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Government revenue attributable to tourism, 1998

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Government revenue attributable to tourism, 1998

This publication presents estimates of government revenue attributable to tourism for 1998. The main data sources are the Provincial and Territorial Tourism Satellite Account, the Input-Output tables and T-4 tax remittance files.

Government revenue covers receipts from taxes on incomes (i.e., on employment earnings, corporate profits, net income of unincorporated business and government business enterprises), contributions to social insurance plans (i.e., premiums for Canada/Quebec Pension Plan, Employment Insurance and Workers Compensation), taxes on production and products (such as sales and property taxes), and from sales of government goods and services. These revenue sources are broken down into parts that can and cannot be attributed to tourism, for government as a whole and for the three levels of government (federal, provincial/territorial and municipal) separately. Estimates of the government revenue generated per dollar of tourism spending are reported as well.

The publication contains several summary tables showing revenues attributable to tourism by level of government and by source of revenue, as well as several appendix tables showing results by detailed industry and commodity. It also contains a discussion of the concepts, definitions, data sources and methods used in the study.

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Symbols

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.
- x confidential to meet secrecy requirements of the Statistics Act.

Government revenue attributable to tourism, 1998

By Conrad Barber-Dueck and Li Zhao¹

Highlights

- Tourism generated \$13.8 billion of revenue for all three levels of government in Canada in 1998.
- For every dollar of tourism spending (\$45.9 billion in 1998), governments raised 30.1 cents.
- Tourism accounted for 4.0% of government revenues, more than its 2.3% share of overall Gross Domestic Product.
- The federal government raised \$6.8 billion through tourism in 1998, 4.2% of its revenue. Provincial/territorial governments received \$6.2 billion from tourism, 4.4% of their revenue. Municipal governments collected \$0.8 billion, 2.0% of their revenue.
- For every dollar of tourism spending in 1998, the federal government raised 14.8 cents, the provincial/territorial governments took in 13.6 cents, and municipal governments received 1.8 cents.
- Taxes on products, like the Goods and Services Tax and provincial sales taxes, were the single largest source of tourism revenue for the federal and provincial/territorial governments. These taxes accounted for \$3.3 billion or 48.9% of the federal government's revenue from tourism. Provincial/territorial governments collected \$3.6 billion, 57.5% of their tourism revenue, from this source.
- Income taxes on employment income and business profits were the second most important source of tourism revenue for both the federal and provincial/territorial governments. These taxes brought in \$2.1 billion for the federal government, 31.5% of its revenue from tourism. They brought in another \$1.3 billion for provincial/territorial governments, 21.1% of their revenues from tourism.
- Other taxes on production, mainly property taxes, were the chief source of tourism revenue for municipalities. Tourism generated \$0.7 billion via these taxes for municipal governments.
- The air transportation and accommodation industries generated the most tourism tax dollars, each accounting for \$1.3 billion in income taxes, other taxes on production and contributions to social insurance plans.
- Tourism spending on fuels accounted for the largest portion of taxes on products. Taxes on purchases of recreation and entertainment came next.

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Introduction

According to the recently released Provincial and Territorial Tourism Satellite Account (PTSA) for Canada, tourists spent \$45.9 billion in Canada in 1998. Tourism generated 2.3% of overall economy-wide Gross Domestic Product (GDP) in that year and 3.7% of all jobs. In the process, tourism generated revenue for government via taxes on tourists' purchases of goods and services and taxes on the production and income generated in supplying these goods and services, among other sources.

Information on how much revenue tourism generates for government, how much of it goes to each of the three levels of government, how much comes from the various sources, both tax and non-tax, however, is not available in the PTSA. This study is intended to fill this information gap through its estimates of the government revenue attributable to tourism in 1998. The reference year 1998 was chosen because two of the study's key data sources, Statistics Canada's provincial and territorial Input-output tables and Tourism Satellite Accounts for 1998, recently became available.

This is the second study of government revenue attributable to tourism, updating an earlier one for the reference year 1992. This new study is similar to the first in many respects, although it gives a broader coverage of the various sources of government revenue. The following discusses the scope of the study, and differences between this study and the previous one. An overview of the results comes next followed by the conclusion. Discussion of the study's concepts and definitions, sources and methods, detailed results by industry and commodity, and its classification of industries and commodities are covered in appendices.

Aim and scope of measurement

In 1998, governments in Canada collectively took in \$402.8 billion (on a national accounts basis). Table 1 shows the various sources of government revenue and their relative importance for 1998. Taxes on incomes were the largest source of government revenue. Other taxes on production, mainly property taxes, and taxes on products, such as the Goods and Services Tax (GST) and provincial sales taxes (PST), were the next largest source. Altogether, these taxes generated 72.0% of government revenues in 1998. The remainder came from employer and employee contributions to social insurance plans, other current transfers from persons to government, government investment income and government sales of goods and services.

How much of these various sources of revenue stem from tourism? This study aims to address this question through its estimates of the portion of total government revenue that is directly attributable to tourism. It is important to note that the study's estimates reflect the tax structure for 1998, both in terms of the taxes in place at that time and their rates. The introduction of new taxes (most recently the airport security tax) and changes in tax rates (e.g., reductions in income tax rates) since 1998 are not under consideration here.

Table 1: Sources of government revenue, 1998

	\$ millions	% of total
Total Revenue	402,782	100.0
Taxes and contributions to social insurance	333,255	82.7
Taxes on incomes	162,552	40.4
From persons	128,935	32.0
From corporations and government business enterprises	30,800	7.6
From non-residents	2,817	0.7
Contributions to social insurance plans	43,465	10.8
Other taxes on production and taxes on products	127,238	31.6
Other current transfers from persons	7,155	1.8
Investment income	31,823	7.9
Sales of goods and services	30,549	7.6

In view of the availability of data and difficulties of attributing some sources of revenue to tourism as well as time and resource constraints, not all sources could be considered. As a consequence, the scope or coverage of the study is not exhaustive or complete. Nonetheless, it covers the main sources of revenue to government, from both tax and non-tax sources, from both the business and non-business sectors of the economy. Overall, 86% of the revenue from all sources (and 94% of revenue from tax sources) of all three levels of government in Canada in 1998 is covered.

The study covers most income taxes,² including those on: earnings from employment in the business and non-business sectors of the economy, profits of corporations and government business enterprises, and on net income of unincorporated business. It includes all other taxes on production, mainly property taxes, and all taxes on products, including the GST,³ PST and other sales taxes, fuel taxes, import duties and taxes, and excise taxes on tobacco and alcohol.

The study also covers contributions to social insurance plans. These include employer and employee premiums for Employment Insurance, the Canada and Quebec pension plans, and employer contributions to workers' compensation plans. Revenue from government sales of goods and services is also covered. This includes museum, camping and park entrance fees, among a number of other miscellaneous charges.

As mentioned above, some sources of government revenue are excluded here. Government investment income, which includes remitted profits of government business enterprises and other interest and dividend income and royalties, is not included. Also excluded are taxes on unearned income of persons (e.g., investment income) and most withholding taxes on non-residents' income in Canada. Other current transfers from persons to government, like hospital and medical care premiums, are excluded as well. Altogether, these excluded sources accounted for 14% of total government revenue in 1998. Tourism is not considered to play a significant role however in generating revenue from these sources.

Table 2 summarizes this study's coverage of government revenue from all sources and compares its coverage with that of the previous study for 1992.

Table 2: Coverage of government revenue

	1998 %	1992 %
Total Revenue	85.7	55.0
Taxes and contributions to social insurance	94.4	67.0
Taxes on incomes	88.4	49.6
From persons	87.3	57.8
From corporations and government business enterprises	100.0	0.0
From non-residents	15.6	0.0
Contributions to social insurance plans	100.0	48.1
Other taxes on production and taxes on products	100.0	92.2
Other current transfers from persons	0.0	0.0
Investment income	0.0	0.0
Sales of goods and services	100.0	0.0

Note(s): The % reported in the table for the study for 1992 has been recalculated against total government revenue - that study reported somewhat different percentages calculated against covered sources of government revenue.

The scope of this study is considerably broader than that of the previous one, covering 86% of government revenue from all sources. The last study covered only 55% of these revenues. That study made the same exclusions as in the present case but in addition it excluded: taxes on profits of corporations and of government business enterprises and on the net income of unincorporated business, all withholding taxes on non-resident

2. In this study, "income taxes" and "contributions to social insurance plans" correspond to "direct taxes" in the last study; "other taxes on production" corresponds to "indirect taxes on production"; and "taxes on products (final sales)" corresponds to "indirect taxes on final sales".
3. It might be noted that revenue from GST is net of rebates paid out to visitors from other countries.

income, contributions to workers' compensation plans, and revenues from government sales of goods and services. It covered the business sector only, thus excluding taxes on employment earnings and contributions to social insurance plans in the non-business sector.

A more complete coverage would no doubt raise the estimates of the revenue due to tourism in total and on a revenue per dollar of spending basis. On the other hand, the excluded sources of government revenue are considered to have relatively low tourism content, so that estimates of the share of revenue generated by tourism could fall.

This kind of result is evident in comparisons of this study with the previous one. In that study, it was estimated that tourism generated \$8.1 billion in 1992, 4.8% of the covered sources of government revenue and 22.9 cents for every dollar of tourism spending. In this study, it is estimated that tourism generated \$13.8 billion in 1998, 4.0% of the sources of government revenue covered and 30.1 cents for every dollar of tourism spending. Increased coverage, among other factors, accounts for the increase in the revenue attributable to tourism between 1992 and 1998. It also accounts for the reduction in the share of government revenue attributable to tourism (from 4.8% to 4.0%), because the expanded coverage was to sources of revenue that were not impacted as much by tourism.

Estimating the separate effect of expanded coverage on the estimates from these two studies is complicated by other factors that changed between 1992 and 1998. The main confounding effects stem from changes in tax rates (e.g., reductions of income tax rates), in the taxes themselves (e.g., introduction of a new tax),⁴ in the spending patterns of tourists (e.g. shifts from high to low taxed items or vice versa) and changes in both the input and output mixes of tourism industries (e.g., substituting toward more highly skilled labour or toward more highly taxed outputs, or vice versa). While assessment of the contribution these factors make to the change in results from one study to the next is possible, it is beyond the scope of the present study.

Overview of results

Tourism generated \$13.8 billion dollars of revenue for all three levels of government in Canada in 1998. This translates into 30.1 cents of government revenue for every dollar that tourists spent (\$45.9 billion). Tourism accounted for 4.0% of the government revenue under consideration in this study, somewhat more than its 2.3% share of overall GDP. The difference is due mainly to the high taxes on many of the goods and services purchased by tourists (i.e. transportation fuel, alcohol and casino entertainment).

The federal and provincial/territorial governments collected the bulk of revenues due to tourism in 1998. Municipalities accounted for a much smaller share. Taxes on products generated \$6.9 billion, half of the revenue attributable to tourism in 1998. Income taxes generated another \$3.5 billion, one-quarter of the revenue from tourism. Other taxes on production put \$1.8 billion in government coffers, contributions to social insurance plans amounted to \$1.3 billion, while government sales of goods and services to tourists added another \$0.4 billion.

For the federal government, tourism generated \$6.8 billion, 4.2% of its revenue in 1998. This translates into 14.8 cents for every dollar spent by tourists. Taxes on products, mainly the GST, were the single most important source of tourism revenue for the federal government. Tourism accounted for \$3.3 billion of these taxes. Taxes on income were the next most important source. These taxes raised \$2.1 billion.

For provincial/territorial governments, tourism brought in \$6.2 billion in 1998, 4.4% of their combined revenue. This equates to 13.6 cents for every dollar spent by tourists. Taxes on products, mainly PST, were the single largest source of tourism revenue for the provincial/territorial governments. These taxes brought in \$3.6 billion. Income taxes were the next most important source. Tourism generated another \$1.3 billion through these taxes.

Municipal governments took in \$0.8 billion dollars from tourism in 1998, or 1.8 cents for every dollar of tourism spending. Almost all of this came from other taxes on production, mostly property taxes.

4. *One noteworthy change along these lines occurred with the transfer of air navigation services from Transport Canada to NAV Canada, a non-profit private corporation, and the phasing out of the Air Transportation Tax in 1998. This tax raised only \$480 million in that year, about 60% of the revenue it generated for the federal government in the previous two years.*

Table 3: Government revenue attributable to tourism, by source and by level of government, 1998

	Total government revenue	Directly attributable to tourism	as a % of total, by source	as a % of total, by level of government	per \$ of tourism spending
	(\$ millions)	(\$ millions)	(%)	(%)	(\$)
Government revenue					
Total	344,995	13,825	4.0	100.0	0.301
Federal	162,343	6,790	4.2	100.0	0.148
Provincial/territorial	141,120	6,221	4.4	100.0	0.136
Municipal	41,531	814	2.0	100.0	0.018
Taxes					
Total	270,981	12,178	4.5	88.1	0.265
Federal	124,837	5,666	4.5	83.4	0.123
Provincial/territorial	114,624	5,831	5.1	93.7	0.127
Municipal	31,519	681	2.2	83.7	0.015
Income taxes					
Total	143,743	3,453	2.4	25.0	0.075
Federal	89,380	2,138	2.4	31.5	0.047
Provincial/territorial	54,363	1,314	2.4	21.1	0.029
Other taxes on production					
Total	66,663	1,812	2.7	13.1	0.039
Federal	5,746	205	3.6	3.0	0.004
Provincial/territorial	29,426	936	3.2	15.1	0.020
Municipal	31,491	670	2.1	82.4	0.015
Taxes on products (final sales)					
Total	60,575	6,913	11.4	50.0	0.151
Federal	29,711	3,322	11.2	48.9	0.072
Provincial/territorial	30,836	3,580	11.6	57.5	0.078
Municipal	28	11	37.3	1.3	0.000
Contributions to social insurance plans					
Total	43,465	1,291	3.0	9.3	0.028
Federal	33,185	1,016	3.1	15.0	0.022
Provincial/territorial	10,280	275	2.7	4.4	0.006
Sales of goods and services					
Total	30,549	356	1.2	2.6	0.008
Federal	4,321	108	2.5	1.6	0.002
Provincial/territorial	16,216	115	0.7	1.8	0.003
Municipal	10,012	133	1.3	16.3	0.003

Notes: (1) Column for Total government revenue shows amounts covered in this study (86% of all government revenues).

(2) Numbers may not add due to rounding.

Table 4 shows government revenue from taxes on income and other taxes on production and contributions to social insurance plans by the industry from which they were paid. Tourism generated \$6.6 billion of government revenue from these sources in 1998. Of this, \$4.7 billion came from tourism industries with the remainder coming from non-tourism industries.

Among tourism industries, air transportation and accommodation generated the most tourism revenue, with each accounting for \$1.3 billion in income and other taxes on production and contributions to social insurance plans. These two industries together accounted for 39.5% of tourism revenue from these sources, slightly less than their 41.2% share of tourism GDP in 1998. Tourism generated \$1.9 billion of the income and other taxes on production and contributions to social insurance plans through non-tourism industries. Three-quarters of this came from the retail trade, wholesale trade and manufacturing industries.

Among tourism industries, the share of taxes on income and production and contributions to social insurance plans due to tourism ranged from a low of 6.6% in urban transit to a high of 94.8% in travel arrangement and reservation services. On average, 34.3% of government revenues generated by tourism industries was directly attributable to sales to tourists. The share attributable to tourism was of course much lower among non-tourism industries. On average, this share was 0.8%, ranging from 0.0% in some instances to a high of 4.9% in retail trade.

Table 4: Income taxes, other taxes on production and contributions to social insurance plans, 1998

Industry	Total government revenue	Directly Attributable to Tourism	
	(\$ millions)	(\$ millions)	(%)
Crop and Animal Production	3,611	27	0.8
Forestry and Logging	1,589	3	0.2
Fishing, Hunting and Trapping	256	2	0.7
Mining and Oil and Gas Extraction	6,892	7	0.1
Utilities	6,023	4	0.1
Construction	14,151	12	0.1
Manufacturing	42,545	480	1.1
Wholesale Trade	14,154	264	1.9
Retail Trade	13,732	670	4.9
Air Transportation and Related Services	1,659	1,282	77.3
Rail Transportation	939	114	12.1
Water Transportation	342	39	11.5
Urban Transit Systems	1,334	88	6.6
Interurban and Rural Bus Transportation	66	38	58.0
Taxi and Limousine Service	237	30	12.8
All Other Transit and Ground Passenger Transportation	321	68	21.2
Scenic and Sightseeing Transportation	35	17	47.1
Other Transportation and Warehousing	8,222	9	0.1
Motion Picture and Video Exhibition	112	23	20.5
Information and Cultural Industries	7,601	33	0.4
Automotive Equipment Rental and Leasing	548	186	33.9
Finance, Insurance, Real Estate and Renting and Leasing	54,786	157	0.3
Professional, Scientific and Technical Services	11,077	3	0.0
Travel Arrangement and Reservation Services	402	382	94.8
Admin. & Support, Waste Mgmt. & Remediation Services	4,465	0	0.0
Recreation and Entertainment	2,251	530	23.5
Accommodation	1,987	1,305	65.7
Food Services and Drinking Places	3,441	592	17.2
Other Services (Except Public Administration)	7,531	136	1.8
Educational Services	11,249	-	-
Health Care and Social Assistance	13,256	-	-
Non-profit Institutions Serving Households	859	5	0.6
Government Administration	18,198	48	0.3
Tourism industries	13,675	4,694	34.3
<i>as a percent of business sector</i>	6.5	72.2	...
<i>as a percent of total economy</i>	5.4	71.6	...
Non-tourism industries	240,195	1,862	0.8
Total business sector	210,309	6,503	3.1
Total economy	253,870	6,556	2.6

Note(s): (1) Bold-type indicates a tourism industry.
(2) Numbers may not add due to rounding.

Table 5: Taxes on products (final sales), 1998

Commodity	Total government revenue	Directly Attributable to Tourism	
	(\$ millions)	(\$ millions)	(%)
Agricultural Products	272	1	0.3
Forestry Products	19	-	-
Fishing and Trapping	-	-	-
Mining and Related	250	0	0.0
Manufacturing - Food Products	12,742	756	5.9
Manufacturing - Petrol and Coal	7,522	1,784	23.7
Manufacturing - Other products	19,483	1,141	5.9
Construction	2,930	-	-
Air Transport	628	599	95.3
Rail	11	10	91.7
Water	10	9	89.9
Urban & Other Transport	70	2	2.7
Interurban, charter and tour bus	16	15	93.2
Taxi	34	4	11.8
Travel Agent Services	54	54	99.6
Other Transport	66	4	6.5
Storage	9	-	-
Communication	1,517	-	-
Utility Services	996	-	-
Wholesale	-	-	-
Retail	822	98	12.0
Auto Maintenance	790	52	6.6
Finance, Insurance, Real Estate	1,932	-	-
Recreation and Entertainment	5,779	1,427	24.7
Business Services	174	-	-
Personal Services	683	41	6.0
Accommodation	402	363	90.3
Food and Beverage	2,679	533	19.9
Other Supplies and Services	536	-	-
Automobile Rental	79	18	23.0
Other Business Services	0	-	-
Government Services	70	-	-
Tourism commodities	9,692	3,032	31.3
<i>as a percent of business sector</i>	<i>16.0</i>	<i>43.9</i>	<i>...</i>
<i>as a percent of total economy</i>	<i>16.0</i>	<i>43.9</i>	<i>...</i>
Non-tourism commodities	50,883	3,881	7.6
Total business sector	60,506	6,913	11.4
Total economy	60,575	6,913	11.4

Note(s): (1) Bold-type indicates a tourism commodity.
(2) Numbers may not add due to rounding.

Table 5 shows government revenue from taxes on sales to final consumers (tourists and non-tourists), by commodity. Spending by tourists generated \$6.9 billion of taxes on products in 1998. Of this amount, \$3.0 billion stemmed from tourists' purchases of tourism commodities.

Among tourism commodities, recreation and entertainment was by far the largest source, with tourist spending accounting for \$1.4 billion in taxes on products. Air transportation, food and beverage and accommodation services were the next largest sources. Among non-tourism commodities, fuel for transportation was the largest source of taxes on products bought by tourists.

Among tourism commodities, the share of taxes on products due to tourism averaged 31.3%, ranging from a low of 11.8% for taxi services to a high of 99.6% for travel agent services. Among non-tourism commodities the share of taxes attributable to tourism was much lower, averaging 7.6%, and ranging from 0.0% in several instances to a high of 23.7% for fuels.

Conclusion

Several issues remain for future studies of government revenues attributable to tourism. Timeliness could be improved, with release of results one or two years after the fact instead of five years, as in the case of the present study. Improved timeliness however would come at the cost of lower quality and would involve subsequent revision of initial estimates. A regional dimension could be added to enable estimates of the revenue from tourism for each provincial/territorial government. Analysis could be further enhanced through annual studies, instead of occasional studies, as has been the case to-date.

The coverage of government revenue could be expanded to give a more complete picture. Government revenues indirectly attributable to tourism, stemming from taxes on the production of goods and services which are used to produce the goods and services directly purchased by tourists (e.g., taxes on fuel purchased by airlines), could be calculated using an economic impact model. Last, the factors underlying the change in government revenue attributable to tourism (e.g., tax rates, tourist spending levels and patterns) could be quantified.

Appendices

Appendix A: Concepts and definitions

Appendix B: Sources and methods

Appendix C: Statistical tables

Appendix D: Tourism industries (NAICS 1997)

Appendix E: Tourism commodities

Appendix A: Concepts and definitions

The aim of this study is to estimate the revenue to government that can be attributed to tourism in Canada. **Government revenue** includes both tax and non-tax sources of revenue. To the extent that tourism demand supports the production and sale of goods and services, which in turn generates jobs, employment income and profits, it also generates revenue to government through taxes and other non-tax sources. As such, some government revenue is **attributable to tourism**.

Only those revenues that are **directly** attributable to tourism are identified. These revenues stem from taxes either on sales of goods and services to visitors or taxes on the income generated by the production of these goods and services and from government sale of goods and services to tourists. Revenues that are **indirectly** attributable to tourism, for instance through taxes generated by suppliers of tourism industries, are included with those that are not directly attributable to tourism. These revenues are not separately identified. Table A1 details the various sources of revenue included in the study.

This study follows the concepts and definitions of tourism as defined in the national and provincial/territorial Tourism Satellite Accounts (PTSA). The PTSA in turn follows the internationally recognized System of National Accounts (SNA) and the recommended methodological framework for Tourism Satellite Accounts adopted by the World Tourism Organization and the United Nations Statistical Commission.

Tourism, as defined internationally, is "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." In Canada, usual environment is defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.

Several other key definitions related to tourism, among others, can be found in the glossary.

Table A1: Sources of government revenue, 1998

Federal	Provincial/territorial	Municipal
Income taxes		
Personal income tax	Personal income tax	
Corporate income tax	Corporate income tax	
Other taxes on production		
Softwood Lumber Fees	Real Property Taxes	Real Property Taxes
Fishing Licences	Grants in Lieu of Taxes	Developer's Fees (lot levies)
Mining Leases and Royalties	Capital Taxes	Special Assessments
GST Penalties	Business Taxes	Other Property and Related
Canadian Dairy Commission, Levy	Misc. Property related Taxes	Poll Taxes
Canadian Television Fund-Lic.Fees	Payroll Taxes	Grants in Lieu of Taxes
Other Miscellaneous Taxes	Commercial Motor Vehicle Licence	Licences and Permits
	Natural Resource Taxes	Business Taxes
	Natural Resource Licences	Other Miscellaneous Taxes
	Agricultural Insurance Premium	
	Insurance Premium Taxes	
	Liquor Licenses	
	Other Licences and Permits	
	Business Fines and Penalties	
	Other Miscellaneous Taxes	
Taxes on products		
Excise Duties	Provincial Trading Profits	Local Amusement Tax
Excise Taxes	Gasoline Taxes	Sales Taxes
Federal Sales Tax / GST	Provincial Amusement Tax	Deed Transfer Tax
Gasoline Taxes	Liquor Gallonage Tax	
Air Transportation Tax ⁽¹⁾	Retail Sales (PST/HST&Other) Tax	
Customs Import Duties	Land Transfer Tax	
Federal-Provincial Lottery Agreement		
Parimutual Supervision		
Contributions to social insurance plans		
Employment Insurance	Quebec Pension Plan	
Canada Pension Plan	Worker's Compensation	
Government sales of goods and services		

Note(s): (1) The Air Transportation Tax was phased out in 1998.

Appendix B: Sources and methods

There is no specific "tourism industry" or "tourism commodity" within the SNA. Rather, tourism is dispersed among the various industries and commodities of the System. Therefore, like the PTSA, this study requires the estimation of the tourism portion of each industry and commodity. Once these shares are established, they are multiplied by the taxes, by industry or by commodity, to determine the portion attributable to tourism. The following describes the key data sources for the study and outlines the main aspects of its methodology.

Data sources

Several main data sources are used in this study. The PTSA 1998 provides tourism expenditures by commodity which allows the calculation of tourism's share of spending for all commodities. Detailed industry information from the PTSA is used to estimate tourism shares by industry. Revenue from government sales of goods and services to visitors also comes from this account.

The PTSA is based largely on the input-output (IO) tables of the SNA. The IO tables are an invaluable source of taxes on products, by detailed commodity, and taxes on production, by detailed industry. This information is also available by level of government (federal, provincial/territorial and municipal). The Provincial Economic Accounts (PEA) carry estimates of revenues by type of tax and level of government, which serve as benchmark totals for the study. The PEA tax totals are on an accrual basis, that is, they are allocated to the year in which they are generated, not the year in which they are actually paid.

Federal and provincial/territorial taxes on employment earnings and social contributions by industry come from T4 tax remittance files from Canada Customs and Revenue Agency.

Methods

a. Tourism shares

The tourism shares of commodities or industries provide the crucial ratios to estimate the portion of taxes due to tourism, either from taxes on income or production by industry or from taxes on products by commodity. The tourism shares are calculated using the output attributable to tourism from the PTSA divided by the total gross output (at basic prices) of a commodity or industry from the IO tables. These shares are then multiplied by the taxes, by commodity or industry, to obtain the taxes attributable to tourism. This method assumes that the tourism tax share is equal to the tourism commodity or industry share.

To give an example, if a commodity raises \$20 million in sales taxes and the PTSA shows 10% of its total demand is from tourists, the government revenue attributed to tourism is \$2 million (\$20 million X 10%). Similar calculations are done by industry to estimate the portion of taxes on income and production that are due to tourism. These calculations are done at the most detailed level (for the 727 commodities and 300 industries in the IO tables). Much of the data at this level of detail are confidential. For publication, they are aggregated so as not to reveal any confidential data.

b. Taxes on income and contributions to social insurance plans

Taxes on income are calculated by industry of origin, in the case of individuals' employment earnings. Thus, the taxes of a farm worker are attributed to agriculture. Information on taxes withheld from employment earnings and EI and C/QPP premiums by industry come from T4 tax remittance files. Employer contributions to workers' compensation plans, by industry, come from the PEA.

The T4 files only contain employee contributions to EI and C/QPP; employers' contributions however are a straightforward calculation based on the employee premiums. The self-employed are not included in the T4-file. The totals for their EI and C/QPP premiums are distributed by industry on the basis of the distribution for employee contributions.

Contributions to social insurance plans are benchmarked to the totals published in the PEA. Adjustments are made in the PEA to ensure that these payments are compatible with SNA concepts and definitions. For example, an individual may work in two separate jobs and over-contribute to CPP. Such overpayments are ultimately reimbursed through the income tax system. These adjustments are reflected in the PEA data. There is some room for improvement here in the future. The possibility of using tax data on the self-employed can be explored with a view to improving the industry allocation of their income taxes and social insurance premiums.

Taxes on employment earnings for the province of Quebec are only partially covered by the T4 remittance files. These files include only the federal portion of tax withheld from pay cheques. The federal government also gives a 16.5% rebate of federal income tax to residents of Quebec, and this is deducted from the federal tax remitted. The provincial portion is calculated separately based on data from Revenue Quebec on the total tax remitted. This total is distributed by industry according to the distribution of federal taxes on employment earnings in Quebec.

Taxes on profits of corporations and government business enterprises and on the net income of unincorporated business are also included in the study. For corporations and government business enterprises, federal and provincial/territorial tax totals come from the PEA. In this case, a distribution of taxes is not available by industry. However, operating surplus, available by industry in the IO tables, is used to distribute the totals. This method results in taxes that are proportional to profits across industries.

In the case of unincorporated business, the total tax comes from Canada Customs and Revenue Agency. This figure is first split between the federal and provincial/territorial governments on the basis of their respective shares of income taxes. The distribution by industry is then established on the industry distribution of mixed income from the IO tables.

An improved allocation, by industry, of taxes on corporate profits and on net income of unincorporated business may be feasible. This will be considered in a future study.

c. Other taxes on production and taxes on products

Other taxes on production are available by industry. The tourism portion of these taxes is simply estimated as the tourism share of each industry times the tax amount for each industry. Taxes on products, as the term implies, are levied on commodities. All taxes on products levied by the three levels of government are included; tourism shares by commodity are applied to obtain the tourism portion.

d. Government sales of goods and services

Government sales of goods and services provide another source of revenue. These revenues come mainly from camping, recreation and entertainment. They are determined in the PTSA by taking the total supply of government tourism commodities and multiplying each one by the appropriate tourism share.

It might be noted that the activities and expenditures of government in support of tourism are not at present articulated in the PTSA. However, because some government produced goods and services (e.g., camping ground fees) are sold directly to tourists, there is an attribution of tax revenue to tourism. The \$48 million of government revenue attributed to tourism for the Government Administration (see Table 4) stems from the sale of government goods and services directly to tourists which in turn leads to an attribution to tourism of part of the income taxes and contributions to social insurance paid by public sector employees.

Taxes attributed to tourism for the commodity "government services" (see Table 5) are zero despite the fact that government sales of goods and services to tourists are included. This is because these government sales are classified according to the commodity that is sold. For instance, sales of government provided recreational services (e.g., museum admission fees) are classified along with all sales of recreation and entertainment services (by both business and government). The commodity "government services" includes items, such as health and education services, which are generally only provided by government, and typically not purchased by tourists.

Appendix C: Statistical tables

Table C1: Income taxes, other taxes on production and contributions to social insurance plans, 1998 (\$ millions)

Table C2: Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 1998 (\$ millions)

Table C3: Income taxes, other taxes on production and contributions to social insurance plans - Not directly attributable to tourism, 1998 (\$ millions))

Table C4: Taxes on products (final sales), 1998 (\$millions)

Table C5: Tourism demand, 1998 (\$ millions)

Table C6: Other taxes on production, showing GST and PST - Directly attributable to tourism, 1998 (\$ millions)

Table C7: Taxes on products (final sales), by source - Directly attributable to tourism, 1998 (\$millions)

Table C1: Income taxes, other taxes on production and contributions to social insurance plans, 1998 (\$ millions)

Industry	Total Government				Federal				Provincial & Territorial				Municipal
	Total	Income tax	Social Insurance	Other taxes	Total	Income tax	Social Insurance	Other taxes	Total	Income tax	Social Insurance	Other taxes	Total
Crop and Animal Production	3,611	1,713	324	1,574	1,469	1,074	230	165	1,444	639	94	711	698
Forestry and Logging	1,589	1,004	415	170	825	607	188	30	704	398	227	79	60
Fishing, Hunting and Trapping	256	149	41	66	139	92	23	23	100	57	17	25	17
Mining and Oil and Gas Extraction	6,892	4,783	948	1,161	3,810	3,088	618	104	2,577	1,695	330	552	505
Utilities	6,023	3,749	549	1,725	2,750	2,324	390	36	2,236	1,425	159	652	1,038
Construction	14,151	7,026	2,927	4,198	6,330	4,403	1,755	172	6,508	2,623	1,172	2,712	1,313
Manufacturing	42,545	28,512	9,072	4,961	23,933	17,655	6,150	128	15,823	10,856	2,922	2,044	2,789
Wholesale Trade	14,154	8,891	2,583	2,680	7,845	5,556	2,004	285	5,187	3,335	579	1,273	1,122
Retail Trade	13,732	7,503	3,269	2,959	7,441	4,642	2,605	195	4,791	2,861	665	1,264	1,500
Air Transportation and Related Services	1,659	881	294	484	826	541	226	60	716	341	69	307	117
Rail Transportation	939	494	116	328	434	309	89	35	396	185	27	183	109
Water Transportation	342	194	61	87	180	121	48	11	143	73	13	57	19
Urban Transit Systems	1,334	858	321	156	769	507	236	26	526	351	85	90	40
Interurban and Rural Bus Transportation	66	33	14	19	33	20	11	2	28	12	3	13	4
Taxi and Limousine Service	237	69	20	147	72	44	18	10	92	26	2	64	73
All Other Transit and Ground Passenger Transportation	321	165	75	81	170	99	58	13	137	65	18	54	14
Scenic and Sightseeing Transportation	35	17	6	12	16	11	5	1	13	7	1	5	6
Other Transportation and Warehousing	8,222	4,441	1,438	2,343	4,133	2,775	1,129	229	3,410	1,666	309	1,435	679
Motion Picture and Video Exhibition	112	49	17	46	46	31	14	1	39	18	3	17	28
Information and Cultural Industries	7,601	5,042	1,242	1,318	4,119	3,122	954	44	2,827	1,920	288	619	655
Automotive Equipment Rental and Leasing	548	356	54	138	297	227	49	21	208	129	4	74	43
Finance, Insurance, Real Estate and Renting and Leasing	54,786	22,492	2,775	29,519	18,580	14,191	2,443	1,946	19,099	8,301	332	10,466	17,107
Professional, Scientific and Technical Services	11,077	8,229	2,079	770	6,911	5,163	1,710	39	3,822	3,066	369	388	343
Travel Arrangement and Reservation Services	402	256	99	48	246	161	84	1	136	95	15	25	21
Admin. & Support, Waste Mgmt. & Remediation Services	4,465	2,806	1,129	529	2,745	1,745	945	55	1,532	1,061	184	287	188
Recreation and Entertainment	2,251	1,266	486	500	1,354	788	391	174	776	477	95	204	122
Accommodation	1,987	850	370	767	886	533	305	48	753	317	65	371	348
Food Services and Drinking Places	3,441	1,509	905	1,027	1,829	926	737	166	1,394	582	168	643	218
Other Services (Except Public Administration)	7,531	2,778	1,218	3,535	3,391	1,727	951	713	3,924	1,051	267	2,607	215
Educational Services	11,249	7,957	3,233	59	7,624	4,864	2,758	2	3,594	3,093	476	25	32
Health Care and Social Assistance	13,256	8,796	3,714	746	8,627	5,341	2,965	321	4,494	3,455	749	290	135
Non-profit Institutions Serving Households	859	266	148	445	450	165	134	152	298	101	14	182	111
Government Administration	18,198	10,608	3,521	4,069	10,031	6,527	2,964	540	6,343	4,081	557	1,705	1,824
Tourism industries	13,675	6,997	2,840	3,838	7,158	4,319	2,271	568	5,356	2,678	569	2,109	1,161
<i>as a percent of total business sector</i>	6.5	6.0	8.6	6.3	7.0	6.0	9.3	12.0	6.8	6.1	6.7	7.7	4.0
<i>as a percent of total economy</i>	5.4	4.9	6.5	5.8	5.6	4.8	6.8	9.9	5.7	4.9	5.5	7.2	3.7
Non-tourism industries	240,195	136,745	40,625	62,825	121,153	85,061	30,914	5,178	88,712	51,684	9,711	27,317	30,330
Total business sector	210,309	116,116	32,848	61,344	101,579	72,484	24,364	4,731	79,340	43,632	8,484	27,224	29,389
Total economy	253,870	143,743	43,465	66,663	128,311	89,380	33,185	5,746	94,069	54,363	10,280	29,426	31,491

Note(s): (1) Bold type indicates tourism industries.
(2) Table C1 is the sum of tables C2 and C3.
(3) Numbers may not add due to rounding.

Table C2: Income taxes, other taxes on production and contributions to social insurance plans - Directly attributable to tourism, 1998 (\$ millions)

Industry	Total Government				Federal				Provincial & Territorial				Municipal
	Total	Income tax	Social Insurance	Other taxes	Total	Income tax	Social Insurance	Other taxes	Total	Income tax	Social Insurance	Other taxes	Total
Crop and Animal Production	27	13	3	12	11	8	2	1	11	5	1	5	5
Forestry and Logging	3	2	1	0	2	1	0	0	1	1	0	0	0
Fishing, Hunting and Trapping	2	1	0	0	1	1	0	0	1	0	0	0	0
Mining and Oil and Gas Extraction	7	5	1	1	4	3	1	0	3	2	0	1	0
Utilities	4	3	0	1	2	2	0	0	2	1	0	1	1
Construction	12	6	2	4	6	4	1	1	5	2	1	2	1
Manufacturing	480	316	103	61	258	190	66	1	188	126	38	24	35
Wholesale Trade	264	165	49	50	147	103	38	5	96	62	11	24	21
Retail Trade	670	368	158	145	362	227	125	10	235	140	33	62	73
Air Transportation and Related Services	1,282	681	227	374	638	418	174	46	554	263	53	237	90
Rail Transportation	114	60	14	40	53	37	11	4	48	22	3	22	13
Water Transportation	39	22	7	10	21	14	6	1	16	8	1	6	2
Urban Transit Systems	88	57	21	10	51	34	15	2	35	23	6	6	3
Interurban and Rural Bus Transportation	38	19	8	11	19	12	7	1	16	7	2	8	2
Taxi and Limousine Service	30	9	2	19	9	6	2	1	12	3	0	8	9
All Other Transit and Ground Passenger Transportation	68	36	15	18	35	22	11	3	30	14	4	12	3
Scenic and Sightseeing Transportation	17	8	3	6	7	5	2	0	6	3	1	3	3
Other Transportation and Warehousing	9	6	1	2	5	3	1	0	3	2	0	1	1
Motion Picture and Video Exhibition	23	10	3	10	9	7	2	0	8	4	1	4	6
Information and Cultural Industries	33	21	6	6	18	13	4	0	12	8	1	3	3
Automotive Equipment Rental and Leasing	186	120	19	47	101	77	17	7	70	44	2	25	15
Finance, Insurance, Real Estate and Renting and Leasing	157	63	7	87	53	40	6	7	54	23	1	31	49
Professional, Scientific and Technical Services	3	2	1	0	2	1	0	0	1	1	0	0	0
Travel Arrangement and Reservation Services	382	240	97	45	235	151	83	1	127	89	14	24	20
Admin. & Support, Waste Mgmt. & Remediation Services	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Entertainment	530	295	114	121	319	184	91	44	183	111	22	49	29
Accommodation	1,305	552	241	512	577	346	199	32	496	205	43	248	232
Food Services and Drinking Places	592	266	146	181	308	163	116	29	245	103	30	113	38
Other Services (Except Public Administration)	136	78	34	24	77	48	27	2	49	30	7	12	10
Educational Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Care and Social Assistance	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit Institutions Serving Households	5	0	-	5	2	0	-	2	2	0	-	2	0
Government Administration	48	29	8	11	27	18	7	3	17	11	1	5	3
Tourism industries	4,694	2,375	917	1,402	2,383	1,474	736	173	1,846	901	181	764	465
<i>as a percent of total business sector</i>	<i>72.2</i>	<i>69.4</i>	<i>71.5</i>	<i>78.0</i>	<i>71.6</i>	<i>69.5</i>	<i>73.0</i>	<i>86.2</i>	<i>73.7</i>	<i>69.1</i>	<i>66.1</i>	<i>82.3</i>	<i>69.7</i>
<i>as a percent of total economy</i>	<i>71.6</i>	<i>68.8</i>	<i>71.0</i>	<i>77.4</i>	<i>70.9</i>	<i>68.9</i>	<i>72.5</i>	<i>84.2</i>	<i>73.1</i>	<i>68.5</i>	<i>65.8</i>	<i>81.6</i>	<i>69.3</i>
Non-tourism industries	1,862	1,078	374	410	976	664	280	32	680	414	94	172	206
Total business sector	6,503	3,424	1,283	1,796	3,330	2,120	1,009	200	2,506	1,303	274	929	667
Total economy	6,556	3,453	1,291	1,812	3,359	2,138	1,016	205	2,526	1,314	275	936	670

Note(s): (1) Bold type indicates tourism industries.

(2) Table C2 is table C1 minus table C3.

(3) Numbers may not add due to rounding.

Table C3: Income taxes, other taxes on production and contributions to social insurance plans - Not directly attributable to tourism, 1998 (\$ millions)

Industry	Total Government				Federal				Provincial & Territorial				Municipal
	Total	Income tax	Social Insurance	Other taxes	Total	Income tax	Social Insurance	Other taxes	Total	Income tax	Social Insurance	Other taxes	Total
Crop and Animal Production	3,584	1,700	322	1,562	1,458	1,066	228	164	1,433	634	94	706	692
Forestry and Logging	1,586	1,002	415	169	823	605	188	30	703	397	227	79	60
Fishing, Hunting and Trapping	254	148	40	66	138	92	23	23	99	56	17	25	17
Mining and Oil and Gas Extraction	6,884	4,778	947	1,159	3,806	3,085	617	104	2,574	1,693	330	551	504
Utilities	6,019	3,746	549	1,724	2,748	2,322	390	36	2,234	1,424	159	651	1,037
Construction	14,139	7,020	2,925	4,193	6,324	4,399	1,754	172	6,502	2,621	1,172	2,710	1,312
Manufacturing	42,064	28,196	8,969	4,900	23,676	17,465	6,084	126	15,636	10,730	2,885	2,020	2,753
Wholesale Trade	13,890	8,725	2,534	2,631	7,699	5,453	1,966	280	5,090	3,273	568	1,250	1,101
Retail Trade	13,061	7,135	3,112	2,814	7,079	4,414	2,480	185	4,556	2,721	632	1,202	1,426
Air Transportation and Related Services	377	200	67	110	188	123	52	14	163	77	16	70	27
Rail Transportation	825	435	102	288	381	272	78	31	348	163	24	161	96
Water Transportation	303	172	54	77	160	107	43	10	127	65	12	50	17
Urban Transit Systems	1,246	800	300	145	718	473	221	24	490	327	79	84	37
Interurban and Rural Bus Transportation	28	14	6	8	14	9	5	1	12	5	1	6	2
Taxi and Limousine Service	207	60	18	128	63	38	16	9	80	22	2	56	63
All Other Transit and Ground Passenger Transportation	253	129	61	63	134	78	47	10	107	51	14	42	11
Scenic and Sightseeing Transportation	19	9	3	6	8	6	3	0	7	3	1	3	3
Other Transportation and Warehousing	8,212	4,435	1,436	2,341	4,128	2,772	1,128	229	3,407	1,664	308	1,434	677
Motion Picture and Video Exhibition	89	39	14	36	37	25	11	1	31	14	3	14	22
Information and Cultural Industries	7,568	5,020	1,236	1,311	4,101	3,108	949	44	2,815	1,912	287	616	651
Automotive Equipment Rental and Leasing	362	236	35	92	196	151	32	14	138	86	3	49	29
Finance, Insurance, Real Estate and Renting and Leasing	54,629	22,430	2,768	29,432	18,527	14,152	2,436	1,939	19,045	8,278	332	10,436	17,057
Professional, Scientific and Technical Services	11,074	8,227	2,078	769	6,910	5,162	1,709	39	3,821	3,065	369	388	343
Travel Arrangement and Reservation Services	21	16	2	3	11	10	1	0	8	6	1	2	1
Admin. & Support, Waste Mgmt. & Remediation Services	4,465	2,806	1,129	529	2,745	1,745	945	55	1,532	1,061	184	287	188
Recreation and Entertainment	1,721	971	372	378	1,035	605	300	130	593	366	73	155	93
Accommodation	683	298	129	255	309	187	106	16	258	111	23	124	116
Food Services and Drinking Places	2,849	1,243	760	846	1,521	763	621	137	1,149	480	139	530	180
Other Services (Except Public Administration)	7,395	2,701	1,184	3,510	3,314	1,679	924	710	3,876	1,022	260	2,595	205
Educational Services	11,249	7,957	3,233	59	7,624	4,864	2,758	2	3,594	3,093	476	25	32
Health Care and Social Assistance	13,256	8,796	3,714	746	8,627	5,341	2,965	321	4,494	3,455	749	290	135
Non-profit Institutions Serving Households	854	266	148	440	448	165	134	150	295	101	14	180	111
Government Administration	18,150	10,580	3,513	4,058	10,003	6,509	2,957	537	6,326	4,070	556	1,700	1,821
Tourism industries	8,982	4,622	1,923	2,436	4,775	2,845	1,535	395	3,122	1,778	388	1,344	696
<i>as a percent of total business sector</i>	<i>4.4</i>	<i>4.1</i>	<i>6.1</i>	<i>4.1</i>	<i>4.9</i>	<i>4.0</i>	<i>6.6</i>	<i>8.7</i>	<i>4.5</i>	<i>4.2</i>	<i>4.7</i>	<i>5.1</i>	<i>2.4</i>
<i>as a percent of total economy</i>	<i>3.6</i>	<i>3.3</i>	<i>4.6</i>	<i>3.8</i>	<i>3.8</i>	<i>3.3</i>	<i>4.8</i>	<i>7.1</i>	<i>3.8</i>	<i>3.4</i>	<i>3.9</i>	<i>4.7</i>	<i>2.3</i>
Non-tourism industries	238,333	135,668	40,251	62,415	120,177	84,397	30,634	5,146	78,416	51,271	9,617	27,145	30,124
Total business sector	203,806	112,692	31,566	59,548	98,250	70,363	23,356	4,531	68,624	42,329	8,210	26,295	28,722
Total economy	247,315	140,290	42,174	64,851	124,952	87,241	32,169	5,541	81,538	53,048	10,005	28,489	30,820

Note(s): (1) Bold type indicates tourism industries.
(2) Table C3 is table C1 minus table C2.
(3) Numbers may not add due to rounding.

Table C4: Taxes on products (final sales), 1998 (\$millions)

Commodity	Total taxes on final sales				Directly attributable to tourism			
	Total	Federal	Provincial & Territorial	Municipal	Total	Federal	Provincial & Territorial	Municipal
Agricultural Products	272	164	108	-	1	0	0	-
Forestry Products	19	12	7	-	-	-	-	-
Fishing and Trapping	-	-	-	-	-	-	-	-
Mining and Related	250	229	21	1	0	0	0	-
Manufacturing - Food Products	12,742	5,639	7,103	-	756	358	398	-
Manufacturing - Petrol and Coal	7,522	3,879	3,643	-	1,784	922	862	-
Manufacturing - Other products	19,483	10,542	8,942	-	1,141	702	440	-
Construction	2,930	2,279	651	-	-	-	-	-
Air Transport	628	564	64	-	599	537	61	-
Rail	11	8	3	-	10	8	2	-
Water	10	8	2	-	9	7	2	-
Urban & Other Transport	70	38	32	-	2	1	1	-
Interurban, charter and tour bus	16	13	3	-	15	12	3	-
Taxi	34	26	8	-	4	3	1	-
Travel Agent Services	54	42	13	-	54	41	13	-
Other Transport	66	52	14	-	4	3	1	-
Storage	9	7	2	-	-	-	-	-
Communication	1,517	806	711	-	-	-	-	-
Utility Services	996	671	312	13	-	-	-	-
Wholesale	-	-	-	-	-	-	-	-
Retail	822	382	440	-	98	46	53	-
Auto Maintenance	790	407	383	-	52	27	26	-
Finance, Insurance, Real Estate	1,932	630	1,302	-	-	-	-	-
Recreation and Entertainment	5,779	565	5,210	4	1,427	139	1,287	1
Business Services	174	136	37	-	-	-	-	-
Personal Services	683	477	207	-	41	29	12	-
Accommodation	402	177	214	11	363	160	194	10
Food and Beverage	2,679	1,592	1,087	-	533	317	216	-
Other Supplies and Services	536	272	264	-	-	-	-	-
Automobile Rental	79	40	38	-	18	9	9	-
Other Business Services	0	0	-	-	-	-	-	-
Government Services	70	57	13	-	-	-	-	-
Tourism commodities	9,692	3,034	6,643	15	3,032	1,234	1,788	11
as a percent of total business sector	16.0	10.2	21.5	52.1	43.9	37.1	49.9	100.0
as a percent of total economy	16.0	10.2	21.6	52.1	43.9	37.1	49.9	100.0
Non-tourism commodities	50,883	26,677	24,193	14	3,881	2,089	1,792	-
Total business sector	60,506	29,654	30,823	28	6,913	3,322	3,580	11
Total economy	60,575	29,711	30,836	28	6,913	3,322	3,580	11

Note(s): (1) Bold type indicates tourism commodities.

(2) Numbers may not add due to rounding.

Table C5: Tourism demand, 1998 (\$ millions)

Commodity	Tourism spending
Agricultural Products	268
Forestry Products	-
Fishing and Trapping	14
Mining and Related	2
Manufacturing - Food Products	2,871
Manufacturing - Petrol and Coal	1,754
Manufacturing - Other products	3,384
Construction	-
Air Transport	10,513
Rail	206
Water	244
Urban & Other Transport	152
Interurban, charter and tour bus	612
Taxi	165
Travel Agent Services	2,657
Other Transport	-
Storage	21
Communication	-
Utility Services	-
Wholesale	1,434
Retail	3,065
Auto Maintenance	695
Finance, Insurance, Real Estate	-
Recreation and Entertainment	3,210
Business Services	-
Personal Services	508
Accommodation	7,230
Food and Beverage	5,440
Other Supplies and Services	-
Automobile Rental	1,250
Other Business Services	192
Government Services	-
Tourism commodities	31,526
<i>as a percent of total business sector</i>	<i>68.7</i>
<i>as a percent of total economy</i>	<i>68.7</i>
Non-tourism commodities	14,361
Total business sector	45,887
Total economy	45,887

Note(s): (1) Bold type indicates tourism commodities.

(2) Numbers may not add due to rounding.

Table C6: Other taxes on production, showing GST and PST - Directly attributable to tourism, 1998 (\$ millions)

Industry	Total Government			Federal			Provincial & Territorial			Municipal
	Total	Subsidies	Net	Total	GST	Other	Total	PST	Other	Total
Crop and Animal Production	12	14	-3	1	-	1	5	0	5	5
Forestry and Logging	0	0	0	0	-	0	0	0	0	0
Fishing, Hunting and Trapping	0	0	0	0	-	0	0	0	0	0
Mining and Oil and Gas Extraction	1	0	1	0	0	0	1	0	0	0
Utilities	1	0	1	0	-	0	1	0	0	1
Construction	4	-	4	1	-	1	2	0	2	1
Manufacturing	61	7	53	1	-	1	24	3	21	35
Wholesale Trade	50	3	47	5	-	5	24	4	19	21
Retail Trade	145	10	135	10	-	10	62	9	53	73
Air Transportation and Related Services	374	0	374	46	-	46	237	84	154	90
Rail Transportation	40	29	11	4	-	4	22	6	16	13
Water Transportation	10	12	-2	1	-	1	6	1	5	2
Urban Transit Systems	10	115	-104	2	1	1	6	2	4	3
Interurban and Rural Bus Transportation	11	0	11	1	0	1	8	1	6	2
Taxi and Limousine Service	19	0	19	1	-	1	8	2	7	9
All Other Transit and Ground Passenger Transportation	18	2	16	3	0	3	12	1	11	3
Scenic and Sightseeing Transportation	6	0	6	0	-	0	3	0	2	3
Other Transportation and Warehousing	2	2	1	0	0	0	1	0	1	1
Motion Picture and Video Exhibition	10	0	9	0	-	0	4	0	3	6
Information and Cultural Industries	6	3	3	0	-	0	3	1	2	3
Automotive Equipment Rental and Leasing	47	-	47	7	0	7	25	8	17	15
Finance, Insurance, Real Estate and Renting and Leasing	87	2	85	7	5	1	31	2	28	49
Professional, Scientific and Technical Services	0	0	0	0	-	0	0	0	0	0
Travel Arrangement and Reservation Services	45	6	39	1	-	1	24	11	13	20
Admin. & Support, Waste Mgmt. & Remediation Services	0	0	0	0	-	0	0	0	0	0
Recreation and Entertainment	121	30	91	44	39	4	49	22	27	29
Accommodation	512	17	495	32	-	32	248	25	222	232
Food Services and Drinking Places	181	5	176	29	-	29	113	7	106	38
Other Services (Except Public Administration)	24	1	23	2	-	2	12	3	8	10
Educational Services	-	-	0	-	-	-	-	-	-	-
Health Care and Social Assistance	-	-	0	-	-	-	-	-	-	-
Non-profit Institutions Serving Households	5	-	5	2	2	0	2	1	1	0
Government Administration	11	-	11	3	2	1	5	2	3	3
Total business sector	1,796	257	1,539	200	47	154	929	195	734	667
<i>per dollar of tourism spending</i>	<i>0.039</i>	<i>0.006</i>	<i>0.034</i>	<i>0.004</i>	<i>0.001</i>	<i>0.003</i>	<i>0.020</i>	<i>0.004</i>	<i>0.016</i>	<i>0.015</i>
Total economy	1,812	257	1,555	205	51	155	936	199	738	670
<i>per dollar of tourism spending</i>	<i>0.039</i>	<i>0.006</i>	<i>0.034</i>	<i>0.004</i>	<i>0.001</i>	<i>0.003</i>	<i>0.020</i>	<i>0.004</i>	<i>0.016</i>	<i>0.015</i>

Note(s): (1) Bold type indicates tourism industries.

(2) While shown in this Table, subsidies to industries (or on commodities) are not deducted from revenues attributable to tourism in the main estimates or in any other tables in this report.

(3) Numbers may not add due to rounding.

Table C7: Taxes on products (final sales), by source - Directly attributable to tourism, 1998 (\$millions)

Commodity	Total	Federal				Provincial & Territorial			Municipal
		Total	GST	Import duties	Other	Total	PST	Other	Total
Agricultural Products	1	0	0	0	-	0	0	-	-
Forestry Products	-	-	-	-	-	-	-	-	-
Fishing and Trapping	-	-	-	-	-	-	-	-	-
Mining and Related	0	0	0	0	-	0	0	-	-
Manufacturing - Food Products	756	358	154	16	188	398	330	68	-
Manufacturing - Petrol and Coal	1,784	922	221	0	702	862	76	786	-
Manufacturing - Other products	1,141	702	497	196	8	440	440	-	-
Construction	-	-	-	-	-	-	-	-	-
Air Transport	599	537	288	-	249	61	61	-	-
Rail	10	8	8	-	-	2	2	-	-
Water	9	7	7	-	-	2	2	-	-
Urban & Other Transport	2	1	1	-	-	1	1	-	-
Interurban, charter and tour bus	15	12	12	-	-	3	3	-	-
Taxi	4	3	3	-	-	1	1	-	-
Travel Agent Services	54	41	41	-	-	13	13	-	-
Other Transport	4	3	3	-	-	1	1	-	-
Storage	-	-	-	-	-	-	-	-	-
Communication	-	-	-	-	-	-	-	-	-
Utility Services	-	-	-	-	-	-	-	-	-
Wholesale	-	-	-	-	-	-	-	-	-
Retail	98	46	46	-	-	53	53	-	-
Auto Maintenance	52	27	27	-	-	26	26	-	-
Finance, Insurance, Real Estate	-	-	-	-	-	-	-	-	-
Recreation and Entertainment	1,427	139	123	-	16	1,287	32	1,255	1
Business Services	-	-	-	-	-	-	-	-	-
Personal Services	41	29	29	-	-	12	12	-	-
Accommodation	363	160	160	-	-	194	194	-	10
Food and Beverage	533	317	317	-	-	216	216	-	-
Other Supplies and Services	-	-	-	-	-	-	-	-	-
Automobile Rental	18	9	9	-	-	9	9	-	-
Other Business Services	-	-	-	-	-	-	-	-	-
Government Services	-	-	-	-	-	-	-	-	-
Total business sector	6,913	3,322	1,946	213	1,163	3,580	1,472	2,109	11
<i>per dollar of tourism spending</i>	<i>0.151</i>	<i>0.072</i>	<i>0.042</i>	<i>0.005</i>	<i>0.025</i>	<i>0.078</i>	<i>0.032</i>	<i>0.046</i>	<i>0.000</i>
Total economy	6,913	3,322	1,946	213	1,163	3,580	1,472	2,109	11
<i>per dollar of tourism spending</i>	<i>0.151</i>	<i>0.072</i>	<i>0.042</i>	<i>0.005</i>	<i>0.025</i>	<i>0.078</i>	<i>0.032</i>	<i>0.046</i>	<i>0.000</i>

Note(s): (1) Bold type indicates tourism commodities.
 (2) Numbers may not add due to rounding.

Appendix D: Tourism industries (North American Industry Classification System, 1997)

Air Transportation

- 4811 - Scheduled air transport
- 4812 - Non-scheduled air transport

Rail Transportation

- 4821 - Rail transportation

Water Transportation

- 4831 - Deep Sea, Coastal and Great Lakes Water Transportation
- 4832 - Inland Water Transportation

Bus Transportation

- 4851 - Urban Transit Systems
- 4852 - Interurban and Rural Bus Transportation
- 4854 - School and Employee Bus Transportation
- 4855 - Charter Bus Industry
- 4859 - Other Transit and Group Passenger Transportation

Scenic and Sightseeing Transportation

- 4871 - Scenic and Sightseeing Transportation, Land
- 4872 - Scenic and Sightseeing Transportation, Water
- 4879 - Scenic and Sightseeing Transportation, Other

Taxicabs

- 4853 - Taxi and Limousine Service

Vehicle rental and leasing

- 5321 - Automotive Equipment Rental and Leasing

Hotels

- 7211 - Traveller Accommodation (except 721114-Motels)

Motels

- 721114 - Motels

Camping

- 721211 - RV (Recreational Vehicle) Parks and Campgrounds

Other Accommodation

- 721212 - Hunting and Fishing Camps
- 721213 - Recreational (except Hunting and Fishing) and Vacation Camps
- 721198 - All Other Traveller Accommodation

Food and Beverage Services

- 7221 - Full-Service Restaurants
- 7222 - Limited-Service Eating Places
- 7224 - Drinking Places (Alcoholic Beverages)

Recreation and Entertainment

- 51213 - Motion Picture and Video Exhibition
- 7111 - Performing Arts Companies
- 7112 - Spectator Sports
- 7115 - Independent Artists, Writers and Performers
- 7121 - Heritage Institutions
- 7131 - Amusement Parks and Arcades
- 7132 - Gambling Industries
- 7139 - Other Amusement and Recreation Industries

Travel Services

- 5615 - Travel Arrangement and Reservation Services

Appendix E: Tourism commodities

Transportation

- Passenger air
- Passenger rail
- Passenger water
- Interurban, charter and tour bus

Taxis

- Vehicle rental
- Vehicle repairs and parts
- Vehicle fuel

Accommodation

- Hotels
- Motels
- Camping
- Other accommodation (includes outfitters, commercial cabins and cottages)

Food and beverage services

- Meals from accommodation
- Meals from restaurants
- Alcoholic beverages from accommodation
- Alcoholic beverages from restaurants
- Meals and alcoholic beverages from other tourism industries

Other tourism commodities

- Recreation and entertainment
- Travel agency services
- Convention fees
- Pre-trip expenditures (include tents, camping goods, sleeping bags, luggage, travelsets, motor homes, trailers and semi-trailers of the caravan type for camping)

Non-tourism commodities purchased by tourists

- Groceries
- Beer, wine & liquor from stores
- Urban transit & parking
- Miscellaneous commodities (includes tobacco products, clothing, maps, and souvenirs)

Glossary

Basic prices. A basic price valuation includes the costs of production factors (labour and capital) and taxes and subsidies on production factors.

Business sector. All transactors producing goods and services for sale at a price intended to cover costs of production, namely corporations, government business enterprises, unincorporated businesses and independent professional practitioners.

Canada and Quebec pension plans. The part of the government sector which consists of the operations of the Canada and Quebec pension plans, established in 1966.

Contributions to social insurance plans. Employer and employee contributions to employment insurance, the Canada and Quebec pension plans and workers' compensation.

Corporate and government business enterprise sector. All business transactors whose legal form of organization is the corporation, plus government business enterprises.

Current transfers from persons and unincorporated businesses to government. Income taxes, contributions to social insurance plans and other current transfers.

Government investment income. In GDP, includes interest income of public service pension plans, other interest and dividend income of governments and royalties. In the government income and outlay account, it also includes the profits of government business enterprises remitted to government. See government business enterprises.

Government sales of goods and services. Revenues from the sale of goods and services, such as water charges, landing fees and charges for government documents.

Government sector. All departments, agencies, and funds (budgetary and non-budgetary) of the federal, provincial and local levels of government, as well as crown corporations which receive more than 50% of their revenues in grants from their parent governments. Also included are school boards, universities, non-profit colleges, hospitals, non-profit residential care facilities, as well as the Canada and Quebec pension plans.

Government business enterprises. Government enterprises and agencies which operate on a profit or cost recovery basis and whose motivation is similar to that of private enterprises. Their total profits (net of losses) are recorded in GDP, while only the profits remitted to government are recorded in the government income and outlay account, under investment income.

Gross Domestic Product. The total unduplicated value of the goods and services produced in a region during a given period. GDP can be measured three ways: as total incomes earned in current production, as total final sales of current production, or as total net values added in current production.

Market prices. A valuation expressed in terms of the prices actually paid by the purchaser, that is, after all applicable taxes and subsidies.

Net income of unincorporated business. The earnings of unincorporated proprietors, except farm operators, from their own business. It includes the net income of unincorporated businesses and self-employed individuals, as well as the net rental income of persons.

Other current transfers from persons to government. Transfers not classified as income taxes or contributions to social insurance plans. Includes hospital and medical care premiums, fines and penalties, and donations to entities within the government sector.

Other operating surplus. The income from production other than labour or mixed income. It includes depreciation and profit.

Subsidies. Transfers from government to the business sector toward current costs of production. These transfers represent additions to the income of producers from current production. Subsidies can be linked to production factors or products.

Taxes on factors of production. These are mandatory payments without consideration, in cash or in kind, collected by government. They apply to employment of labour and ownership or use of land, structures and other assets used for production purposes. They are payable regardless of the quantity or value of the goods and services produced or sold.

Taxes on products. These are mandatory payments without consideration, collected by government on the sale of goods and services. These taxes include sales taxes, fuel taxes, import duties and taxes, excise taxes on tobacco and alcohol.

Tourism. As defined by the World Tourism Organization and the United Nations Statistical Commission, tourism is "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." In Canada, usual environment is defined as less than 80 kilometres one way away from home. Crossing an international boundary is considered tourism regardless of distance travelled. Exclusions are commuting, travel for education, travel by armed forces or diplomats, and migration.

Tourism commodity. A good or service for which a significant part of its total demand in Canada comes from tourists.

Tourism demand. The spending of Canadian and non-resident visitors on domestically produced commodities. Total tourism demand is the sum of domestic demand and international demand.

Tourism domestic supply of tourism commodities. All tourism commodities that are mainly produced by tourism industries in a region. Not all of domestic supply is purchased by visitors, so that supply exceeds tourism demand. For example, tourists purchase only a small proportion of food and beverage services, with most going to local consumption. Also, domestic supply does not include imports. For example the sale of a ticket on a non-Canadian airline is excluded from domestic supply.

Tourism employment. A measure of employment generated by tourism activities within tourism and non-tourism industries. It is based on an estimate of jobs rather than full time equivalents. Thus, someone who works 10 hours a week and someone who works 50 hours a week both count as one tourism job.

Tourism industry. An industry that would cease to exist or would continue to exist only at significantly reduced levels of activity in the absence of tourism. Tourism industries are passenger transportation, accommodation, food and beverage services, recreation and entertainment and travel agencies.

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