

Implementing the Tourism Satellite Account (TSA) framework in Malta

Abstract

Tourism is an essential contributor to Malta's economy. A Tourism Satellite Account (TSA) is a standard statistical framework designed to quantify the total direct economic contribution of tourism to an economy. It achieves this by isolating tourism-related spending from various industries, such as accommodation, transport, and food, which is not normally included in traditional gross-domestic product (GDP) calculation. The compilation of TSA is based on an international methodological framework which ensures high-quality and comparable results. The aim of this pilot project was to establish a process of TSA compilation for Malta's economy. While rooted in the Supply and Use Tables (SUTs), TSA compilation also makes use of survey and administrative data. Through the project, an extensive stock take of available data was undertaken, allowing for the identification of strengths, weaknesses, and gaps.

The analysis was conducted using national accounts data for reference year 2015, which was the most recent available Supply and Use Input Output Table at the time. This was also the reference year available for the most recent round of the Household Budgetary Survey (HBS). The TSA framework consists of a total of ten tables, of which the first seven have been compiled. As a minimum, TSA calls for the compilation of tables 1-6. Table 3 is included for reference purposes only as it refers to the tourism consumption of residents abroad. Six surveys and one administrative data source were identified for inclusion in the analysis, along with outputs from economic and business statistics. The core challenge of the TSA method is integrating tourism demand in terms of expenditure, to supply data from national accounts. Tourism demand is first defined and expenditure estimated. This corresponds to tables 1 to 4. Tourism demand by product is matched to total product supply from the SUTs. At this stage Tourism Direct Gross Value Added (TDGVA) and Tourism Direct Gross Domestic Product (TDGDP) can be estimated (Table 5 and 6). This step also produces tourism ratios, which represent the share of each product's supply consumed by visitors, and can be applied to estimate tourism's direct contribution to jobs (Table 7).

Measurement of the specific economic impact of tourism can be difficult due to the cross-sectoral nature of this industry. The analysis presented here is not without its limitations, nonetheless successful implementation of the TSA methodology paves the way for a sustained TSA compilation for Malta. It also serves as a springboard for the estimation of the indirect effect of tourism on Malta's economy.

Keywords: Tourism Satellite Account (TSA), Malta, GDP, GVA

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1. Introduction

Tourism is considered to be an essential contributor to Malta's economy. Measurement of the specific economic impact of tourism can however be difficult due to the cross-sectoral nature of this industry. Tourism Satellite Account (TSA) is a framework that has been developed with these challenges in mind and aims to produce economic outputs on tourism which are comparable at country level (OECD, 2025).

TSA is compiled according to the conceptual framework established jointly by the World Tourism Organization (UNWTO), the Organisation for Economic Cooperation and Development (OECD), Eurostat, and the United Nations Statistics Division (UNSD). The framework outlines the procedures required to analyse the demand side of tourism as they relate to goods and services, and its relationship with the supply side. Based on the principles of the System of National Accounts (SNA), the TSA is an extension of the SNA such that it provides a focus on the tourism industries within the established frameworks. The key outputs of TSA are the macroeconomic aggregates of tourism direct gross value added (TDGVA), tourism direct gross domestic product (TDGDP), detailed tourism consumption data, and detailed tourism industry production accounts (United Nations, 2010).

The TSA framework consists of a total of ten tables; this paper will present the results for tables 1 through 7. Tables 1 – 4 relate to demand in terms of tourism expenditure and consumption, tables 5 – 6 relate to supply within production activities in tourism related businesses and supply of goods and services, while table 7 relates to employment. The results in these tables account for only the direct effects of tourism on the economy, that is, the immediate impact of tourism spending on industries. This means that the current analysis does not consider the additional impact of the indirect effects of tourism on the economy. The analysis was conducted for reference year 2015. This year was selected largely due to data availability. At the time of analysis, the most recent available Household Budgetary Survey (HBS) and Supply and Use Input Output Tables (SUIOT) were for reference year 2015. It was also the most recent year where data from the Structural Business Statistics (SBS) was available with a higher degree of detail in terms of economic sectors. The analysis was conducted as part of a European Commission's Technical Support Instrument (TSI) funded project, implemented by the Organisation for Economic Co-operation and Development (OECD), aimed to support the tourism ecosystem in Malta through guidance on the implementation of a TSA for Malta. A previous TSA exercise for Malta was conducted for reference year 2010. The outputs emerging from that exercise are not comparable to those presented in this paper and therefore will not be referenced. The main reasons for lack of comparability are differences in methodology, as well as the availability of data sources and breakdowns for the more recent reference year which were not available for 2010.

The analysis presented in this paper was conducted using national accounts data for reference year 2015, which were the most recent available at the time. Since then, national accounts underwent a major benchmark revision published in August 2025 (National Statistics Office Malta, 2025a). All estimates derived from the TSA tables in this paper, including TDGVA and TDGDP, are based on pre-benchmark data. Therefore, any discrepancies between the TSA results and the latest published GDP figures should be interpreted in the context of the recent revision exercise.

2. Background

In 2015, tourism in the Maltese islands totalled 2.0 million tourists. This was dominated by inbound tourism, which accounted for 90 per cent of tourists. The remaining 10 per cent were domestic tourists (National Statistics Office Malta, 2025b; National Statistics Office Malta, 2024). In 2015, 1.6 million visitors stayed in collective accommodation, an increase of 2.2 per cent compared to 2014 (National Statistics Office, 2025c). Outbound tourists in 2015 reached 0.4 million (National Statistics Office Malta, 2025d). From an economic perspective, during 2015, Malta's gross domestic product (GDP) rose in real terms by 9.6 per cent compared to the previous year. This growth was primarily driven by specific economic services and activities, mainly wholesale and retail trade, motor vehicle and motorcycle repair, transportation and storage, as well as accommodation and food service activities. Accommodation and food service activities alone increased by 9.6 per cent compared to the previous year (National Statistics Office Malta, 2016).

When looking at supply-side tourist accommodation statistics, Croatia, another coastal Mediterranean destination, followed Malta quite closely in terms of the contribution of inbound and domestic visitors to the tourism industry in 2015. Out of a total of 14.2 million tourists, 89 per cent were inbound visitors while the remaining 11 per cent were domestic (EUROSTAT, 2025). On the other hand, in other coastal Mediterranean destinations like Greece and Cyprus, domestic tourism played a larger role. In 2015, 32 per cent of total arrivals in Greece were domestic tourists, while for Cyprus this was 19 per cent (EUROSTAT, 2025). Malta's neighbouring country Italy had a nearly equal split between domestic and inbound visitors in 2015, with 51 per cent of the 113.4 million arrivals being inbound tourists (EUROSTAT, 2025). Available TSA outputs for some of these countries shows a varying degree of contribution of tourism to the economy.

3. Method

3.1 Definitions and sources

The TSA framework consists of a total of ten tables, of which the first seven have been compiled. As a minimum, TSA calls for the compilation of tables 1-6. Table 3 is included for reference purposes only as it refers to the tourism consumption of Maltese residents abroad and therefore does not relate directly to internal tourism. The table below summarises the outputs produced as part of the analysis.

Table 1. TSA tables compiled in the analysis

Table	Title	Purpose
Table 1	Inbound tourism expenditure	Expenditure in Malta by non-resident visitors by product and form of tourism (e.g., overnight, same day).
Table 2	Domestic tourism expenditure	Expenditure in Malta by residents traveling within and outside the country, by product and form of tourism.
Table 3	Outbound tourism expenditure	Expenditure outside the country by residents traveling abroad, by product and form of tourism.
Table 4	Internal tourism consumption	Total of inbound + domestic tourism expenditure, and other components of tourism consumption not extracted from visitors, broken down by product and form of tourism.
Table 5	Production accounts of tourism industries and other industries	Output, intermediate consumption, and value added by tourism-related industries.
Table 6	Total domestic supply and internal tourism consumption	Supply of tourism-related goods/services vs. consumption by tourists (link to SUTs).
Table 7	Employment in the tourism industries	Employment indicators (jobs, hours) in tourism industries.

Within the context of TSA, 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. A visitor is defined as a traveller taking a trip to a main destination outside their usual environment, for less than a year, for any main purpose other than to be employed by a resident entity in the place visited. Visitors may be tourists, who stay at least one night at the destination, or same-day visitors/excursionists, who do not stay overnight in the destination. Tourism expenditure covers inbound tourism, outbound tourism, as well as domestic tourism expenditure. Inbound tourism expenditure is the tourism expenditure within the Maltese Islands, including Gozo, of a non-resident visitor. Outbound tourism expenditure is the tourism expenditure of a resident of the Maltese Islands within another geographical environment outside of Malta. Domestic tourism expenditure refers to the expenditure of residents of the Maltese Islands within Malta for both outbound and domestic trips. An example of domestic expenditure on outbound trips may be payment for the services of a local travel agent. Expenditure on domestic trips refers to expenditure

of Maltese residents for visits within the Maltese Islands – Malta, Gozo or Comino – which are outside their usual geographical environment. For example, residents of Malta who visit Gozo for less than 12 consecutive months, for leisure, business, or other personal purposes, but not for employment or long-term residency. A resident of the Maltese Islands is defined as a person who has lived in Malta for most of the past 12 months or who has lived for less than 12 months but intends to return and settle in Malta within a year. Residents include both Maltese and foreign citizens provided they fulfil the criteria of residency. Having information on inbound tourism expenditure, as well as domestic tourism expenditure, allows for the estimation of internal tourism expenditure, that is the total expenditure within Malta related to tourism consumption. Tourism consumption goes beyond the definition of tourism expenditure as it additionally includes services associated with vacation accommodation on own account, tourism social transfers in kind, and other imputed consumption.

The TSA methodology makes use of classification systems to categorise tourism industries, products and activities. Tourism industries are those productive economic activities that typically produce goods and services that are primarily consumed by visitors. These include industries such as accommodation services, food and beverage services and travel agencies. Not all the production of tourism products happens in tourism industries since some establishments have tourism as their secondary activity. Likewise, tourism industries do have non-tourism related outputs. Table 2 presents the categorisation of products applied within the TSA.

Table 2. Categorisation of consumption and non-consumption products applied within the TSA

Category	Subcategory	Description
A. Consumption Products		
A1. Tourism characteristic products	A.1.i Internationally comparable tourism characteristic products	Core products for international comparison of tourism expenditure
	A.1.ii Country-specific tourism characteristic products	Determined by each country.
A.2. Other consumption products	A.2.i Tourism connected products	Country-specific; relevant to tourism analysis but do not fall into the above categories.
B. Non-Consumption Products		Products that cannot be considered consumption goods/services and are not part of tourism expenditure or consumption (except valuables).
B.1. Valuables		Items that might be acquired by visitors during their trips.
B.2. Other non-consumption products		Products related to tourism gross fixed capital formation and collective consumption

As part of the TSA framework the tourism characteristic products are further classified into their corresponding tourism activities as outlined in Table 3.

Table 3. Tourism characteristic products and their corresponding tourism activities

Products	Activities
Accommodation service for visitors	1. Accommodation for visitors
Food- and beverage-serving services	2. Food- and beverage-serving activities
Railway passenger transport services	3. Railway passenger transport
Road passenger transport services	4. Road passenger transport
Water passenger transport services	5. Water passenger transport
Air passenger transport service	6. Air passenger transport
Transport equipment rental services	7. Transport equipment rental
Travel agencies and other reservation services	8. Travel agencies and other reservation services activities
Cultural services	9. Cultural activities
Sports and recreational services	10. Sports and recreational activities
Country-specific tourism characteristic goods	11. Retail trade of country-specific tourism characteristic goods
Country-specific tourism characteristics services	12. Other country-specific tourism characteristic activities

The main outputs of the TSA are the macroeconomic aggregates of tourism direct gross value added (TDGVA), tourism direct gross domestic product (TDGDP), detailed tourism consumption data, and detailed tourism industry production accounts. TDGVA is the part of gross value added generated by all industries in the process of the provision of goods and services to visitors, would-be visitors (acquisition before a trip) or third parties for visitors' benefit. By also producing the gross value added of tourism industries (GVATI), one can equate the portion of each industry output related to visitor demand through the TDGVA. TDGDP is the addition of TDGVA with taxes less subsidies on products and imports related to tourism products.

The main data sources for the compilation of the TSA were surveys, administrative data, and economic and business data outputs of the Systems of National Accounts (SNA) and Structural Business Statistics (SBS) as compiled by the National Statistics Office (NSO). The reference year for the data sources, apart from the CRUISTAT survey, is 2015. In some instances, other reference years for the data source were used for part of the table compilation. This was mainly because data required as part of the table compilation procedure was not available in the source data for 2015. More details will be provided in the methods section. The CRUISTAT survey was conducted once, over a two-year period, between 2006 and 2007 and was the only information available on cruise passengers. To be able to make use of this data, adjustments were conducted to consider changes in prices from 2007 to 2015. While the Labour Force Survey (LFS) was considered for use in breaking down data on employment by sex (Table 7), due to small counts, this was not possible therefore this source was excluded for use in the final output. Table 4 summarises the data sources used in the analysis.

Table 4. Data sources used for the TSA

Type	Name	Source	Description	TSA table
Survey	TOURSTAT	NSO	Continuous border survey on tourism demand, for both inbound and outbound trips carried out at the Malta International Airport (MIA) departures.	1, 2, 3, 4
	MTA traveller expenditure survey	MTA	Continuous survey at the arrival baggage area at MIA collecting expenditure information carried out by the Malta Tourism Authority (MTA). The survey collects data on expenditure at a higher level of disaggregation than that collected within TOURSTAT and is disseminated annually.	1,3
	CRUISTAT	NSO	Pilot survey conducted at the Valletta Cruise Port through quota sampling of cruise passengers, including their expenditure ashore.	1
	TEFL survey	ELT Council	Collects data from institutions which provide English-related courses to foreign students.	1
	HBS	NSO	Conducted among private households to gather information on expenditure. Includes expenditure abroad of residents in Malta such as items bought during trips.	2,3
	National Tourism Survey	NSO	Quarterly telephone survey among private households gathering information on trips and on participation in tourism. Additional questions are added to collect the annual data on participation in tourism in the survey during the fourth quarter.	2,4
Administrative	Cruise data	TM	Monthly administrative data on cruise vessels and their passengers.	1
Economic and business statistics	SUT	NSO	Systematically record the production, supply, and use of goods and services in an economy. These tables link industries' outputs (supply) with their inputs and the final uses of products (use).	4,5,6
	IOT	NSO	Provide information on the inter-relationships between industries showing how the output of one industry is used as an input by another, and how each industry uses primary inputs, such as labour and capital, to produce its output.	5
	SBS	NSO	Describe the structure, activity, and performance of local businesses based on a random sample of resident enterprises extracted from the Statistical Business Register.	5,7

NSO – National Statistics Office Malta; MTA – Malta Tourism Authority; TEFL – Teaching English as a Foreign Language; ELT – English Language Teachers; HBS – Household Budgetary Survey; TM – Transport Malta; SUT – Supply and Use Tables; IOT – Input Output Tables; SBS – Structural Business Statistics

3.2 Methods

Tables 1-3 of the TSA present categories of tourism expenditure, at purchaser prices, according to the different forms of tourism - inbound, domestic, and outbound - and by products and class of visitors. Table 4 then summarises the total expenditure outputs by product emerging from tables 1 and 2 and includes information from other components of tourism consumption that cannot be obtained directly from visitors. Tables 5 and 6 of the TSA are the final steps in calculating the main results of TSA, the TDGVA and TDGDP. It is in these tables that information, from the supply and use tables are utilised. Finally, Table 7, provides an overview of employment in the tourism industries, in terms of number of jobs by employees and self-employed persons. The tourism direct employment is also estimated as a subset of the employment in tourism industries (United Nations, 2010). This section will provide a brief overview of how the tables were compiled.

3.2.1 Inbound tourism expenditure by products and classes of visitors (TSA-Table 1)

Inbound tourism expenditure covers the spending of non-resident visitors broken down by product. The table also requires that the data is produced by class of visitor, that means whether they are overnight visitors or same day visitors (excursionists). Therefore, to compile the table, estimates are needed on the number of inbound visitors by class in the reference year as well as their expenditure broken down by product. Estimates of inbound visitors and their expenditure were compiled primarily using data from TOURSTAT. While data on inbound tourism through air passenger transport was available from the 2015 survey, data on inbound tourism through sea passenger transport was available from the 2010 survey. This data was used, weighted against updated administrative data, to estimate the expenditure on inbound tourism through sea passenger transport.

The TOURSTAT survey allows for the distinction between package and non-package expenditure. Package expenditure needs to be broken down into the different products required for the table compilation. Internal calculations from the Balance of Payments (BoP) unit were used to distribute the package expenditure among tickets, accommodation, agent commissions and margins. The remainder of the package expenditure was then distributed using data from TOURSTAT. This information only became available in the survey as of reference year 2023 which broadly indicates what is included in the package. To be able to estimate the breakdowns for the 2015 data, the estimated share of package expenditure by product and class of visitor from the 2023 survey was applied to the data used in this analysis.

Since the MTA survey collects more detailed information on type of expenditure, it was used to further breakdown the classification 'other' expenditure found in the TOURSTAT survey. Inbound tourism expenditure relates only to consumption within the Maltese economy, therefore additional estimation needed to be conducted to exclude expenditure by inbound visitors that was made in economies outside of Malta. This may include fees paid to travel agents and transport in the country of origin purchased as part of a package.

Administrative cruise passenger data, in combination with the CRUISTAT survey, was used to estimate the number of passengers who disembarked cruise ships arriving in the reference year. On-shore expenditure for cruise passengers was estimated from the CRUISTAT survey. Since the CRUISTAT

survey was conducted in 2007, adjustments were made to the data to consider changes in prices between 2007 and 2015.

The TSA framework allows for the inclusion of country-specific products that are economically significant in the country's tourism but are not separately identified in the classification framework. English language school services were identified as a country-specific product for Malta and were included in the table accordingly. Internal estimates produced by national accounts were used to estimate the share of total English language school expenditure that is attributed to non-residents. The TEFL survey was used to estimate the share of this expenditure that is attributed only to those staying less than a year and to be considered in this analysis. Package expenditure related to English language schools was estimated when disaggregating the package expenditure by product outlined previously, therefore this was deducted from the starting total. The remaining expenditure is that assumed to be non-package. It is assumed that there are no same-day visitors (excursionists) within the product category of English language schools, therefore all expenditure was categorised within the tourist class category.

All expenditure in the table was disaggregated based on the classification of products and activities (CPA) used in the TSA. Expenditure categories from the MTA expenditure survey were converted to the classification of individual consumption according to purpose (COICOP). When converting the COICOP to the CPA, categories related to accommodation, ticket and English language school expenditure were inputted directly in the final table. For the remaining categories, the modified national accounts bridge table, which maps products to the CPA was used to assign the outputs of the table into the relevant categories.

3.2.2 Domestic tourism expenditure by products, classes of visitors, and type of trips (TSA-Table 2)

Domestic tourism expenditure covers the spending within the Maltese economy on the tourism activities of residents travelling within Malta or outside of Malta, broken down by product. The table also requires that the data is produced by class of visitor, as well as by type of trip, whether outbound or domestic. Like TSA-Table 1, to compile this data, estimates are needed on the number of resident travellers and their expenditure. Data from TOURSTAT and the National Tourism Survey were used for outbound travel and domestic travel, respectively. For outbound tourism, since only consumption within the Maltese economy is to be considered, certain assumptions were made to estimate outbound expenditure within the local economy. This included items like two-way taxi travel from a person's residence to the airport, Gozitan residents using the ferry to travel to Malta to catch a flight and estimates of expenditure on other tourism related products such as clothes, food products, beverages and other goods and services.

For domestic tourism, travel between Malta and Gozo (inter-island) – overnight or same-day visitors – and overnight travel within Malta and Gozo (intra-island) were considered as domestic tourism. For reference year 2015, only data on overnight inter-island travel was available from the National Tourism Survey, therefore, to estimate expenditure within the other categories, data from more recent surveys was utilised. Back-casting was conducted using data from the 2018 round of the survey to estimate the share of expenditure on domestic tourism attributable to same day inter-island visitors. Data from the 2022 survey was used to estimate the expenditure attributable to overnight

intra-island travel. Since the National Tourism Survey only covered the population aged 15 and over, TOURSTAT outbound data for 2015 was used to estimate the expenditure, in terms of domestic tourism, for the remaining age group.

Accommodation expenditure only considers the expense on the accommodation itself, therefore expenditure on a travel agent should be excluded. In the 2015 survey, information on how the accommodation was booked was not included, however it was available for inter-island travel in 2017. To be able to extract the expenditure on travel agents from the accommodation component, the 2017 survey was used across all categories of domestic tourism. Any expenditure on food and beverage contained as part of the accommodation expenditure also needed to be extracted. Since the basis of accommodation is not collected in the National Tourism Survey, TOURSTAT data on inbound visitors was used for this estimation. Other tourism expenditure was broken down using the Household Budgetary Survey, with some adjustments to consider the particularities of the exercise. All expenditure was disaggregated based on the CPA.

3.2.3 Outbound tourism expenditure by products and classes of visitors (TSA-Table 3)

Outbound tourism expenditure covers the spending outside of the Maltese economy by residents travelling abroad. As in the previous tables, this is broken down by product and class of visitor. Table 3 represents demand for goods and services produced outside the Maltese economy. While it helps to complete the tourism picture, in terms of patterns of resident outbound travel, it is not included in the estimation of internal tourism consumption estimation that is used to compute the TDGVA and TDGDP. The method to estimate outbound tourism is similar to the method applied to estimate inbound tourism expenditure (Table 1) with the exclusion of data related to cruise ship passengers and English language students. A main source for this table which was not used in Table 1 is the HBS. This contained a section specifically on expenditure of Maltese residents abroad which was collected based on COICOP. The survey was not exhaustive in terms of the required categories for the TSA, therefore data from the MTA expenditure survey was used, in combination with the HBS to estimate the required breakdowns for CPA classification.

3.2.4 Internal tourism consumption by products (TSA-Table 4)

This tables contains a direct summation of the outputs of Table 1 and Table 2 as well as the inclusion of estimates of other components of tourism consumption that cannot be obtained directly from visitors. Two types of these tourist consumption components were identified, both associated with accommodation services. The first is owner-occupied summer residences, in which owners stay occasionally for tourism purposes. The second is the consumption of accommodation services by businesses. This is equivalent to the sale of accommodation services by domestic establishments to businesses, an example of its contribution to internal tourism consumption would be a local business purchasing accommodation services for a foreign business tourist. The estimate for summer residences is calculated using data from TOURSTAT, the National Tourism Survey and the Supply Use Table (SUT). The survey data is used to estimate the amount spent in non-rented accommodation by inbound and domestic tourists. This is then applied to imputed rent data from the SUT. To estimate the consumption of accommodation by domestic establishments, the SUT was used. It was assumed that all the intermediate cost of accommodation services for visitors (product code P55A01) which

was not purchased by travel agencies, tour operators, reservation services and related activities (NACE code N79) and which was not exported, is attributed to internal tourism consumption.

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

Table 5 prepares the supply side (production accounts) for comparison with internal tourism consumption for reconciliation and analysis in TSA-Table 6. The aim is to produce outputs of tourism characteristic and connected/non-specific industries and products within the overall reference economy. It conforms to the format established in the System of National Accounts 2008 (United Nations et al, 2009) and output is broken down by product valued at basic prices, intermediate consumption in purchasers' prices and GVA at basic prices. The basis of TSA-Table 5 is the SUTs and IOTs compiled by National Accounts. The methodology to compile these tables is referenced elsewhere (National Accounts Production Unit, 2023). To produce the table specifically for TSA, the tourism industry specific data needs to be separated from the data for the entire economy. This is done by identifying the tourism industries (NACE categories) from the rest of industry. From these NACEs, estimations need to be implemented to extract the portion of the expenditure not related to tourism. Other important elements emerging from the compilation of TSA-Table 5 is the estimation of taxes, subsidies and imports related to tourism, even though these are not presented in the final TSA-Table 5.

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

This is the principal table of the TSA where the direct contribution to tourism to the economy is calculated. The compilation of this table requires the use of tourism demand from Table 4, tourism supply from TSA-Table 5 and additional intermediate calculations. Data from TSA-Table 5, as broken down by the required industries and products is presented in terms of basic prices, with total industry data on imports, trade and transport margins, taxes, and subsidies. Demand data from TSA-Table 4 is presented in terms of purchaser prices. To be able to compare basic prices across the two tables, these purchaser prices need to be converted to basic prices. Tourism-related taxes, imports and subsidies are identified from TSA-Table 5. The respective ratios are calculated by considering the tourism-related values for each of these over the total supply of the economy; for taxes and subsidies these are at purchaser prices, while for imports these are at basic prices. These ratios are then applied to the internal tourism consumption at purchaser prices from TSA-Table 4 for the case of taxes and subsidies, and to the tourism share of total supply at basic prices in the case of imports. Before application, these ratios are investigated and adjusted as required. Similarly, the trade and transport margins are removed. The equations below outline how the purchaser prices are transformed to basic prices:

Step 1:

$$\begin{aligned}
 & \textit{internal_tourism_consumption}_{\textit{basic_prices}} \\
 &= \textit{internal_tourism_consumption}_{\textit{purchaser_prices}} + \textit{subsidies} \\
 & - \textit{retail_trade_margin} - \textit{wholesale_margin} \\
 & - \textit{retail_trade_vehicle_margins} - \textit{VAT} - \textit{import_tax} \\
 & - \textit{other_taxes}
 \end{aligned}$$

Step 2:

$$\begin{aligned}
 & \textit{internal_tourism_consumption_domestic_output}_{\textit{basic_prices}} \\
 & = \textit{internal_tourism_consumption}_{\textit{basic_prices}} - \textit{imports}
 \end{aligned}$$

The resulting by-product - internal tourism consumption at basic prices - is then spread over the industries which are producing it. As a first approximation, the same distribution existing in the total output of domestic producers, in TSA-Table 5, is applied. Where more data is available, adjustments to these ratios are made. The table is compiled from right-to-left, since, on the far right of the table, supply and demand at purchaser prices are presented. The total output of the tourism share for each industry is then calculated by summing the tourism share of each product. The tourism ratio of each industry is calculated, to allow for the calculation of the intermediate consumption (IC), and the GVA. These are estimated as described below:

Step 1:

$$\textit{tourism_ratio}_{\textit{ind}} = \frac{\textit{tourism_share}_{(\textit{abs})\textit{ind}}}{\textit{supply}_{\textit{ind}}}$$

Step 2:

$$\textit{IC}_{\textit{tourism_share_ind}} = \textit{tourism_ratio}_{\textit{ind}} \times \textit{IC}_{\textit{ind}}$$

Step 3:

$$\textit{GVA}_{\textit{tourism_share_ind}} = \textit{tourism_share}_{(\textit{abs})\textit{ind}} - \textit{IC}_{\textit{tourism_share_ind}}$$

The final step to compile the table is the estimation of the TDGVA and TDGDP as outlined below:

Equation 1:

$$\textit{TDGVA} = \sum_{\textit{ind}} \textit{GVA}_{\textit{tourism_share_ind}}$$

Equation 2:

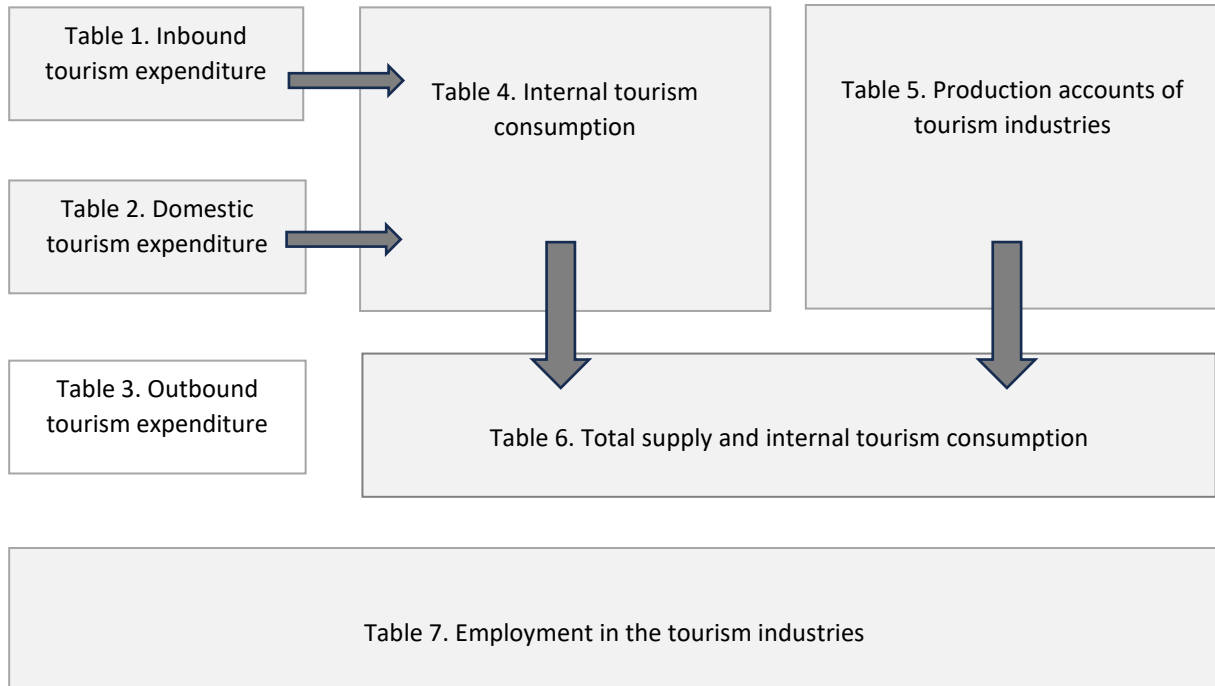
$$\textit{TDGDP} = \textit{TDGVA} - \textit{subsidies} + \textit{VAT} + \textit{import_tax} + \textit{other_taxes}$$

3.2.7 Employment in tourism industries (TSA-Table 7)

This table presents employment estimates in the tourist industries broken down by status in employment and tourist industry classified according to the CPA. Data on number of tourism jobs are extracted from national accounts by industry and status in employment. Additional breakdowns not available in the national accounts data were produced using the SBS. By assuming that the same industry ratios obtained in Table 6 apply to employment, tourism direct employment can also be obtained within each industry.

The graphic below summarises the compilation steps and interdependencies of the tables.

Figure 1. Summary of TSA table compilation and interdependencies



4. Results

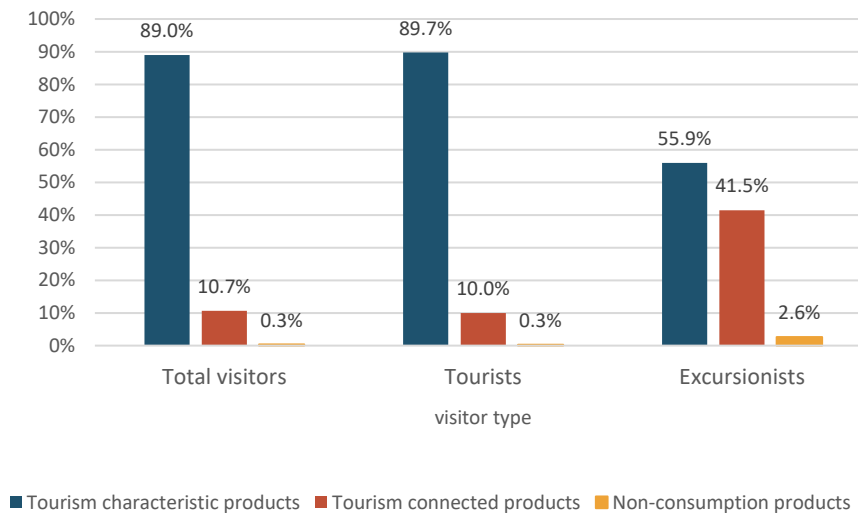
4.1 Demand

This section will present the results of the analysis for each table. Since TSA-Table 3 refers to the tourism consumption of Maltese residents abroad and therefore does not relate directly to internal tourism, it will not be included in this section. TSA-Table 3 can be found in the Annex.

4.1.1 Inbound tourism expenditure

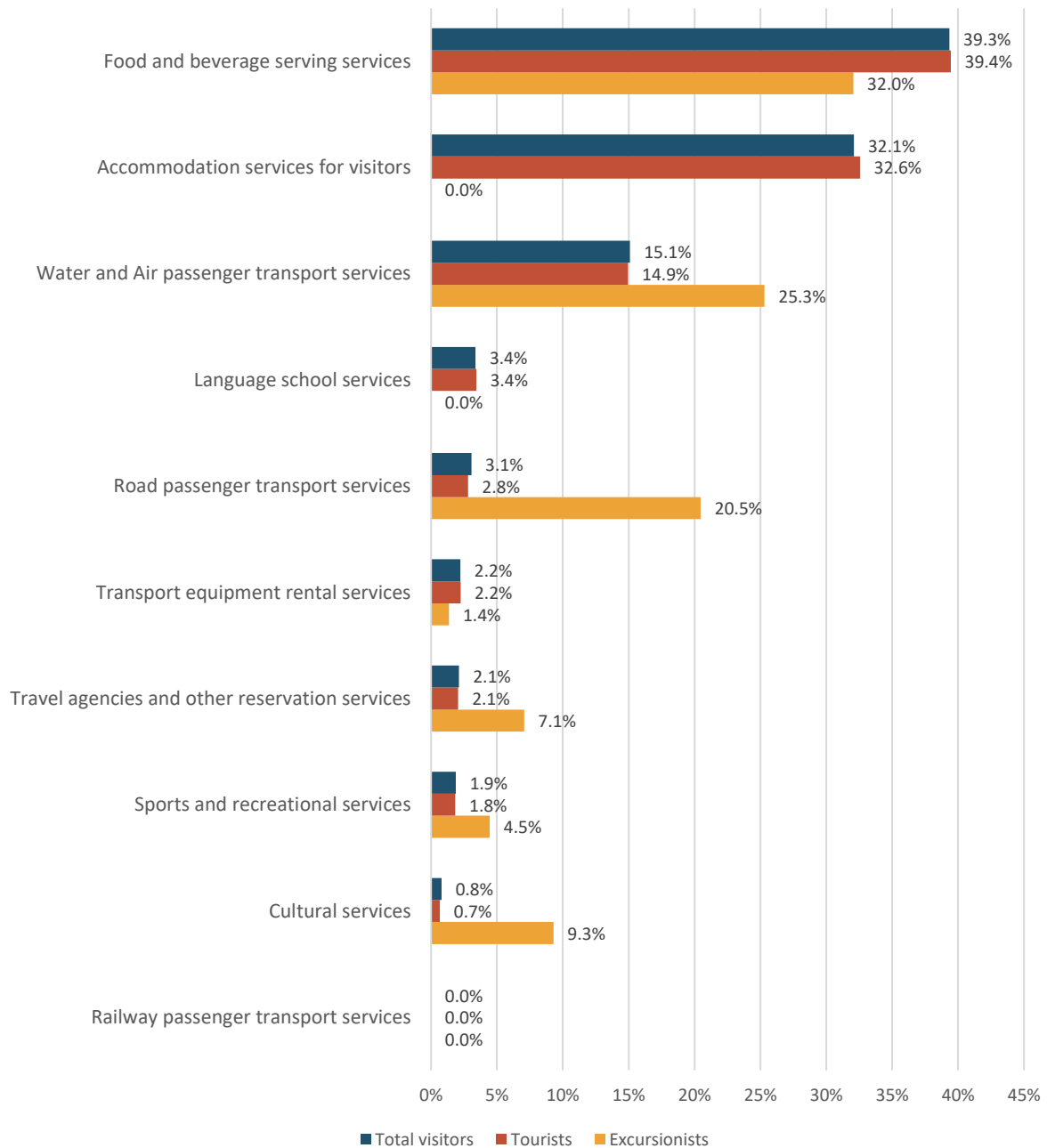
Total inbound tourism expenditure was estimated at €1,303.1 million in 2015, of which €1,273.9 million (97.8 per cent) is attributed to tourists and €29.3 million (2.2 per cent) to excursionists. The majority of the expenditure, €1,159.6 million (89.0 per cent), was spent on tourism characteristic products, while €139.3 million (10.7 per cent) was spent on tourism connected products. The remaining €4.3 million (0.3 per cent) was spent on valuables. Spending patterns varied by type of visitor. While 89.7 per cent of the expenditure of tourists was on tourism characteristic products, for excursionist’s, expenditure was nearly evenly split between tourism characteristic products and tourism connected products at 55.9 per cent and 41.5 per cent, respectively (Chart 1). The difference is attributed mainly to lack of spending on accommodation by excursionists.

Chart 1. Expenditure by product and visitor type



For both types of visitors, food and beverage services accounted for the highest share of the expenditure on tourism characteristic products - 39.4 per cent for tourists and 32.0 per cent for excursionists. Among tourists, 32.6 per cent of this expenditure was allocated to accommodation services while another 14.9 per cent for water and air passenger transport services. For excursionists, transport services – water, air and road - took up over 45 per cent of this expenditure (Chart 2).

Chart 2. Expenditure on tourism characteristic products by product type² and visitor type



Most of the expenditure on tourism connected products was on goods (93.9 per cent), while the remaining was spent on services (6.1 per cent). The largest share of expenditure on goods was associated with food products (34.3 per cent), followed by wearing apparel (24.9 per cent) and beverages (21.0 per cent).

² The category “Accommodation services for visitors” does not apply for excursionists.

TSA-Table 1. Inbound tourism expenditure (000s Euros) by products and class of visitors

PRODUCTS	INBOUND TOURISM EXPENDITURE		
	Tourists (1.1)	Excursionists (1.2)	Visitors (1.3) = (1.1) + (1.2)
A. Consumption products¹	1,270,373	28,497	1,298,870
A.1 Tourism characteristic products	1,143,190	16,362	1,159,552
1 – Accommodation services for visitors	372,249	X	372,249
1.a – Accommodation services for visitors other than 1.b	372,249	X	372,249
1.b – Accommodation services associated with all types of vacation home ownership	0	X	0
2 – Food and beverage serving services	450,953	5,244	456,197
3 – Railway passenger transport services	0	0	0
4 – Road passenger transport services	32,169	3,349	35,517
5/6 – Water and Air passenger transport services ²	170,888	4,140	175,028
7 – Transport equipment rental services	25,577	222	25,799
8 – Travel agencies and other reservation services	23,476	1,156	24,631
9 – Cultural services	7,693	1,522	9,215
10 – Sports and recreational services	21,004	728	21,732
11 – Language school services	39,182	0	39,182
A.2 Other consumption products	127,183	12,135	139,318
A.2.1 Tourism connected products	127,183	12,135	139,318
Goods	119,365	11,515	130,880
Food products	40,282	4,567	44,849
Beverages	25,380	2,151	27,531
Tobacco	9,052	852	9,905
Textiles	76	7	83
Wearing apparel	29,643	2,958	32,600
Leather products	2,530	246	2,776
Carbonised coal and refined petroleum products	5,688	58	5,746
Pharmaceutical products	611	56	666
Other manufacturing products	6,104	619	6,723
Services	7,818	621	8,439
Retail trade services	0	0	0
Edition services	6,017	598	6,615
Telecommunications	1,800	23	1,824
A.2.2 Tourism non-connected products	0	0	0
B. Non-consumption products	3,492	763	4,255
1 – Valuables	3,492	763	4,255
2 – Other non-consumption products	0	0	0
Total	1,273,865	29,260	1,303,125

¹ The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

² Air passenger transport has been merged with water passenger transport.

Notes:

X - does not apply

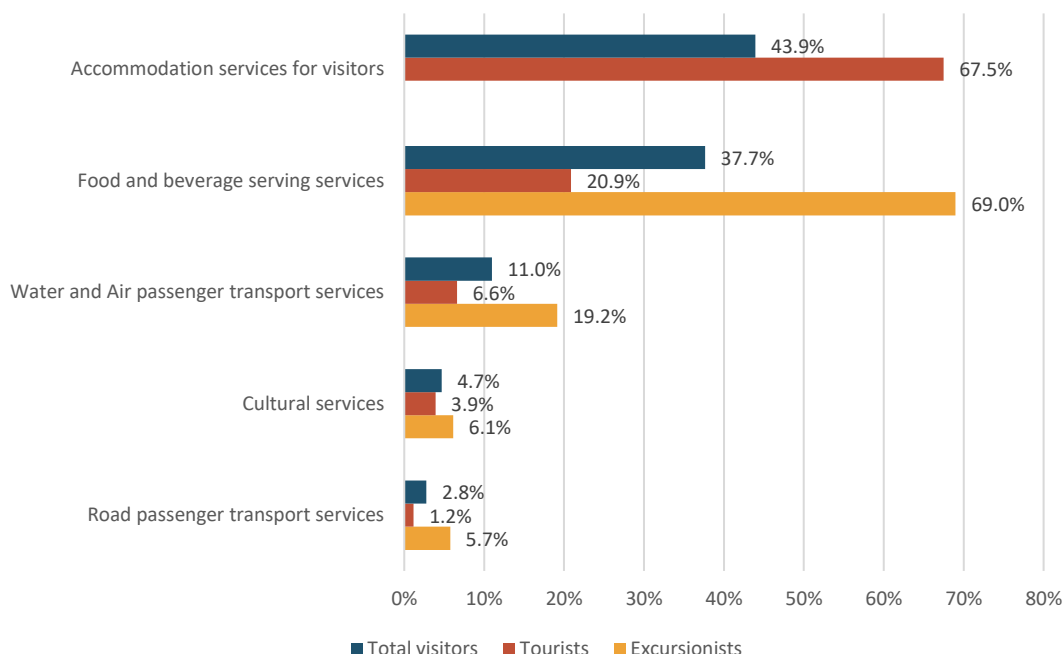
Totals may not add up due to rounding

4.1.2 Domestic tourism expenditure

Domestic expenditure consists of two components - expenditure by residents on domestic trips and expenditure spent domestically on outbound trips, such as expenditure on air fare with a local carrier. Total domestic tourism expenditure amounted to €139.0 million in 2015, of which €66.4 million (47.8 per cent) was on domestic trips and €72.6 million (52.2 per cent) on outbound trips. The largest share of this expenditure, €110.4 million, was on tourism characteristic products (79.4 per cent), while the remaining €28.6 million (20.6 per cent) was spent on other connected products, all of which were tourism connected products. Spending patterns did not vary by visitor type.

Of the €66.4 million that was spent on domestic trips, €43.9 million (66.2 per cent) was spent by tourists and €22.5 million (33.8 per cent) by excursionists. The largest share of the expenditure, €48.0 million (72.3 per cent), was spent on tourism characteristic products, while €18.4 million (27.7 per cent) was spent on tourism connected products. The largest expenditure on tourism characteristic products by tourists was on accommodation (67.5 per cent). This was followed by expenditure on food and beverage serving services (20.9 per cent) and water and air passenger transport (6.6 per cent). For excursionists, this was on food and beverage serving services (69.0 per cent). The category of accommodation services does not apply for excursionists (Chart 3).

Chart 3. Domestic trip expenditure on tourism characteristic products by product type³ and visitor type

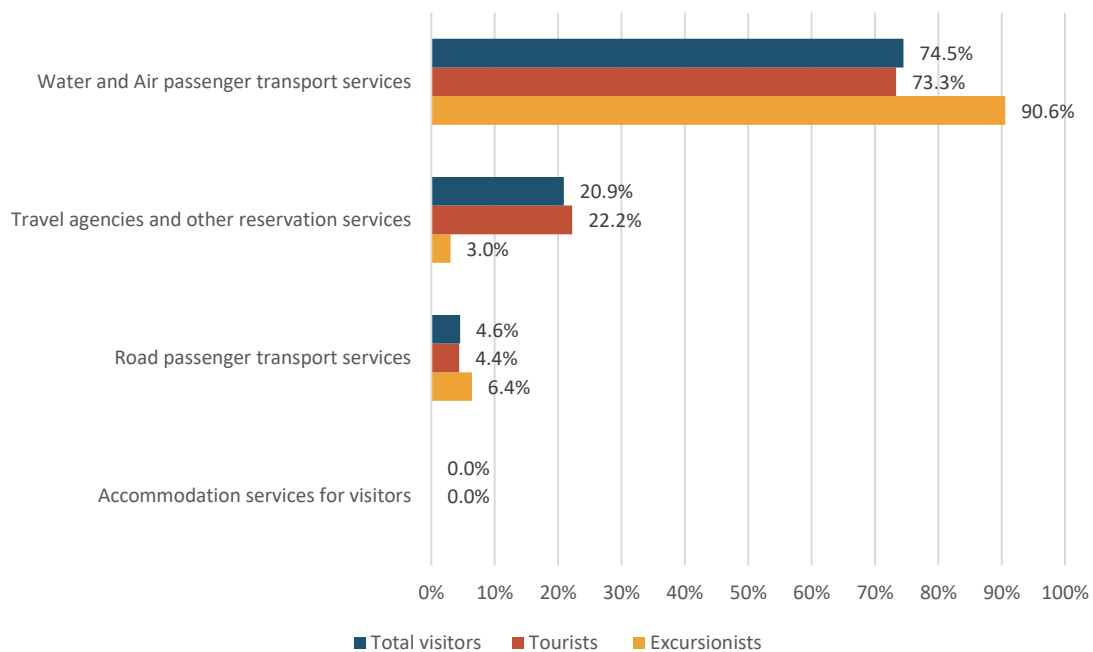


³ Expenditure on product categories 3, 5/6, 7, 10 and 11 was 0 and were excluded from the chart. The category "Accommodation services for visitors" does not apply for excursionists.

Goods accounted for 99.1 per cent of domestic trip expenditure on tourism connected products. This did not vary greatly by visitor type. Within the expenditure of goods, for tourists, the largest share of the expenditure was on food products (52.8 per cent), whereas among excursionists it was on wearing apparel (26.2 per cent).

Of the €72.6 million that was spent in the local economy on outbound trips, €68.1 million (93.9 per cent) and €4.5 million (6.1 per cent) were spent by tourists and excursionists, respectively. The majority of the expenditure, €62.4 million (86.0 per cent), was spent in the tourism characteristic products, while €10.2 million (14.0 per cent) was spent on tourism connected products. For both tourists and excursionists, the highest share of expenditure on tourism characteristic products on outbound trips was for water and air transport services, this accounted for 73.3 per cent and 90.6 per cent, respectively. A further 22.2 per cent were spent by tourists on travel agencies and other reservation services (22.2 per cent) (Chart 4).

Chart 4. Outbound trip expenditure on tourism characteristic products by product type⁴ and visitor type



As for domestic expenditure on outbound trips, goods accounted for the highest share of expenditure on tourism connected products at 99.3 per cent. The distribution did not vary greatly by visitor type. Within this expenditure category, the highest share for both tourists and excursionists were expenditure on wearing apparel at 38.3 per cent and 27.2 per cent, respectively.

⁴ Expenditure on product categories 2,3,7,9,10 and 11 was 0 and were excluded from the chart. The category “Accommodation services for visitors” does not apply for excursionists.

TSA-Table 2. Domestic tourism expenditure (000s Euro) by products, classes of visitors, and type of trips ...

PRODUCTS	DOMESTIC TOURISM EXPENDITURE								
	Domestic trips			Outbound trips			All types of trips		
	Tourists (overnight visitors) (2.1)	Excursionists (same-day visitors) (2.2)	Visitors (2.3) = (2.1) + (2.2)	Tourists (overnight visitors) (2.4)	Excursionists (same-day visitors) (2.5)	Visitors (2.6) = (2.4) + (2.5)	Tourists (overnight visitors) (2.7) = (2.1) + (2.4)	Excursionists (same-day visitors) (2.8) = (2.2) + (2.5)	Visitors (2.9) = (2.3) + (2.6)
A. Consumption products¹	43,939	22,452	66,391	68,128	4,461	72,589	112,067	26,913	138,980
A.1 Tourism characteristic products	31,240	16,738	47,978	58,128	4,302	62,430	89,368	21,040	110,407
1 – Accommodation services for visitors	21,079	X	21,079	10	X	10	21,089	X	21,089
1.a – Accommodation services for visitors other than 1.b	21,060	X	21,060	10	X	10	21,071	X	21,071
1.b – Accommodation services associated with all types of vacation home ownership	18	X	18	0	X	0	18	X	18
2 – Food and beverage serving services	6,518	11,547	18,065	0	0	0	6,518	11,547	18,065
3 – Railway passenger transport services	0	0	0	0	0	0	0	0	0
4 – Road passenger transport services	365	962	1,327	2,566	276	2,842	2,931	1,238	4,169
5/6 – Water and Air passenger transport services ²	2,059	3,207	5,265	42,622	3,897	46,518	44,680	7,104	51,784
7 – Transport equipment rental services	0	0	0	0	0	0	0	0	0
8 – Travel agencies and other reservation services	0	0	0	12,930	130	13,060	12,930	130	13,060
9 – Cultural services	1,219	1,022	2,241	0	0	0	1,219	1,022	2,241
10 – Sports and recreational services	0	0	0	0	0	0	0	0	0
11 – Language school services	0	0	0	0	0	0	0	0	0

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

²Air passenger transport has been merged with water passenger transport.

Notes:

X - does not apply

Totals may not add up due to rounding

...TSA-Table 2. Domestic tourism expenditure (000s Euro) by products, classes of visitors, and type of trips

PRODUCTS	DOMESTIC TOURISM EXPENDITURE								
	Domestic trips			Outbound trips			All types of trips		
	Tourists (overnight visitors) (2.1)	Excursionists (same-day visitors) (2.2)	Visitors (2.3) = (2.1) + (2.2)	Tourists (overnight visitors) (2.4)	Excursionists (same-day visitors) (2.5)	Visitors (2.6) = (2.4) + (2.5)	Tourists (overnight visitors) (2.7) = (2.1) + (2.4)	Excursionists (same-day visitors) (2.8) = (2.2) + (2.5)	Visitors (2.9) = (2.3) + (2.6)
A.2 Other consumption products	12,699	5,714	18,413	10,001	159	10,160	22,700	5,873	28,573
A.2.1 Tourism connected products	12,699	5,714	18,413	10,001	159	10,160	22,700	5,873	28,573
Goods	12,607	5,637	18,244	9,931	157	10,089	22,538	5,794	28,333
Food products	6,711	1,347	8,058	2,115	43	2,158	8,826	1,390	10,216
Beverages	2,580	577	3,158	2,115	43	2,158	4,696	620	5,316
Tobacco	11	9	20	8	0	8	19	9	28
Textiles	104	87	190	79	2	80	182	88	270
Wearing apparel	919	1,496	2,415	3,828	43	3,871	4,747	1,539	6,286
Leather products	263	429	692	1,097	12	1,109	1,360	441	1,801
Carbonised coal and refined petroleum products	1,111	931	2,042	0	0	0	1,111	931	2,042
Pharmaceutical products	33	28	61	25	1	26	58	28	87
Other manufacturing products	875	733	1,609	665	14	678	1,540	747	2,287
Services	92	77	169	70	1	71	162	78	240
Retail trade services	0	0	0	0	0	0	0	0	0
Edition services	92	77	169	70	1	71	162	78	240
Telecommunications	0	0	0	0	0	0	0	0	0
A.2.2 Tourism non-connected products	0	0	0	0	0	0	0	0	0
B. Non-consumption products	0	0	0	0	0	0	0	0	0
1 – Valuables	0	0	0	0	0	0	0	0	0
2 – Other non-consumption products	0	0	0	0	0	0	0	0	0
Total	43,939	22,452	66,391	68,128	4,461	72,589	112,067	26,913	138,980

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

Notes:

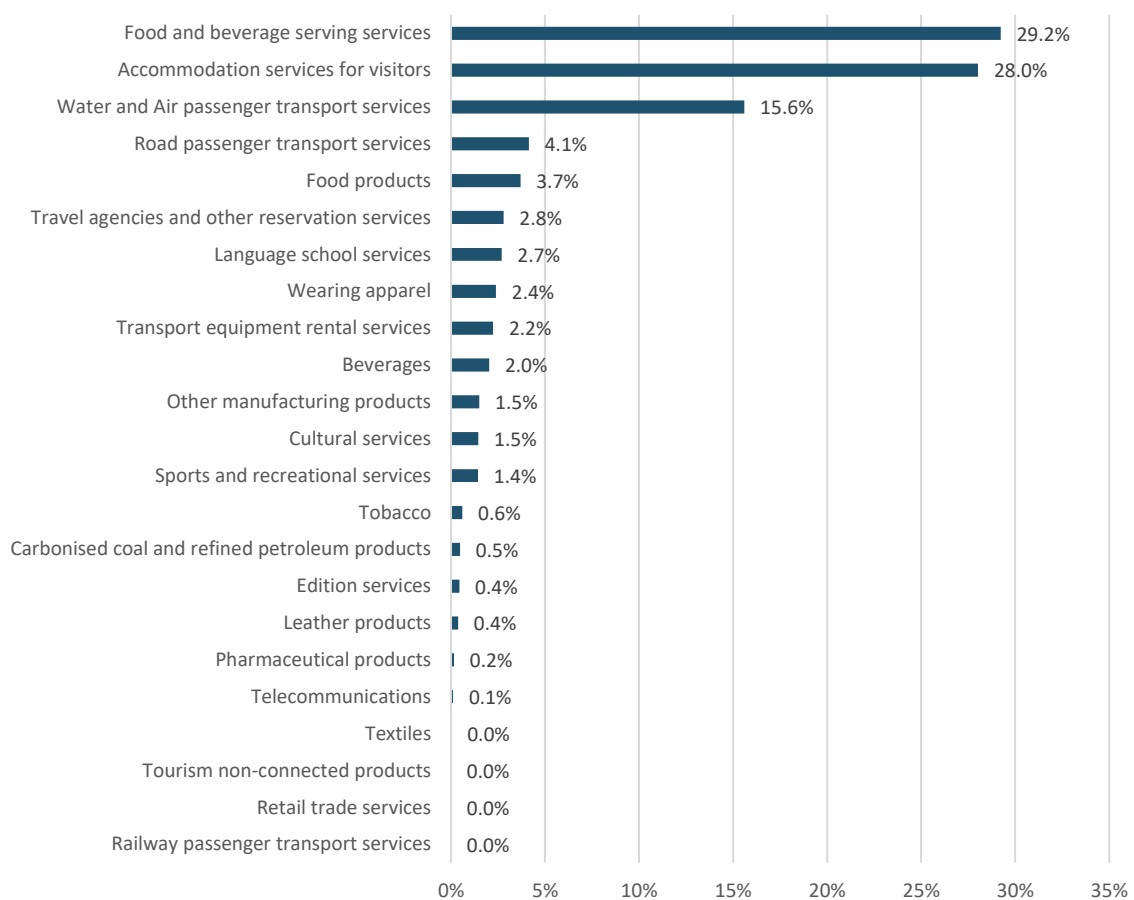
Totals may not add up due to rounding

4.1.3 Internal tourism consumption

Combining TSA-Table 1 (inbound tourism expenditure) and TSA-Table 2 (domestic tourism expenditure) produces TSA-Table 4 which is the total internal tourism consumption. In 2015 this stood at €1,457.1 million. The largest share of internal tourism consumption was expenditure on tourism characteristic products accounting for 87.6 per cent of the total expenditure (€1,276.4 million). Expenditure on other connected products accounted for 11.8 per cent (€171.7 million), with non-consumption products accounting for the remaining 0.6 per cent (€8.9 million).

The top five consumption products accounted for 80.7 per cent of the total internal tourism consumption; food and beverage serving services (€425.9 million, 29.2 per cent), accommodation services for visitors (€408.3 million, 28.0 per cent), water and air passenger transport services (€227.3 million, 15.6 per cent), road passenger transport services (€60.3 million, 4.1 per cent), and food products (€53.8 million, 3.7 per cent) (Chart 5).

Chart 5. Internal tourism consumption by consumption product⁵



⁵ Expenditure on non-consumption products is excluded

TSA-Table 4. Internal tourism consumption (000s Euro) by products

PRODUCTS	INTERNAL TOURISM EXPENDITURE			Other components of tourism consumption (4.2)	Internal tourism consumption (4.3) = (4.1) + (4.2)
	Inbound tourism expenditure (1.3)	Domestic tourism expenditure (2.9)	Internal tourism expenditure (4.1) = (1.3) + (2.9)		
A. Consumption products¹	1,294,176	138,980	1,433,156	14,974	1,448,130
A.1 Tourism characteristic products	1,151,000	110,407	1,261,407	14,974	1,276,381
1 – Accommodation services for visitors	372,249	21,089	393,337	14,974	408,311
1.a – Accommodation services for visitors other than 1.b	372,249	21,071	393,319	9,982	403,301
1.b – Accommodation services associated with all types of vacation home ownership	0	18	18	4,992	5,010
2 – Food and beverage serving services	407,882	18,065	425,947	0	425,947
3 – Railway passenger transport services	0	0	0	0	0
4 – Road passenger transport services	56,130	4,169	60,299	0	60,299
5/6 – Water and Air passenger transport services ²	175,486	51,784	227,269	0	227,269
7 – Transport equipment rental services	32,600	0	32,600	0	32,600
8 – Travel agencies and other reservation services	27,685	13,060	40,745	0	40,745
9 – Cultural services	18,951	2,241	21,192	0	21,192
10 – Sports and recreational services	20,836	0	20,836	0	20,836
11 – Language school services	39,182	0	39,182	0	39,182
A.2 Other consumption products	143,176	28,573	171,749	0	171,749
A.2.1 Tourism connected products	143,176	28,573	171,749	0	171,749
Goods	135,342	28,333	163,674	0	163,674
Food products	43,623	10,216	53,840	0	53,840
Beverages	24,150	5,316	29,466	0	29,466
Tobacco	8,708	28	8,736	0	8,736
Textiles	89	270	359	0	359
Wearing apparel	28,436	6,286	34,722	0	34,722
Leather products	3,631	1,801	5,432	0	5,432
Carbonised coal and refined petroleum products	4,892	2,042	6,934	0	6,934
Pharmaceutical products	2,143	87	2,230	0	2,230
Other manufacturing products	19,669	2,287	21,956	0	21,956
Services	7,835	240	8,075	0	8,075
Retail trade services	0	0	0	0	0
Edition services	6,232	240	6,472	0	6,472
Telecommunications	1,603	0	1,603	0	1,603
A.2.2 Tourism non-connected products	0	0	0	0	0
B. Non-consumption products	8,949	0	8,949	0	8,949
1 – Valuables	8,949	0	8,949	0	8,949
2 – Other non-consumption products	0	0	0	0	0
Total	1,303,125	138,980	1,442,105	14,974	1,457,079

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

²Air passenger transport has been merged with water passenger transport.

Notes:

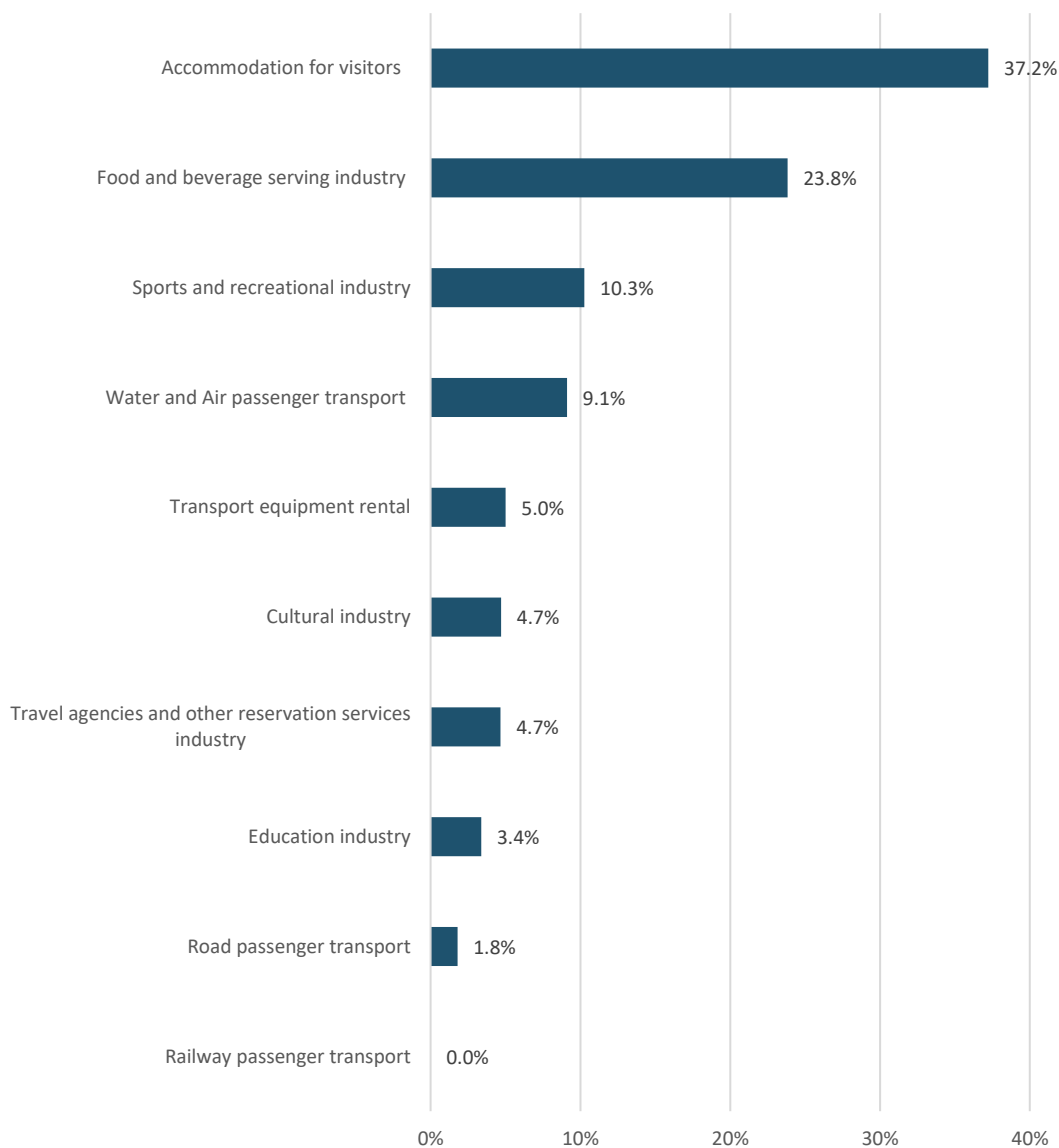
Totals may not add up due to rounding

4.1 Supply

4.2.1 Production accounts of tourism and other industries

In 2015 the total output by the tourism industries at basic prices amounted to €1,983.9 million, of which €1,202.0 million (60.6 per cent) is intermediate consumption and the remaining €781.8 million (39.4 per cent) is gross value added (GVA). From the gross value added of tourism industries (GVATI), the top three industries with the highest GVA were accommodation services (37.2 per cent), followed by the food and beverage industry (23.8 per cent) and the sports and recreational industry (10.3 per cent). The lowest contribution comes from the education industry (3.4 per cent) followed by the road passenger transport industry (1.8 per cent) (Chart 6).

Chart 6. Gross value added of tourism industries by contribution of industries



TSA-Table 5. Production accounts of tourism industries and other industries (at basic prices 000s Euro) ...

PRODUCTS	TOURISM INDUSTRIES													Other industries	Output of domestic producers (at basic prices)
	Accommodation for visitors	Accommodation services for visitors except in 1.b	Accommodation services associated with all types of vacation home ownership	Food and beverage serving industry	Railway passenger transport	Road passenger transport	Water and Air passenger transport	Transport equipment rental	Travel agencies and other reservation services industry	Cultural industry	Sports and Recreational industry	Education industry	TOTAL		
	(5.1)	(5.1a)	(5.1b)	(5.2)	(5.3)	(5.4)	(5.5+5.6)	(5.7)	(5.8)	(5.9)	(5.10)	(5.11)	(5.13)		
A. Consumption products¹	603,698	574,999	28,699	571,031	0	90,092	289,722	59,930	72,434	68,002	180,389	46,328	1,981,624	21,374,679	23,356,303
A.1 Tourism characteristic products	577,235	548,536	28,699	478,423	0	89,715	224,121	58,531	71,758	61,539	164,219	46,328	1,771,869	17,345	1,789,214
1 – Accommodation services for visitors	438,219	409,520	28,699	61	0	0	0	0	0	0	0	7,293	445,572	0	445,572
1.a – Accommodation services for visitors other than 1.b	409,520	409,520	0	61	0	0	0	0	0	0	0	7,293	416,873	0	416,873
1.b – Accommodation services associated with all types of vacation home ownership	28,699	0	28,699	0	0	0	0	0	0	0	0	0	28,699	0	28,699
2 – Food and beverage serving services	130,356	130,356	0	478,362	0	0	154	0	0	7	0	0	608,880	772	609,652
3 – Railway passenger transport services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 – Road passenger transport services	39	39	0	0	0	89,715	0	0	0	0	0	941	90,695	603	91,298
5/6 – Water and Air passenger transport services ²	0	0	0	0	0	0	223,967	0	0	0	0	0	223,967	0	223,967
7 – Transport equipment rental services	0	0	0	0	0	0	0	58,531	0	0	0	0	58,531	97	58,627
8 – Travel agencies and other reservation services	3,579	3,579	0	0	0	0	0	0	71,758	0	0	0	75,337	1,548	76,885
9 – Cultural services	0	0	0	0	0	0	0	0	0	61,532	0	0	61,532	1,226	62,757
10 – Sports and recreational services	3,983	3,983	0	0	0	0	0	0	0	0	164,219	0	168,202	12,549	180,752
11 – Language school services	1,059	1,059	0	0	0	0	0	0	0	0	0	38,094	39,153	550	39,703

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services

²Air passenger transport has been merged with water passenger transport.

Notes:

Totals may not add up due to rounding

...TSA-Table 5. Production accounts of tourism industries and other industries (at basic prices 000s Euro) ...

Products	TOURISM INDUSTRIES													Other industries	Output of domestic producers (at basic prices)
	Accommodation for visitors	Accommodation services for visitors except in 1.b	Accommodation services associated with all types of vacation home ownership	Food and beverage serving industry	Railway passenger transport	Road passenger transport	Water and Air passenger transport	Transport equipment rental	Travel agencies and other reservation services industry	Cultural industry	Sports and recreational industry	Education industry	TOTAL		
	(5.1)	(5.1a)	(5.1b)	(5.2)	(5.3)	(5.4)	(5.5+5.6)	(5.7)	(5.8)	(5.9)	(5.10)	(5.11)	(5.13)		
A.2 Other consumption products	26,463	26,463	0	92,608	0	377	65,600	1,399	677	6,463	16,169	0	209,755	21,357,334	21,567,089
A.2.1 Tourism connected products	753	753	0	69	0	8	60	84	0	34	80	0	1,087	1,885,804	1,886,891
Goods	123	123	0	69	0	0	58	82	0	0	44	0	375	913,995	914,371
Food products	0	0	0	18	0	0	0	0	0	0	0	0	18	395,489	395,507
Beverages	78	78	0	17	0	0	9	0	0	0	0	0	104	92,466	92,570
Tobacco	0	0	0	0	0	0	0	0	0	0	0	0	0	154	154
Textiles	6	6	0	33	0	0	0	0	0	0	0	0	40	27,422	27,462
Wearing apparel	38	38	0	0	0	0	0	0	0	0	0	0	38	28,756	28,793
Leather products	1	1	0	0	0	0	0	0	0	0	0	0	1	1,529	1,530
Carbonised coal and refined petroleum products	0	0	0	0	0	0	46	0	0	0	0	0	46	732	778
Pharmaceutical products	0	0	0	0	0	0	3	0	0	0	0	0	3	216,302	216,305
Other manufacturing products	0	0	0	0	0	0	0	82	0	0	43	0	125	151,146	151,271
Services	630	630	0	0	0	8	1	2	0	34	36	0	712	971,809	972,521
Retail trade services	0	0	0	0	0	0	0	0	0	0	0	0	0	644,077	644,077
Edition services	13	13	0	0	0	8	1	0	0	34	0	0	57	31,018	31,074
Telecommunications	617	617	0	0	0	0	0	2	0	0	36	0	655	296,715	297,369

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services

Notes:

Totals may not add up due to rounding

...TSA-Table 5. Production accounts of tourism industries and other industries (at basic prices 000s Euro)

Products	TOURISM INDUSTRIES												Other industries	Output of domestic producers (at basic prices)	
	Accommodation for visitors	Accommodation services for visitors except in 1.b	Accommodation services associated with all types of vacation home ownership	Food and beverage serving industry	Railway passenger transport	Road passenger transport	Water and Air passenger transport	Transport equipment rental	Travel agencies and other reservation services industry	Cultural industry	Sports and recreational industry	Education industry			TOTAL
	(5.1)	(5.1a)	(5.1b)	(5.2)	(5.3)	(5.4)	(5.5+5.6)	(5.7)	(5.8)	(5.9)	(5.10)	(5.11)	(5.13)	(5.14)	(5.15) = (5.13) + (5.14)
A.2.2 Tourism non-connected products	25,710	25,710	0	92,539	0	369	65,541	1,315	677	6,428	16,090	0	208,668	19,471,530	19,680,198
Goods	116	116	0	142	0	0	80	32	0	4	19	0	393	1,604,170	1,604,563
Services	25,595	25,595	0	92,397	0	369	65,461	1,283	677	6,424	16,071	0	208,276	17,867,360	18,075,635
B. Non-consumption products	332	332	0	0	0	0	281	983	0	40	619	0	2,254	2,947,323	2,949,577
1 – Valuables	323	323	0	0	0	0	0	0	0	0	5	0	328	9,772	10,100
2 – Other non-consumption products	9	9	0	0	0	0	281	983	0	40	614	0	1,926	2,937,551	2,939,477
I. TOTAL OUTPUT (at basic prices)	604,030	575,331	28,699	571,031	0	90,092	290,003	60,912	72,434	68,042	181,008	46,328	1,983,878	24,322,002	26,305,881
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)	312,965	312,965	0	384,766	0	75,983	218,810	21,722	35,907	31,288	100,705	19,889	1,202,035	13,038,365	14,240,400
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)	291,064	262,365	28,699	186,265	0	14,109	71,192	39,190	36,527	36,754	80,303	26,439	781,843	11,283,638	12,065,481
Compensation of employees	128,429	128,429	0	83,270	0	31,334	55,905	9,627	20,616	13,104	23,533	15,299	381,118	3,607,075	3,988,193
Other taxes less subsidies on production	1,159	1,159	0	1,160	0	-11,021	404	72	318	430	209	0	-7,269	-83,724	-90,993
Gross mixed income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross operating surplus	161,476	132,777	28,699	101,835	0	-6,204	14,883	29,491	15,592	23,220	56,560	11,140	407,995	7,760,286	8,168,281

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services

Notes:

Totals may not add up due to rounding

4.2.2 Total domestic supply and internal tourism consumption

From the total €1,457.1 million internal tourism consumption, €124.0 million (8.5 per cent) and €100.7 million (6.9 per cent) were attributed to taxes less subsidies, and imports, respectively. This leaves €1,232.5 million worth of output (including goods) by domestic producers at basic prices in 2015, which amounts to 4.7 per cent over the total domestic production in that year. Of this, €1,150.8 million (93.4 per cent) was related to tourism characteristic products, while €59.5 million (4.8 per cent) to tourism connected products. The remaining €22.1 million (1.8 per cent) was associated with tourism non-connected products and valuables.

A by-product analysis of the shares of the domestic output at basic prices reveals that the top five consumption products accounted for 86.6 per cent of the total; food and beverage serving services (€410.8 million, 33.3 per cent), accommodation services for visitors (€385.4 million, 31.3 per cent), water and air passenger transport services (€192.3 million, 15.6 per cent), road passenger transport services (€39.6 million, 3.2 per cent), and language school services (€39.2 million, 3.2 per cent). For accommodation services, €5.0 million (0.4 per cent) can be attributed to owner-occupied summer residences while the remaining €380.4 million (30.9 per cent) to other accommodation services.

The consumption can be analysed across products and tourism industries, separately, by obtaining the relevant tourism ratios. For products at purchaser prices, these were highest in language school services (98.7 per cent), water and air passenger transport services (86.2 per cent), and accommodation services for visitors (83.9 per cent). Of the tourism characteristic products, the lowest ratio belonged to sports and recreational services (9.5 per cent). The industry tourism ratios - the share of domestic industry supply consumed by tourists - were highest in the education industry (97.7 per cent), accommodation for visitors' industry (79.3 per cent), and water and air passenger transport services (66.3 per cent). The lowest industry tourism ratio was identified to be in the sports and recreational industry (9.2 per cent). The industry tourism ratio for all the industries stood at 57.8 per cent.

In 2015 of the €1,232.5 million tourism domestic output, €38.7 million (3.1 per cent) was associated with expenditure on goods, which is excluded from the final output for the calculation of TDGVA and TDGDP since we are estimating the direct effect. Another €724.8 million (58.8 per cent) was associated with intermediate consumption, and the remaining €468.9 million (38.0 per cent) was total direct gross value added (TDGVA). The top three industries with the highest GVA were accommodation services (47.2 per cent), followed by the food and beverage serving industry (21.7 per cent) and the water and passenger transport industry (9.6 per cent). The lowest contribution comes from the road passenger transport industry (1.3 per cent) followed by the cultural industry (1.1 per cent). The TDGVA for the year was estimated at €468.9 million, or 3.9% of the total value added of the economy, while the TDGDP was estimated at €592.9 million, or 4.5% of the total gross domestic product.

TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES						
	Products	1. Accommodation for visitors		1.a. Accommodation services for visitors except in 1.b		1.b. Accommodation services associated with all types of vacation home ownership	
		Output (5.1)	Tourism share	Output (5.1a)	Tourism share	Output (5.1b)	Tourism share
A. Consumption products	603,698	479,189	574,999	474,179	28,699	5,010	
A.1 Tourism characteristic products¹	577,235	479,186	548,536	474,176	28,699	5,010	
1 – Accommodation services for visitors	438,219	378,086	409,520	373,075	28,699	5,010	
1.a – Accommodation services for visitors other than 1.b	409,520	373,075	409,520	373,075	0	0	
1.b – Accommodation services associated with all types of vacation home ownership	28,699	5,010	0	0	28,699	5,010	
2 – Food and beverage serving services	130,356	98,147	130,356	98,147	0	0	
3 – Railway passenger transport services	0	0	0	0	0	0	
4 – Road passenger transport services	39	17	39	17	0	0	
5/6 – Water and Air passenger transport services ²	0	0	0	0	0	0	
7 – Transport equipment rental services	0	0	0	0	0	0	
8 – Travel agencies and other reservation services	3,579	1,487	3,579	1,487	0	0	
9 – Cultural services	0	0	0	0	0	0	
10 – Sports and recreational services	3,983	405	3,983	405	0	0	
11 – Language school services	1,059	1,045	1,059	1,045	0	0	
A.2 Other consumption products	26,463	3	26,463	3	0	0	
A.2.1 Tourism connected products	753	3	753	3	0	0	
Goods	123	0	123	0	0	0	
Food products	0	0	0	0	0	0	
Beverages	78	0	78	0	0	0	
Tobacco	0	0	0	0	0	0	
Textiles	6	0	6	0	0	0	
Wearing apparel	38	0	38	0	0	0	
Leather products	1	0	1	0	0	0	

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services

²Air passenger transport has been merged with water passenger transport.

Notes:

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES					
	1. Accommodation for visitors		1.a. Accommodation services for visitors except in 1. b		1.b. Accommodation services associated with all types of vacation home ownership	
	Output (5.1)	Tourism share	Output (5.1a)	Tourism share	Output (5.1b)	Tourism share
Carbonised coal and refined petroleum products	0	0	0	0	0	0
Pharmaceutical products	0	0	0	0	0	0
Other manufacturing products	0	0	0	0	0	0
Services	630	3	630	3	0	0
Retail trade services	0	0	0	0	0	0
Edition services	13	0	13	0	0	0
Telecommunications	617	3	617	3	0	0
A.2.2 Tourism non-connected products	25,710	0	25,710	0	0	0
Goods	116	0	116	0	0	0
Services	25,595	0	25,595	0	0	0
B. Non-consumption products	332	0	332	0	0	0
1 – Valuables	323	X	323	X	0	X
2 – Other non-consumption products	9	0	9	0	0	0
I. TOTAL OUTPUT (at basic prices)	604,030	479,189	575,331	474,179	28,699	5,010
INDUSTRY TOURISM RATIO (Tourism share / Output)		79.33%		82.42%		17.46%
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)	312,965	257,942	312,965	257,942	0	0
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)	291,064	221,248	262,365	216,238	28,699	5,010
Compensation of employees	128,429	105,849	128,429	105,849	0	0
Other taxes less subsidies on production	1,159	955	1,159	955	0	0
Gross mixed income	0	0	0	0	0	0
Gross operating surplus	161,476	114,443	132,777	109,433	28,699	5,010

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

Notes:

X - does not apply

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES					
	2. Food and beverage serving industry		3. Railway passenger transport		4. Road passenger transport	
	Output (5.2)	Tourism share	Output (5.3)	Tourism share	Output (5.4)	Tourism share
A. Consumption products	571,031	312,110	0	0	90,092	38,923
A.1 Tourism characteristic products¹	478,423	312,110	0	0	89,715	38,923
1 – Accommodation services for visitors	61	55	0	0	0	0
1.a – Accommodation services for visitors other than 1.b	61	55	0	0	0	0
1.b – Accommodation services associated with all types of vacation home ownership	0	0	0	0	0	0
2 – Food and beverage serving services	478,362	312,055	0	0	0	0
3 – Railway passenger transport services	0	0	0	0	0	0
4 – Road passenger transport services	0	0	0	0	89,715	38,923
5/6 – Water and Air passenger transport services ²	0	0	0	0	0	0
7 – Transport equipment rental services	0	0	0	0	0	0
8 – Travel agencies and other reservation services	0	0	0	0	0	0
9 – Cultural services	0	0	0	0	0	0
10 – Sports and recreational services	0	0	0	0	0	0
11 – Language school services	0	0	0	0	0	0
A.2 Other consumption products	92,608	0	0	0	377	0
A.2.1 Tourism connected products	69	0	0	0	8	0
Goods	69	0	0	0	0	0
Food products	18	0	0	0	0	0
Beverages	17	0	0	0	0	0
Tobacco	0	0	0	0	0	0
Textiles	33	0	0	0	0	0
Wearing apparel	0	0	0	0	0	0
Leather products	0	0	0	0	0	0

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services

²Air passenger transport has been merged with water passenger transport.

Notes:

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES					
	2. Food and beverage serving industry		3. Railway passenger transport		4. Road passenger transport	
	Output (5.2)	Tourism share	Output (5.3)	Tourism share	Output (5.4)	Tourism share
Carbonised coal and refined petroleum products	0	0	0	0	0	0
Pharmaceutical products	0	0	0	0	0	0
Other manufacturing products	0	0	0	0	0	0
Services	0	0	0	0	8	0
Retail trade services	0	0	0	0	0	0
Edition services	0	0	0	0	8	0
Telecommunications	0	0	0	0	0	0
A.2.2 Tourism non-connected products	92,539	0	0	0	369	0
Goods	142	0	0	0	0	0
Services	92,397	0	0	0	369	0
B. Non-consumption products	0	0	0	0	0	0
1 – Valuables	0	X	0	X	0	X
2 – Other non-consumption products	0	0	0	0	0	0
I. TOTAL OUTPUT (at basic prices)	571,031	312,110	0	0	90,092	38,923
INDUSTRY TOURISM RATIO (Tourism share / Output)		54.66%		0.00%		43.20%
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)	384,766	210,303	0	0	75,983	32,828
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)	186,265	101,807	0	0	14,109	6,096
Compensation of employees	83,270	45,513	0	0	31,334	13,537
Other taxes less subsidies on production	1,160	634	0	0	-11,021	-4,762
Gross mixed income	0	0	0	0	0	0
Gross operating surplus	101,835	55,660	0	0	-6,204	-2,680

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

Notes:

X - does not apply

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES						
	Products	5/6. Water and Air passenger transport ²		7. Transport equipment rental		8. Travel agencies and other reservation services industry	
		Output (5.5 + 5.6)	Tourism share	Output (5.7)	Tourism share	Output (5.8)	Tourism share
A. Consumption products¹	289,722	192,370	59,930	21,828	72,434	29,811	
A.1 Tourism characteristic products	224,121	192,370	58,531	21,828	71,758	29,811	
1 – Accommodation services for visitors	0	0	0	0	0	0	
1.a – Accommodation services for visitors other than 1.b	0	0	0	0	0	0	
1.b – Accommodation services associated with all types of vacation home ownership	0	0	0	0	0	0	
2 – Food and beverage serving services	154	104	0	0	0	0	
3 – Railway passenger transport services	0	0	0	0	0	0	
4 – Road passenger transport services	0	0	0	0	0	0	
5/6 – Water and Air passenger transport services ²	223,967	192,266	0	0	0	0	
7 – Transport equipment rental services	0	0	58,531	21,828	0	0	
8 – Travel agencies and other reservation services	0	0	0	0	71,758	29,811	
9 – Cultural services	0	0	0	0	0	0	
10 – Sports and recreational services	0	0	0	0	0	0	
11 – Language school services	0	0	0	0	0	0	
A.2 Other consumption products	65,600	0	1,399	0	677	0	
A.2.1 Tourism connected products	60	0	84	0	0	0	
Goods	58	0	82	0	0	0	
Food products	0	0	0	0	0	0	
Beverages	9	0	0	0	0	0	
Tobacco	0	0	0	0	0	0	
Textiles	0	0	0	0	0	0	
Wearing apparel	0	0	0	0	0	0	
Leather products	0	0	0	0	0	0	

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services

²Air passenger transport has been merged with water passenger transport.

Notes:

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES						
	Products	5/6. Water and Air passenger transport ²		7. Transport equipment rental		8. Travel agencies and other reservation services industry	
		Output (5.5 + 5.6)	Tourism share	Output (5.7)	Tourism share	Output (5.8)	Tourism share
Carbonised coal and refined petroleum products	46	0	0	0	0	0	
Pharmaceutical products	3	0	0	0	0	0	
Other manufacturing products	0	0	82	0	0	0	
Services	1	0	2	0	0	0	
Retail trade services	0	0	0	0	0	0	
Edition services	1	0	0	0	0	0	
Telecommunications	0	0	2	0	0	0	
A.2.2 Tourism non-connected products	65,541	0	1,315	0	677	0	
Goods	80	0	32	0	0	0	
Services	65,461	0	1,283	0	677	0	
B. Non-consumption products	281	0	983	0	0	0	
1 – Valuables	0	X	0	X	0	X	
2 – Other non-consumption products	281	0	983	0	0	0	
I. TOTAL OUTPUT (at basic prices)	290,003	192,370	60,912	21,828	72,434	29,811	
INDUSTRY TOURISM RATIO (Tourism share / Output)		66.33%		35.83%		41.16%	
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)	218,810	147,469	21,722	7,784	35,907	14,778	
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)	71,192	44,901	39,190	14,044	36,527	15,033	
Compensation of employees	55,905	37,394	9,627	3,450	20,616	8,485	
Other taxes less subsidies on production	404	386	72	26	318	131	
Gross mixed income	0	0	0	0	0	0	
Gross operating surplus	14,883	7,121	29,491	10,568	15,592	6,417	

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

²Air passenger transport has been merged with water passenger transport.

Notes:

X - does not apply

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

Products	TOURISM INDUSTRIES							
	9. Cultural industry		10. Sports and recreational industry		11. Education industry		TOTAL	
	Output (5.9)	Tourism share	Output (5.10)	Tourism share	Output (5.11)	Tourism share	Output (5.13)	Tourism share
A. Consumption products¹	68,002	11,173	180,389	16,686	46,328	45,252	1,981,624	1,147,343
A.1 Tourism characteristic products	61,539	11,173	164,219	16,686	46,328	45,252	1,771,869	1,147,339
1 – Accommodation services for visitors	0	0	0	0	7,293	7,250	445,572	385,391
1.a – Accommodation services for visitors other than 1.b	0	0	0	0	7,293	7,250	416,873	380,381
1.b – Accommodation services associated with all types of vacation home ownership	0	0	0	0	0	0	28,699	5,010
2 – Food and beverage serving services	7	5	0	0	0	0	608,880	410,310
3 – Railway passenger transport services	0	0	0	0	0	0	0	0
4 – Road passenger transport services	0	0	0	0	941	408	90,695	39,349
5/6 – Water and Air passenger transport services ²	0	0	0	0	0	0	223,967	192,266
7 – Transport equipment rental services	0	0	0	0	0	0	58,531	21,828
8 – Travel agencies and other reservation services	0	0	0	0	0	0	75,337	31,298
9 – Cultural services	61,532	11,168	0	0	0	0	61,532	11,168
10 – Sports and recreational services	0	0	164,219	16,686	0	0	168,202	17,090
11 – Language school services	0	0	0	0	38,094	37,594	39,153	38,639
A.2 Other consumption products	6,463	0	16,169	0	0	0	209,755	3
A.2.1 Tourism connected products	34	0	80	0	0	0	1,087	3
Goods	0	0	44	0	0	0	375	0
Food products	0	0	0	0	0	0	18	0
Beverages	0	0	0	0	0	0	104	0
Tobacco	0	0	0	0	0	0	0	0
Textiles	0	0	0	0	0	0	40	0
Wearing apparel	0	0	0	0	0	0	38	0
Leather products	0	0	0	0	0	0	1	0

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

²Air passenger transport has been merged with water passenger transport.

Notes:

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	TOURISM INDUSTRIES							
	9. Cultural industry		10. Sports and recreational industry		11. Education industry		TOTAL	
	Output (5.9)	Tourism share	Output (5.10)	Tourism share	Output (5.11)	Tourism share	Output (5.13)	Tourism share
Carbonised coal and refined petroleum products	0	0	0	0	0	0	46	0
Pharmaceutical products	0	0	0	0	0	0	3	0
Other manufacturing products	0	0	43	0	0	0	125	0
Services	34	0	36	0	0	0	712	3
Retail trade services	0	0	0	0	0	0	0	0
Edition services	34	0	0	0	0	0	57	0
Telecommunications	0	0	36	0	0	0	655	3
A.2.2 Tourism non-connected products	6,428	0	16,090	0	0	0	208,668	0
Goods	4	0	19	0	0	0	393	0
Services	6,424	0	16,071	0	0	0	208,276	0
B. Non-consumption products	40	0	619	0	0	0	2,254	0
1 – Valuables	0	X	5	X	0	X	328	X
2 – Other non-consumption products	40	0	614	0	0	0	1,926	0
I. TOTAL OUTPUT (at basic prices)	68,042	11,173	181,008	16,686	46,328	45,252	1,983,878	1,147,343
INDUSTRY TOURISM RATIO (Tourism share / Output)		16.42%		9.22%		97.68%		57.83%
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)	31,288	5,889	100,705	9,556	19,889	19,427	1,202,035	705,975
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)	36,754	5,284	80,303	7,130	26,439	25,825	781,843	441,368
Compensation of employees	13,104	1,332	23,533	2,383	15,299	14,944	381,118	232,889
Other taxes less subsidies on production	430	95	209	52	0	0	-7,269	-2,483
Gross mixed income	0	0	0	0	0	0	0	0
Gross operating surplus	23,220	3,856	56,560	4,694	11,140	10,881	407,995	210,962

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

Notes:

X - does not apply

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	Other industries		Output of domestic producers (at basic prices)			Imports	
	Output (5.14)	Tourism share	Output (5.15) = (5.13) + (5.14)	Tourism share	Tourism share with goods included	Total (6.1)	Tourism share
A. Consumption products¹	21,374,679	46,411	23,356,303	1,193,754	1,231,874	12,933,342	99,021
A.1 Tourism characteristic products	17,345	3,502	1,789,214	1,150,841	1,150,841	135,367	33,630
1 – Accommodation services for visitors	0	0	445,572	385,391	385,391	14,830	0
1.a – Accommodation services for visitors other than 1.b	0	0	416,873	380,381	380,381	14,830	0
1.b – Accommodation services associated with all types of vacation home ownership	0	0	28,699	5,010	5,010	0	0
2 – Food and beverage serving services	772	521	609,652	410,831	410,831	15,249	0
3 – Railway passenger transport services	0	0	0	0	0	0	0
4 – Road passenger transport services	603	262	91,298	39,610	39,610	0	0
5/6 – Water and Air passenger transport services ²	0	0	223,967	192,266	192,266	37,624	33,630
7 – Transport equipment rental services	97	36	58,627	21,864	21,864	0	0
8 – Travel agencies and other reservation services	1,548	643	76,885	31,942	31,942	52,391	0
9 – Cultural services	1,226	222	62,757	11,390	11,390	2,531	0
10 – Sports and recreational services	12,549	1,275	180,752	18,365	18,365	12,743	0
11 – Language school services	550	543	39,703	39,182	39,182	0	0
A.2 Other consumption products	21,357,334	42,910	21,567,089	42,913	81,033	12,797,975	65,392
A.2.1 Tourism connected products	1,885,804	21,423	1,886,891	21,426	59,546	1,998,574	65,392
Goods	913,995	0	914,371	0	34,619	1,901,423	63,583
Food products	395,489	0	395,507	0	18,571	442,841	20,794
Beverages	92,466	0	92,570	0	11,142	76,051	9,154
Tobacco	154	0	154	0	0	30,082	1,748
Textiles	27,422	0	27,462	0	110	30,005	120
Wearing apparel	28,756	0	28,793	0	0	143,331	21,718
Leather products	1,529	0	1,530	0	0	56,130	2,404

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

²Air passenger transport has been merged with water passenger transport.

Notes:

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	Other industries		Output of domestic producers (at basic prices)			Imports	
	Output (5.14)	Tourism share	Output (5.15) = (5.13) + (5.14)	Tourism share	Tourism share with goods included	Total (6.1)	Tourism share
Carbonised coal and refined petroleum products	732	0	778	0	0	825,663	4,962
Pharmaceutical products	216,302	0	216,305	0	0	232,780	637
Other manufacturing products	151,146	0	151,271	0	4,795	64,540	2,046
Services	971,809	21,423	972,521	21,426	24,927	97,151	1,809
Retail trade services	644,077	19,898	644,077	19,898	19,898	0	0
Edition services	31,018	0	31,074	0	3,501	16,055	1,809
Telecommunications	296,715	1,525	297,369	1,528	1,528	81,096	0
A.2.2 Tourism non-connected products	19,471,530	21,487	19,680,198	21,487	21,487	10,799,400	0
Goods	1,604,170	0	1,604,563	0	0	1,881,718	0
Services	17,867,360	21,487	18,075,635	21,487	21,487	8,917,682	0
B. Non-consumption products	2,947,323	0	2,949,577	0	602	1,273,588	1,629
1 – Valuables	9,772	0	10,100	0	602	27,322	1,629
2 – Other non-consumption products	2,937,551	0	2,939,477	0	0	1,246,266	0
I. TOTAL OUTPUT (at basic prices)	24,322,002	46,411	26,305,881	1,193,754	1,232,476	14,206,930	100,650
INDUSTRY TOURISM RATIO (Tourism share / Output)		0.19%		4.54%			
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)	13,038,365	18,871	14,240,400	724,846			
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)	11,283,638	27,540	12,065,481	468,908			
Compensation of employees	3,607,075	11,715	3,988,193	244,603			
Other taxes less subsidies on production	-83,724	-44	-90,993	-2,527			
Gross mixed income	0	0	0	0			
Gross operating surplus	7,760,286	15,869	8,168,281	226,831			

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

Notes:

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	Taxes less subsidies on products nationally produced and imported		Trade and transport margins		Domestic supply (at purchaser's prices)		Tourism ratio
	Total (6.2)	Tourism share	Total (6.3)	Tourism share	(6.4) = (5.15) + (6.1) + (6.2) + (6.3)	Internal tourism consumption (4.3)	(6.5) = (4.3)/(6.4)
A. Consumption products¹	877,268	123,296	-218,781	-1,367	36,948,132	1,452,824	3.93%
A.1 Tourism characteristic products	180,856	100,462	X	X	2,105,438	1,284,933	61.03%
1 – Accommodation services for visitors	26,013	22,920	X	X	486,415	408,311	83.94%
1.a – Accommodation services for visitors other than 1.b	26,013	22,920	X	X	457,716	403,301	88.11%
1.b – Accommodation services associated with all types of vacation home ownership	0	0	X	X	28,699	5,010	17.46%
2 – Food and beverage serving services	96,484	63,432	X	X	721,385	474,262	65.74%
3 – Railway passenger transport services	0	0	X	X	0	0	0.00%
4 – Road passenger transport services	175	76	X	X	91,473	39,686	43.39%
5/6 – Water and Air passenger transport services ²	1,647	917	X	X	263,239	226,812	86.16%
7 – Transport equipment rental services	5,860	3,936	X	X	64,488	25,799	40.01%
8 – Travel agencies and other reservation services	14,826	5,749	X	X	144,102	37,691	26.16%
9 – Cultural services	378	66	X	X	65,666	11,456	17.45%
10 – Sports and recreational services	35,473	3,367	X	X	228,967	21,732	9.49%
11 – Language school services	0	0	X	X	39,703	39,182	98.69%
A.2 Other consumption products	696,412	22,834	-218,781	-1,367	34,842,695	167,891	0.48%
A.2.1 Tourism connected products	402,240	22,834	110,749	20,120	4,398,454	167,891	3.82%
Goods	368,457	22,367	742,627	38,644	3,926,878	159,213	4.05%
Food products	3,828	180	330,550	15,521	1,172,727	55,066	4.70%
Beverages	39,095	4,658	65,691	7,892	273,407	32,847	12.01%
Tobacco	101,900	7,349	12,129	835	144,264	9,932	6.88%
Textiles	4,013	54	14,830	69	76,310	353	0.46%
Wearing apparel	36,451	5,932	84,760	11,236	293,336	38,886	13.26%
Leather products	11,814	699	33,030	1,475	102,504	4,577	4.47%

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

²Air passenger transport has been merged with water passenger transport.

Notes:

X - does not apply

Totals may not add up due to rounding

...TSA-Table 6. Total domestic supply and internal tourism consumption (at purchaser's prices)...

(000s Euros)	Taxes less subsidies on products nationally produced and imported		Trade and transport margins		Domestic supply (at purchaser's prices)		Tourism ratio
	Total (6.2)	Tourism share	Total (6.3)	Tourism share	(6.4) = (5.15) + (6.1) + (6.2) + (6.3)	Internal tourism consumption	Total (6.2)
Carbonised coal and refined petroleum products	160,681	2,120	98,496	707	1,085,618	7,789	0.72%
Pharmaceutical products	901	1	81,336	115	531,322	753	0.14%
Other manufacturing products	9,774	1,375	21,805	794	247,389	9,009	3.64%
Services	33,783	466	-631,878	-18,524	471,576	8,678	1.84%
Retail trade services	0	0	-644,077	-19,898	-0	0	0.00%
Edition services	1,511	170	12,199	1,374	60,840	6,855	11.27%
Telecommunications	32,272	296	0	0	410,737	1,824	0.44%
A.2.2 Tourism non-connected products	294,172	0	-329,530	-21,487	30,444,240	0	0.00%
Goods	106,966	0	439,817	0	4,033,063	0	0.00%
Services	187,206	0	-769,347	-21,487	26,411,177	0	0.00%
B. Non-consumption products	230,622	657	218,781	1,367	4,672,568	4,255	0.09%
1 – Valuables	5,151	657	20,153	1,367	62,727	4,255	6.78%
2 – Other non-consumption products	225,471	0	198,628	0	4,609,842	0	0.00%
I. TOTAL OUTPUT (at basic prices)	1,107,890	123,953	0	0	41,620,701	1,457,079	3.50%
INDUSTRY TOURISM RATIO (Tourism share / Output)							
II. TOTAL INTERMEDIATE CONSUMPTION (at purchasers prices)							
(I-II) TOTAL GROSS VALUE ADDED (at basic prices)							
Compensation of employees							
Other taxes less subsidies on production							
Gross mixed income							
Gross operating surplus							

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

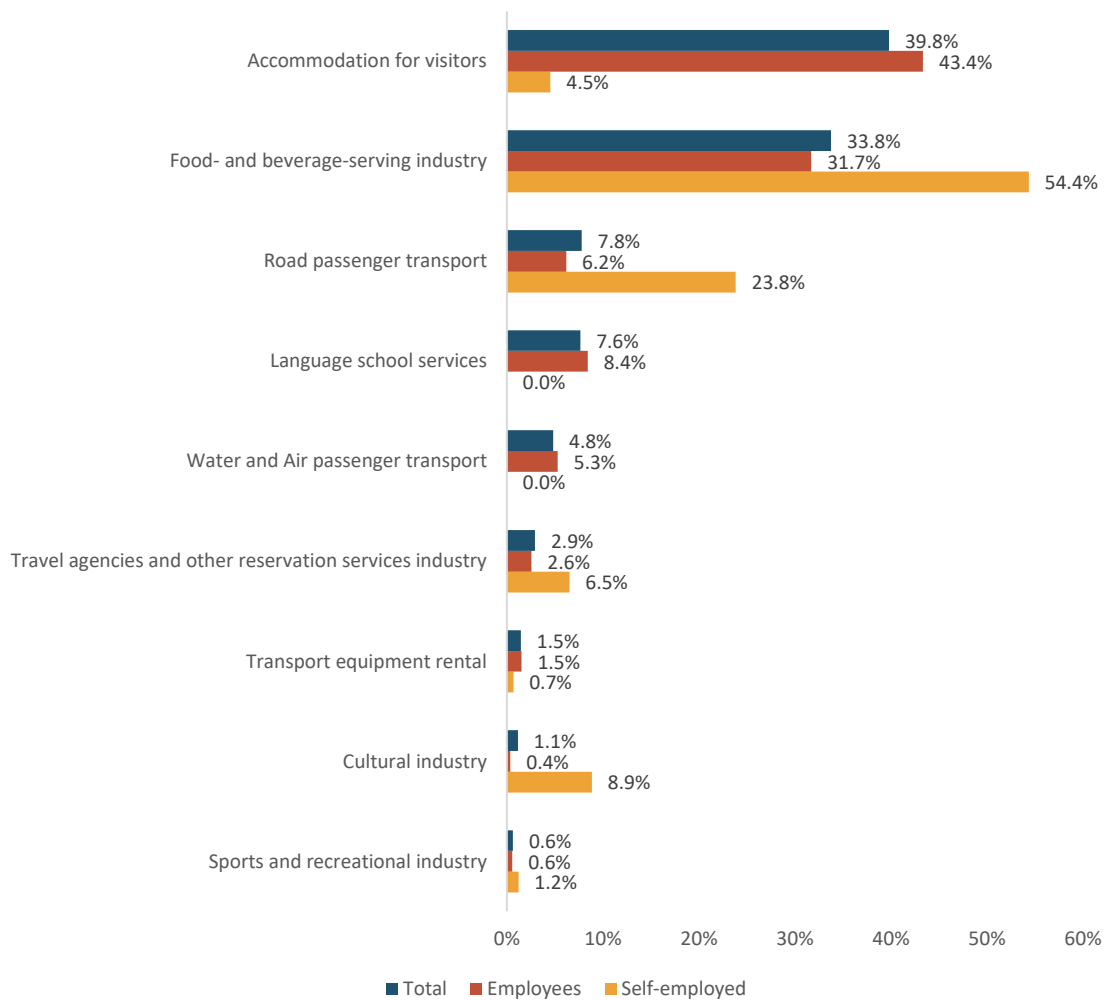
Notes:

Totals may not add up due to rounding

4.1 Employment

Employment in the tourism industries accounted for 29,812 jobs of which 87.4 per cent were employees and 12.6 per cent self-employed. Tourism direct employment stood at 17,710 jobs, accounting for 59.5 per cent of jobs in tourism industries. Of these jobs, 90.8 per cent were employees and 9.2 per cent self-employed. When looking at direct tourism employment, 73.6 per cent of jobs were in the industries related to accommodation (39.8 per cent) and the food and beverage serving industry (33.8 per cent). There were notable differences in industry when comparing across status in employment. While the pattern for employees was like that observed for total employment, with accommodation being the dominant industry followed by food and beverage services, among the self-employed, accommodation only accounted for 4.5 per cent. Of the self-employed jobs, 54.4 per cent were within food and beverage services followed by 23.8 per cent in road passenger transport.

Chart 7. Direct tourism employment by tourism industry and status in employment⁶



⁶ There were no jobs in the category “Railway passenger transport” so this has been excluded from the chart.

TSA-Table 7. Total and direct tourism employment in tourism industries by status in employment

TOURISM INDUSTRIES	Total employment				Tourism direct employment		
	Employees	Self-employed	Total		Employees	Self-employed	Total
1 – Accommodation for visitors	8,463	89	8,552	<i>of which</i>	6,975	74	7,048
1.a – Accommodation services for visitors other than 1.b	8,463	89	8,552		6,975	74	7,048
1.b – Accommodation services associated with all types of vacation home ownership	0	0	0		0	0	0
2 – Food- and beverage-serving industry	9,334	1,614	10,947		5,102	882	5,983
3 – Railway passenger transport	0	0	0		0	0	0
4 – Road passenger transport	2,300	895	3,195		994	387	1,380
5/6 - Water and Air passenger transport ^{1,2}	1,275	0	1,275		852	0	852
7 – Transport equipment rental	688	30	719		247	11	258
8 – Travel agencies and other reservation services industry	1,005	257	1,261		414	106	519
9 – Cultural industry	326	626	952		59	144	203
10 – Sports and recreational industry	1,282	242	1,524		92	20	112
11 – Language school services	1,387	0	1,387	1,354	0	1,354	
Total	26,059	3,753	29,812		16,088	1,622	17,710

¹Air passenger transport has been merged with water passenger transport.

²The apportioned employment values for tourism direct employment may not match with the industry-ratio due to merging of air and water transport industries.

Notes:

Totals may not add up due to rounding

5. Discussion

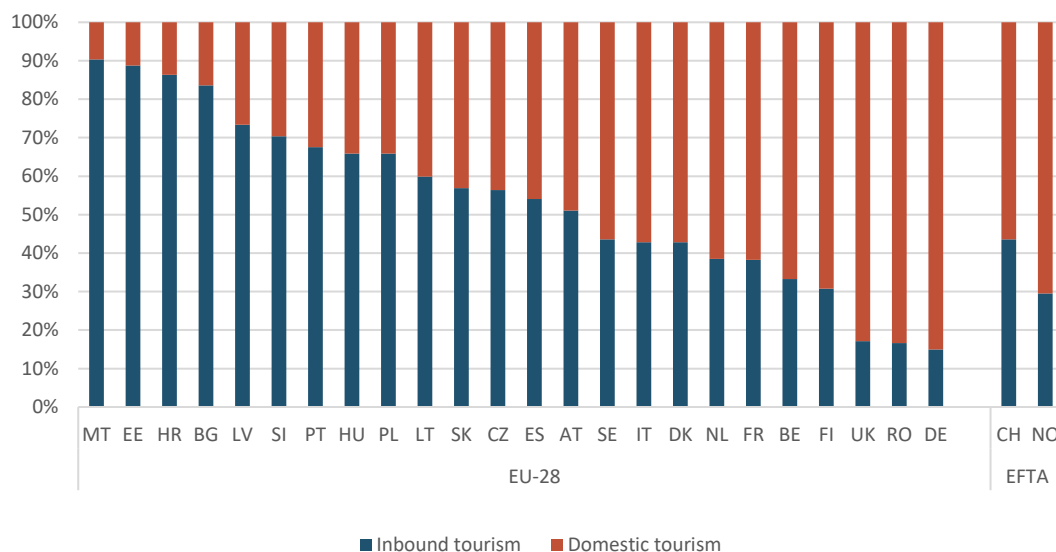
This paper outlines the method and results of the TSA compilation for reference year 2015. Eurostat carries out triennial voluntary collection of TSA data across Europe. In the collection exercise of 2019 (EUROSTAT, 2019), countries were asked to provide TSA data for reference year 2016. In total 27 countries participated in this round of collection (25 Members States and 2 EFTA countries), with 13 countries providing data for 2016, and eight others for either 2015 or 2017. The remaining countries provided other reference years. These are outlined by country in Table 6.

Table 5. Reference year for TSA data availability by country

Year	Country
2018	NL
2017	CZ, DK, AT, SI
2016	BE, BG, HR, LV, LT, HU, PT, RO, SK, FI, SE, UK, NO
2015	DE, EL, ES, IT
2014	EE, FR, CH
2013	PL
2010	MT

Malta reported the highest share of inbound tourism expenditure from the total estimated internal tourism expenditure in the reference year (90.4 per cent). This means that the majority of internal tourism expenditure in Malta was attributed to inbound and not domestic tourism. Malta was followed by Estonia (88.8 per cent), Croatia (86.3 per cent), and Bulgaria (83.6 per cent). The lowest share was for Germany (15.0 per cent) (Chart 8).

Chart 8. Inbound tourism expenditure as a share of total internal tourism expenditure by reporting country



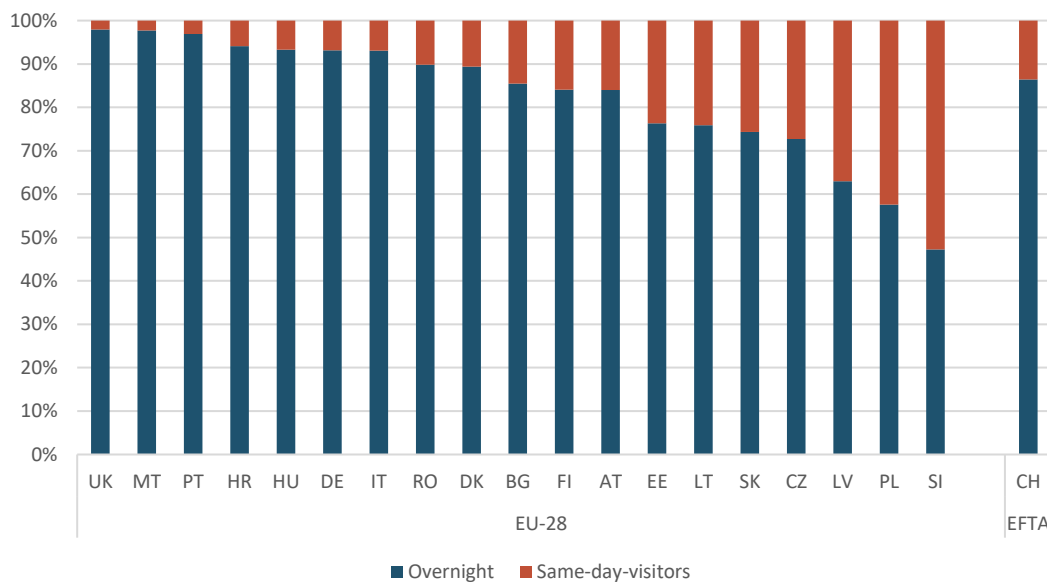
Notes: No data available for IE, EL, CY, and LU.

Source: (Eurostat, 2019) (NSO)

Reference years: see Table 6

When breaking down the inbound tourism expenditure by type of visitors, Malta had the second highest share of expenditure on inbound tourism made by overnight visitors at 97.8 per cent. This means that the majority of the inbound tourism expenditure was attributed to overnight visitors. This is preceded only by the United Kingdom with 97.9 per cent. Slovenia held the lowest share at 47.3 per cent (Chart 9).

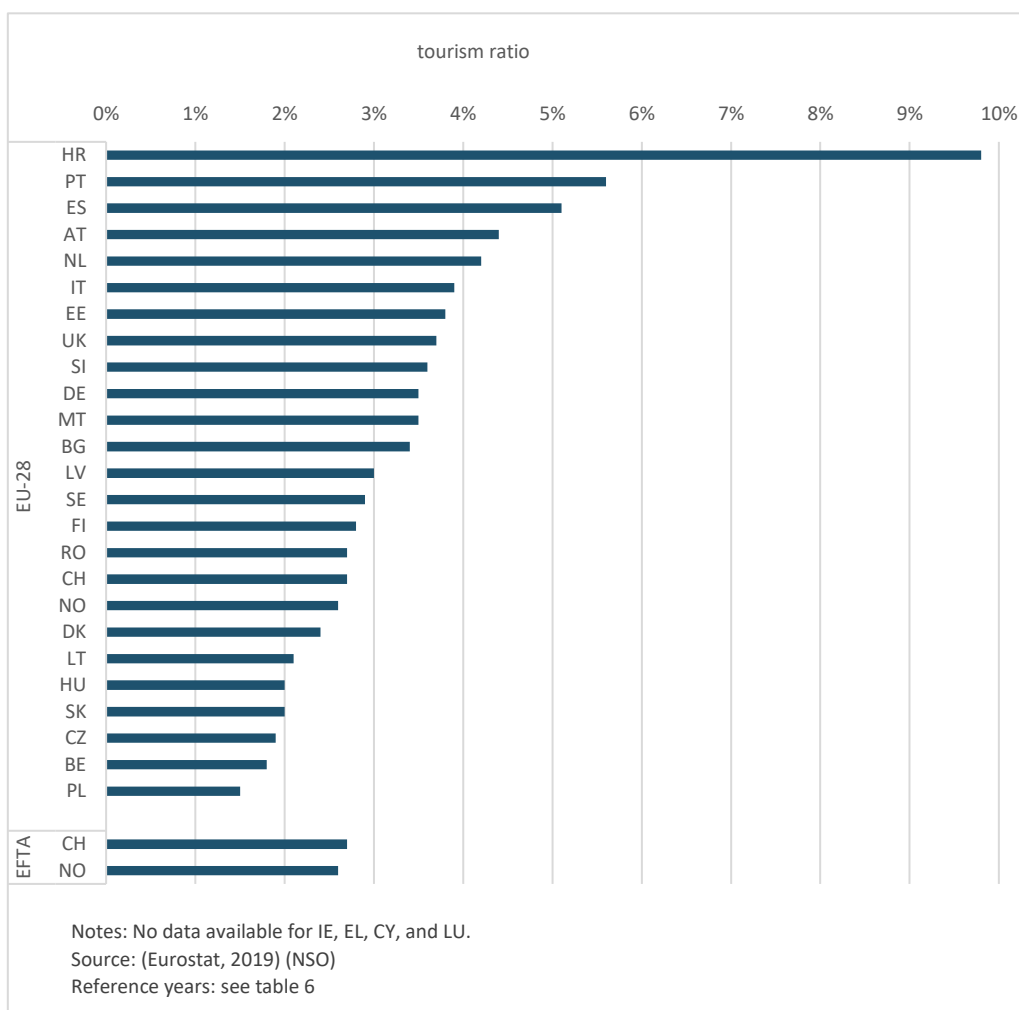
Chart 9. Inbound tourism expenditure by type of visitor and reporting country



Notes: No data available for BE, IE, EL, ES, FR, CY, LU, NL, SE, and NO.
 Source: (Eurostat, 2019) (NSO)
 Reference years: see Table 6

The tourism ratio on supply measures the proportion of total economic supply that is generated by tourism-related industries. Comparisons of the tourism ratio on supply across the countries shows that Croatia had the highest tourism ratio at 9.8 per cent, followed by Portugal at 5.6 per cent. Malta has the tenth highest tourism ratio (3.5 per cent), along with Germany. The lowest ratio belongs to Poland (1.5 per cent) (Chart 10).

Chart 10. Tourism ratio on supply by reporting country



This round of the TSA compilation benefited from the availability of data sources and breakdowns which were not available when the TSA was first compiled for reference year 2010. The new data sources allowed for improvements in the methodology and an expansion in terms of breakdowns in the tables. The TSA for Malta benefits from particularly strong measurement of inbound tourism. The dominant use of air transport by inbound visitors enables comprehensive coverage through airport-based surveys, resulting in reliable estimates of total expenditure and its product breakdown. Furthermore, effective institutional coordination between the National Statistics Office, the National Accounts Unit, and tourism authorities strengthens data sharing, methodological coherence, and operational efficiency. The explicit identification of Malta-specific tourism activities, such as English language schools, further enhances the relevance of the TSA to national economic structures. A key strength of the approach used in the 2015 TSA lies in the integration with the national Supply and Use Tables, which provides a coherent structure for reconciling tourism demand and supply, and supports the derivation of tourism direct gross value added. This alignment enhances internal consistency and reinforces the analytical credibility of the results.

The compilation of the TSA tables is subject to some limitations, mainly arising from data gaps and methodological constraints. In particular, the use of surveys from previous reference years and the reliance on back-casting from later survey rounds. Where direct data were unavailable, assumptions and proxies were applied, such as using later expenditure shares, imputing domestic components of outbound tourism, and assuming stable visitor behaviour over time. Notwithstanding this, Malta's TSA provides a strong policy-relevant framework for measuring tourism's economic contribution. Future improvements in benchmark updates, survey coverage, and disaggregation would significantly enhance the analytical power of the TSA.

6. Conclusion

As a result of the framework set up by the UNWTO for the compilation of TSA, TSA is an internationally harmonised macro level statistical product which gives insight into countries' tourism sector. By compiling such a product locally, country-level comparisons can be made and the tourism industry's performance in Malta can be analysed within the global context. Through this 2015 exercise, the National Statistics Office undertook activities which fostered relationships both within the NSO and with external entities. The project also contributed to capacity building within the NSO allowing for the ability to compile TSA as a regular product with the potential of producing other tables within the TSA framework.

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Annex

PRODUCTS	OUTBOUND TOURISM EXPENDITURE		
	Tourists (overnight visitors) (3.1)	Excursionists (same-day visitors) (3.2)	Visitors (3.3) = (3.1) + (3.2)
A. Consumption products¹	363,703	4,408	368,111
A.1 Tourism characteristic products	317,820	3,476	321,296
1 – Accommodation services for visitors	69,571	X	69,571
1.a – Accommodation services for visitors other than 1.b	69,571	X	69,571
1.b – Accommodation services associated with all types of vacation home ownership	0	X	0
2 – Food and beverage serving services	121,912	1,968	123,880
3 – Railway passenger transport services	8,869	163	9,032
4 – Road passenger transport services	24,100	523	24,623
5 – Water passenger transport services	9,917	190	10,107
6 – Air passenger transport services	41,634	25	41,659
7 – Transport equipment rental services	9,933	25	9,958
8 – Travel agencies and other reservation services	16,721	202	16,923
9 – Cultural services	8,709	244	8,953
10 – Sports and recreational services	6,453	136	6,589
11 – Language school services	0	0	0
A.2 Other consumption products	45,883	932	46,815
A.2.1 Tourism connected products	45,883	932	46,815
Goods	45,004	914	45,919
Food products	13,246	271	13,517
Beverages	1,685	34	1,720
Tobacco	36	1	36
Textiles	348	7	355
Wearing apparel	19,347	398	19,745
Leather products	5,543	114	5,657
Carbonised coal and refined petroleum products	1,744	26	1,770
Pharmaceutical products	112	2	114
Other manufacturing products	2,943	61	3,004
Services	879	18	897
Retail trade services	0	0	0
Edition services	309	6	315
Telecommunications	570	12	582
A.2.2 Tourism non-connected products	0	0	0
B. Non-consumption products	3,826	79	3,904
1 – Valuables	3,826	79	3,904
2 – Other non-consumption products	0	0	0
Total	367,528	4,487	372,016

¹The value of consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.

Notes:

X - does not apply

Totals may not add up due to rounding