

# Tourism Satellite Accounts (TSA) in Europe

2010 edition



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## Introduction

Both the importance of tourism for economic, social and cultural development in Europe and the role played by this sector in development and socioeconomic integration are generally acknowledged. Tourism not only contributes to countries' economies and labour markets but also can have a positive effect on the well-being of the population.

In order to quantify the contribution made by tourism to national economies and to the Union using a harmonised statistical approach, a tourism satellite account (TSA) has been developed. It is the internationally recognised framework (conceptual tool) for measuring tourism activities and the contribution made by tourism to the economy of individual countries or regions, sharing the concepts, definitions and classifications of the national accounts. Traditional tourism statistics focus primarily on flows (number of visitors, number of overnight stays, etc.), whereas the TSA allows evaluation of the monetary value of tourism to an economy and of its contribution to the labour market.

Over the past decade, successive Commission initiatives have fostered introduction and implementation of TSAs in the EU Member States. Following three rounds of grants from the Commission Directorate-General for Enterprise and Industry, Eurostat coordinated a two-year project in 2008-2009. The next step, early in 2010, was voluntary transmission of all available TSA data by the Member States and EFTA countries.

This publication discusses the outcome of this first data collection exercise. Although readers should bear in mind that the data are not always comparable across countries, the results nevertheless show the analytical potential of TSAs for policy-makers and give an indication of the importance of the tourism industry to European economies.

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## Main findings from the first initiatives of TSA compilation

A total of 20 EU Member States and 3 EFTA countries participated in the first transmission of TSA data (see Table 1) with different reference years (see Table 2).

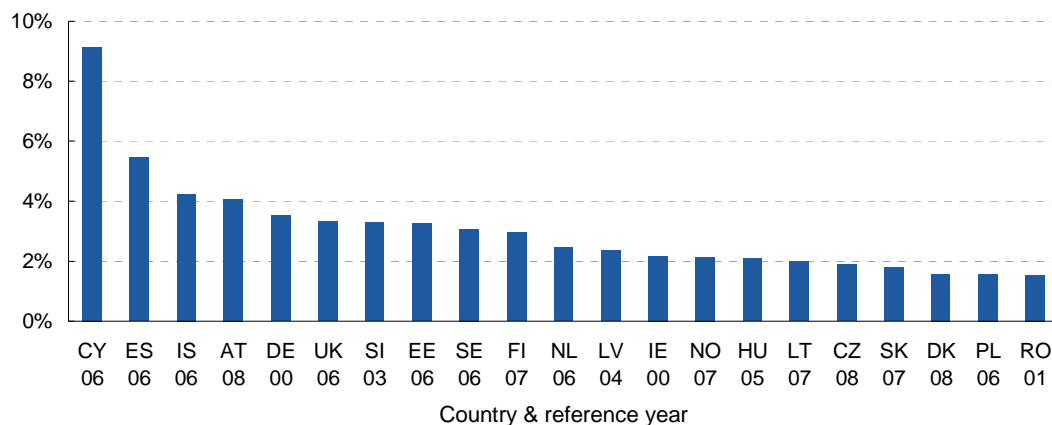
Tourism plays an important role because of its economic and employment potential in many countries. In order to validate this commonly shared opinion statistically, a 'Tourism Satellite Account' (TSA) has been developed. It is the internationally recognised conceptual framework for measuring tourism activities and the contribution they make to the economy of any particular country. Traditional tourism statistics focus primarily on tourism flows, whereas the TSA provides a means of evaluating the monetary value of tourism to an economy.

The information that can be obtained from the TSA includes a number of indicators of particular interest to data users. These are mainly macroeconomic variables such as tourism gross value added, tourism gross domestic product, internal tourism consumption and their ratios in the total economy.

The relevance of these variables lies in their potential to show clearly the importance of tourism to the economy as a whole and to compare the tourism industry with other economic activities.

Figure 1 displays the 'tourism ratio in domestic supply', which means the share of internal tourism consumption in domestic supply or, in other words, the demand-to-supply ratio of the tourism industry. Among the 21 countries for which data are available, in Cyprus tourism contributed by far the most to the economy, as inbound and domestic visitors consumed 9.1 % of the total output of tourism and non-tourism industries. The average tourism ratio for the countries for which data are available was 3.0 %.

**Figure 1:** Tourism ratio in domestic supply<sup>(1)</sup>



Note: Data for individual countries refer to different reference years (see Table 1).

<sup>(1)</sup> Share of internal tourism consumption in total domestic supply.

Source: Eurostat, Data collection on TSA

## Background and introductory comments on the data

The purpose of this publication is to disseminate the results of the TSA, although for different reference years (see Table 2) in the EU, EFTA and candidate countries which were transmitted to Eurostat from April to October 2010. Voluntary transmission of TSA figures to Eurostat was based on the successful EU project on the Tourism Satellite Account in the EU (2008-2009) <sup>(1)</sup>, which showed that work on the TSA is sufficiently advanced in many countries. Eurostat therefore collected the information available from the Member States in order to produce a first publication using TSA data.

Since compilation and transmission of TSA data go beyond the current legal framework for tourism statistics, namely Directive 95/57/EC on the collection of statistical information in the field of tourism, data collection has proceeded on a voluntary basis.

The indicators proposed for submission to Eurostat (see Annex) were a subset of the tables from an international methodology document entitled 'The 2008 Tourism Satellite Account: Recommended Methodological Framework' (TSA:RMF)<sup>(2)</sup>. Beyond that, a further variable reflecting the number of persons employed – which is not covered by the TSA:RMF tables – was added to the Eurostat TSA questionnaire, since this indicator was considered important to complete the picture of employment in tourism.

It needs to be borne in mind – especially when comparing and interpreting the results – that the comparability of the results may be affected by methodological discrepancies between the national TSA and the TSA:RMF, by different levels of completeness of TSA, by different levels of maturity of the information (some figures are preliminary, others come from pilot projects) and because of different reference years for the transmitted variables. Therefore, in order for data users to have a clearer picture about the quality of data, explanatory notes are included in all tables and graphs, where possible. It is highly recommended to take this metadata into account when analysing or interpreting particular variables.

## Twenty-three countries participated, but with different level of coverage and reference year

Table 1 gives a list of the countries in the first transmission of TSA data indicating how many variables they each transmitted<sup>(3)</sup>. The numbers in brackets reveal that the reports for all countries were incomplete. The most incomplete were data on Tourism capital formation (TSA table 8) and on Tourism collective consumption (TSA table 9), followed by data on Employment (TSA table 7) and on Non-monetary data (TSA table 10). On the other hand, all 23 countries reported data on total inbound tourism expenditure, on total domestic tourism expenditure and on total internal tourism expenditure, which is the sum of the other two.

**Table 1:** Countries participating in TSA transmission and number of variables available

Bulgaria (14)	Spain (36)	Austria (36)	Sweden (26)
Czech Republic (45)	Cyprus (39)	Poland (22)	United Kingdom (32)
Denmark (39)	Latvia (41)	Romania (19)	Switzerland (28)
Germany (26)	Lithuania (41)	Slovenia (39)	Iceland (31)
Estonia (32)	Hungary (41)	Slovakia (41)	Norway (27)
Ireland (42)	Netherlands (24)	Finland (39)	

Source: Eurostat, Data collection on TSA

<sup>(1)</sup> The project deliverables are available on the Eurostat website: <http://epp.eurostat.ec.europa.eu/portal/page/portal/tourism/methodology>.

<sup>(2)</sup> United Nations Statistics Division (UNSD), Statistical Office of the European Communities (Eurostat), Organisation for Economic Cooperation and Development (OECD) and World Tourism Organisation (UNWTO) (2008): 2008 Tourism Satellite Account: Recommended Methodological Framework (TSA: RMF 2008). The document is available on the Eurostat website (see link in footnote 1).

<sup>(3)</sup> The total number of variables in the questionnaire was 50.



The reference year for the data is not the same for every country participating, but ranges from 2000 to 2008. An overview is given in Table 2.

**Table 2:** Reference year (period)

Year	Country
2000	DE, IE <sup>(1)</sup>
2001	RO <sup>(2)</sup>
2003	SI
2004	LV
2005	HU, CH
2006	BG <sup>(3)</sup> , EE, ES, CY, NL, PL <sup>(3)</sup> , SE, UK <sup>(4)</sup> , IS
2007	LT, SK, FI, NO
2008	CZ, DK, AT

<sup>(1)</sup> IE - The data for Ireland represents a first attempt at compiling a TSA for Ireland and is not considered as an official statistic.

<sup>(2)</sup> RO - It was an exercise that does not represent official statistics. NIS has adjusted tourism statistics to ensure regular compilation of TSA starting from 2012.

<sup>(3)</sup> BG, PL - Provisional TSA data

<sup>(4)</sup> UK - The UK TSA is in experimental form and not regarded as an official statistic as yet.

Source: Eurostat, Data collection on TSA in 2010

Depending on how the statistical system in a given country is organised, various agencies can be involved in compiling and disseminating official tourism statistics and tourism satellite accounts. In some cases the TSAs have been compiled by an institution other than the national statistical institute (NSI). This is the case in five countries (DK, DE, PL, RO and SI). Where the NSI is in charge of compiling the TSA – which is the usual practice – there are two approaches to organising the work within the institute. One is that a unit dealing with tourism statistics compiles the TSA (as in BG, CZ, IE, CY, LV, LT, HU, AT, SK and the UK). The other is that the unit in charge of national accounts is responsible for the TSA (as in EE, ES, NL, FI, SE, CH, IS and NO). Both these approaches have their advantages, but the most important recommendation is that tourism statisticians and national accounts experts should work together closely and share their knowledge and experience.

## Demand side of the TSA: how much did visitors spend?

The first four TSA tables contain demand-side data on expenditure by visitors (before and during the trip) and tourism consumption. Tourism expenditure is subdivided into inbound, domestic and outbound tourism in TSA Tables 1 to 3, whereas tourism consumption is reported for internal tourism only in TSA Table 4, which summarises inbound and domestic tourism expenditure, includes other components of tourism consumption and, thus, gives information on internal tourism consumption. Although the definition of tourism consumption is more or less the same as for tourism expenditure, the concept is a little broader. Apart from expenditure, it also measures services such as the imputed rent of holiday homes, services paid by non-profit institutions for trips made by special groups (e.g. disabled people) and other consumption.

## Overnight visitors (tourists) contributed by 89% to inbound tourism expenditure

Table 3 shows inbound tourism expenditure by non-residents in the country visited. These results were available for all 23 countries participating, although absence of data, in particular from France, Italy and Greece, means that the picture of inbound tourism expenditure in leading countries is incomplete. Given that, it is not surprising that Spain recorded the highest value (44 983 million EUR in 2006) which was equal to 26 % of inbound tourism expenditure in all 23 countries observed. Germany came second (26 928 million EUR in 2000), followed by the United Kingdom (23 471 million EUR in 2006) and Austria

(16 512 million EUR in 2008). These four countries totalled 64 % of inbound tourism expenditure in all the countries participating.

**Table 3:** Inbound tourism expenditure (TSA Table 1)

Country & ref. year	Expenditure ('000 000 EUR)			Average expenditure per: (EUR)				Notes
	Total	By tourists	By SDV <sup>(1)</sup>	Trip	Overnight trip	Same-day trip	Night of overnight trip	
<b>BG 06</b>	2 708	2 295	414	:	:	:	:	
<b>CZ 08</b>	5 185	4 008	1 177	220	396	87	115	<i>SDV include transits which accounted for 326 million EUR</i>
<b>DK 08</b>	3 913	3 002	911	150	342	53	66	
<b>DE 00</b>	26 928	25 082	1 846	:	:	:	588	<i>Excluding expenditures on business trips</i>
<b>EE 06</b>	1 000	782	217	191	280	89	:	<i>Expenditures of seasonal and border workers as well as exports of educational and medical services are excluded</i>
<b>IE 00</b>	3 637	3 538	99	531	571	151	75	<i>The available data on expenditure does not provide information on connected products. Same day trips and expenditure for Ireland are estimated using UK penetration rates and domestic per diem expenditure respectively</i>
<b>ES 06</b>	44 983	44 983	:	:	812	:	88	
<b>CY 06</b>	2 232	2 208	24	849	920	104	89	
<b>LV 04</b>	273	252	21	90	233	11	48	
<b>LT 07</b>	484	426	57	115	287	21	53	
<b>HU 05</b>	2 564	2 378	186	71	238	7	26	
<b>NL 06</b>	6 637	5 964	673	:	:	:	:	
<b>AT 08</b>	16 512	13 709	2 803	:	625	:	148	
<b>PL 06</b>	5 360	:	:	:	:	:	:	
<b>RO 01</b>	810	:	:	:	:	:	:	<i>The figure refers to inbound tourism consumption not inbound tourism expenditure</i>
<b>SI 03</b>	1 157	657	500	:	:	364	157	<i>Due to geographical position transit visitors (a sub-section of same-day visitors) are a very important category</i>
<b>SK 07</b>	2 018	1 639	379	106	286	29	59	
<b>FI 07</b>	3 126	2 866	260	545	814	117	113	<i>Some degree of overestimation in inbound tourism expenditure as it is equivalent to travel receipts in the BoP</i>
<b>SE 06</b>	8 087	:	:	:	:	:	:	<i>RMF 2000 is still used</i>
<b>UK 06</b>	23 471	23 219	252	717	757	123	85	<i>We obtained expenditure by product purchased. However it was based on an expenditure survey from 1997.</i>
<b>IS 06</b>	805	805	:	:	1907	:	469	
<b>NO 07</b>	3 840	:	:	638	:	:	:	<i>See note below<sup>(2)</sup></i>
<b>CH 05</b>	7 769	5 929	1 839	:	:	:	:	

Note: The results on average expenditure were not available for all countries mainly due to missing data on the number of visitors (non-monetary figures).

<sup>(1)</sup> Same-day visitors

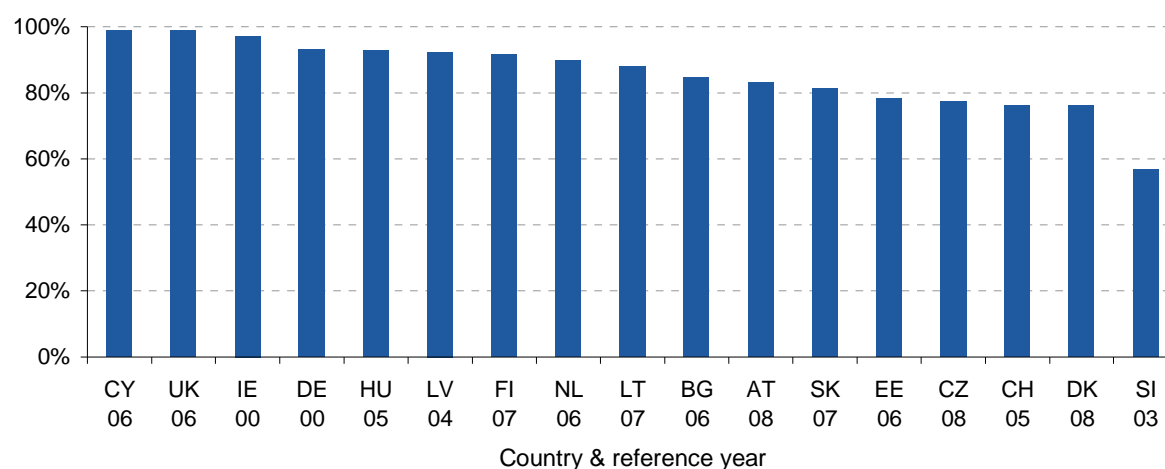
<sup>(2)</sup> NO - The services associated with vacation homes and the estimated rents for these are included in the overall tourism expenditure figures. Expenditures on valuables are not included. Inbound tourism includes also travellers not being visitors as the travel item from the balance of payment is used in full.

Source: Eurostat, Data collection on TSA

The average inbound expenditure<sup>(1)</sup> per trip and per night of a trip has been calculated, where possible, for the sake of better comparability of the results. Calculations<sup>(2)</sup> show that visitors to Cyprus spent the most, averaging nearly 850 EUR per trip (regardless whether it was a same-day or overnight trip) in 2006. Visitors to the UK were prepared to spend 717 EUR per trip in 2006, which was the second highest recorded. Both these examples were much higher than the average expenditure of 362 EUR. Looking at expenditure per night, where the effect of the duration of the trip can largely be filtered out, the highest values were recorded in Germany (588 EUR in 2000) and Iceland (469 EUR in 2006) and the lowest in Hungary (26 EUR in 2005), with average expenditure of 145 EUR. These results can easily be compared with expenditure per same-day trip, which really is daily spending, where the highest was recorded in Slovenia (364 EUR in 2003) and the lowest in Hungary (7 EUR in 2005), with an average of 96 EUR. Expenditure per same-day trip was lower than expenditure per night of overnight trip for obvious reasons, as in the latter case tourists very often<sup>(3)</sup> have to pay for accommodation.

Figure 2 gives an overview of the average share of expenditure by tourists in total inbound tourism expenditure. The average was 89 % (for the 17 countries which were able to break down inbound tourism expenditure by type of visitor). Eight countries were above the average and nine below. The highest shares, almost 100 %, were reported by Ireland, Cyprus and the United Kingdom which is linked to their specific geographical situation. By contrast, Slovenia recorded the lowest share of inbound tourism expenditure by tourists (57 %), due to the large number of same-day trips by people crossing the country in transit.

**Figure 2:** Share of expenditure by (overnight) tourists in total inbound tourism expenditure



Source: Eurostat, Data collection on TSA

<sup>(1)</sup> Since inbound expenditure covers only spending at destinations visited abroad (not the part of visitors' expenditure incurred in their own economy), there is a difference between average inbound expenditure per trip and average expenditure per inbound trip (which generally includes all expenditure connected with inbound tourism trips, whether paid in the visitors' country of residence or abroad).

<sup>(2)</sup> Calculations have been based on both monetary data (expenditure) and non-monetary data (see Table 9).

<sup>(3)</sup> In some cases accommodation is free of charge (e.g. visits to relatives or friends).

## On average, same-day trips contributed more to domestic tourism expenditure than overnight trips

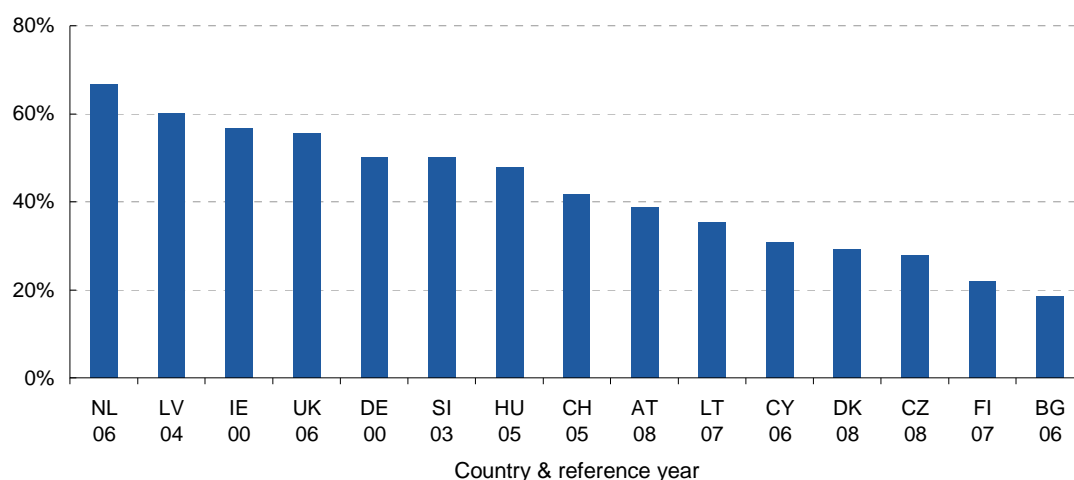
Domestic tourism generally makes a significant contribution to the economy in almost every country and is therefore an essential source of information for the TSA. Expenditure on this type of tourism comprises, on the one hand and in particular, expenditure by residents travelling within their own country but also, on the other, part of expenditure linked to outbound trips but which is incurred within the traveller's country of residence. To illustrate this better, this could be, for instance, expenditure on transport for a trip abroad but paid to a carrier from the same country of origin as the visitor or spending on a new suitcase purchased in the country of residence.

Irrespective of different reference years for which data were compiled and missing data for big countries like France, Italy or Turkey the highest expenditure was reported by the United Kingdom (120 420 million EUR in 2006). This was 32% of domestic expenditure estimated by all 23 participating countries. The UK was followed by Germany (107 521 million EUR in 2000) Spain (47 350 million EUR in 2006) and the Netherlands (27 336 million EUR in 2006). The UK and Germany together totalled about 60% of the total domestic tourism expenditure (see Table 4).

Since domestic tourism expenditure also includes the spending by visitors in their country of origin in connection with an outbound trip but non-monetary figures (domestic overnight trips and domestic overnight stays) cover only trips/stays involving an overnight stay in the country of destination, no average expenditure for this type of tourism has been calculated. For this purpose, domestic expenditure on domestic tourism trips and domestic expenditure on outbound tourism trips would have had to be reported separately, which was not the case in this data collection.

The data available clearly reveal the impact of same-day visitors on the level of domestic tourism expenditure. On average, it was 56 %. Comparison of the shares of same-day visitors and tourists (overnight visitors) in domestic and inbound tourism expenditure respectively shows that the distribution in domestic tourism was broader. The difference between the highest and the lowest values was 48 % in the case of domestic expenditure and 42 % in the case of inbound expenditure. Figure 3 shows that for the Netherlands, Latvia, Ireland, the UK and Germany same-day domestic trips were more significant than overnight trips. In Slovenia both types of trip contributed equally to expenditure.

**Figure 3:** Share of expenditure by same-day visitors in total domestic expenditure



Source: Eurostat, Data collection on TSA

**Table 4:** Domestic tourism expenditure (TSA Table 2) ('000 000 EUR)

Country & ref. year	Total	By tourists	By SDV	Notes
<b>BG 06</b>	544	443	101	<i>The data are from pilot survey in 2006. Expenditure on business trips is not included.</i>
<b>CZ 08</b>	4 422	3 188	1 233	<i>Tourists include business trips which accounted for 510 million EUR. SDV do not include business trips.</i>
<b>DK 08</b>	6 197	4 389	1 808	
<b>DE 00</b>	107 521	53 564	53 957	<i>Excluding expenditures on business trips</i>
<b>EE 06</b>	126	126	:	<i>Domestic tourism expenditures by SDV are not estimated, due to the lack of data.</i>
<b>IE 00</b>	3 141	1 361	1 780	<i>Estimates of SDV based on UK penetration rates. The available data on expenditure does not provide information on connected products.</i>
<b>ES 06</b>	47 350	:	:	
<b>CY 06</b>	422	293	130	
<b>LV 04</b>	289	115	174	
<b>LT 07</b>	912	589	323	
<b>HU 05</b>	2 526	1 316	1 210	
<b>NL 06</b>	27 336	9 138	18 198	
<b>AT 08</b>	12 819	7 846	4 973	
<b>PL 06</b>	2 820	:	:	
<b>RO 01</b>	888	:	:	<i>The figure refers to domestic tourism consumption not to domestic tourism expenditure.</i>
<b>SI 03</b>	932	466	466	
<b>SK 07</b>	1 502	1 502	:	<i>Data on Same day visitors in domestic tourism will start to be collected this year (2010) for the first time</i>
<b>FI 07</b>	5 500	4 298	1 202	<i>Excluding expenditure on business trips. No data on the number of SDT available, expenditure on SDT estimated using other sources.</i>
<b>SE 06</b>	15 393	:	:	<i>RMF 2000 is still used.</i>
<b>UK 06</b>	120 420	30 507	66 857	<i>Resident visitors travelling abroad expenditure is 20 355 million EUR, but is not disaggregated between overnight visitors and SDV. Therefore, Total contains this amount, but Tourists or SDV do not.</i>
<b>IS 06</b>	731	731	:	
<b>NO 07</b>	9 042	:	:	<i>See note below<sup>(1)</sup></i>
<b>CH 05</b>	10 954	6 389	4 564	<i>Business tourism is not included</i>

(1) NO - For resident visitors only the additional consumption expenditures incurred due to the trip are included. Consumption expenditures that would have incurred regardless of whether the resident was at home or on a trip, like groceries, toiletries and clothes, are excluded. For resident producers only the expenditures for business travels (transport, accommodation and catering) are included as tourism expenditures. Expenditures on tour operator services are calculated gross. Travel agency services are not included as expenditures, but as intermediate consumption for the producing industries of the products sold via travel agencies. Expenditures on transport services on outbound trips are included regardless of the producer being resident or non-resident. The services associated with vacation homes and the estimated rents for these are included in the overall tourism expenditure figures. Expenditures on valuables are not included.

Source: Eurostat, Data collection on TSA in 2010

## Domestic tourism expenditure was twice as high as inbound tourism expenditure

Since domestic tourism generally attracts more visitors than inbound tourism and expenditure linked to domestic tourism also includes part of the expenditure incurred by reason of going abroad (as explained above and in the methodological notes), the share of domestic tourism expenditure in internal tourism expenditure in all the countries participating averaged 69 %. The remaining 31 % was for inbound tourism expenditure.

Table 5 shows that many countries did not cover other components of tourism consumption. This was usually due to the lack of, or reliability of, data sources or, in some cases, because this can already be included in expenditure which is not fully in line with the updated version of TSA:RMF 2008. Looking at total internal tourism consumption, Germany had the highest value on 157 957 million EUR in 2000 and accounted for 26 % of the total internal tourism consumption of all the countries participating. The UK was close behind Germany with 143 891 million EUR in 2006 which accounted for 24 %. Spain was third (105 569 million EUR in 2006) with 18 % of the total. Together, the shares of these three countries added up to 68 % of the total internal tourism consumption of all 23 countries participating. At the other end of the scale, the Baltic states reported the lowest internal consumption. Obviously, the location and size of these countries made a significant impact.

**Table 5: Internal tourism consumption (TSA Table 4) ('000 000 EUR)**

Country & ref. year	Internal tourism consumption	Internal tourism expenditure	Inbound tourism expenditure	Domestic tourism expenditure	Other components of tourism consumption	Notes
<b>BG 06</b>	3 252	3 252	2 708	544	:	
<b>CZ 08</b>	9 607	9 607	5 185	4 422	:	See note below <sup>(1)</sup>
<b>DK 08</b>	10 110	10 110	3 913	6 197	:	In Denmark not divided between Internal consumption and Internal expenditure
<b>DE 00</b>	157 975	134 449	26 928	107 521	23 526	Other components of tourism consumption includes business expenses
<b>EE 06</b>	1 321	1 126	1 000	126	196	
<b>IE 00</b>	6 804	6 778	3 637	3 141	25	
<b>ES 06</b>	105 569	92 333	44 983	47 350	13 236	Other components of tourism consumption includes business expenses and collective consumption
<b>CY 06</b>	2 661	2 654	2 232	422	7	
<b>LV 04</b>	563	562	273	289	1	
<b>LT 07</b>	1 396	1 396	484	912	:	
<b>HU 05</b>	5 090	5 090	2 564	2 526	:	
<b>NL 06</b>	33 973	33 973	6 637	27 336	:	
<b>AT 08</b>	30 354	29 331	16 512	12 819	1 024	See note below <sup>(2)</sup>
<b>PL 06</b>	9 756	8 181	5 360	2 820	1 576	Other components of tourism consumption includes business expenses
<b>RO 01</b>	1 698	1 698	810	888	:	
<b>SI 03</b>	2 166	2 090	1 157	932	76	Other components of tourism consumption apart from total internal tourism expenditure are only 76 million EUR
<b>SK 07</b>	3 567	3 520	2 018	1 502	47	Other components of tourism consumption include only second homes which are not included into domestic expenditures
<b>FI 07</b>	10 958	8 626	3 126	5 500	2 332	Other components contain imputed consumption of vacation accommodation on own account and expenditure on business trips paid by employers
<b>SE 06</b>	23 480	23 480	8 087	15 393	:	RMF 2000 is still used
<b>UK 06</b>	143 891	143 891	23 471	120 420	:	
<b>IS 06</b>	1 536	1 536	805	731	:	Imputed rent associated with vacation accommodation on own account is estimated and included in Domestic tourism expenditure
<b>NO 07</b>	12 882	12 882	3 840	9 042	:	See note below <sup>(3)</sup>
<b>CH 05</b>	21 033	19 668	7 769	11 899	1 365	Domestic tourism includes business tourism

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

<sup>(2)</sup> AT - Other components of tourism consumption includes consumption for services associated with vacation accommodation on own account and tourism social transfers. The basis for the calculation of the consumption concerning the services associated with vacation accommodation on own account is the number of nights spent in second homes (from our Quarterly Sample Survey) and the consumption expenditure for maintenance running costs etc. of second homes (from the Household Budget Survey). To check the plausibility of the estimation Mirror Data and the Austrian Register of Residents is taken into account. The tourism social transfers are estimated based on Social Security Statistics and the Accommodation Statistics (number of nights spent in recreation facilities of social insurance companies).

<sup>(3)</sup> NO - The services associated with vacation homes and the estimated rents for these are included in the tourism expenditure figures. Calculations on social transfers in kind FISIM home exchange etc have not been carried out.

Source: Eurostat, Data collection on TSA in 2010

## Outbound tourism expenditure per trip was 471 EUR

Outbound tourism expenditure measures spending by resident visitors going abroad on goods and services acquired from non-resident providers. This type of expenditure is not included in the reconciliation of tourism demand and supply. That could be the reason why TSA Table 3 was not completed by every country, but it is important from a balance of payments point of view. The total expenditure for all 16 countries which transmitted figures on outbound tourism added up to 163 282 million EUR, of which Germany and the UK generated 65 %. Average spending per trip (based on data for eight countries) was 471 EUR.

**Table 6:** Outbound tourism expenditure (TSA Table 3)

Country & ref. Year	Expenditure ('000 000 EUR)			Average expenditure per: (EUR)				Notes
	Total	By tourists	By SDV	Trip	Overnight trip	Same-day trip	Night of overnight trip	
<b>BG 06</b>	1 713	1 668	44	:	:	:	:	
<b>CZ 08</b>	3 696	3 538	158	291	366	52	52	<i>Tourists include business trips which accounted for 899 million EUR. SDV do not include business trips.</i>
<b>DK 08</b>	6 673	:	:	:	:	:	:	
<b>DE 00</b>	55 800	:	:	:	:	:	:	
<b>EE 06</b>	:	:	:	:	:	:	:	
<b>IE 00</b>	2 644	2 603	41	325	688	:	72	<i>The available data on expenditure does not provide information on connected products.</i>
<b>ES 06</b>	18 104	:	:	845	:	:	:	
<b>CY 06</b>	801	793	7	1 006	1 028	302	107	
<b>LV 04</b>	320	254	66	130	304	41	35	
<b>LT 07</b>	954	843	111	263	508	56	74	
<b>HU 05</b>	1 972	1 486	486	:	:	:	:	
<b>NL 06</b>	13 504	12 846	658	:	:	:	:	
<b>AT 08</b>	:	:	:	:	:	:	:	
<b>PL 06</b>	1 873	:	:	:	:	:	:	
<b>RO 01</b>	:	:	:	:	:	:	:	
<b>SI 03</b>	745	539	205	:	:	97	41	
<b>SK 07</b>	1 403	1 403	:	178	356	:	43	<i>Data on SDV in outbound tourism will be collected in 2010 for the first time.</i>
<b>FI 07</b>	:	:	:	:	:	:	:	
<b>SE 06</b>	:	:	:	:	:	:	:	
<b>UK 06</b>	50 476	50 026	450	726	749	166	86	
<b>IS 06</b>	:	:	:	:	:	:	:	
<b>NO 07</b>	:	:	:	:	:	:	:	
<b>CH 05</b>	2 605	:	:	:	:	:	:	<i>Includes only domestic tourism as part of an outbound trip.</i>

Source: Eurostat, Data collection on TSA in 2010



## Supply side of the TSA: how much does tourism contribute to the national economy?

The TSA is an extension of the System of National Accounts (SNA), which means that it compiles information on both the supply side and the demand side of tourism. In this way, it highlights economic activities in tourism-related industries and allows comparison of tourism with the entire economy or with other parts of the economy. The ability to measure tourism against the rest of the economy is a very important reason for compiling the TSA.

TSA Table 6 provides a synthesis of Table 4 (demand side – internal tourism consumption) and Table 5 (supply side – production accounts of tourism industries and other industries). This TSA table is necessary for calculating the product-specific ‘tourism ratio in supply’ and for obtaining the aggregates ‘tourism value added’ and ‘tourism gross domestic product’. It forms the core of the TSA system.

Table 7 shows that the highest figure of tourism gross value added was recorded in the UK (170 796 million EUR in 2006), followed by Germany (57 467 million EUR in 2000). They generated 75 % of the tourism gross value added by all 20 countries for which data were available. But, when it came to the tourism ratio in total domestic supply highlighted in the summary on the first page, Cyprus recorded the remarkable value of 9.1 %. That shows how important tourism is for Cyprus, in particular when compared with the average value of 3.0 %.

**Table 7:** Total domestic supply and internal tourism consumption (TSA Table 6)  
('000 000 EUR or %)

Country & ref. Year	Tourism gross value added (at basic prices)	Domestic supply (at purchasers' prices)	Internal tourism consumption	Tourism ratios (%)	Notes
BG 06	:	:	3 252	:	
CZ 08	3 516	510 038	9 607	1.9	
DK 08	6 277	640 161	10 110	1.6	Tourism Gross Value Added estimated with a economic model
DE 00	57 467	4 487 760	157 975	3.5	
EE 06	490	40 493	1 321	3.3	
IE 00	3 003	312 231	6 778	2.2	Table 5 is a modified version of the TSA:RMF based on IOT for 1998 and the classification scheme an aggregated version of NACE-CLIO with 54 sectors
ES 06	:	1 934 921	105 569	5.5	Valuation of domestic supply and internal consumption are at basic prices
CY 06	1 130	29 127	2 661	9.1	
LV 04	245	23 961	563	2.3	
LT 07	685	70 003	1 396	2	
HU 05	3 942	243 762	5 090	2.1	
NL 06	13 403	1 388 181	33 973	2.4	
AT 08	15 052	743 337	30 354	4.1	
PL 06	5 051	623 779	9 756	1.6	
RO 01	879	109 374	1 698	1.6	
SI 03	824	65 992	2 166	3.3	High value of imports due to high level of fuel consumption by transit visitors, passing through Slovenia (12 million cars in 2003)
SK 07	1 486	199 482	3 567	1.8	
FI 07	3 649	371 419	10 958	3	
SE 06	:	763 445	23 480	3.1	RMF 2000 is still used
UK 06	170 796	4 325 823	143 891	3.3	Trade and transport margins not estimated.
IS 06	413	36 197	1 536	4.2	
NO 07	9 448	604 038	12 882	2.1	See note below <sup>1</sup>
CH 05	8 169	:	21 033	:	

(1) NO - Tourism gross value added is Gross value added for tourism industries. Tourism industries do not include services associated with own vacation homes and retail trade of country-specific tourism characteristic goods. Production of local passenger transport is included in the transport industries. Production of passenger transport by coach is not included. Internal tourism consumption, see comments under T2 and T4.

Source: Eurostat, Data collection on TSA in 2010

## Tourism provided almost 2.7 million jobs in Spain in 2006

Employment is a key variable in economic analysis of productive activities, and tourism is no exception. Employment in tourism measures the number of jobs in tourism and non-tourism industries held by the self-employed, employees and unpaid family workers. It should include only jobs directly attributable to tourism. Table 8 shows that tourism generated more than 6 million jobs in the 11 countries for which data were available, with Spain in the lead. The 2006 figure of 2.7 million tourism-related jobs in Spain made up 46 % of the combined total for all 11 countries reporting.

**Table 8:** Employment in the tourism industries (TSA Table 7)

Country & ref. Year	Number of jobs	Number of hours worked	Number of full-time equivalent jobs	Notes
BG 06	:	:	:	
CZ 08	241 236	487 620 880	236 376	<i>Data are based on "Tourism Employment Module", which is compiled by NSI. All data represent the domestic concept of employment.</i>
DK 08	:	:	213 510	
DE 00	1 739 900	:	:	
EE 06	:	:	:	
IE 00	75 014	:	:	<i>The figures are for direct employment only and refer to the number of employed persons rather than jobs.</i>
ES 06	2 709 900	:	2 434 800	
CY 06	62 861	111 258 701	57162	
LV 04	92 265	:	:	
LT 07	46 850	:	:	
HU 05	:	:	303 252	
NL 06	385 000	:	242 000	
AT 08	307 242	:	262 003	
PL 06	:	:	128 295	<i>CT Activities</i>
RO 01	:	:	:	
SI 03	91 353	:	:	
SK 07	:	:	113 111	<i>Data on employment include only employment in characteristic industries</i>
FI 07	130 500	229 000 000		<i>Employment and working hours in the tourism industries</i>
SE 06	:	240 820 000	139 881	<i>RMF 2000 is still used</i>
UK 06	:	:	:	<i>Employment expected to be included in the next TSA update, based on 2008.</i>
IS 06	:	:	8 211	
NO 07	:	:	137 800	<i>See note below<sup>(1)</sup></i>
CH 05	:	:	138 203	<i>Tourism employment in all industries</i>

<sup>(1)</sup> NO - Tourism industries does not include services associated with own vacation homes and retail trade of country-specific tourism characteristic goods. Production of local passenger transport is included in the transport industries. Production of passenger transport by coach is not included.

Source: Eurostat, Data collection on TSA in 2010

## Only a few countries produced estimates of capital formation by tourism industries and of tourism collective consumption

Compilation of Tables 8 and 9 entails not only gathering data from sources that are not usually part of NSIs' current statistical programmes, but also overcoming a number of specific conceptual challenges. Consequently, compilation of Tables 8 and 9 might be considered a further step forward on the way to compilation of a TSA. This is also clear from Table 9, which gives figures for only a few countries.

**Table 9:** Tourism gross fixed capital formation (TSA Table 8) and Tourism collective consumption (TSA Table 9) ('000 000 EUR)

Country & ref. Year	Tourism gross fixed capital formation	Tourism collective consumption	Notes
BG 06	:	:	
CZ 08	1 674	:	
DK 08	:	73	<i>Includes NTO, regional tourism organisations, tourism specific regional development projects, municipal spending on tourism agencies</i>
DE 00	:	:	
EE 06	257	:	
IE 00	:	89	<i>National level data only. Data not complete. Further investigation is necessary to complete this table</i>
ES 06	:	2 004	
CY 06	:	:	
LV 04	:	:	
LT 07	:	:	
HU 05	1 555	:	
NL 06	:	:	
AT 08	:	:	
PL 06	1 565	39	<i>Limited scope as compared with TSA:RMF</i>
RO 01	:	:	
SI 03	:	1 331	
SK 07	:	:	
FI 07	:	:	
SE 06	:	76	<i>RMF 2000 is still used</i>
UK 06	:	:	
IS 06	:	:	
NO 07	1 853	:	<i>See note below<sup>(1)</sup></i>
CH 05	:	:	

<sup>(1)</sup> NO - Tourism industry does not include services associated with own vacation homes and retail trade of country-specific tourism characteristic goods. Production of local passenger transport is included in the transport industries. Production of passenger transport by coach is not included.

Source: Eurostat, Data collection on TSA in 2010

## Non-monetary data complement the core TSA figures and allow further analysis

TSA Table 10 presents a few quantitative (non-monetary) indicators that are mainly related to the demand side TSA tables and are important for interpretation of the monetary information presented there. SNA 2008 states explicitly that physical indicators are a significant component of satellite accounts and therefore should not be viewed as secondary items of the TSA. The data on the number of same-day trips, overnight trips and overnight stays for inbound, domestic and outbound tourism displayed in Table 10 were added to this data collection exercise to help with the analysis. They provided the basis for calculating the average expenditure in Tables 2 and 5.

**Table 10:** Non-monetary indicators (TSA Table 10) ('000)

Country & ref. Year	Inbound tourism: number of			Domestic tourism: number of			Outbound tourism: number of		
	SDT	OT	Nights	SDT	OT	Nights	SDT	OT	Nights
<b>BG 06</b>	:	:	:	:	:	:	:	:	:
<b>CZ 08</b>	13 470	10 119	34 790	74 870	26 317	89 477	3 048	9 665	68 180
<b>DK 08</b>	17 340	8 776	45 146	12 502	14 744	62 484	:	6 316	45 859
<b>DE 00</b>	:	:	42 629	1 567 879	128 000	1 252 871	:	:	:
<b>EE 06<sup>(1)</sup></b>	2 442	2 798	:	:	643	1 601	:	:	:
<b>IE 00<sup>(2)</sup></b>	655	6 200	47 108	82 210	5 518	20 787	4 351	3 781	36 284
<b>ES 06<sup>(3)</sup></b>	38 148	58 004	533 238	242 518	154 968	653 919	10 749	10 678	95 165
<b>CY 06</b>	228	2 401	24 926	6 877	1 291	3 455	24	772	7 400
<b>LV 04</b>	1 954	1 080	5 208	8 762	2 348	5 796	1 621	835	7 215
<b>LT 07</b>	2 729	1 486	8 051	17 144	2 806	8 022	1 967	1 661	11 399
<b>HU 05<sup>(4)</sup></b>	26 194	9 979	93 119	195 224	23 094	72 728	212 982	30 087	122 150
<b>NL 06</b>	:	:	:	:	:	:	:	:	:
<b>AT 08<sup>(5)</sup></b>	:	21 935	92 840	:	10 681	33 879	3 852	9 677	61 757
<b>PL 06<sup>(6)</sup></b>	:	:	:	:	:	:	:	:	:
<b>RO 01<sup>(7)</sup></b>	:	:	:	:	8 687	41 685	:	:	:
<b>SI 03</b>	1 373	:	4 175	873	:	3 327	2 114	:	13 158
<b>SK 07<sup>(8)</sup></b>	13 235	5 740	27 696	6 810	6 810	29 326	3 937	3 937	32 433
<b>FI 07<sup>(9)</sup></b>	2 217	3 519	25 442	:	30 633	76 719	664	5 749	28 010
<b>SE 06</b>	:	:	:	:	:	:	:	:	:
<b>UK 06<sup>(10)</sup></b>	2 059	30 656	273 417	1 012 732	125 500	398 060	2 706	66 829	580 578
<b>IS 06<sup>(11)</sup></b>	55	422	1 719	:	1 209	2 591	:	440	:
<b>NO 07<sup>(12)</sup></b>	1 640	4 377	29 169	:	13 510	48 910	:	7 120	47 810
<b>CH 05</b>	:	:	:	:	:	:	:	:	:

Note: SDT = Same-day trips; OT = Overnight trips.

<sup>(1)</sup> EE - Inbound tourism = foreign visitors' arrivals in Estonia, data of border crossings.

<sup>(2)</sup> IE - Classifications do not conform directly to NACE classifications 55.1-55.3.

<sup>(3)</sup> ES - Domestic SDT are calculated by household. Outbound SDT are calculated by household.

<sup>(4)</sup> HU - a) Inland travel by residents. b) Inland and abroad travel by residents.

<sup>(5)</sup> AT - Inbound and domestic tourism includes arrivals and nights spent in rented accommodation establishments (data do not cover nights spent in unpaid accommodation).

<sup>(6)</sup> PL - Not included in TSA 2006.

<sup>(7)</sup> RO - According to Romanian classification in 2001 the category "Hotel and similar accommodation" included hotels, hotel-apartments, youth hotels, hostels, tourist villas, motels, inns, holiday villages, urban tourist pensions, agro-tourist pensions, tourist chalets, fishing chalets, hunting chalets.

<sup>(8)</sup> SK - Data on Accommodation (NACE 55.1, 55.2, 55.3) are from Accommodation statistics.

<sup>(9)</sup> FI - Cruises with overnight on board only included in outbound OT.

<sup>(10)</sup> UK - SDT data is 2005 and based on Great Britain not UK (value of day visits is UK-based in Table 3).

<sup>(11)</sup> IS - Inbound SDT refer to number of tourists arriving on foreign cruise ships. Inbound OT refer to number of foreign tourists arriving by air. Inbound nights refer to number of overnight stays in all paid accommodations. Domestic OT and nights are based on survey data; Travel survey 2007-2008, conducted by Statistics Iceland. Outbound OT refer to number tourists arriving by air.

<sup>(12)</sup> NO - Inbound SDT are from the Norwegian Foreign Visitor Survey conducted by Institute of Transport Economics Domestic and outbound tourism is from the national travel survey conducted by Statistics Norway following the Council Directive 95/57/EC.

Source: Eurostat, Data collection on TSA in 2010

## ANNEX – List of variables included in the questionnaire

- Inbound tourism expenditure (TSA Table 1)
  - By tourists/overnight visitors
  - By same-day visitors/excursionists
- Domestic tourism expenditure (TSA Table 2)
  - By tourists/overnight visitors
  - By same-day visitors/excursionists
- Outbound tourism expenditure (TSA Table 3)
  - By tourists/overnight visitors
  - By same-day visitors/excursionists
- Internal tourism consumption (TSA Table 4)
  - Internal tourism expenditure
    - Inbound tourism expenditure
    - Domestic tourism expenditure
  - Other components of tourism consumption

### Production accounts of tourism industries and other industries (TSA Table 5)

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

### Total domestic supply and internal tourism consumption (TSA Table 6)

- Tourism gross value added (at basic prices)
- Total output of domestic producers (at basic prices)
- Total imports
- Taxes less subsidies on products nationally produced and imported
- Trade and transport margins
- Domestic supply (at purchasers' prices)
- Internal tourism consumption
- Tourism ratios (%)

### Employment in the tourism industries (TSA Table 7)

- Number of jobs
- Number of hours worked
- Number of full-time equivalent jobs
- Number of people employed<sup>1</sup>
- Tourism gross fixed capital formation (TSA Table 8)
- Tourism collective consumption (TSA table 9)

### Non monetary indicators (TSA Table 10)

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

### *Tourism Satellite Account*

The purposes of a tourism satellite account are: 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 that is the activities of resident and non-resident visitors within 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 expenditures by visitors themselves as well as expenses that are 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 serve directly visitors in responding to internal tourism consumption. The use of the term direct in this aggregate refers to the fact that the TSA only measures that part of value added (by tourism industries and other industries) due to the consumption of visitors and leaves aside the indirect and induced effects that such a consumption might generate.



### *Domestic tourism expenditure*

Domestic tourism expenditure not only includes the expenditure of visitors on domestic trips, but also the expenditure of visitors that undertake outbound trips that happens within the economy of reference. The economy benefiting from tourism expenditure cannot always be derived directly from the places visited during the trip. There is not always a strict relationship between the places visited on the one hand and the economy(ies) affected on the other. For instance, not all expenditure associated with international trips occurs outside the economy of origin of the visitor and in particular some services might be acquired from producers resident in the country of origin or in any other country (international transport in particular, or any expenditure made while en route).

### *Tourism consumption*

Tourism consumption has the same formal definition as tourism expenditure. Nevertheless the concept of tourism consumption used in the TSA goes beyond that of tourism expenditure. Actually besides “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” that corresponds to monetary transactions (the focus of tourism expenditure) it also includes services associated with vacation 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 the tourism industries. It is relevant to add that, from an industry perspective, not only is gross fixed capital formation an important variable but transactions in non-produced non-financial assets (such as land) and in non-produced intangible assets (such as landing rights or trade mark rights) may also be important in 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 the expenditure by public administrations in the tourism-related fields of market promotion, information, planning etc. is not relevant and that it does not have its place in the aggregate measurement concerning the economic importance of tourism.

### *Trip*

A trip refers to the travel by a person from the time of departure from his usual residence until he/she returns: it thus refers to a round trip. A trip is made up of visits to different places.

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



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