ABOUT THE CORRECT TREATMENT OF THE TOURISM BUSINESS EXPENSES 
IN THE COMPILATION OF THE TOURISM SATELLITE ACCOUNT (TSA)

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Madrid, October 2002
• **Presentation**

Since the early 80’s, analysts of tourism worldwide had been working, at times individually, at times together, in the development of concepts, classifications and principles in order to provide credible measurements of the importance of tourism as an economic activity within national economies and at the international level.

As a culmination of these efforts, the *Tourism Satellite Account: Recommended Methodological Framework*\(^1\) was presented to the United Nations Statistical Commission (UNSC) at its thirty first session in 2000 as a joint effort by an intersecretariat working group composed by the World Tourism Organization (WTO/OMT), the Organisation for Economic Cooperation and Development (OECD), the Statistical Office of the European Communities (EUROSTAT) and the United Nations Statistical Division (UNSD), where it was approved as an international standard.

The basic principle gearing this conceptual framework is its strong structural link to the System of National Accounts (SNA93). Unlike many other satellite accounts focussing on different aspects of economic activity, the TSA was conceived in such a way that it would share with SNA93 its production boundary, with the object of gaining credibility for its main aggregates: Tourism Value Added or Tourism GDP, based on the credibility of these same aggregates for the whole economy. In that sense, the Tourism Satellite Account, as recommended, can be viewed mostly as a magnifying glass used to scrutinize data generated in consistency with SNA93 on all aspects that have to do with tourism.

As it will be explained, the compilation of a Tourism Satellite Account, and its treatment of the so-called “tourism business expenses”, a concept directly resulting from the link between TSA and National Accounts, raises questions of interpretation about the effective content of some specific entries in SNA93 and in the *Manual of Balance of Payments* issued by IMF in 1995\(^2\), basically in relationship with transactions with the rest of the world. Interrogations of similar nature occur with tourism social transfers in kind, and they will be briefly mentioned. The present note\(^3\) intends to present these questions to the ISWGNA in order to obtain informed answers where we only have intuitions of what the right answers might be. These will then be transmitted to the countries as guidelines in the compilation of the TSA and will help in the debate concerning the use of data coming from national accounts and balance of payments for the compilation of a TSA.

The main interrogation which makes up the present consultation refers to the case of resident businesses financing business trips of residents outside the economic territory or of non residents within the economic territory, and to the case of non resident businesses financing trips within the economic territory by residents or non residents.

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\(^1\) Further referred to as TSA: RMF2000.

\(^2\) Further referred to as MBOP95.

\(^3\) This note was elaborated by Marion Libreros, consultant for WTO/OMT. It has been discussed with other consultants: Shaila Nijhowne, José Quevedo, and obviously with Antonio Massieu, head of the Statistics Department in WTO/OMT.
The notion of tourism business expenses in the TSA: RMF2000

As it has already been mentioned, the concepts, classifications, aggregates and tables that were finally adopted have built on a long process of discussion and approval, and on previous works and recommendations, which marked the steps of the construction of the system. During the process, which lasted over 20 years, since the first ideas on the construction of such system in the early 80's, WTO/OMT had already gained the approval of the international statistics community with the Recommendations on Tourism Statistics⁴, adopted as an international standard by the United Nations Statistical Commission in 1993.

Nevertheless, new constraints generated by the necessary consistency of the TSA methodological framework with SNA93, system that was adopted after the issuance of UN/WTO REC93, led in some cases to modifications of scopes or definitions which had earlier been approved as standards, when lack of consistency with the reference system, SNA93, appeared.

For readers of this paper who want to skip reading the TSA: RMF2000, and to make our present discussion understandable, some of the main concepts used in tourism statistics are recalled here. UN/WTO REC93 proposed a basic set of definitions that are necessary to understand the present discussion and that were maintained and made more explicit in TSA: RMF2000:

"A visitor is any person travelling to a place other than that of his/her usual environment for less than 12 months and whose main purpose of trip is other than the exercise of an activity remunerated from within the place visited" (TSA: RMF2000 §2.4). The terms travellers, visitors, tourists are not equivalent: visitors represent a certain category of travellers: those who comply with the previous definition. Not all travellers are visitors. Tourists represent a smaller category of visitors: those whose permanence in the place visited include an overnight stay. Not all visitors are tourists.

"Tourism comprises the activities of persons travelling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes not related to the exercise of an activity remunerated from within the place visited" (TSA: RMF2000 §2.1). Tourism is the activity of all visitors, and not only of tourists. In order for tourism to happen, it is necessary for the visitor to displace himself/herself, thus to travel, but travelling not necessarily means having a tourism activity.

“Visitor consumption is the total consumption by a visitor or on behalf of a visitor for or during his/her trip and stay at destination”. It is also further specified that “tourism consumption except when it corresponds to the intermediate consumption of enterprises, will conform to the concept of final consumption in the system of national accounts, regardless of type of consumer.” (TSA: RMF2000 §2.28)
As a consequence, the scope of *tourism consumption*\(^5\) exceeds that of *final consumption expenditure of visitors* (SNA93) (be they resident or non resident) as it also includes *consumption paid by others on their behalf*. This consumption paid by others on their behalf refers in particular to (i) social transfers in kind (part of *actual final consumption* (SNA93)) and (ii) those expenditures paid by businesses on behalf of their employees or guests, which in terms of the national accounts conceptual framework would be considered as a component of *intermediate consumption* of producing units (SNA93).

According to SNA93, this *intermediate consumption* (SNA93) refers principally to the effective costs of transportation and accommodation provided by producing units\(^6\) to their employees on business trips\(^7\), as well as the total amount of the expenditures covered by businesses, usually within their public relation budget, and related to any type of purchase of goods and services on trips or for trips by their guests: *it is this intermediate consumption* that is considered as “*tourism business expenses*” in the TSA, and treated as one of the adjustments to *visitor final consumption expenditure\(^8\)* in cash in order to obtain *visitor consumption\(^9\)*.

The concept of *tourism business expenses* does not include other types of expenditure that business might cover concerning their employees on business trips, and which, according to SNA93, would be considered either as *remuneration in kind* (reimbursement of specific expenses different from transportation and accommodation), or *remuneration in cash* (assignment of a lump sum to cover other travel related expenditure)\(^10\). Businesses may pay these sums directly to their employees or directly to the providers of the service. In any of these cases, according to SNA93 principles, the corresponding expenditure by travellers is considered as paid out of their own pocket, and classified as *household final consumption expenditure in cash*, and as *visitor final consumption expenditure in cash* in TSA: RMF2000. A counterpart exists as remuneration, in cash or in kind.

As a consequence, it should be observed that *tourism business expenses* is neither equal to total expenditure of visitors on business trips nor to the cost, for businesses, of travel by their employees or guests. It only corresponds to transactions that national accounts would consider as *intermediate consumption*. The other expenditure associated to business trips but not classified as *intermediate consumption* by SNA93 should be included within *visitor final consumption expenditure (in cash or in kind)*.

These *tourism business expenses* might refer both to trips within the economic territory of the country of reference, or to trips taken outside of this economic territory.

\(^{11}\) For reasons of tradition among the compilers of statistics on tourism, the terms “domestic” and “internal” are used differently as compared to their use in national accounts.
They might refer to purchases within the domestic market or to purchases made abroad. And they might also refer to trips taken by resident visitors or by non-resident visitors (foreign guests) as long as the costs are covered by resident businesses.

As it is concerned with measuring the economic impacts of tourism, the conceptual framework proposed by TSA: RMF2000 identifies different aggregates within tourism consumption and differentiates between consumption corresponding to resident and non resident visitors, and according to the economy to which the consumption is associated. Annex 2 presents the different aggregates for visitor consumption that can be derived from the different forms of tourism, which are the following: domestic tourism consumption; inbound tourism consumption; outbound tourism consumption; internal tourism consumption and national tourism consumption.

In terms of the TSA: RMF2000 classification of transactions, tourism business expenses might correspond to: domestic tourism consumption (consumption of resident visitors in the domestic market, irrespective of the destination of the trip: outside or inside the economic territory); outbound tourism consumption (consumption of resident visitors abroad acquired from non resident providers) or inbound tourism consumption (consumption of non resident visitors in the domestic market).

• Tourism business expenses in the TSA and the territorial adjustment in SNA93

The main interrogation which makes up the present consultation refers to the case of resident businesses financing business trips of residents outside the economic territory or of non residents within the economic territory, and to the case of non resident businesses financing trips within the economic territory by residents or non residents.

WTO/OMT submits to the ISWGNA its points of view about the consistency with SNA93 of the treatment of these expenses in the TSA: RMF2000 in the two following cases:

1. The case of non-resident businesses:

Consistently with national accounts, TSA: RMF2000 considers the rest of the world sector as an aggregated sector in which there is no differentiation in terms of economic transactors and only reflects the counterpart of transactions by residents with non residents, there is no identifiable non resident business which could be bearing a cost for the consumption of some other transactor. As a consequence, TSA: RMF2000 does not consider as tourism business expenses those tourism expenses which eventually could correspond to purchases made by non resident businesses on behalf of their employees or visitors to the economic territory of the country of reference. Finally, all tourism expenses paid by these non resident businesses, whether they correspond to non resident visitors or resident visitors are considered within the component of visitor final consumption expenditure in cash within inbound or outbound tourism consumption whether paid to a non resident
visiting the country of reference or to a resident visiting outside the country of residence.

In summary, non-resident businesses are not identified as such in SNA93, and need not either to be identified in TSA.

2. The case of resident businesses:

In order to suggest a treatment in TSA and a possible source of information, it is necessary to understand how such expenditures are taken into consideration in SNA93. Within this perspective, we have to study how final consumption expenditures by non-resident households in the economic territory are accounted for, and conversely, how final consumption expenditures by resident households outside the economic territory are taken into consideration.

The different perspectives on consumption and expenditure within SNA93 when considering flows of goods and services on one hand, and the accounts of institutional units on the other led to the need to develop special adjustments in order to reconcile these different approaches within the system.

The territorial adjustment is one of these adjustments: it refers to the fact that, at the detailed level of products in the supply and use framework, both supply and uses refer to transactions that take place within the domestic market. As a consequence, the direct purchases abroad by residents do not find their place in this scheme and are not included in this framework of analysis neither in the supply nor in the uses which are considered at the level of products; on the other hand, the direct purchases in the domestic market by non residents are included within the product balance, both as uses, and within supply as they take place within this domestic market.

The direct purchases abroad by residents are part of the consumption by resident transactors. They correspond globally as imports and figure as such in the Supply and Use tables; in the same way, the direct purchases by non residents in the domestic market are considered globally as exports, and thus deducted from consumption by residents in order to establish the concept of final consumption expenditure of resident households.

In this context, household final consumption expenditure at the level of detailed products refers to consumption by both resident and non resident households in the domestic market while at an aggregate level, this same variable: household final consumption expenditure refers to consumption by resident households in the domestic market and abroad: the sum of the breakdown by products should thus be adjusted by the difference between the direct acquisitions abroad by resident households (globally an effect equivalent to an import) and the direct acquisition of non resident households in the domestic market (globally an effect equivalent to an export) in order to obtain final consumption expenditure of resident households, which is the
variable which appears in the use of income account of resident households. We shall call this adjustment the territorial adjustment.

Regarding services, it must be observed that the territorial adjustment is consistent with what balance of payments considers as imports or exports of services: in the case of international passenger transportation in particular, imports and exports of these specific services are classified as such in the corresponding products, and no territorial adjustment is needed to balance detailed supply and use data and global aggregate. Nevertheless, services provided by resident carriers within their own country to non-residents are to be considered within the territorial adjustment.

Four basic observations derive from this adjustment and make the basis of the present consultation\textsuperscript{13} regarding the relationship between the TSA approach and the data to be found in SNA93:

1. With respect to the TSA perspective, which focuses on consumption by visitors exclusively, this territorial adjustment considered in SNA93 does not refer only to adjustments due to visitors (TSA: RMF2000) (resident visitors acquiring consumption goods and services outside the economic territory or non-resident visitors acquiring consumption goods and services within the economic territory), but also to adjustments due to other classes of travellers that happen to acquire goods and services on their trips outside the economic territory of their country of residence, and which are not visitors. These other travellers that are not visitors include border workers, diplomatic personnel and their families, refugees, nomads, or students or patients abroad during more than a year, etc…

2. SNA93 makes some remarks on what is there called the tourism item, which is explicitly identified with the travel item of Balance of Payments\textsuperscript{14}. The following is stated:

"The item "tourism" does not refer to a particular type of service as such, and hence for this reason is not identified in the CPC. Exports of tourism (receipts) cover purchases of all types of goods and services made by non-residents visiting an economy for business or personal purposes, for less than one year. An exception to the one-year rule applies to students and medical patients who are treated as non-residents even if their stay is for a longer period. Expenditures on health and education should be separately recorded when feasible. Imports of tourism (payments) cover all purchases of goods and services made by residents while travelling abroad for business or personal purposes" (SNA93 § 14.110)

\textsuperscript{13} The treatment of some specific variables related to tourism business expenses in TSA : RMF2000, in MBOP95 and in SNA 93 is summarized in Annex 3.

\textsuperscript{14} It’s WTO/OMT understanding that the terms “travel” and “tourism” deserve further clarifications.
“Expenditures on tourism, and also passenger services, must be subdivided to distinguish those expenditures made by business travellers, which are paid for, or reimbursed by, their employers from those expenditures made by households. Expenditures by business travellers are part of the intermediate consumption of producers, whereas expenditures by other travellers on personal trips are part of household final consumption expenditures. In order to calculate final consumption expenditure of resident households from the expenditure made by all households, both resident and non-resident, within the domestic market, it is necessary to add direct purchases abroad by residents and to subtract direct purchases in the domestic market by non-residents.” (SNA93 § 14.111)

The European System of Accounts (ESA95) makes a similar observation regarding that part of the travel (or tourism), item that corresponds to intermediate consumption of producing units.

“Imports in respect of direct purchases abroad by residents cover all purchases of goods and services made by residents while travelling abroad for business or personal purposes. Two categories must be distinguished because they require different treatment:

a) expenditures by business travellers are intermediate consumption;
b) expenditures by other travellers on personal trips are household final consumption expenditure.” (ESA95 § 3.145)

“Exports of services include the following borderline cases:

[...] j) expenditure by non-resident tourists and business travellers (by convention classified as services; however, for the purposes of the supply and use and symmetric input-output tables, a global breakdown by products may be necessary.” (ESA95 § 3.142);

“Direct purchases abroad by residents and purchases on the domestic territory by non-residents are commonly estimated as a special exercise in the statistical compilation process. They are introduced as adjustments to initial estimates of imports, exports and, by amount of the consumption part of the purchases abroad, final consumption expenditure. In order to obtain a balance between supply and use by product, all these purchases should be split over the various product groups involved. For the product groups where these types of

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15 It should be noted that:
- Expenditure by households on business trips, according to SNA93, are not all intermediate consumption of the business employing them.
- The numerical example presented in SNA93 does not consider the case of tourism business expenses paid by businesses.

16 Similar observation as supra; the difference does not apply to all expenditure by business travellers, but only for these expenditure that SNA93 considers as intermediate consumption.
purchases are important, they could be shown as a subcategory, e.g. expenditure on accommodation." (ESA95 § 9.32)

It is thus recognized that the adjustment concerning direct purchases abroad by residents and purchases in the domestic territory by non-residents do not correspond exclusively to final consumption expenditure of households but that some part of it might correspond to the intermediate consumption of resident businesses. If the expenses correspond to non-resident businesses, these adjustments correspond to household final consumption expenditure.

3. The possibility that these adjustments may also represent intermediate consumption of producing activities does not appear in the numerical example presented in SNA93 (table 15.1 Supply of products at basic prices and use of products at purchasers’ prices). The need to modify the numerical example in SNA93 is supported by the text of ESA95 §9.32 that suggests that not all the adjustment corresponds to final consumption expenditure of households, and part of it should also be considered within intermediate consumption of activities.

4. Similarly, in the case of exports, and taking into account the treatment previously enounced for non resident businesses, only should be considered within intermediate consumption, and thus tourism business expenses, those expenses corresponding to resident businesses (inviting non residents to the resident economy).

In summary, it should be possible to identify the content of the entry called “tourism business expenses”, in terms of SNA93 variables, when referring to non resident visitors acquiring goods and services within the economy of reference, to resident visitors acquiring goods and services within the economy of reference, and to resident visitors acquiring goods and services outside the economy of reference, when such expenditures are paid by resident businesses.

• Final comments

The territorial adjustment on purchases in national accounts seem to include various adjustments, which do not correspond only to those on visitor final consumption expenditure. Notable among these adjustments seem to be the one corresponding to tourism business expenses (expenses considered as intermediate consumption of resident producing units), those corresponding to travellers non-visitors, and in particular those corresponding to diplomats. Nothing is said about transactions
corresponding to social transfers in kind for which similar difficulties of recording might exist: a social security scheme might be covering for instance medical expenses abroad: universities might provide "subsidised" education to short term foreign students; how should these be treated in the Supply and use table according to SNA93, and in Balance of Payments? From a tourism perspective, these expenses are part of "expenses made on behalf of a visitor" and should be included within tourism consumption.

The treatment of tourism business expenses of non resident businesses and that of social transfers in kind of non resident general government should be specified: it seems consistent for them to be included within the territorial adjustment of household final consumption expenditure, that is, to correspond to an adjustment on household final consumption expenditure but more precision would be appreciated.

Once the conceptual issues have been clarified, the practical issues related to the effective measurements of the flows will need to be faced. But it goes beyond this consultation, and should concern practitioners.
Annex 1

The components of visitor consumption
(Table 2.2 of TSA: RMF2000)

Visitor final consumption expenditure in cash (1)

Visitor barter transactions

Visitor production for own final use

Counterpart of income in kind

Visitor final consumption expenditure in kind

Visitor actual final consumption

Tourism social security benefits in kind (2)

Tourism social assistance benefits in kind (2)

Individual non market tourism services

Tourism transfers in kind

Visitor consumption (5)

Tourism business expenses (4)

(1) This always represents the most important component of total consumption of, or on behalf of, visitors. It covers what is usually meant by “visitor expenditure”, but SNA93 obliges to use more precisely defined terms. The term “in cash” does not necessarily mean a disbursement of “cash” but refers to all visitors final consumption expenditure which are not in kind.

(2) The term “tourism” refers to those transfers for tourism purposes addressed to potential visitors.

(3) The area in grey represents the part of total consumption of or on behalf of visitors, which corresponds strictly to the transposition of SNA93 concept of household actual final consumption to visitors (both residents and non residents).

(4) Includes the expenditure on transport and accommodation of employees on business trips and those made by business, government and NPISH on behalf of guests outside their usual environment.

(5) Visitor consumption refers to total consumption of or on behalf of visitors and could, consequently, also be termed as “visitor demand”.

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Visitor consumption refers to total consumption of or on behalf of visitors and could, consequently, also be termed as “visitor demand”.
### Forms of tourism and categories of tourism consumption

(TSA: RMF2000 § 2.61)

<table>
<thead>
<tr>
<th>Form of Tourism</th>
<th>Consumption</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Domestic tourism</strong></td>
<td>is the tourism of resident visitors within the economic territory of the country of reference; comprises the consumption of resident visitors within the economic territory of the country of reference;</td>
</tr>
<tr>
<td><strong>Inbound tourism</strong></td>
<td>is the tourism of non resident visitors within the economic territory of the country of reference; comprises the consumption of non resident visitors within the economic territory of the country of reference and/or that provided by residents;</td>
</tr>
<tr>
<td><strong>Outbound tourism</strong></td>
<td>is the tourism of resident visitors outside the economic territory of the country of reference; comprises the consumption of resident visitors outside the economic territory of the country of reference and provided by non residents;</td>
</tr>
<tr>
<td><strong>Internal tourism</strong></td>
<td>is the tourism of visitors, both resident and non resident, within the economic territory of the country of reference; comprises the consumption of both resident and non resident visitors within the economic territory of the country of reference and/or that provided by residents;</td>
</tr>
<tr>
<td><strong>National tourism</strong></td>
<td>is the tourism of resident visitors, within and outside the economic territory of the country of reference. comprises the consumption of resident visitors, within and outside the economic territory of the country of reference.</td>
</tr>
</tbody>
</table>
ANNEX 3

The treatment of some specific variables related to tourism business expenses (TSA: RMF2000, MBOP95 and SNA 93)

This Annex intends to illustrate the diversity of treatments, in the different statistical systems that are discussed here, of concepts that seem to have some relationship with tourism business expenses in TSA: RMF2000, the *travel* item in MBOP95 and the territorial adjustment in SNA93.

<table>
<thead>
<tr>
<th>Concepts</th>
<th>TSA: RMF2000</th>
<th>MBOP95</th>
<th>SNA93</th>
</tr>
</thead>
<tbody>
<tr>
<td>international transportation expenses on a non resident carrier paid by resident businesses on behalf of their employees on business trips;</td>
<td>tourism business expenses: within outbound tourism consumption</td>
<td>imports of transportation services: outside the travel item</td>
<td>imports of transportation services: intermediate consumption</td>
</tr>
<tr>
<td>expenses on accommodation services paid by resident businesses on behalf of their employees on business trips outside the economic territory</td>
<td>tourism business expenses: within outbound tourism consumption</td>
<td>part of the travel item (debit)</td>
<td>part of intermediate consumption of businesses by product (or specific territorial adjustment for businesses)?</td>
</tr>
<tr>
<td>other expenses related to travel paid by resident businesses on behalf of their employees on business trips outside the economic territory</td>
<td>within outbound visitors final consumption expenditure in cash; not in tourism business expenses</td>
<td>part of the travel item (debit)</td>
<td>remuneration in kind received by households (paid by businesses); part of the territorial adjustment; not included in the corresponding supply and use balance of the product;</td>
</tr>
<tr>
<td>international transportation expenses on a non resident carrier paid by resident businesses on behalf of resident guests;</td>
<td>tourism business expenses: within outbound tourism consumption</td>
<td>imports of transportation services: outside the travel item</td>
<td>imports of transportation services: intermediate consumption</td>
</tr>
<tr>
<td>international transportation expenses on a resident carrier paid by resident businesses on behalf of non resident guests;</td>
<td>tourism business expenses: within inbound tourism consumption</td>
<td>current transfer from resident businesses to non resident households exports of transportation services: outside the travel item</td>
<td>current transfer from resident businesses to non resident households exports of transportation services:</td>
</tr>
</tbody>
</table>

12
<table>
<thead>
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<th>Concepts</th>
<th>TSA: RMF2000</th>
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</thead>
<tbody>
<tr>
<td>expenses on all other items related to travel paid by resident businesses on behalf of resident guests outside the economic territory</td>
<td>tourism business expenses; within outbound tourism consumption</td>
<td>within the travel item (debit)</td>
<td>current transfer from resident businesses to non resident households; within the territorial adjustment; not included in the corresponding supply and use balance of the product;</td>
</tr>
<tr>
<td>expenses on all other items related to travel paid by resident businesses on behalf of non resident guests within the economic territory</td>
<td>tourism business expenses. within inbound tourism consumption</td>
<td>current transfer from resident businesses to non resident households</td>
<td>current transfer from resident businesses to non resident households; within the territorial adjustment; not included in the corresponding supply and use balance of the product;</td>
</tr>
<tr>
<td>expenditure by other non resident travellers (except diplomats) in the economic territory</td>
<td>excluded form the scope of the TSA</td>
<td>within the travel item (credit)</td>
<td>within the territorial adjustment; not included in the corresponding supply and use balance of the product;</td>
</tr>
<tr>
<td>expenditure by other resident travellers (except diplomats) outside the economic territory</td>
<td>excluded form the scope of the TSA</td>
<td>within the travel item (debit)</td>
<td>within the territorial adjustment; not included in the corresponding supply and use balance of the product;</td>
</tr>
<tr>
<td>expenditure by diplomats and their family when visiting the country where they are posted</td>
<td>outbound (or inbound) tourism consumption</td>
<td>within government services n.i.e; excluded from the travel item</td>
<td>within the territorial adjustment; not included in the corresponding supply and use balance of the product;</td>
</tr>
<tr>
<td>expenditure paid by non resident businesses on behalf of their non resident employees or other persons</td>
<td>within visitors final consumption expenditure in cash: not considered as tourism business expenses.</td>
<td>within the travel item except for international transportation</td>
<td>within the territorial adjustment (except for international transportation); not included in the corresponding supply and use balance of the product;</td>
</tr>
</tbody>
</table>