

Annex 1

Main differences between the 2000 and the *Tourism Satellite Account: Recommended Methodological Framework 2008*

Topics	TSA: RMF 2000	TSA: RMF 2008
1. Analysis of tourism according to characteristics of trips and visitors	Its importance is not stressed.	Although the 10 tables refer to aggregate measurements, the importance of detailed calculations and results is stressed.
2. Definition of visitor consumption and its various scopes	The total consumption expenditure made by a visitor or on behalf of a visitor for or during his/her trip and stay at destination.	Two concepts: tourism expenditure and tourism consumption: 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 that are paid for or reimbursed by others; Tourism consumption , as used in the Tourism Satellite Account, goes beyond that of tourism expenditure. Besides tourism expenditure, it also includes services associated with vacation accommodation on own account, tourism social transfers in kind and other imputed consumption.
	Visitors final consumption in cash.	Roughly similar to tourism expenditure.
	Visitors final consumption expenditure in cash and kind: tourism consumption.	Roughly similar to tourism consumption: the difference with tourism expenditure is made explicit.
3. Difference between an activity (a pure process of production) and an industry (a grouping of establishments)	Differences not clearly stated. Ambiguous use of terminology.	Clear difference between <i>tourism industries</i> grouping establishments whose main activity is a tourism characteristic activity and <i>tourism characteristic activities</i> .
4. Characteristic products	A unique list to be applied by all countries.	Included as two different subsets: A.1.i Internationally comparable tourism characteristic products; A.2.ii Country-specific tourism characteristic products (to be determined by each country).
5. Characteristic activities	A unique list to be applied by all countries.	Tourism characteristic activities refer to both subcategories of tourism characteristic products (A.1.i and A.2.ii).
6. Connected industries	Separately defined: country specific.	Conceptually, they are excluded.
7. Valuables	Excluded.	Included when purchased on trips.
8. Time-sharing arrangements and other innovative types of vacation home ownership	Not mentioned.	Recognized.
9. The meetings industry	Not mentioned.	Recognized but considered marginal, as their output is not mainly acquired by visitors.

Topics	TSA: RMF 2000	TSA: RMF 2008
10. Treatment of goods and margins on goods	Ambiguity as a result of lack of consensus on the treatment of goods purchased by visitors and the value added generated in their production margins appear in tables 1 to 6 as different products.	Retail trade activities are associated with goods purchased by visitors and those associated with tourism characteristic goods are considered as tourism characteristic (IRTS 2008). The value added in the production of goods is not part of tourism direct gross value added but is to be considered within the indirect effects. The treatment of transport and trade margins in the tables is similar to that of the supply and use tables in the SNA 1993 (a column included as an element of the value of supply).
11. Outbound tourism	Outbound tourism is the tourism of resident visitors outside the economic territory of the country of reference.	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.
12. Table 7, Employment in the tourism industries	Includes jobs by status in employment and employed persons.	Includes jobs, hours of work and full-time equivalent jobs, by status in employment.
13. Table 8, Tourism gross fixed capital formation of tourism industries and other industries	Infrastructure mainly for tourism purposes is not included.	Infrastructure mainly for tourism purposes is included but only when feasible; the product breakdown is reviewed.
14. Table 9, Tourism collective consumption by products and levels of government	Tourism collective consumption is presented ambiguously according to function Classifications of the functions of the government (COFOG).	Tourism collective consumption is only part of the expenditure of government in favour of tourism. Tourism collective consumption is presented according to Central Product Classifications (CPC), Version 2.
15. Usefulness of TSA for the measurement of tourism economic impacts	Ambiguity on the relationship between TSA and impact analysis.	The TSA measures direct economic contribution of tourism in the economy of reference, in response to tourism internal consumption. Consequently, it is short of measuring the total direct effects of tourism as it excludes the contribution of other components of total tourism internal demand.