).

The TSA framework consists of 10 tables. However, coverage of these tables varied widely across the participating countries. The tables relating to the demand side are relatively complete (Tables 1 to 6 of the TSA system), but less than half of the requested information was available for the table on employment (Table 7). The indicators on gross fixed capital formation and collective consumption were only sparsely covered (Tables 8 and 9).

Future actions on TSA should focus on broadening TSA coverage by including more countries and deepening it by introducing more tables and variables from the *2008 Tourism Satellite Account: Recommended Methodological Framework* (TSA: RMF 2008).

The comparability of the indicators was affected by different degrees of adherence to TSA: RMF 2008. Due to a shortage of sources, a significant number of indicators differed slightly from the recommendations or were not available. A second factor affecting comparability was the range of reference years used. However, given that TSA are a tool for structural rather than short-term analysis, it was still meaningful to compare indicators for the participating countries in terms of order of magnitude.

### Analysis

The analysis of the demand side (see Chapter 4) showed that domestic tourism accounted for 59 % of internal tourism expenditure on average in the countries for which data was available, and 'inbound expenditure' for 41 %. The importance of domestic tourism in internal tourism expenditure ranged from 82 % in Romania to only 12 % in Estonia.

Representing 65 % of domestic tourism expenditure and 83 % of inbound tourism expenditure on average, overnight visitors were more important than same-day visitors for internal tourism expenditure.

The analysis of the supply side is based on macroeconomic variables such as gross value added, gross domestic product and internal consumption relating to tourism and how they compare with totals for the overall economy. These variables are useful for gauging the importance of tourism for the economy as a whole and compared with other economic activities (see Chapter 5).

The contribution of tourism to an economy can be expressed as a tourism ratio, i.e. the proportion of total domestic supply accounted for by internal tourism consumption. The average tourism ratio in the countries for which data was available amounted to 3.3 %, i.e. domestic and inbound visitors consumed 3.3 % of the total output of tourism and non-tourism industries. The ratio ranged from 1.5 % in Poland to over 5 % in Spain (5.5 %).

Tourism generated 4.8 million jobs in the 9 countries for which data was available. The highest figures were recorded in Spain (2.3 million).



# 3 Background and introductory comments on the data

This report presents conclusions from the third round of TSA data collection in Europe (EU, EFTA and candidate countries), despite the different reference years for the data (see Table 2). Data was transmitted voluntarily<sup>(4)</sup> to Eurostat between January and March 2016.

The first TSA exercise, which consisted of 23 countries, took place in 2010. Eurostat's aim was to collect readily available and voluntarily submitted TSA data from Member States, EFTA and candidate countries every two or three years. The second exercise, involving 22 countries, took place in 2013. The third exercise, which is the subject of this report, builds largely on the success of the first two exercises.

The indicators requested (see Annex) were a subset of the tables in the TSA: RMF 2008 and focused on headline indicators and totals. An indicator on the number of persons employed, which is not covered by the TSA: RMF 2008 tables, was added to the Eurostat TSA questionnaire as this was considered important to complete the picture of employment in tourism.

It should be noted — especially when comparing and interpreting results — that the comparability of the results is affected by methodological differences between national TSA and the TSA: RMF 2008, different degrees of completeness, different levels of statistical 'maturity' (some figures are preliminary, others come from pilot projects) and different reference years. To give data users a clearer idea of data quality, explanatory notes on the tables and graphs are included where possible. It is highly recommended that this metadata is taken into account when analysing, comparing or interpreting results.

For the third TSA exercise at EU level, 19 countries provided data:

- 17 Member States (Bulgaria, Czech Republic, Denmark, Estonia, Spain, France, Latvia, Lithuania, Hungary, the Netherlands, Austria, Poland, Romania, Slovenia, Slovakia, Finland and Sweden); and
- 2 EFTA countries (Norway and Switzerland).

Table 1 indicates how many of the 50 indicators were transmitted by each of the countries (see Annex for the complete set of indicators). Coverage (which was partial in all cases, ranging from 18 to 46 indicators) also gives an indication of how complete the national TSA are. Table 1 also includes some core tourism statistics to illustrate the representativeness of the participating countries: the 17 Member States account for 50 % of all nights spent in tourist accommodation establishments across the Union and 57 % of all tourism trips made by EU residents.

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<sup>(4)</sup> The compilation and transmission of TSA data goes beyond the legal requirements for tourism statistics, as laid down in Regulation (EU) No 692/2011 concerning European statistics on tourism, hence the voluntary nature of this data transmission.

**Table 1: TSA transmission and number of variables available, by country**

Country	Number of indicators transmitted (n=50)	Nights spent in tourist accommodation (2014)		Domestic + outbound tourism trips (2014)	
		Number (millions)	Share of EU-28 total (%)	Number (millions)	Share of EU-28 total (%)
Belgium	-	32.6	1.2	13.0	1.1
Bulgaria	31	21.7	0.8	3.8	0.3
Czech Republic	44	42.9	1.6	32.7	2.8
Denmark	34	29.6	1.1	32.3	2.7
Germany	-	366.5	13.7	236.9	20.0
Estonia	33	5.8	0.2	4.0	0.3
Ireland	-	29.2	1.1	11.9	1.0
Greece	-	95.1	3.5	6.3	0.5
Spain	40	404.0	15.1	127.9	10.8
France	27	402.3	15.0	226.3	19.1
Croatia	-	66.1	2.5	8.2	0.7
Italy	-	377.8	14.1	55.0	4.6
Cyprus	-	13.7	0.5	2.5	0.2
Latvia	35	4.2	0.2	4.6	0.4
Lithuania	41	6.5	0.2	4.4	0.4
Luxembourg	-	2.9	0.1	1.8	0.2
Hungary	43	26.1	1.0	17.3	1.5
Malta	-	8.8	0.3	0.5	0.0
Netherlands	35	99.8	3.7	42.3	3.6
Austria	38	110.4	4.1	22.5	1.9
Poland	32	66.6	2.5	48.6	4.1
Portugal	-	55.0	2.0	14.7	1.2
Romania	41	20.2	0.8	17.4	1.5
Slovenia	39	9.5	0.4	4.5	0.4
Slovakia	46	10.8	0.4	7.3	0.6
Finland	36	19.8	0.7	37.6	3.2
Sweden	18	52.3	1.9	39.0	3.3
United Kingdom <sup>(1)</sup>	-	303.6	11.3	159.4	13.5
Iceland	-	5.5	-	-	-
Liechtenstein	-	0.1	-	-	-
Norway	25	30.6	-	-	-
Switzerland <sup>(2)</sup>	27	38.6	-	19.0	-

Note: Reference year for TSA data: 2011 (for EE, ES and CH), 2012 (for HU, PL, FI and SE), 2013 (for BG, DK, LV, LT, RO, SK and NO) and 2014 (for CZ, FR, NL, AT and SI). Reference year for nights spent and trips: 2014.

<sup>(1)</sup> 2012 data for nights spent. 2013 data for tourism trips.

<sup>(2)</sup> Nights spent do not include holiday and other short-stay accommodation (NACE I55.2).

Source: Eurostat, Data collection on TSA 2016, Tourism statistics.

Table 2 shows the coverage of the selected indicators for the 10 TSA tables. *TSA Tables 1 to 6 and 10* are relatively well covered. All 19 countries reported on 'total internal tourism expenditure' (included in *TSA Table 4*) and its two components 'total inbound tourism expenditure' (included in *TSA Table 1*) and 'total domestic tourism expenditure' (included in *TSA Table 2*). For the core *TSA Table 6* (see below), 111 indicators were available in total from an attainable maximum of 152 (eight indicators per country adds up to 152 indicators for 19 countries), which gives a response rate, or coverage, of 73%.

For *TSA Table 7* on employment — which users see as essential for analysing the tourism sector — data availability was 46%: 35 indicators were transmitted from an attainable maximum of 76 (four indicators for 19 countries).

The least complete TSA tables are *Tables 8 and 9*, for which only seven countries (37%) and two countries (11%), respectively, transmitted the single indicator requested.

**Table 2: Overview of coverage of TSA tables**

Table		Number of indicators in questionnaire	Availability in participating countries (%)
<b>TSA Table 1</b>	Inbound tourism expenditure	3	79
<b>TSA Table 2</b>	Domestic tourism expenditure	3	77
<b>TSA Table 3</b>	Outbound tourism expenditure	3	49
<b>TSA Table 4</b>	Internal tourism consumption	5	92
<b>TSA Table 5</b>	Production accounts of tourism industries and other industries	3	100
<b>TSA Table 6</b>	Total domestic supply and internal tourism consumption	8	73
<b>TSA Table 7</b>	Employment in the tourism industries	4	46
<b>TSA Table 8</b>	Tourism gross fixed capital formation	1	37
<b>TSA Table 9</b>	Tourism collective consumption	1	11
<b>TSA Table 10</b>	Non-monetary indicators	19	70

Source: Eurostat, Data collection on TSA 2016.

The reference year for the data is not the same for each country (see Table 3). Five countries (Czech Republic, France, the Netherlands, Austria and Slovenia) provided information for 2014, but for most the data referred to 2011, 2012 or 2013.

**Table 3: Reference year for TSA data**

Year	Country
<b>2011</b>	EE, ES, CH
<b>2012</b>	HU, PL, FI, SE
<b>2013</b>	BG, DK, LV, LT, RO, SK, NO
<b>2014</b>	CZ, FR, NL, AT, SI

Source: Eurostat, Data collection on TSA 2016.

Depending on how the statistical system is organised in a given country, various agencies can be involved in compiling and disseminating official tourism statistics and the TSA. In most cases (16 countries), the national statistical institute (NSI) compiles the data. However, in some countries the TSA were produced by another institution (see Table 4).

**Table 4: Institution responsible for compiling the TSA**

Institution	Country
<b>National statistical institute</b>	BG, CZ, EE, ES, LV, LT, HU, NL, AT, RO, SI, SK, FI, SE, NO, CH
<b>Ministry responsible for tourism</b>	FR, PL
<b>Other institution</b>	DK

Source: Eurostat, Data collection on TSA 2016.

If the NSI is responsible for compiling the TSA, this is handled either by the unit dealing with tourism statistics or the unit in charge of national accounts (see Table 5). Both approaches have their advantages. However, the most important thing is that tourism statisticians and national accountants work closely together and pool their knowledge and experience.

**Table 5: Unit within NSI responsible for compiling the TSA**

Responsible unit in NSI	Country
<b>Tourism Unit</b>	BG, CZ, EE, ES, LV, LT, HU, AT, RO, SK, FI
<b>National Accounts Unit</b>	NL, SI, SE, NO, CH

Source: Eurostat, Data collection on TSA 2016.

# 4

## The demand side: How much do visitors spend?

The first four TSA tables contain demand-side data on expenditure by visitors (before and during their trip) and tourism consumption. Tourism expenditure is subdivided into inbound, domestic and outbound tourism in *TSA Tables 1, 2 and 3*. *TSA Table 4* focuses on internal tourism consumption, summarising inbound and domestic tourism expenditure, but also covering other components of consumption.

Tourism consumption is more or less the same as tourism expenditure, albeit a little broader in scope. Apart from expenditure, consumption also covers among other things services such as the imputed rent of holiday homes and services paid by non-profit institutions for trips made by special groups (e.g. disabled people).

### Overnight visitors (tourists) accounted for 83 % of inbound tourism expenditure

Table 6 (*TSA Table 1*) shows inbound tourism expenditure in the country visited. These results were available for all 19 countries (the split between expenditure by overnight tourists and same-day visitors, however, is only available for 13 countries).

Spain recorded the highest value: EUR 52 551 million in 2011, or 26 % of the total of all 19 countries. France came second (EUR 50 041 million in 2014), followed by Austria (EUR 16 814 million in 2014), Switzerland (EUR 16 360 million in 2011) and the Netherlands (EUR 16 338 million in 2014). These five countries accounted for 67 % of inbound tourism expenditure in all the participating countries. A breakdown is shown in Figure 1.

Where possible, average inbound expenditure<sup>(5)</sup> per trip and per night of a trip was calculated to improve the comparability of the results. Calculations<sup>(6)</sup> show that visitors to Finland spent the most, averaging EUR 576 per trip in 2012 (same-day or overnight). Visitors to Spain spent EUR 478 (in 2011) and visitors to Bulgaria EUR 366 (in 2013). Average expenditure per trip for all countries for which data is available was EUR 265.

<sup>(5)</sup> Since inbound expenditure only covers spending at destinations abroad (not the part of visitors' expenditure incurred at home), there is a difference between 'average inbound expenditure per trip' and 'average expenditure per inbound trip' (which generally includes all spending connected with inbound tourism trips, whether in the country of residence or abroad).

<sup>(6)</sup> Calculations were based on monetary (expenditure) and non-monetary data (see Table 13) and were available for 11 countries (see Table 6).

Table 6: Inbound tourism expenditure (TSA Table 1)

Country	Expenditure (million EUR)			Average expenditure per (EUR)			
	Total	By overnight visitors	By same-day visitors	Trip	Overnight trip	Same-day trip	Night of overnight trip
Bulgaria	3 364	3 220	143	366	467	62	224
Czech Republic <sup>(1)</sup>	5 235	3 809	1 425	177	329	79	99
Denmark	4 923	4 038	885	284	:	51	88
Estonia <sup>(2)</sup>	1 162	892	270	:	:	:	:
Spain	52 551	:	:	478	:	:	:
France <sup>(3)</sup>	50 041	:	:	243	:	:	:
Latvia	845	603	242	145	393	56	86
Lithuania	1 121	831	290	213	413	89	93
Hungary	2 905	2 711	194	195	315	31	59
Netherlands <sup>(4)</sup>	16 338	:	:	:	:	:	:
Austria	16 814	13 998	2 816	:	:	:	145
Poland	7 770	:	:	115	:	:	:
Romania <sup>(5)</sup>	1 094	1 092	2	:	:	:	:
Slovenia	2 408	1 017	1 391	:	422	:	167
Slovakia <sup>(6)</sup>	2 412	1 808	604	121	265	46	80
Finland <sup>(7)</sup>	4 396	3 591	805	576	850	236	116
Sweden <sup>(8)</sup>	9 489	:	:	:	:	:	:
Norway <sup>(9)</sup>	4 894	:	:	:	:	:	:
Switzerland <sup>(10)</sup>	16 360	14 414	1 946	:	:	:	:

Notes: The results on average expenditure were not available for all countries mainly due to missing data on the number of visitors (physical data). The reference year for TSA data is 2011 (for EE, ES and CH), 2012 (for HU, PL, FI and SE), 2013 (for BG, DK, LV, LT, RO, SK and NO), 2014 (for CZ, FR, NL, AT and SI).

(1) Same-day visits include transits, which accounted for EUR 598 million.

(2) Expenditure by seasonal and border workers and exports of educational and medical services are excluded.

(3) Year 2014; source: DGE, CST.

(4) Including expenditure of non-residents who travel to a country other than the Netherlands but spend money on Dutch companies or service providers.

(5) For same-day visitors — information from neighbouring countries.

(6) Same-day visitors include transit visitors.

(7) Some degree of overestimation in inbound tourism expenditure as it is equivalent to travel receipts in the balance of payments (BOP).

(8) RMF 2008.

(9) Services associated with holiday homes and estimated rents for these are included in the overall tourism expenditure figures. Expenditure on valuables is not included. Inbound tourism also includes travellers not being visitors as the travel item from the balance of payment is used in full.

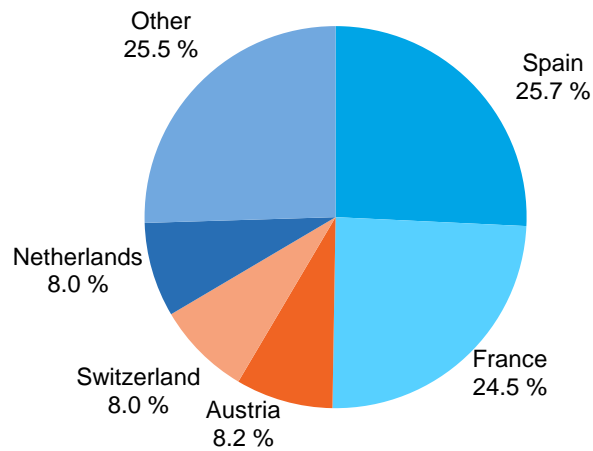
(10) Increases in 2008-2011 due to exchange rate fluctuations EUR/CHF, revision of National Accounts (NA) and adjustments related to TSA: RMF 2008.

Source: Eurostat, Data collection on TSA 2016.

Expenditure per same-day trip was lower than expenditure per night of overnight trip for obvious reasons (for the latter, tourists generally<sup>(7)</sup> have to pay for accommodation).

<sup>(7)</sup> In some cases (e.g. visits to relatives or friends or stays at own holiday home), accommodation is free of charge.

**Figure 1: Inbound tourism expenditure — top five countries (%)**

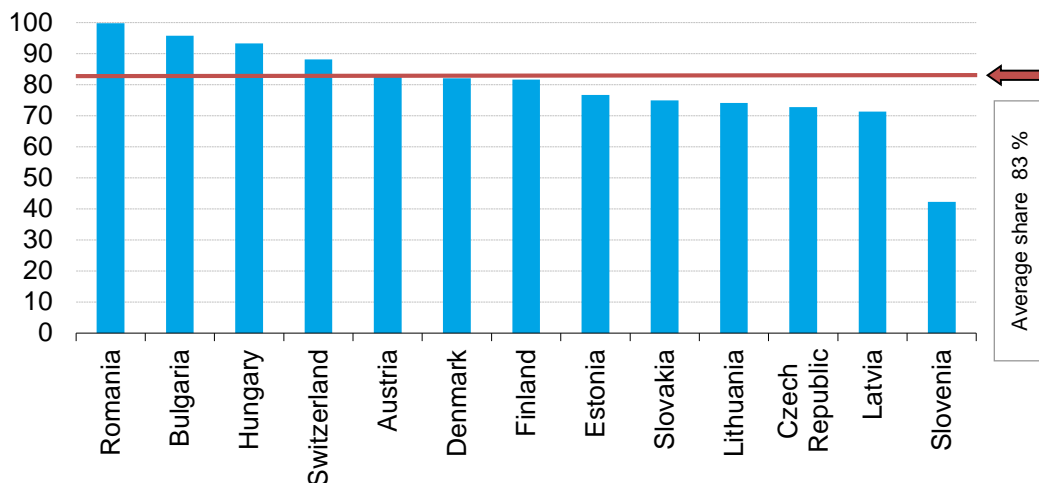


Source: Eurostat, Data collection on TSA 2016.

Figure 2 gives an overview of the countries' average share of total inbound tourism expenditure accounted for by overnight tourists (as opposed to same-day visitors).

The average was 83 % for the 13 countries able to break down data by type of visitor. The highest percentage was reported by Romania (nearly 100 %) and Bulgaria (96 %). By contrast, Slovenia recorded the lowest (42 %), due to the large number of same-day transit trips across the country.

**Figure 2: Proportion of total inbound tourism expenditure accounted for by overnight tourists (%)**



Note: No data available for ES, FR, NL, PL, SE and NO. Reference year: 2011 (EE and CH), 2012 (HU and FI), 2013 (BG, DK, LV, LT, RO and SK) and 2014 (CZ, AT and SI).

Source: Eurostat, Data collection on TSA 2016.

For many countries, tourism is an important driver for international trade in services. The credit side

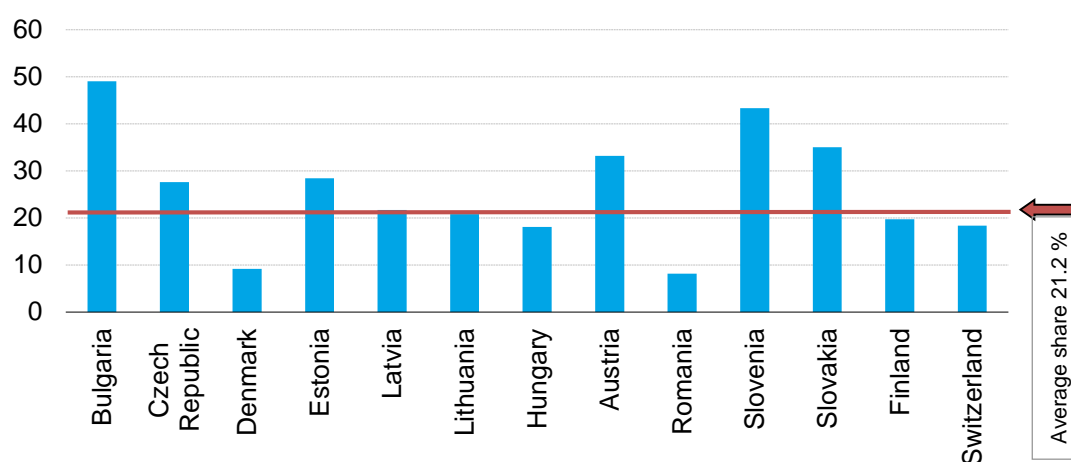


of this part of the balance of payments (BoP) details the foreign receipts of a country.

Figure 3 depicts the share of inbound tourism expenditure (TSA) in relation to the total international trade in services (BoP). Even if the travel concept (used in BoP) and the tourism concept (used in tourism statistics and in TSA) are not entirely comparable,<sup>(8)</sup> this ratio gives us an idea of the importance of inbound tourism for the trade in services.

For the 13 countries for which both series of data are available, inbound tourism expenditure amounts to more than one fifth (21.2 %) of international trade in services, ranging from less than 10 % in Denmark and Romania to nearly 50 % in Bulgaria.

**Figure 3:** Share of inbound tourism expenditure in relation to total international trade in services (%)



Note: Data on tourism inbound expenditure: missing for ES, FR, NL, PL, SE and NO; Reference year: 2011 (EE and CH), 2012 (HU and FI), 2013 (BG, DK, LV, LT, RO and SK) and 2014 (CZ, AT and SI). Data on trade in services missing for BG, LT, HU, RO and CH; Reference years for data on international trade in services matches TSA reference years (except FI (2013) and CH (2011)).

Source: Eurostat, Data collection on TSA in 2016, Statistics on international trade in services.

<sup>(8)</sup> BoP includes for instance border workers, long-term students etc.

## Domestic tourism expenditure — same-day trips have a significant impact

In almost every country, domestic tourism expenditure makes a significant contribution to the economy and is therefore a key component of the TSA. It comprises expenditure by residents travelling within their own country and expenditure linked to outbound trips but incurred in the country of residence, e.g. fares for a trip abroad but paid to a carrier in the country of origin or purchase of a new suitcase before the trip.

Reference years differ, but the highest figure was reported by France (EUR 91 352 million in 2014, or 31% of the total domestic expenditure estimated by the 19 participating countries). France is followed by the Netherlands (EUR 51 927 million in 2014) and Spain (EUR 48 070 million in 2011) (see Table 7 (*TSA Table 2*)).

**Table 7: Domestic tourism expenditure (*TSA Table 2*)**  
(million EUR)

Country	Total	By tourists	By same-day visits
Bulgaria	585	489	96
Czech Republic <sup>(1)</sup>	3 402	2 619	783
Denmark	7 402	4 282	3 120
Estonia <sup>(2)</sup>	163	163	:
Spain <sup>(3)</sup>	48 070	:	:
France <sup>(4)</sup>	91 352	:	:
Latvia	361	159	202
Lithuania	735	416	320
Hungary	2 003	1 235	768
Netherlands	51 927	:	:
Austria	19 602	12 103	7 499
Poland	3 738	:	:
Romania	4 984	4 761	223
Slovenia	1 107	581	525
Slovakia	1 470	1 028	442
Finland	7 432	5 896	1 536
Sweden <sup>(5)</sup>	19 917	:	:
Norway <sup>(6)</sup>	13 695	:	:
Switzerland <sup>(7)</sup>	20 842	11 937	8 905

Note: Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

(<sup>1</sup>) Expenditure by tourists (T2.1.1) includes business trips, which accounted for EUR 259 284 million.

(<sup>2</sup>) Due to the lack of data, domestic tourism expenditure by same-day visitors is not estimated.

(<sup>3</sup>) Estimations of rents associated with holiday homes are included.

(<sup>4</sup>) Year 2014; source: DGE, CST.

(<sup>5</sup>) RMF 2008.

(<sup>6</sup>) For resident producers, only business travel expenditure (transport, travel agency fees, accommodation and catering) is included as tourism expenditure. Expenditure on tour operator services is calculated as a gross amount. Expenditure on transport services for outbound trips is included regardless of whether the producer is resident or non-resident. Services associated with holiday homes and estimated rents for these are included in the overall tourism expenditure figures. Expenditure on valuables and expensive consumer durables subject to customs such as cars is not included.

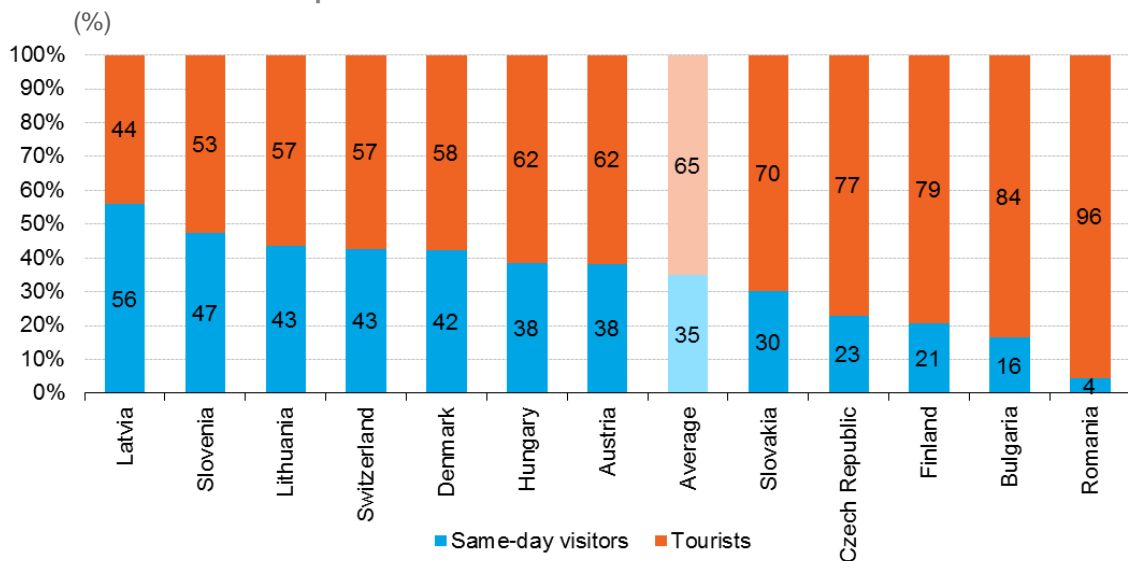
(<sup>7</sup>) Business tourism is not included.

Source: Eurostat, Data collection on TSA 2016.

Domestic tourism expenditure includes amounts spent by tourists in their country of residence in connection with an outbound trip. However, non-monetary data (the number of domestic same-day trips and domestic overnight stays) only covers trips/stays in the country of origin. Therefore, no average has been calculated for domestic tourism expenditure. Domestic expenditure on domestic trips and domestic expenditure on outbound trips should normally be reported separately, but were not in this case.

Available data reveals that same-day visitors had an average impact of 35% on the level of domestic tourism expenditure. As shown in Figure 4, same-day domestic trips were more significant than overnight trips for Latvia in terms of monetary contribution.

**Figure 4: Expenditure accounted for by same-day visitors and by tourists as a proportion of total domestic tourism expenditure**



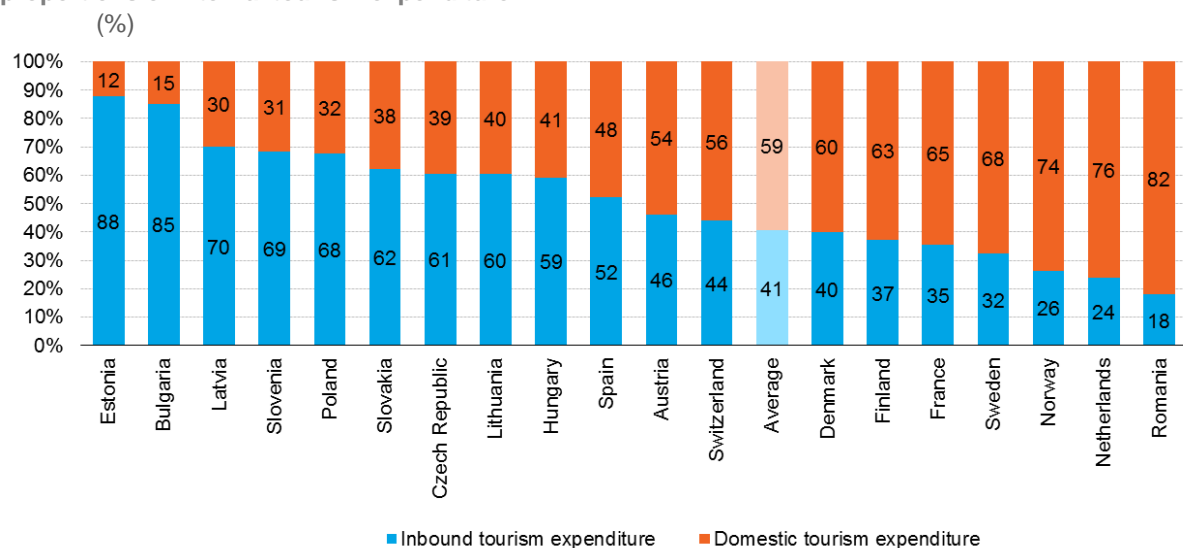
Note: No data available for EE, ES, FR, NL, PL, SE and NO. Reference year: 2011 (CH), 2012 (HU and FI), 2013 (BG, DK, LV, LT, RO and SK) and 2014 (CZ, AT and SI).

Source: Eurostat, Data collection on TSA 2016.

## Domestic tourism expenditure was 1.5 times higher than inbound tourism expenditure

Given that domestic tourism is more important than inbound tourism for many countries and as domestic tourism expenditure includes the 'domestic' part of expenditure on outbound trips (see above and methodological notes), domestic tourism expenditure accounted for a high proportion (59 % on average) of internal tourism expenditure in all the participating countries, with the remaining 41 % relating to inbound tourism expenditure. Figure 5 shows the breakdown for individual countries.

**Figure 5:** Inbound tourism expenditure (ITE) and domestic tourism expenditure (DTE) as proportions of internal tourism expenditure



Note: Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

Source: Eurostat, Data collection on TSA 2016.

As can be seen in Table 8 (*TSA Table 4*), eight countries did not cover other components of tourism consumption. In most cases, this was due to a lack of reliable data sources, although some countries had included these components as 'expenditure' (which is not fully in line with the updated TSA: RMF 2008).

As regards total internal tourism consumption, France had the highest figure: EUR 158 290 million in 2014, or 29 % of the total internal tourism consumption of the countries for which data was available. Spain followed with EUR 110 864 million in 2011. The Netherlands was third (EUR 68 265 million in 2014), Switzerland fourth (EUR 39 451 million in 2011) and Austria fifth (EUR 36 552 million in 2014). At the other end of the scale, the Baltic States reported the lowest internal consumption.

To put tourism consumption in a country into perspective (inbound as well as domestic components), Figure 6 shows the internal tourism consumption in relation to the population of the country. Per capita internal tourism consumption was the highest in Switzerland, Austria and the Netherlands (all three more than EUR 4 000 per inhabitant).

**Table 8: Internal tourism consumption (TSA Table 4)**  
(million EUR)

Country	Internal tourism consumption	Internal tourism expenditure	Inbound tourism expenditure	Domestic tourism expenditure	Other components of tourism consumption
Bulgaria	3 949	3 949	3 364	585	:
Czech Republic <sup>(1)</sup>	8 636	8 636	5 235	3 402	:
Denmark	12 325	12 325	4 923	7 402	:
Estonia	1 573	1 325	1 162	163	247
Spain <sup>(2)</sup>	110 864	100 621	52 551	48 070	10 243
France <sup>(3)</sup>	158 290	141 393	50 041	91 352	16 897
Latvia	1 211	1 206	845	361	5
Lithuania	1 856	1 856	1 121	735	:
Hungary	4 908	4 908	2 905	2 003	:
Netherlands	68 265	68 265	16 338	51 927	:
Austria	36 552	36 416	16 814	19 602	135
Poland <sup>(4)</sup>	13 234	11 508	7 770	3 738	1 726
Romania	6 101	6 023	1 094	4 984	77
Slovenia	3 587	3 515	2 408	1 107	73
Slovakia <sup>(5)</sup>	4 305	3 882	2 412	1 470	423
Finland <sup>(6)</sup>	14 457	11 828	4 396	7 432	2 629
Sweden <sup>(7)</sup>	29 406	29 406	9 489	19 917	:
Norway <sup>(8)</sup>	18 589	18 589	4 894	13 695	:
Switzerland	39 451	37 202	16 360	20 842	2 249

Note: Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

<sup>(1)</sup> Tourism social transfers in kind and consumption of individual non-market services are not included in the Czech TSA. All other components of tourism consumption (e.g. business trips, imputed rent) are directly included in tables T1 and T2.

<sup>(2)</sup> T4.1.2 includes business expenses.

<sup>(3)</sup> Year 2014; Source: DGE, CST.

<sup>(4)</sup> T4.1.2 includes business expenses.

<sup>(5)</sup> Other components include: Social transfers in kind, imputed rentals for housing.

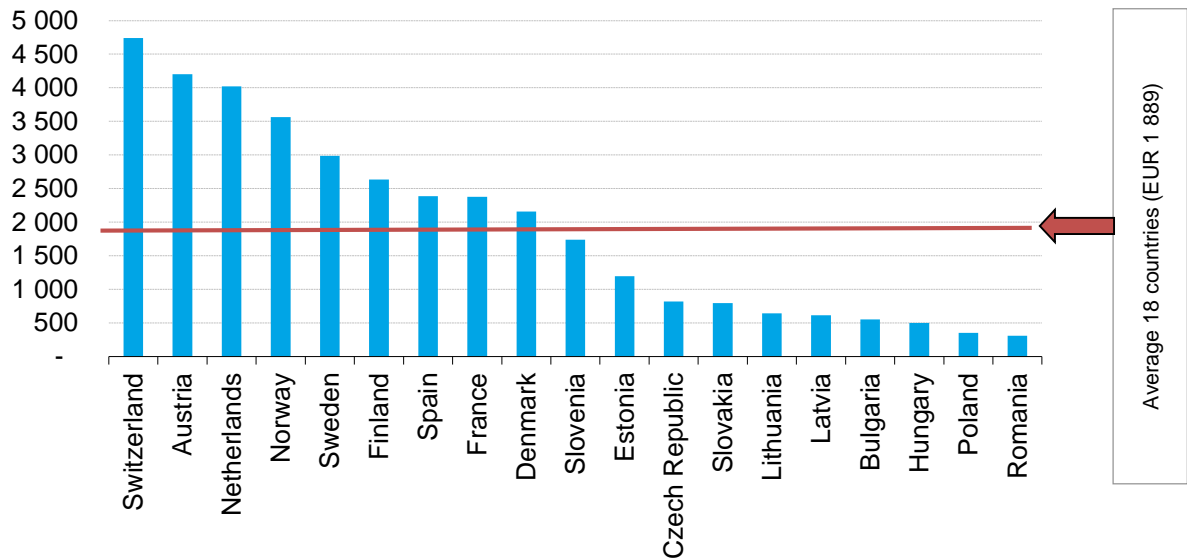
<sup>(6)</sup> Other components contain imputed consumption of holiday accommodation on own account, and expenditure on business trips paid by employers.

<sup>(7)</sup> RMF 2008.

<sup>(8)</sup> Services associated with holiday homes and estimated rents for these are included in the tourism expenditure figures. Calculations on social transfers in kind, Financial Intermediation Services Indirectly Measured (FISIM), home exchanges etc. have not been carried out.

Source: Eurostat, Data collection on TSA 2016.

**Figure 6: Internal tourism consumption per capita (EUR)**



Note: The reference years for the data are 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

Source: Eurostat, Data collection on TSA 2016.

## Outbound tourism expenditure per trip was EUR 480

Outbound tourism expenditure is spending by residents of a country making tourism trips abroad on goods and services acquired from non-resident providers. This is not included in the reconciliation of tourism demand and supply, which may explain why not all countries completed *TSA Table 3*, despite its importance for the balance of payments.

Total outbound tourism expenditure for the 14 countries that transmitted this data amounted to EUR 94 467 million. France, Spain, the Netherlands and Austria accounted for 72% of this (see Table 9 (*TSA Table 3*)). The average spend per trip (based on the data of nine countries) was EUR 480.

**Table 9: Outbound tourism expenditure (*TSA Table 3*)**  
(million EUR)

Country	Total	By tourists	By same-day visitors
<b>Bulgaria</b>	1 013	974	39
<b>Czech Republic<sup>(1)</sup></b>	2 266	2 146	119
<b>Denmark<sup>(2)</sup></b>	7 630	:	:
<b>Estonia<sup>(3)</sup></b>	:	:	:
<b>Spain</b>	14 707	:	:
<b>France<sup>(4)</sup></b>	27 300	:	:
<b>Latvia</b>	:	:	:
<b>Lithuania</b>	1 054	799	255
<b>Hungary</b>	1 590	1 260	330
<b>Netherlands</b>	16 127	:	:
<b>Austria<sup>(5)</sup></b>	9 979	:	:
<b>Poland</b>	3 082	:	:
<b>Romania</b>	1 499	1 077	421
<b>Slovenia</b>	923	835	88
<b>Slovakia</b>	1 115	871	244
<b>Finland</b>	:	:	:
<b>Sweden</b>	:	:	:
<b>Norway</b>	:	:	:
<b>Switzerland<sup>(6)</sup></b>	6 183	:	:

Note: Reference year: 2011 (EE, ES and CH), 2012 (HU and PL), 2013 (BG, DK, LT, RO and SK) and 2014 (CZ, FR, NL, AT and SI).

<sup>(1)</sup> Expenditure by tourists (T3.1.1) includes business trips, which accounted for EUR 400 131 million.

<sup>(2)</sup> Travel account, BoP.

<sup>(3)</sup> *TSA Table 3* is not compiled.

<sup>(4)</sup> Year 2014; the figure includes frontier workers; Source: Banque de France.

<sup>(5)</sup> Based on TBoP (debit; incl. international passenger transport); not adjusted in accordance with TSA: RMF 2008 (mainly with regard to seasonal workers, long-term students); data on overnight visitors and same-day visitors is not yet available.

<sup>(6)</sup> Includes only domestic tourism as part of an outbound trip.

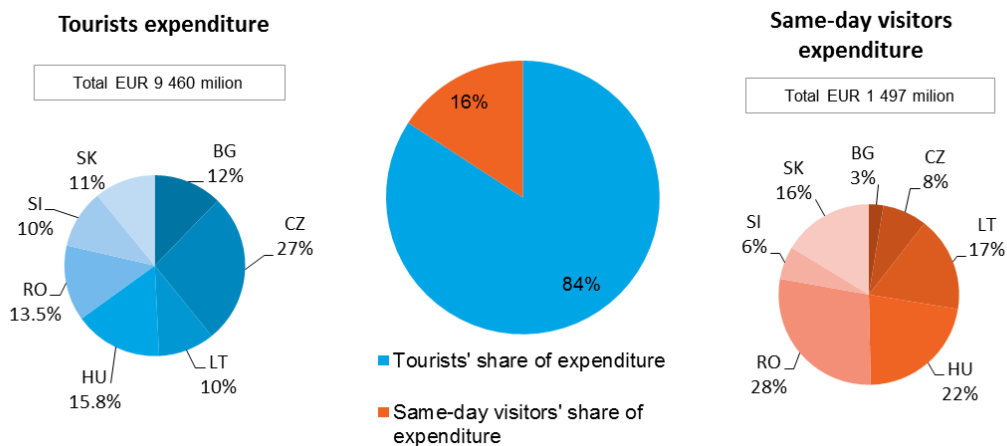
Source: Eurostat, Data collection on *TSA* 2016.



The division of outbound tourism expenditure into overnight tourists and same-day visitors is only available for only seven countries (accounting for only one-tenth of the total outbound tourism expenditure recorded for 14 countries whose data is contained in Table 9 above).

Figure 7 gives the breakdown by type of visitor and reveals that, for these seven countries, 16 % of outbound tourism expenditure was spent by same-day visitors and 84 % was accounted for by tourists spending at least one night away from home during their outbound trips.

**Figure 7: Outbound tourism expenditure by type of visitor**  
(%)



Note: Data available for seven countries: BG (2013), CZ (2014), LT (2013), HU (2012), RO (2013), SI (2014) and SK (2013).

Source: Eurostat, Data collection on TSA 2016.

# 5

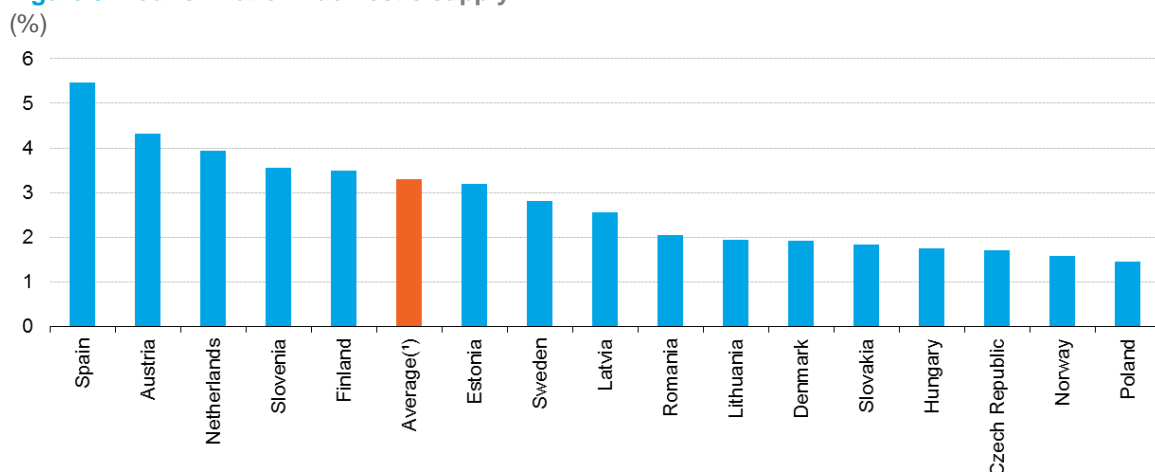
## The supply side: How much does tourism contribute to the national economy?

The TSA is an extension of the System of National Accounts (SNA). As a result, it compiles information on both the supply side and the demand side of tourism. This means that it highlights economic activity in tourism-related industries and portrays tourism in the context of the overall economy and alongside other sectors. Putting tourism in an economic context is a key reason for compiling TSA.

*TSA Table 6* provides a consolidation of *TSA Table 4* (demand side — internal tourism consumption) and *TSA Table 5* (supply side — production accounts of tourism industries and other industries). This enables us to calculate the product-specific ‘tourism ratio in supply’ and the aggregates ‘tourism value added’ and ‘tourism gross domestic product’. It forms the basis of the TSA system.

Table 10 (*TSA Table 6*) reveals that Spain recorded the highest tourism gross value added (EUR 232 353 million in 2011). This represents 58 % of the tourism gross value added of the 16 countries for which data was available. Denmark (EUR 74 244 million in 2013; 19 %), the Netherlands (EUR 20 336; 5 %) and Austria (EUR 18 721 million in 2014; 5 %) followed well behind in second and third place. As regards the ratio of tourism to total domestic supply (see Figure 8), Spain also recorded the highest figure, 5.5 % in 2011. The average for the 16 countries was 3.3 %.

**Figure 8: Tourism ratio in domestic supply**



Note: Internal tourism consumption as a proportion of total domestic supply. No data available for BG, FR and SE. Reference year: 2011 (EE and ES), 2012 (HU, PL and FI), 2013 (DK, LV, LT, RO, SK and NO) and 2014 (CZ, NL, AT and SI).

(\*) Weighted average value based on data from the 16 countries that calculated the tourism ratio.

Source: Eurostat, Data collection on TSA 2016.

**Table 10:** Total domestic supply and internal tourism consumption (TSA Table 6)

Country	Tourism gross value added (at basic prices) (million EUR)	Domestic supply (at purchasers' prices) (million EUR)	Internal tourism consumption (million EUR)	Tourism ratio* (%)
Bulgaria	:	:	3 949	:
Czech Republic	3 733	506 495	8 636	1.7
Denmark <sup>(1)</sup>	74 244	642 147	12 325	1.9
Estonia	566	49 276	1 573	3.2
Spain	232 353	2 027 413	110 864	5.5
France <sup>(2)</sup>	:	:	158 290	:
Latvia	837	47 244	1 211	2.6
Lithuania	867	95 885	1 856	1.9
Hungary	4 823	279 700	4 908	1.8
Netherlands <sup>(3)</sup>	20 336	1 735 931	68 265	3.9
Austria <sup>(4)</sup>	18 721	844 382	36 552	4.3
Poland	6 862	911 640	13 234	1.5
Romania	2 627	298 244	6 101	2.0
Slovenia	1 182	101 129	3 587	3.5
Slovakia	1 739	234 997	4 305	1.8
Finland	4 312	413 491	14 457	3.5
Sweden <sup>(5)</sup>	:	1 047 691	29 406	2.8
Norway <sup>(6)</sup>	12 930	1 169 887	18 589	1.6
Switzerland	13 605	:	39 451	:

(\*) Tourism ratio = Internal tourism consumption (at purchasers' prices) as proportion of domestic supply.

Note: Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

(<sup>1</sup>) Tourism specific and tourism-related industries in T6.1. Margins included in T6.2.

(<sup>2</sup>) Year 2014; Source: DGE, CST.

(<sup>3</sup>) Total imports-consumption of households abroad — imports of business abroad.

(<sup>4</sup>) T6.5: Included under T6.3 ('Total imports'). Comments regarding T6.8 'Tourism ratio': In the Austrian TSA, tourism value added (TVA) is defined as the value added generated by tourism industries and other industries of the economy in response to internal tourist consumption. TVA includes the proportion of value added generated by all industries in the process of the provision of goods and services to visitors or would-be visitors, or to third parties for their benefit. However, the starting point of the calculation of TVA is TSA Table 6, which shows products characteristic of tourism on the supply as well as on the use (demand) side (internal consumption). To calculate the 'tourism ratio' of any given supply of commodities, the amount purchased by tourists is related to the total supply of the respective commodity. These 'tourism ratios' are applied to the gross value added (GVA) of the 'symmetrically' corresponding industry in TSA Table 5, to give the direct TVA of each industry.

(<sup>5</sup>) RMF 2008.

(<sup>6</sup>) T6. 1 is GVA for tourism industries. Tourism industries do not include services associated with own holiday homes and retail trade of country-specific tourism characteristic goods. Production of local passenger transport is included in the transport industries. T6.7, see comments under T2 and T4.

Source: Eurostat, Data collection on TSA 2016.

## Tourism generated 2.3 million jobs in Spain

Employment is a key variable in the economic analysis of productive activities. 'Employment in tourism' measures the number of jobs in tourism and non-tourism industries (but directly connected to tourism) held by the self-employed, employees and unpaid family co-workers.

Table 11 (*TSA Table 7*) reveals that tourism generated 4.8 million jobs in the nine countries for which data is available, with Spain leading the way. The 2011 figure of 2.3 million tourism-related jobs in Spain represented 48% of the total for all nine reporting countries.

**Table 11: Employment in the tourism industries (*TSA Table 7*)**

Country	Number of jobs	Number of hours worked	Number of full-time equivalent jobs	Number of people employed
Bulgaria	:	:	:	:
Czech Republic <sup>(1)</sup>	225 283	410 973 500	225 446	:
Denmark <sup>(2)</sup>	:	:	227 273	:
Estonia <sup>(3)</sup>	:	:	21 565	:
Spain	2 323 000	:	2 009 700	2 270 900
France <sup>(4)</sup>	:	:	:	1 254 234
Latvia	:	:	:	:
Lithuania	42 226	:	:	:
Hungary	356 005	690 626 085	338 049	:
Netherlands	606 000	:	366 000	510 000
Austria <sup>(5)</sup>	334 300	:	270 500	3 704 100
Poland	:	:	130 012	:
Romania	388 871	3 416	343 224	:
Slovenia <sup>(6)</sup>	:	:	:	58 327
Slovakia	387 361	677 239 231	373 027	379 167
Finland <sup>(7)</sup>	136 500	235 000 000	120 400	:
Sweden <sup>(8)</sup>	:	235 490 000	134 137	:
Norway <sup>(9)</sup>	:	:	153 700	:
Switzerland <sup>(10)</sup>	:	:	166 935	:

Note: Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

(1) Data is based on the 'Tourism Employment Module' (TEM), which is compiled by CZSO. All data represents the so-called domestic concept of employment.

(2) A part of the numbers for the shipping part also includes freight and not only passengers.

(3) Number of full-time equivalent jobs is estimated only in tourism characteristic industries.

(4) For number of people employed, year 2014; Source: ACOSS (central agency of social security organisations).

(5) Absolute figures; 'number of people employed' in FTE; 2013 data.

(6) The number of people employed (employees and self-employed) is based on national accounts and corresponds to the total people employed in tourism industries. The number of people employed in tourism directly is 30 573 (calculation based on the number of persons employed in national accounts according to activities and tourism ratios of supply in individual activities).

(7) Employment and working hours in the tourism industries. Full-time definition based on the Labour force survey.

(8) RMF 2008.

(9) For details on the industries included, see comment under T6.

(10) Tourism employment in all industries.

Source: Eurostat, Data collection on TSA 2016.

# 6 Tourism gross fixed capital formation and collective consumption

When compiling *TSA Tables 8 and 9*, we had to not only gather data from sources other than those generally used for NSI's statistical programmes, but also had to overcome a number of specific conceptual challenges. As a result, drawing up these tables can be considered a definite step towards compiling a full set of TSA, which is why only a few countries are able to provide this information (see Table 12 (*TSA Tables 8 and 9*)).

**Table 12:** Tourism gross fixed capital formation (*TSA Table 8*) and tourism collective consumption (*TSA Table 9*)  
(million EUR)

Country	Tourism gross fixed capital formation	Tourism collective consumption
Bulgaria	:	:
Czech Republic <sup>(1)</sup>	1 317	:
Denmark <sup>(2)</sup>	:	85
Estonia	230	:
Spain <sup>(3)</sup>	12 727	2 321
France	:	:
Latvia	:	:
Lithuania	:	:
Hungary	796	:
Netherlands	:	:
Austria	:	:
Poland	17 893	:
Romania	:	:
Slovenia	:	:
Slovakia	1 192	:
Finland	:	:
Sweden	:	:
Norway <sup>(4)</sup>	2 282	:
Switzerland	:	:

Note: Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

(<sup>1</sup>) Data for year 2013.

(<sup>2</sup>) Governmental, regional and municipal.

(<sup>3</sup>) Tourism social transfers in kind are included in collective consumption.

(<sup>4</sup>) For details on the industries included, see comment under T6.

Source: Eurostat, Data collection on TSA 2016.

# 7

## Non-monetary data

*TSA Table 10* presents some physical, non-monetary indicators that relate mainly to the demand side TSA tables and complement the core TSA figures. They also allow further analysis and enable proper interpretation of the monetary information.

The 2008 System of National Accounts (SNA) states explicitly that physical indicators are a key component of tourism satellite accounts. As a result, they should not be viewed merely as ancillary components of the TSA. The non-monetary data in Table 13 (*TSA Table 10*) on the number of same-day trips, overnight trips and overnight stays for inbound, domestic and outbound tourism was added to this data collection exercise to facilitate analysis. It also provided the basis for calculating the average expenditure in Tables 6 and 9.

**Table 13: Non-monetary indicators (TSA Table 10)**  
(thousands)

Country	Inbound tourism			Domestic tourism			Outbound tourism		
	SDT	OT	Nights	SDT	OT	Nights	SDT	OT	Nights
Bulgaria	2 294	6 897	14 370	1 513	3 413	7 247	761	3 169	4 269
Czech Republic <sup>(1)</sup>	17 939	11 589	38 315	46 646	29 412	106 606	2 748	7 393	48 078
Denmark <sup>(2)</sup>	17 340	:	45 655	35 779	:	62 417	:	:	50 743
Estonia <sup>(3)</sup>	:	:	3 749	:	1 561	3 534	:	1 054	6 196
Spain	41 656	68 215	597 121	325 315	151 397	737 845	2 169	11 783	109 579
France <sup>(4)</sup>	122 070	83 767	599 027	67 627	179 410	1 026 770	4 023	25 344	246 152
Latvia	4 286	1 536	7 017	8 995	3 156	7 289	530	1 246	7 951
Lithuania	3 252	2 012	8 923	10 986	2 589	7 069	2 464	1 764	13 642
Hungary <sup>(5)</sup>	6 271	8 607	45 746	127 588	17 119	53 554	9 302	4 359	13 190
Netherlands	:	13 900	34 000	:	17 200	86 400	:	17 900	178 800
Austria <sup>(6)</sup>	:	:	96 233	:	:	35 668	:	10 994	69 847
Poland	52 550	14 840	:	:	40 700	:	38 890	9 400	48 290
Romania	:	:	:	36 053	17 442	66 577	380	1 061	1 061
Slovenia <sup>(7)</sup>	:	2 411	6 090	:	1 113	3 500	2 030	2 642	13 687
Slovakia <sup>(8)</sup>	13 172	6 816	22 493	6 153	5 525	18 879	1 989	2 479	19 387
Finland <sup>(9)</sup>	3 410	4 227	31 048	:	30 915	82 388	923	9 055	52 951
Sweden	:	:	:	:	:	:	:	:	:
Norway <sup>(10)</sup>	:	:	:	:	15 060	53 130	:	9 280	63 820
Switzerland <sup>(11)</sup>	:	:	15 752	:	:	35 486	:	:	19 734

Notes: SDT = Same-day trips; OT = Overnight trips. Reference year: 2011 (EE, ES and CH), 2012 (HU, PL, FI and SE), 2013 (BG, DK, LV, LT, RO, SK and NO) and 2014 (CZ, FR, NL, AT and SI).

<sup>(1)</sup> Data (T10.4.1-T10.6.2) represents collective accommodation establishments = an establishment with at least five rooms and ten beds used for the purpose of tourism.

<sup>(2)</sup> T10.5.1: holiday resorts and hostels.

<sup>(3)</sup> T10.1.3: Number of overnight stays = nights spent by foreign visitors in collective accommodation establishments; T10.2 and T10.3 data based on the Household Budget Survey.

<sup>(4)</sup> T10.1 to T10.3, year 2014; T10.1, Source: DGE, Banque de France, EVE survey; T10.2-T10.3, Source: DGE, SDT survey; T10.4 to T10.6, reference period: 1 January 2015 (the numbers of establishments are slightly different from those already given by France for 2014 due to different dates of availability); T10.4, only resort hotels; Source: Insee, DGE, regional partners; T10.5, only youth hostels, holiday homes, visitor flats.; Source: Insee, DGE, SNRT; T10.6 Source: Insee, DGE.

<sup>(5)</sup> TSA includes Spa services (country specific product) and Support activities for transportation beyond TSA:RMF 2008 Item 2c1 activities. These amount to 6 % and 1 % on the demand side, and 8 % and 15 % on the supply side.

<sup>(6)</sup> T10.1.3./T10.2.3.: Based on accommodation statistics in NACE 55.1, 55.2, 55.3 and private tourist accommodation; T10.3.2/T10.3.3: Holiday and business trips.

<sup>(7)</sup> Data on accommodation excludes temporary accommodation facilities and marinas.

<sup>(8)</sup> Data on accommodation (NACE 55.1,55.2,55.3) is from accommodation statistics. Data on accommodation (NACE 68.2 and 68.3) is not available. Same-day visitors include transit visitors in inbound tourism.

<sup>(9)</sup> NACE 55.1 and 55.2 combined in T10.4.

<sup>(10)</sup> T10.2 and T10.3 is from the national travel survey conducted by Statistics Norway following Regulation (EU) No 692/2011; T10.4, T10.5 and T10.6 are from the structural business statistics by Statistics Norway following Regulation (EC) No 295/2008.

<sup>(11)</sup> Inbound tourism =: only nights in hotels are included.

Source: Eurostat, Data collection on TSA 2016.



# Annex — List of indicators in the questionnaire

## TSA Table 1

Inbound tourism expenditure [three indicators]

- Total inbound tourism expenditure
- Inbound tourism expenditure by tourists/overnight visitors
- Inbound tourism expenditure by same-day visitors/excursionists

## TSA Table 2

Domestic tourism expenditure [three indicators]

- Total domestic tourism expenditure
- Domestic tourism expenditure by tourists/overnight visitors
- Domestic tourism expenditure by same-day visitors/excursionists

## TSA Table 3

Outbound tourism expenditure [three indicators]

- Total outbound tourism expenditure
- Outbound tourism expenditure by tourists/overnight visitors
- Outbound tourism expenditure by same-day visitors/excursionists

## TSA Table 4

Internal tourism consumption [five indicators]

- Total internal tourism consumption
- Internal tourism expenditure
  - Inbound tourism expenditure
  - Domestic tourism expenditure
- Other components of tourism consumption

## TSA Table 5

Production accounts of tourism industries and other industries [three indicators]

- Total output of domestic producers (at basic prices)
- Total intermediate consumption of domestic producers (at purchasers' prices)
- Total gross value added (at basic prices)

## TSA Table 6

Total domestic supply and internal tourism consumption [eight indicators]

- Tourism gross value added (at basic prices)
- Total output of domestic producers (at basic prices)
- Total imports
- Taxes less subsidies on products produced and imported nationally

- Trade and transport margins
- Domestic supply (at purchasers' prices)
- Internal tourism consumption
- Tourism ratio (%)

#### TSA Table 7

Employment in the tourism industries [four indicators]

- Number of jobs
- Number of hours worked
- Number of full-time equivalent jobs
- Number of people employed

#### TSA Table 8

Tourism gross fixed capital formation [one indicator]

- Total

#### TSA table 9

Tourism collective consumption [one indicator]

- Total

#### TSA Table 10

Non-monetary indicators [19 indicators]

- Inbound tourism
  - Number of same-day trips
  - Number of overnight trips
  - Number of overnight stays
- Domestic tourism
  - Number of same-day trips
  - Number of overnight trips
  - Number of overnight stays
- Outbound tourism
  - Number of same-day trips
  - Number of overnight trips
  - Number of overnight stays
- Accommodation in NACE 55.1
  - Number of establishments
  - Number of rooms
  - Number of beds
- Accommodation in NACE 55.2
  - Number of establishments
  - Number of rooms
  - Number of beds
- Accommodation in NACE 55.3
  - Number of establishments
  - Number of places for tents and caravans
- Accommodation in NACE 68.2
  - Number of establishments
- Accommodation in NACE 68.3
  - Number of establishments

# Methodological notes

The methodology for TSA is based on the *2008 Tourism Satellite Account: Recommended Methodological Framework* (TSA: RMF 2008) and, for tourism statistics in general, on the *2008 International Recommendations for Tourism Statistics* (IRTS 2008).

## Tourism Satellite Accounts

The purpose of tourism satellite accounts is threefold: to analyse in detail all aspects of demand for goods and services associated with the activity of visitors, to observe the operational interface with the supply of such goods and services within the economy and to describe how this supply interacts with other economic activities.

## Visitor

A visitor is a traveller taking a trip to a main destination outside his/her usual environment for less than a year for any main purpose (business, leisure or other personal purpose) other than to be employed by a resident entity in the country or place visited. These trips taken by visitors qualify as tourism trips.

## Tourist and same-day visitor

A visitor (domestic inbound or outbound) is classified as a tourist (or overnight visitor) if his/her trip includes an overnight stay, or as a same-day visitor (or excursionist) otherwise.

## Inbound tourism

Inbound tourism comprises the activities of a non-resident visitor within the country of reference on an inbound trip.

## Domestic tourism

Domestic tourism comprises the activities of a resident visitor within the country of reference either as part of a domestic trip or part of an outbound trip.

## Internal tourism

Internal tourism comprises domestic tourism and inbound tourism, i.e. the activities of resident and non-resident visitors in the country of reference as part of domestic or international trips.

## Outbound tourism

Outbound tourism comprises the activities of a resident visitor outside the country of reference either as part of an outbound trip or as part of a domestic trip.

### Tourism expenditure

Tourism expenditure refers to the amount paid for the acquisition of consumption goods and services as well as valuables for own use or to give away for and during tourism trips. It includes expenditure by visitors themselves as well as expenses paid for or reimbursed by others.

### Tourism (direct) gross value added

Tourism gross value added adds the parts of gross value added generated by tourism industries and other industries of the economy that directly serve visitors in responding to internal tourism consumption. The use of the term 'direct' in this aggregate refers to the fact that the TSA measures only that part of value added (by tourism industries and other industries) due to consumption by visitors and leaves aside the indirect and induced effects that such consumption might generate.

### Domestic tourism expenditure

Domestic tourism expenditure includes not only the expenditure of visitors on domestic trips, but also expenditure in the country of origin of visitors undertaking outbound trips. The economy benefiting from tourism expenditure is not always identical with the places visited during the trip. There is not always a strict relationship between the places visited and the economy/economies affected. For instance, not all expenditure associated with international trips occurs outside the visitor's economy of origin; in particular, some services might be acquired from producers in the country of origin or another country (international transport in particular, or any expenditure *en route*).

### Tourism consumption

According to formal definitions, 'tourism consumption' is the same as 'tourism expenditure'. However, the concept of tourism consumption as used in the TSA goes beyond that of tourism expenditure. In addition to 'the amount paid for the acquisition of consumption goods and services as well as valuables for own use or to give away for and during tourism trips', which corresponds to monetary transactions (the focus of tourism expenditure), it includes services associated with holiday accommodation on own account, tourism social transfers in kind and other imputed consumption.

### Gross fixed capital formation

Gross fixed capital formation is an important component of the description and analysis of tourism industries. It should be noted that, from an industry perspective, not only is gross fixed capital formation an important variable but transactions in non-produced non-financial assets (such as land) and in non-produced intangible assets (such as landing rights or trade mark rights) may also be important in a broader perspective.

### Tourism collective consumption

Although collective non-market services have been excluded from tourism consumption, this does not mean that the measurement of expenditure by public administrations in the tourism-related fields of market promotion, information, planning, etc. is not relevant and that it does not have its place in the aggregate measurement of the economic importance of tourism.

### Trip

A trip refers to travel by a person from the time of departure from his or her usual residence until he/she returns, i.e. a round trip. A trip can be made up of visits to different places.

A **same-day trip** is a trip without an overnight stay; an **overnight** or **tourism trip** is one which includes at least one overnight stay.

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# Tourism Satellite Accounts in Europe

Tourism plays an important role in many countries' economies and labour markets. Tourism Satellite Accounts (TSA) is a framework developed to quantify the importance of tourism. This publication disseminates national results for a set of key TSA indicators for EU and EFTA countries who have compiled TSA for recent reference years and is a follow-up of the publication "Tourism Satellite Accounts in Europe" of 2013.

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