



FSO News

10 Tourism

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The revised Tourism Satellite Account for 2011

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Summary

Within the National Accounts (NA), tourism is recorded in a separate accounting system called the Tourism Satellite Account (TSA). Its main purpose is to record the direct economic effects of tourism in Switzerland and to provide information on the current situation and trends with regard to tourism in Switzerland. In 2011, tourism's share in total gross value added to the Swiss economy as a whole was 2.8%. This clearly illustrates the importance of the tourism sector as an economic phenomenon.

The three core variables surveyed achieved the following values¹: tourism in Switzerland generated demand of some CHF 47.440bn. **Gross value added** by tourism was CHF 16.793bn and **tourism employment** corresponded to 166,935 full-time equivalents. This corresponds to a share of 4.3% of employment in the economy as a whole.

Two important changes are the conversion to the classification of economic activities (NOGA 2008) as well as the use of the new Structural Business Statistics (STATENT) for calculations. Furthermore, a detailed view of the individual products of the revised satellite account is presented in line with the VGR revision which has already been implemented (conversion to ESNA 2010²) as well as the first-time use of the TSA: RMF 2008³. At the same time, the TSA classification is explained in more detail and placed in the context of the NA. Important definitions and concepts are also presented. Lastly, the main results of the revised TSA 2011 are discussed⁴.

¹ At current prices

² EUROSTAT (2014): *European System of National Accounts, ESNA 2010*. Luxembourg: The Publications Office of the European Union, 2014

³ United Nations, World Tourism Organization, EUROSTAT, OECD. *Tourism Satellite Account Recommended Methodological Framework (TSA: RMF 2008)* Luxembourg: Madrid, New York, Paris, 2010.

⁴ For a more detailed examination of the methodology, please refer to this methodology report: *Tourism Satellite Account for Switzerland, 2001 and 2005. Basic Principles, methodology and results*, FSO, Neuchâtel, 2008. www.statistik.ch → Topics → 10 – Tourismus → Zum Nachschlagen → Publikationen

1 Introduction

1.1 Why does Switzerland need a tourism satellite account?

Tourism is not recorded in the National Accounts as a separate activity and therefore has to be entered into a separate accounting system to be accounted for as an economic phenomenon in the context of the NA. The monetary volume of the tourism industry is recorded in the Tourism Satellite Account, which has been developed in keeping with international standards and which defines the scale and structure of tourism consumption (demand side). Tourism is very important to the Swiss economy and for this reason it is frequently the subject of discussion, both in political circles and in society generally. A strong need therefore exists among interested parties for reliable statistics on which to base their decisions and discussions. It is the purpose of the Tourism Satellite Account to meet this need. This satellite account is the basic synthetic statistic to measure the economic impact of tourism. Its purpose is to record tourism's importance to different sectors of the economy, as well as tourism's contribution to the economy in terms both of value added and employment. To achieve this, the Tourism Satellite Account does not derive its statistics from its own survey, but makes use of various existing base statistics. As a synthetic statistic it relies upon a coherent reference system for the recording and analysis of the economic aspects of tourism. To ensure the coherency and comparability of the Tourism Satellite Account within the National Accounts, it is necessary to have precisely defined concepts and terminology which are used at international level.

To guarantee geographical and temporal comparability, internationally agreed guidelines exist for the creation of a tourism satellite account. As the tourism satellite account is also primarily concerned with the economic aspects of tourism, that is to say the aspects of tourism that relate to the economies of individual countries, the concepts and terminology used in them should be the same as those used in the analysis of national economies.

1.2 History of the Tourism Satellite Account

On the theoretical side, the World Tourism Organisation, an offshoot of the United Nations dedicated to tourism, began preliminary work on the production of guidelines on the creation of a tourism satellite account as far back as 1982. In 1991 the *Manual on Tourism Economic Accounts* was published, followed in 1997 by the *Tourism Satellite Account (TSA): The Conceptual Framework*, and in 2001 by the *Tourism Satellite Account: The Recommended Methodological Framework (TSA: RMF)*. Since then, these guidelines have been revised and the 2008 RMF forms the basis for Switzerland's present TSA 2011.

The Federal Statistical Office, together with the State Secretariat for Economic Affairs (SECO), first published a tourism satellite account for Switzerland in 2003. This was based on the reference year 1998. The aim of this first TSA was to establish the feasibility of a TSA for Switzerland and to produce a preliminary estimate of the economic importance of tourism in Switzerland.

This was followed by TSA publications in 2001, 2005 and 2008, which were based on the RMF 2001. With the present, revised satellite account 2011, the RMF 2008 guidelines are being implemented for the first time and the major NA revision 2014 is also taken into account.

1.3 Relatedness to national accounts

In the National Accounts system, the individual economic activities are recorded on the basis of their production, whereas tourism is measured in demand. As tourism is not an economic branch in itself, in the context of the TSA assumptions are made and methods developed in order to reflect the economic importance of tourism in the NA terminology. The TSA's relatedness to the national accounts is extremely strong.

In many respects, the tourism satellite account refers to concepts and terminology from the national accounts. Some of the terms used in the tourism satellite account owe their existence entirely to national accounts' concepts and can only be understood in this context, as is the case with "value added" for example. Other terms, such as employment, are entirely comprehensible in a more general context and the TSA has been able to use definitions which differ to those of the NA. However, as the TSA aims to show tourism employment in relation to employment in the economy as a whole, in this case it is preferable to use NA definitions.

The national accounts' methodology is based on the parity of production, revenue and consumption (consumption and investment): these correspond to the same variables, measured at three different points in the economic cycle. In the case of the TSA, parity between revenue and consumption does not apply – the system is open: Revenue from the "tourism sector" is spent in other sectors of the economy and vice-versa. There is still parity between production and consumption within the tourism sector, however. This is the fundamental equation upon which the TSA is based. And just as in national accounting, tallying the figures for GDP calculated using three mutually independent approaches (the production approach, the income approach and the consumption approach) assures quality, so too should production and consumption be calculated as independently from one another as possible for the TSA and still tally.

So what is this "tourism sector", and why is it reported using a "satellite account"? Tourism, unlike the other economic sectors in the national accounts, is defined by the demand side: Tourism is not the production of goods or services of a particular sector of the economy – tourism is what tourists demand, regardless of which goods or services that might be. The demand created by tourism thus affects many different sectors, even if only slightly in some cases. Conversely, no one sector can be described as one hundred per cent tourism-based – even

a certain proportion of pre-eminent tourism services such as overnight stays in hotels is accounted for by guests who could not be defined as tourists. However, because the system of national accounts is based on a particular number of sectors that covers the entire economic structure of a country, the "tourism sector" cannot be included in the core system of national accounts; instead, it must be accounted for outside the national accounts system – hence the term "satellite account".

The NA, therefore, provides the framework for the TSA and is itself subject to regular revisions in order to depict the economic reality as closely as possible.

1.4 The 2014 NA revision

The main goal of the National Accounts is to reflect a country's economic reality as precisely as possible. This reality, however, is constantly changing. The NA must, therefore, be revised regularly in order to provide users with meaningful data. These revisions can take various forms. They can take place for the introduction of new concepts and definitions or they can provide the opportunity to bring about changes to the methodology or present newly available statistical information and sources. To bring the Swiss NA in line with the 2010 European System of National Accounts (ESNA 2010), it underwent a comprehensive and conceptual revision. At the same time new data was implemented.

For many years work has been carried out at international level so that the NA depicts the economic reality as closely as possible and at the same time ensures comparison between countries as well as compatibility of the guidelines with the requirements of the balance of payments and of government finance statistics.

Changes to concepts and in the methodology which have been implemented with the ESNA 2010, however, had a substantial influence on the level of gross domestic product and hence on the depiction of the economy in the NA. For example, expenditure on research and development as well as military expenditure is now treated as investment. The switch from the Business Census (BC) to STATENT and changes in the way the balance of payments is handled constitute other considerable reforms which also effect the TSA. As far as the TSA is concerned, the major NA revision of 2014 is accompanied by the switch to the RMF 2008. Another important change is the use of the new economic activity classification NOGA 2008.

2 TSA terms and definitions

The tourism satellite account records visitors' travel. People are considered to be travellers when they are staying outside of their usual living environment. Places that can be described as a person's usual living environment include their principle place of residence, their workplace or place of study and any place in the immediate vicinity thereof, even if such places are seldom visited by the person in question. Any other place in which a traveller makes an uninterrupted stay of more than 12 months can also be defined as their usual living environment. There is no internationally agreed definition of usual living environment but one or more of three criteria – frequency, distance and duration – are normally used.

An often-used criterion for frequency, for example, is whether a place is visited less than once a week, on average, over the course of a year. An often-used criterion for distance is a minimum distance of 15 or 30 kilometres from the place of residence, workplace or place of study. As regards the duration of a trip, a minimum of 3 or 4 hours is normally required for it to be defined as touristic. A combination of criteria regarding frequency and length of stay are applied for the basic statistics (e.g. Travel behaviour of the resident population 2011 and the Micro-Census on Travel Behaviour 2010) used for Switzerland's Tourism Satellite Account: A trip can be defined as touristic, if a) the destination is visited less than once a week, on average, over the course of a year, and b) the duration of the trip is at least three hours.

Visitors can also be divided into categories. For this, the following criteria are used: visitors' place of residence, purpose of the trip and duration of the trip.

- *Place of residence:* on the basis of their permanent place of residence, visitors fall into two categories – domestic visitors and international visitors. Domestic visitors are Swiss nationals or foreigners whose permanent place of residence is Switzerland; international visitors are Swiss nationals or nationals of other states whose permanent place of residence is outside Switzerland.

- *Purpose of the trip:* visitors also fall into two categories on the basis of the purpose of their trip: visitors for whom the main purpose of the trip is private and visitors for whom the main purpose of the trip is business. All trips made by self-employed and employed persons acting in the exercise of an activity on behalf of their own business or that of their employer are business trips. On the other hand, business trips do not include trips for which the purpose is the exercise of an activity remunerated from within the place visited. Paid leave and holidays organised by an employer for its employees also do not constitute business trips. All trips that are not business trips are private trips.

- *Duration of the trip:* Trips can be divided into those involving overnight stays and those not involving overnight stays. The former can be divided into long and short trips, although this is of no significance for the TSA. Visitors on trips involving overnight stays are called tourists: Visitors on trips not involving overnight stays are called same-day visitors.

A total of $2^3 = 8$ combinations, i.e. visitor types, can be obtained from these three criteria, although only five of them are used for the purposes of the TSA. These visitor types are:

- Domestic visitors on private trips involving overnight stays
- Domestic visitors on private trips not involving overnight stays
- Domestic visitors on business trips
- International visitors on trips involving overnight stays
- International visitors on trips not involving overnight stays

It is also possible to combine travel destination with origin of visitors, which provides the following forms of tourism:

The three forms of tourism referred to in the Tourism Satellite Account

Fig. 1

		Origin of visitors	
		Switzerland	Abroad
Travel destination	Switzerland	Domestic tourism	Inbound tourism
	Abroad	Outbound tourism	

Sources: FSO – TSA 2011

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The empty cell represents trips made by foreigners to destinations outside of Switzerland, which are not covered by the tourism satellite account.

The TSA comprises the whole of domestic tourism and inbound tourism, as well as the portion of revenue that is generated within Switzerland by outbound tourism, for example by flights booked with Swiss airlines, or by travel insurance taken out with Swiss insurance companies.

2.1 The sequence of tables in the Tourism Satellite Account

In the few cases where Switzerland's tourism satellite account does not use the concepts and definitions of the NA, this is clearly indicated. In layout and structure, it adheres as closely as possible to the recommendations of the 2008 version of the TSA: RMF.

Switzerland's tourism satellite account is divided into six tables, which in turn are organised according to various tourism products.

These table sequences are produced by first determining the tourism consumption. This is then shown in relation to total domestic production. The result is then used in the next step, which is to calculate value added and employment generated by tourism.

The tables on tourism consumption (Tables 1–3) are composed of two components: direct demand and other components⁵ of tourism consumption:

$$\text{Use (consumption)} = \text{direct demand} + \text{the other components of consumption}$$

Table 1 records direct demand in inbound tourism, i.e. tourism revenue from foreign visitors in Switzerland. A distinction is made here between the two types of visitor – same-day visitors and visitors making overnight stays.

Table 2 shows direct demand, i.e. revenue from domestic visitors in Switzerland. This includes both revenue from domestic tourism and revenue generated by outbound tourism and earned in Switzerland. A distinction is also made in Table 2 between three types of visitor – private travellers making overnight stays, same-day visitors and business travellers. Table 3 shows direct tourist demand from foreign and domestic visitors in relation to total tourist demand in Switzerland.

The tables on production, value added and employment encompasses among others Table 4, which shows total domestic tourist consumption in relation to domestic consumption. On the basis of the tourism shares in Table 4, Table 5 calculates gross tourism production and value added by tourism. Table 6 shows tourism employment in full-time equivalents. It should be noted that gross production, value added and employment correspond exactly to the national accounts definition.

The results of tables 5 and 6 can be used to calculate the proportion of total value added accounted for by value added by tourism and the proportion of total employment accounted for by employment in the tourism sector. It should be borne in mind that the proportion of total value added accounted for by value added by tourism is not the same as the proportion of the gross domestic product (GDP) accounted for by tourism, as the goods tax and goods subsidies are still included here. The GDP represents total value added plus taxes on goods minus subsidies.

$$\text{Gross domestic product} = \text{total value added} + \text{taxes on goods} - \text{subsidies on goods}$$

Therefore, value added by tourism should only be compared with value added within the economy as a whole, and not with GDP.

⁵ For a detailed explanation of concepts and definitions, please refer to the publication: Tourism Satellite Account for Switzerland, 2001 and 2005. Basic Principles, methodology and results, (FSO, 2008.)

2.2 The products in the Tourism Satellite Account

The TSA is arranged by products. Products are goods and services that are consumed by visitors. Firstly, a distinction is made between tourism and non-tourism-specific products. Tourism-specific products are characterised by the fact that they fulfil at least one of the following two conditions:

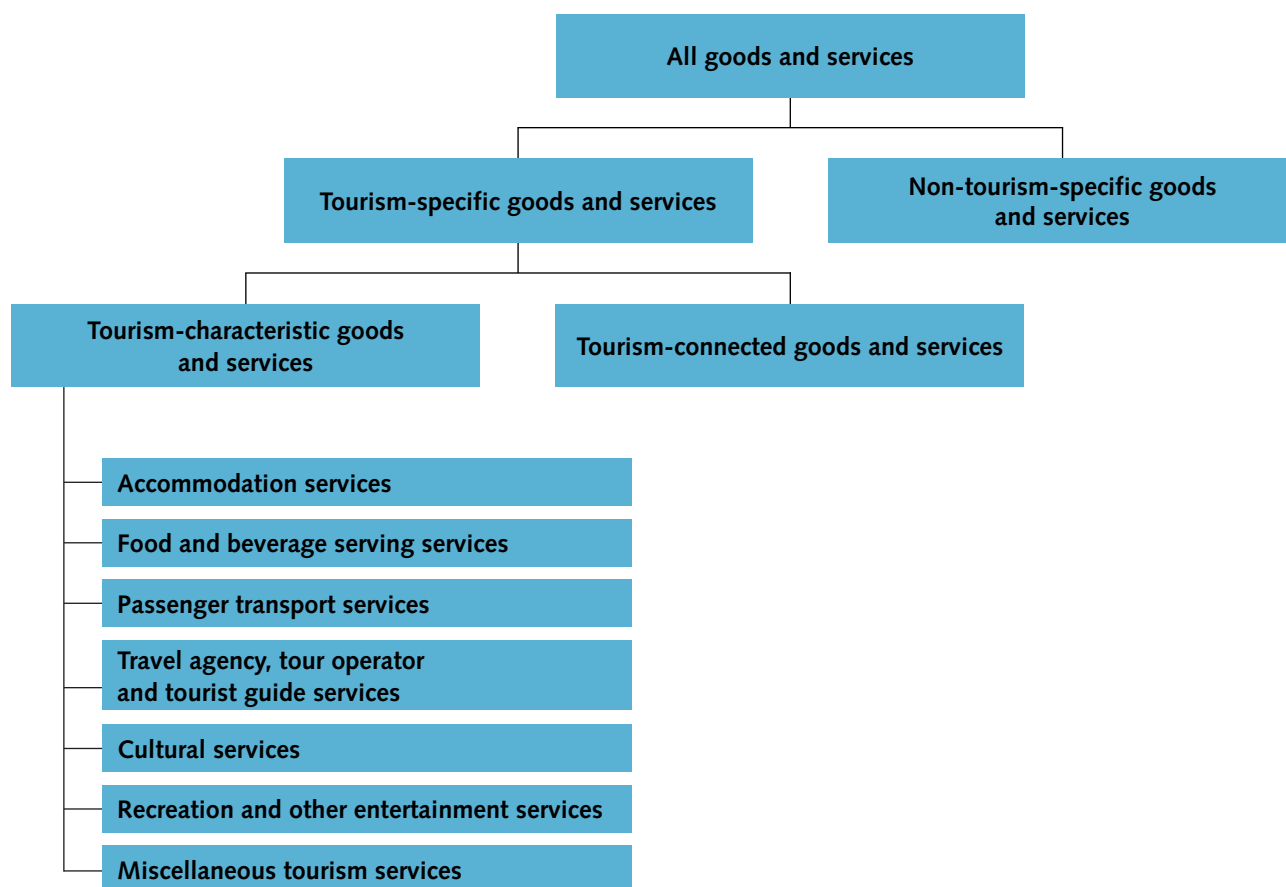
- Tourism consumption accounts for a considerable proportion of total consumption of this product
 - Tourism consumption of this product accounts for a considerable proportion of total tourism consumption
- Tourism-specific products, again, are sub-divided into **tourism-characteristic and tourism-connected** products. Tourism-characteristic products are products whose tourism-specific character could be said to have world-wide validity. For this purpose, the TSA: RMF contains a list in which these products are specified and defined.

As far as tourism-connected products are concerned, individual countries can allocate other products of considerable importance to tourism in the country in question. For Switzerland, examples of such products are services provided by the health sector and the retail trade. The following diagram shows the classification scheme applied in the TSA:

Please refer to the publication “Tourism Satellite Account for Switzerland, 2001 and 2005. Basic principles, methodology and results” (FSO, Neuchâtel, 2008) for a detailed explanation of the individual products and the data sources used. This publication only covers the most important changes. The data sources are updated and amended where possible and the new regulations of the TSA: RMF 2008 integrated. The tourism characteristic products are divided into three groups with accommodation, passenger transport services and other miscellaneous products each forming a group.

Breakdown of tourism goods and services

Fig. 2



In the first group, the two economic activities accommodation and food and beverage serving services are recorded separately for the first time in the economic branches of the NOGA 2008, resulting in more detailed recording of both products in the revised TSA and better data quality. As far as owner-occupied holiday dwellings are concerned, however, the fictitious rental income liberated from branch 98⁶ is now included, resulting in a considerable increase of the tourism share.

As regards passenger transport services, data sources are updated and adapted where possible (e.g. Mobility and Transport Microcensus 2010, Swiss Rail Account 2011, the balance of payments figures issued by the Swiss National Bank etc.).

In aviation, regional airports can now be included. As a result of improved data availability, commuter flows can also be filtered for water transport for the first time, resulting in a slight change in the tourism share of this product.

In the third group of other miscellaneous products in the TSA, there has been an important change for travel agencies and tour operators. As for the retail trade, only margins are taken into account. The calculations for travel agencies are based on the national accounts production account. However, here it should be noted that this branch is recorded separately in the NOGA 2008 for the first time, resulting in improved methodology. Consequently, a comprehensive data source is now available.

For the **tourism-connected**⁷ and non-tourism-specific products, there have been no noteworthy major changes apart from the alteration of data sources such as the new STATENT structural business statistics.

⁶ Undifferentiated goods- and services-producing activities of households for own use in Europe

⁷ Retail trade, service stations, healthcare sector, communications and other tourism services

3 Results

This section covers the most important results of the revised Tourism Satellite Accounts in Switzerland for 2011 in the form of a descriptive analysis. It should be highlighted that only the direct effects of tourism are recorded.

3.1 Tourism consumption by visitor type

Tourism consumption by visitor type is made up of direct tourist demand and the other components of domestic tourist demand. In 2011, tourism consumption totalled CHF 50,216 billion, of which CHF 47,440 billion were accounted for by direct tourist demand and CHF 2,776 billion by the other components of tourist consumption.

Figure 3 shows direct tourist demand (in CHF million) from the five visitor types, as well as their respective shares of total direct tourist demand for 2011.

The results show that visitors making overnight stays were responsible for the major part of direct tourist demand. The number of foreign visitors making overnight stays was higher than that of domestic visitors making overnight stays (CHF 17.791 billion (38%) compared with CHF 14.734 billion (31%).).

It is also clear that the demand from domestic same-day visitors with CHF 10.992 billion (23%) was four times that of demand from international same-day visitors with CHF 2.402 billion (5%).

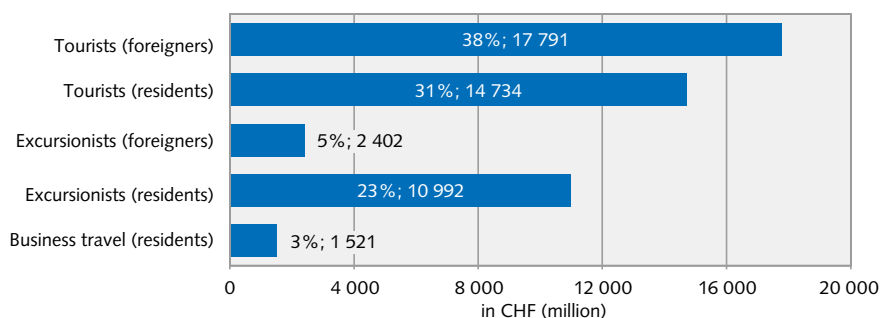
3.2. Tourism consumption by product

Figure 4 provides an overview of the distribution of tourism consumption among the individual products in the scope of the TSA:

The classic tourism products accommodation and food and beverage services registered a tourist consumption of CHF 7.4 billion (15%) and CHF 6.337 billion (13%) in 2011. In addition to travel agencies, passenger transport services was a product with a very high increase in consumption of around CHF 9.8 billion (20%). The significant increase in consumption for travel agencies and tour operators can be explained by the change to the base statistics as a result of revision. Tourism-connected products showed consumption of CHF 614 billion (11%). The very high consumption of CHF 11.026 billion (22%) in the category non-tourism-specific products was also notable. The main value recorded here is that of goods sold (inclusive of wholesale and transport margins).

Direct tourist demand by visitor type in 2011 (at current prices)

Fig. 3

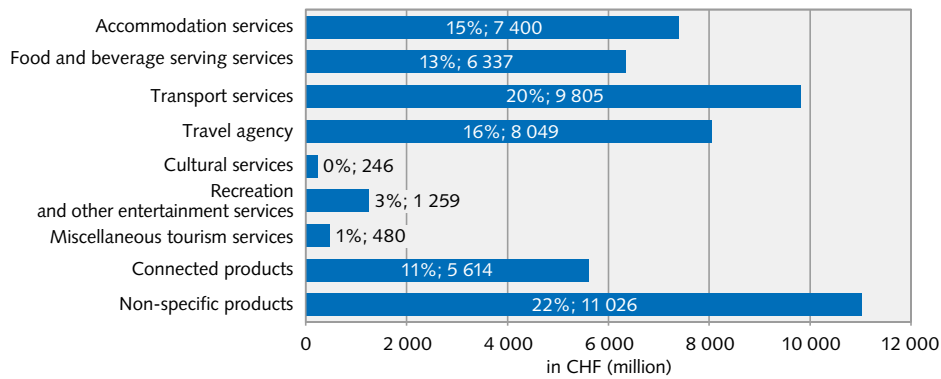


Sources: FSO – TSA 2011

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Tourism consumption by product in 2011 (at current prices)

Fig. 4



Sources: FSO – TSA 2011

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3.3 Value added

Only direct tourism value added is taken into account in the Swiss TSA: the estimated indirect effects are excluded. The direct value added is obtained by subtracting the value of intermediate consumption required for production from the gross tourism output. Direct tourism value added is the value added during production to products that are direct objects of tourism consumption. Indirect value added, on the other hand, is value added triggered by the production of intermediate consumption required for the production of tourism products. You will find data on the gross value added in table 5.

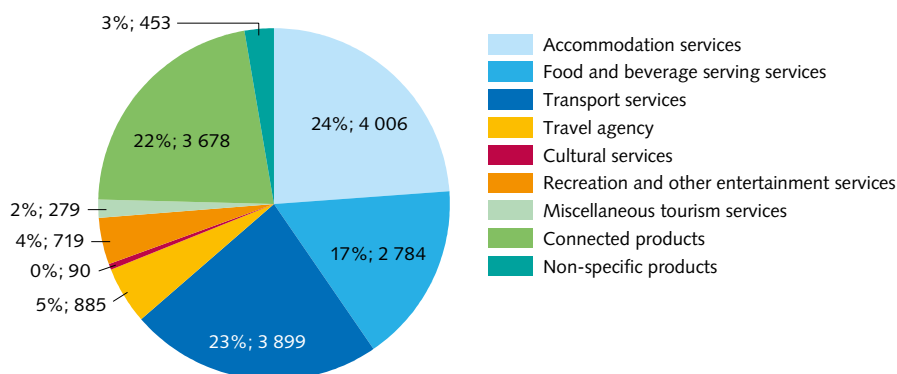
Direct gross value added in 2011 by product

The direct tourism gross value added totalled CHF 16,793 billion in 2011. It accounted for 2.8% of Switzerland's gross value added as a whole. Figure 5 shows the distribution of the tourism gross value added across products.

The classic products accommodation and food and beverage services generated a value added of CHF 4.006 billion (24%) and CHF 2,784 billion (17%). Passenger transport services also made a significant contribution of CHF 3.899 billion (23%). The value for travel agencies and tour operators of CHF 0.885 billion (5%) highlights how value-added intensive this branch was in 2011.

Tourism-connected gross value added in Switzerland in 2011 by product (at current prices, in CHF million)

Fig. 5



Sources: FSO – TSA 2011

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3.4 The tourism share of value added

The tourism shares are a core variable resulting from the evaluation of the gross value added by tourism. Figure 6 summarises the results:

Accommodation and travel agencies registered a tourism share of 100%.

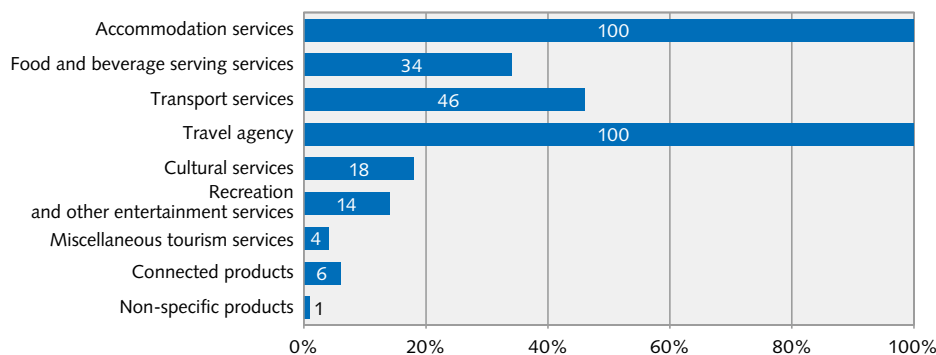
3.5 Employment

Employment in tourism is measured in full-time equivalents amounting to a total of 166,935 FTE in 2011, corresponding to a 4.3% share of total employment in Switzerland. The most important results for the individual products can be seen in figure 7.

Food and beverage serving services was the front-runner in tourism employment with 46,458 FTE, closely followed by accommodation (34,212 FTE) and passenger transport services (27,942 FTE).

Tourism shares of the gross value added in 2011 by product (in %)

Fig. 6

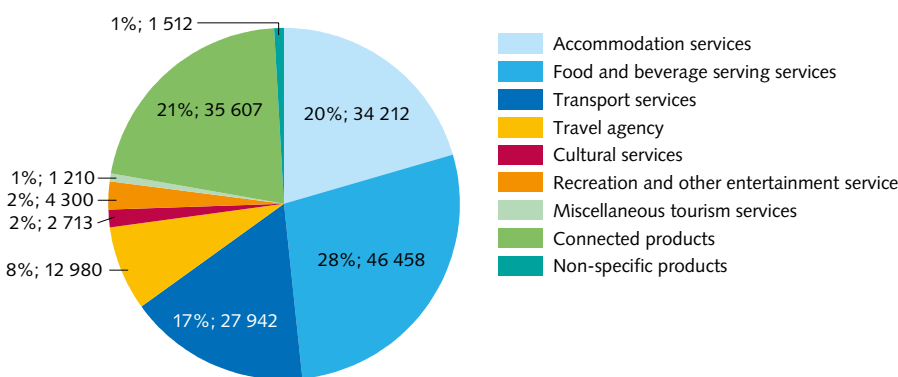


Sources: FSO – TSA 2011

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Tourism employment in 2011, by product (in CHF million)

Fig. 7



Sources: FSO – TSA 2011

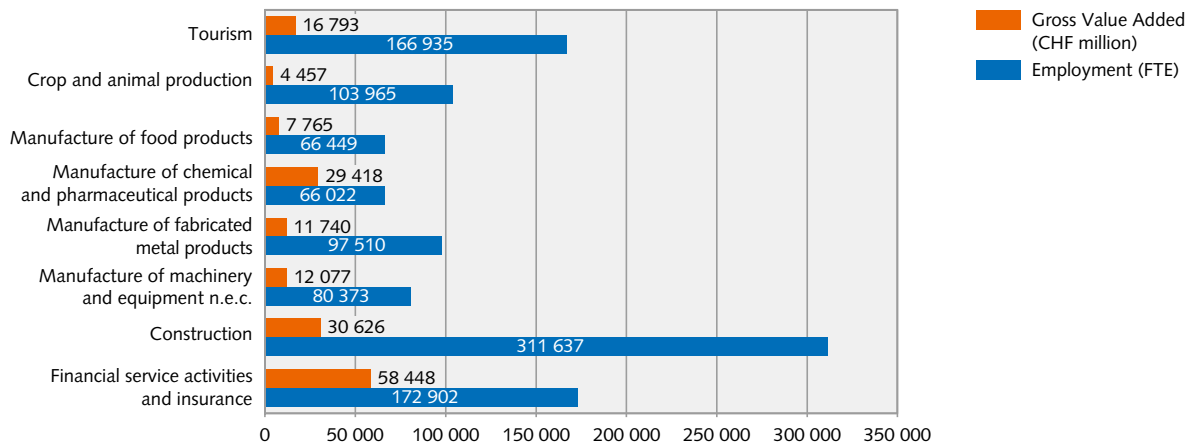
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3.6 Tourism compared with selected economic activities

The relative importance of tourism compared with other economic activities can be seen in figure 8. The following pattern for gross value added and employment was registered in selected economic activities in 2011:

**Tourism compared with selected economic activities:
Gross value added and employment in 2011**

Fig. 8



Sources: FSO – TSA 2011, NA, STATENT

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4 Outlook

As the tourism satellite accounts for the years prior to 2011, i.e. 2001, 2005 and 2008 have not yet been revised and thus the data has not been adapted to the revised national accounts in 2014 and the new TSA:RMF, there is no direct comparability with the earlier results of the main variables of the TSA. Furthermore, a back-casted time series as of 2001 will be created for tourism demand, tourism gross value added and employment so that a methodology consistent statistical series is available for these variables. The next tourism satellite account is currently planned for 2014 and will be published in 2018. In the meantime, the main variables of tourist demand, gross value added and employment will continue to be published annually in the form of TSA indicators.

Index of abbreviations

CHF	Swiss francs
ESNA	European System of National Accounts
EUROSTAT	Statistical Office of the European Union
FSO	Federal Statistical Office
FTE	Full-time equivalents (employment)
GDP	Gross domestic product
GPV	Gross production value
GVA	Gross value added
HESTA	Accommodation statistics
NA	National Accounts
NOGA	General Classification of Economic Activities
SECO	State Secretariat for Economic Affairs
STATENT	Structural business statistics
TSA	Tourism Satellite Account
TSA: RMF	Tourism Satellite Account/ Recommended Methodological Framework
WTO	World Tourism Organisation

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