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Sector Paper: Accommodation & Food services

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1.0 Introduction

The Accommodation and food services sector is a highly labour intensive sector which is closely linked to the performance of the tourism economy. With its large number of enterprises and high levels of employment it is of great importance to most economies. It is dominated by small and medium sized enterprises and is characterised by seasonality and by part-time and casual employment.

This paper summarises international progress and challenges in the measurement of turnover and price change, as well as classification issues in this sector. The main objective is to recommend best practices so that countries developing or revising their own programs will have a benchmark or point of reference. The best approach for each country will however be influenced by resources within their National Statistical Institute, availability of data sources and market conditions in this particular sector in their country.

The main sources of information used in this paper are the presentations and discussions from the 25th Voorburg Group (VG) meeting, along with the results of the VG survey of country progress and a specific survey on the sector.

The paper is organized as follows: Section (2.0) covers some of the primary issues related to classification; Section (3.0) describes the availability of turnover data, approaches to the collection of this data and measurement issues arising; Section (4.0) outlines the extent to which Service Producer Price Index (SPPI) data is compiled for the sector, the sources and methodologies adopted and main issues surrounding price measurement. Section 5.0 gives a brief summary of the conclusions.

2.0 Classification

The Accommodation and food services sector comprises establishments providing customers with short-stay accommodation and/or complete meals, snacks and beverages for immediate consumption. In many cases both accommodation and food and beverage services are provided at the same establishment. Other leisure services may also be provided at these establishments. Hotels for example can provide any of the following services to guests and members of the public – accommodation, restaurant, bar, laundry, gym, swimming, spa, casino, golf etc..

The classification of these services are reasonably standard from an international perspective however differences in both the content and level of detail can be found among the national and regional derivations of the United Nations (UN) industrial and product classifications.

2.1 Industry Classification

Four common industry classifications are considered here: the UN International Standard Industrial Classification (ISIC, Revision 4.0), the Japan Standard Industrial Classification (JSIC Rev 12 2007), the Statistical Classification of Economic Activities in the European Community, Rev. 2 (NACE Rev. 2) and the North American Industrial Classification System (NAICS 2007).
2.1.1 Accommodation services

Accommodation services includes the provision of short-stay accommodation for visitors and other travellers. The provision of longer term accommodation for students, workers and similar individuals is also included. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities. This division excludes activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis and classified in Real Estate.

Under ISIC Rev.4, the international reference classification developed by the UN, Division 55 Accommodation is split into:
- Short-term accommodation activities (e.g. hotels, B&Bs)
- Camping grounds, recreational vehicle parks and trailer parks
- Other accommodation

Appendix 1 shows the European NACE, North American NAICS and Japanese JSIC derivations of this classification. The NAICS and JSIC show greater levels of detail than the NACE although a number of EU countries have their own derivations of the NACE Rev.2 classification to meet their national requirements. The Finish standard industrial classification TOL 2008 is identical to NACE Rev.2 at the 4 digit level. It has a more detailed level of breakdown below the 4 digit level as illustrated for Accommodation services in Appendix 2.

2.1.2 Food and beverage service activities

Food and beverage service activities includes food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. The key criterion is the fact that meals fit for immediate consumption are offered and not the kind of facility providing them. Leased food-service locations in facilities such as hotels, shopping malls, airports and department stores are included while food service activities that occur within establishments such as hotels, civic and social associations, amusement and recreation parks, and theatres are excluded. In the latter case the food services provided would be considered a secondary activity.

ISIC Rev.4 includes the following classification of Food and beverage service activities:
- Restaurants and mobile food service activities
- Event catering and other food service activities
  - Event catering
  - Other food service activities (e.g. food services in sports facilities on concession basis)
- Beverage service activities (e.g. Bars, pubs, coffee shops, mobile beverage vendors etc.)

The NACE Rev.2 classification mirrors that of the ISIC Rev.4 while the NAICS 2007 and in particular the JSIC Rev. 12 have much greater breakdowns of restaurants. See Appendix 1. A
number of EU countries have developed derivations of NACE for their national purposes. See, for example, Finland’s TOL 2008 classification of Food and beverage services in Appendix 2.

2.2 Product classification

The product classifications presented here are the Central Product Classification v.2 (CPC v.2), Classification of Products by Activity (CPA 2008) and the North American Product Classification System (NAPCS v.1). See References for links to the relevant classifications. As with the industry classification, there is much overlap between the three product classifications above although there are some notable differences in the food and beverage service activities.

2.2.1 Accommodation services

The CPC v.2 has the following product level breakdown for accommodation services:

- Accommodation services for visitors
  - Room or unit accommodation services for visitors with daily housekeeping services
  - Room or unit accommodation services for visitors without daily housekeeping services
  - Room or unit accommodation services for visitors in time-share properties
  - Accommodation services for visitors, in rooms for multiple occupancy
  - Camp site services
  - Recreational and vacation camp services

- Other accommodation services for visitors and others
  - Room or unit accommodation services for students in student residences
  - Room or unit accommodation services for workers in workers hostels or camps
  - Other room or unit accommodation services n.e.c.

The CPA 2008 and NAPCS v.1 are similar to the CPC above although the CPA 2008 does go into slightly more detail with a separate sub-class for sleeping cars on transport media. The three product classification systems have the same structure as the industry classifications.

2.2.2 Food and beverage service activities

The CPC v.2 has the following product level breakdown for Food and beverage services:

- Food serving services
  - Meal serving services with full restaurant services
  - Meal serving services with limited services
  - Event catering and other food serving services
    - Event catering services
    - Contract food services for transportation operators
    - Other contract food services
    - Other food serving services

- Beverage serving services
The CPA 2008 classification is similar in structure to the CPC v.2 above but has a slightly greater level of detail. These classifications are based on the industry-of-origin basis using the criteria of the units providing those services. The more detailed NAPCS on the other hand uses the characteristics of the service being exchanged as its basis which brings about greater product coverage.

2.3 Other relevant classifications

The Consumer Price Index (CPI) is used extensively to measure price trends in Accommodation and food and beverage services purchased by households. The Classification of Individual Consumption according to Purpose (COICOP) is a reference classification published by the United Nations Statistics Division that is used widely in compiling consumer price indices. See Appendix 3. The potential to use the CPI in the compilation of SPPIs will be discussed in Section 4.0.

3.0 Turnover Statistics

3.1 Data availability

There is very good availability of annual industry level turnover for the Accommodation and food services sector with almost all VG participants collecting and publishing this data. However, only a limited number of countries produce annual product level information. There is no EU legal requirement to collect product level information for this sector. Also, as only a small number of countries compile SPPIs for the sector there is no requirement for product level information as a source of SPPI weights. Table 1 below describes the extent to which annual data is available from the 20 countries who responded to the VG country progress survey.

The availability of results at a sub annual level for these sectors is quite low with only Mexico, Spain, USA, Netherlands, Finland and Japan reporting that they collect and publish detailed monthly and quarterly data for these sectors. See also Table 1 below. There is greater availability of sub-annual results at higher levels of aggregation (e.g. 2 digit ISIC level).

Table 1 Availability of turnover information, 2010

<table>
<thead>
<tr>
<th>ISIC 4</th>
<th>Industry</th>
<th>Product</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual</td>
<td>Monthly / Quarterly</td>
</tr>
<tr>
<td>55</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5510</td>
<td>17</td>
<td>4</td>
</tr>
<tr>
<td>5520</td>
<td>16</td>
<td>5</td>
</tr>
<tr>
<td>5590</td>
<td>16</td>
<td>3</td>
</tr>
<tr>
<td>56</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5610</td>
<td>18</td>
<td>4</td>
</tr>
<tr>
<td>5621</td>
<td>18</td>
<td>4</td>
</tr>
<tr>
<td>5629</td>
<td>18</td>
<td>4</td>
</tr>
<tr>
<td>5630</td>
<td>15</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: Voorburg Group Country Reports, 2010. There were 20 respondent countries to this survey.
3.2 Collection of data

3.2.1 Sources and uses of turnover data

Annual turnover data are collected using the following approach (or combinations):
- detailed surveys or censuses which also collect information on other characteristics such as number of employees, cost of sales, other expenses, investment, stocks etc.
- administrative data such as corporation tax returns

Detailed structural results are generally compiled after at least a year from the reporting period.

Short-term turnover indicators are generally compiled as follows:
- short sample surveys on total turnover in a month/quarter which may also collect summary information on other characteristics such as number of employees
- administrative data such as monthly VAT returns

Results are generally published as indices and their purpose is to provide a short-term indicator of economic performance in the sector as well as an input to the monthly/quarterly national accounts.

Annual product level turnover data are generally collected by means of statistical survey. Results from these surveys should provide an important data source for the weighting schemes of SPPIs. A significant proportion of turnover from enterprises in this sector can be generated from secondary activities. For example, Chart 1 below shows the distribution of total turnover in Ireland for hotels (Nace Rev.1 - 55.1). As the secondary activities generate almost half of the total turnover of hotels the importance of having product level data to understand the performance of the sector is clearly illustrated. Furthermore, in collecting product level turnover information it is necessary to look beyond the industry of origin and cater for activities such as gyms, golf courses, casinos etc. which may be provided at accommodation establishments.

**Chart 1: Distribution of total turnover in hotels in Ireland by service activity**, 2007

1 Source: Ad hoc turnover by product inquiry in hotel sector (Nace Rev.1.1 - 551), 2007.
3.2.2 Business Register Issues

The *Accommodation and food and beverage* sector is characterised by large numbers of small and medium sized enterprises. The food and beverage service activities in particular are small and very often family run establishments. There is a high turnover of establishments in the sector arising from the relatively low entry and exit costs. As a result, it can be difficult for Business Register units to accurately keep account of the numbers of establishments. This can be particularly problematic in compiling short-term turnover statistics for the sector.

3.3 Data issues

There is a high degree of seasonality in the sector which poses challenges for sub-annual estimation. Also, the sector is characterised by high numbers of part-time and casual workers. This can lead to difficulty in measuring productivity in the sector.

As outlined earlier, turnover from secondary activities can contribute significantly to total turnover in the sector.

3.4 Complementary data sources

The performance of the *Accommodation and food and beverage* sector is closely linked to that of the tourism economy. The system of statistics on tourism can provide useful indicators of output from the Accommodation and food and beverage sector. For example, the number of hotel bed-nights is a key tourism statistic that is generally collected on a monthly or quarterly basis. National Accounts handbooks consider the use of bed-nights as a b-method in the production of volume indicators for the accommodation sector.

3.5 Recommended approaches

Table 2 below provides an overview of best, good and minimum development options recommended for countries either designing new or re-developing existing turnover programs.

Overall, the majority of countries appear to have programs falling into the *good* category, with largely survey-driven programs that collect industry level data at an annual frequency, but that also rely on administrative data to supplement their survey programs.
Table 2: Options for Developing Turnover Statistics

<table>
<thead>
<tr>
<th>Category</th>
<th>Data Source</th>
<th>Level of Detail Collected</th>
<th>Frequency</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Best</td>
<td>Survey/Census</td>
<td>Industry turnover and product turnover detail</td>
<td>Annual &amp; Sub-annual collection</td>
<td>- Most expensive - Largest response burden</td>
</tr>
<tr>
<td>Good</td>
<td>Survey/Census and Administrative (tax data, industry association data etc.,)</td>
<td>Industry detail only</td>
<td>Annual</td>
<td>- Expensive - High response burden - Reconciling administrative data variables with survey variables</td>
</tr>
<tr>
<td>Minimum</td>
<td>Administrative (tax data, industry association data etc.,)</td>
<td>Industry detail only</td>
<td>Annual</td>
<td>- Least expensive - Little or no respondent burden - Low burden, cost - Suitability for turnover measurement must be checked carefully</td>
</tr>
</tbody>
</table>

Tourism statistics (e.g. bednights)

4.0 Service Producer Price Indices (SPPI)

4.1 Data availability

There is a relatively small number of countries compiling detailed SPPIs for the Accommodation and Food and beverage sectors. Table 3 below summarises the availability of SPPIs across the sub-sectors based on 20 countries who responded to the VG Country survey.

Table 3 Availability of Service Producer Price Index information, 2010

<table>
<thead>
<tr>
<th>ISIC 4</th>
<th>Industry</th>
<th>CPC Product level</th>
</tr>
</thead>
<tbody>
<tr>
<td>55 Accommodation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5510 Short-term accommodation activities</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>5520 Camping grounds, recreational vehicle parks and trailer parks</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>5590 Other accommodation</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>56 Food and beverage service activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5610 Restaurants &amp; mobile food service</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>5621 Event catering activities</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>5629 Other food service activities</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>5630 Beverage serving activities</td>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

Source: Voorburg Group Country Reports, 2010. There were 20 respondent countries to this survey.
Canada, Finland, Japan, Spain, Sweden, Mexico, USA reported producing SPPIs for accommodation activities. Australia are developing SPPIs for the sector while Malaysia has plans to compile them in the future. Just Mexico reported that they produce SPPIs for the Food and beverage sector while Malaysia have plans to cover this sector in the future.

4.1.1 Reasons for limited availability of SPPIs

The development of SPPIs has been focused on ‘business services’ i.e. those services that are mainly aimed at uses other than household consumption. According to the joint Eurostat-OECD Methodological Guide for Developing Producer Price Indices for Services – ‘Services predominantly for household consumption are expected to be covered by the consumer price index (CPI)’. As a large component of output from the Accommodation and food and beverage sector goes to final demand there is not the same demand from users for SPPIs for this sector. A survey of Voorburg Group participants revealed extensive use by National Accountants of CPI as deflators for the sector.

Other reasons cited for not producing SPPIs include:
- Resource constraints
- No demand from users
- No EU legislation governing the provision of SPPIs for the sector

4.2 Source of SPPI data

Some compilers of SPPI data conduct dedicated SPPI surveys (e.g. Sweden, Japan, USA, Australia) while others utilise existing sources such as CPI, Tourism statistics. Sweden and Australia use combinations of dedicated SPPI surveys and CPI data. Tourism statistics tend to be used as source data for weights. Although average nightly accommodation rates for business travellers are compiled for tourism statistics these do not appear to be used for the purposes of compiling SPPIs.

4.3 Target coverage

The type of guest at accommodation establishments can be an important price determining characteristic. Price collection in this sector can be targeted at business users (B2B) of the service or all users (B2ALL). The approach varies across the different countries who compile SPPIs for the sector and reflects market conditions in the reporting countries. Some countries can obtain information from hotels on prices charged to business guests while others assume that all mid-week hotel accommodation sold is to business guests while weekend rooms are sold to private guests. Other countries don’t distinguish between the type of guest and produce a B2ALL SPPI.

In the case of food and beverage sectors activities it could reasonably be assumed that price movements shouldn’t differ for business or non-business customers. Some food services however are specific to business (e.g. hospital catering) and would need to be covered in producing an SPPI for the sector.
4.4 Pricing methods used

In the accommodation sector, there are a number of sales channels – direct, travel agents, global distribution network in the larger hotel chains and online. The increased use of the online channel has had a dramatic effect on hotel pricing strategies. The traditional list price is no longer representative of prices charged while other approaches used such as direct use of price of repeat services and average rates also have their deficiencies. Prices for the same hotel room can fluctuate on a daily basis and within a particular month may be heavily influenced by public holidays and events. Thus a spot price or repeat service price may not be sufficient. The average room rate is the most widely used method although single and double occupancy can be mixed and weekdays and weekends combined. This poses problems in producing a standard quality price index unless appropriate breakdowns of revenues and room types can be obtained. The reference period during which the information is collected is also important. Sweden collects an average rate over an entire month while Finland collects price information between the 10th and 15th day of the month. The USA’s preference is to collect an average price for guestroom rental that covers the first 21 calendar days of the month. This allows coverage over a large number of days, while still holding the number of weeknight and weekend nights constant.

In general in the case of food and beverage sector repeat service pricing is seen as the best approach. Contract pricing should however be considered for B2B food services.

4.5 Weights

The source of weights used in the compilation of SPPIs differs across countries and are influenced by the target coverage – B2B or B2ALL. Japan uses intermediate transaction values estimated in the Input-Output Tables for calculation of the SPPI weights. Other countries (e.g. Canada, Sweden, Australia) use Tourism related accommodation surveys while the USA uses detailed industry turnover survey data.

Consideration should be given to the most appropriate choice of weights in compiling the SPPI given the potentially large share of total turnover which can be generated by secondary activities within the establishment.

4.6 Main issues in price measurement

4.6.1 Use of the consumer price index

Where ‘representative’ SPPIs are available, deflation of output using these indices is considered an A method for national accounts purposes. CPI data is however used extensively by national accountants for deflation of output for the Accommodation and food and beverage sector as:

- the vast share of output from the sector goes to final demand
- price data on most activities in the sector are collected for the purposes of the CPI. Use of this data thus maximises the value of the CPI data and helps minimise the burden on respondents by not collecting producer price data

The CPI is however only considered an A method for deflation of output if:
1. The CPI is adjusted to basic prices
2. Prices for business people and private consumers move in a similar way and the compositions of consumption are similar

If it is not feasible to carry out dedicated SPPI surveys, it appears that the most cost effective alternative approach in constructing an SPPI for the sector is to re-use CPI source data and adjust to basic prices by deducting relevant taxes. Other factors such as the potential for business prices to display different trends to those of household consumers should also be taken into account. Adjusted CPI data could then be supplemented with other price data for areas not covered by CPI such as hotel conference charges, contract catering prices etc. Such data would need to be collected by SPPI special survey.

4.6.2 Use of average rate or repeat price for accommodation services

The average rate approach adopted by most countries for accommodation services requires sufficiently homogenous subsets of service outputs where consistent value and quantity data are available. The basic product (e.g. a room) is often bundled with other services such as breakfast, room service etc. so care must be taken in accounting for such quality changes. If sufficiently homogenous data can be obtained then this is an acceptable approach.

Direct use of prices of repeat services is an approach commonly used in the CPI. This allows easy control of quality changes over time however the care must be taken in dealing with fluctuations in price over the reference period. The real advantage of this approach is the ready availability of data from CPI sources.

4.6.3 B2B or B2ALL

Householders and business people stay in the same hotel rooms and eat in the same restaurants so the product consumed is unlikely to differ for household and business consumption. It is possible however that the weighting structure will be rather different with private persons consuming a greater proportion of the cheaper products.

If trends in prices for business people and household consumers diverge or the composition of weights differ significantly then account should be taken of the type of consumer.

4.7 Recommended approaches

Table 4 below provides an overview of best, good and minimum development options recommended for countries either designing new or re-developing existing SPPI programs.
### Table 4: Options for Developing SPPI Statistics for Accommodation & food and beverage services

<table>
<thead>
<tr>
<th>Category</th>
<th>Pricing method</th>
<th>Data type in the survey</th>
<th>Quality and Accuracy</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Best</td>
<td>- PPI</td>
<td>Average price charged for a specific accommodation or food service for a business customer (B2B)</td>
<td>Good data quality if the establishment has price information by type of guest. Detailed service specifications allow time-consistent comparisons.</td>
<td>Expensive burdensome method. Front-desk reservation software could be utilized to minimise burden.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Average room rate for homogenous accommodation services</td>
<td>Good if appropriate revenues and room number sub-group data is obtained</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Direct price of repeat services</td>
<td>If price trends and compositions of consumption comparable for business/private consumers this is acceptable</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Contract pricing for B2B food services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Good</td>
<td>- Consumer price</td>
<td>Price charged for a specific product (B2All)</td>
<td>Data collected for CPI purposes. Hence taxes included, and doesn’t relate exclusively to B2B. Detailed service specifications (e.g. mid-week price for single room with breakfast) should allow time-consistent comparisons and better reflect business consumption.</td>
<td>Least expensive method with no response burden (caused by the SPPI collection). Internet surveys may be possible.</td>
</tr>
<tr>
<td>Minimum</td>
<td>- Average room rate at more aggregated level</td>
<td>Data is based on revenues divided by number of rooms sold</td>
<td>Product bundling and differences in weighting between business and household consumers will reduce quality</td>
<td>Cost effective as data may already exist in tourism statistics</td>
</tr>
</tbody>
</table>
5.0 Summary of main conclusions

International classifications are well harmonized but different levels of detail exist at the industry level. At a product level the CPC and CPA are closely related and based on the industry-of-origin using the criteria of the units providing those services. For food and beverage service activities, the more detailed NAPCS on the other hand uses the characteristics of the service being exchanged as it’s basis which brings about greater product coverage.

There is good availability of data on the output of this sector from traditional business surveys, administrative data and tourism statistics. A significant proportion of turnover from enterprises in this sector can be generated from secondary activities. As a result it is important to produce good product level turnover information. Also, in collecting this product level information it is necessary to look beyond the industry of origin and cater for secondary activities that can be classified in different sectors (e.g. leisure facilities in hotels). There is a high turnover of establishments in the sector arising from the relatively low entry and exit costs. As a result, it can be difficult for Business Register units to accurately keep account of the numbers of establishments. This can be particularly problematic in compiling short-term turnover statistics for the sector.

The real challenge is addressing price issues. Very few countries compile detailed SPPIs for this sector. For those considering producing SPPIs the approach taken should reflect market conditions and availability of data sources. The preferable approach is to compile SPPIs using a dedicated SPPI survey. If however, this is not feasible, the CPI is a valuable source of data but caution is needed in using it. CPI source data should be adjusted for taxes while trends in prices to households and businesses should be examined and account should be taken of B2B items not covered in the CPI basket. Also, with secondary activities potentially accounting for large shares of total turnover in certain establishments the weighting system used should take account of this occurrence.
### Appendix 1

<table>
<thead>
<tr>
<th>ISIC 4</th>
<th>NACE Rev.2</th>
<th>NAICS 2007 (US)</th>
<th>JSIC Rev.12</th>
</tr>
</thead>
<tbody>
<tr>
<td>55</td>
<td>Accommodation and food service activities</td>
<td>72</td>
<td>Accommodation and Food Services</td>
</tr>
<tr>
<td>55</td>
<td>Accommodation and food service activities</td>
<td>751</td>
<td>Accommodations, Eating and drinking services</td>
</tr>
<tr>
<td>5510</td>
<td>Hostelry accommodation activities</td>
<td>721100</td>
<td>Hotels (except Casino Hotels) and Motels</td>
</tr>
<tr>
<td>5520</td>
<td>Holiday &amp; other short-stay</td>
<td>721190</td>
<td>Casino Hotels</td>
</tr>
<tr>
<td>5520</td>
<td></td>
<td>721191</td>
<td>Bed and Breakfast Inns</td>
</tr>
<tr>
<td>5520</td>
<td></td>
<td>721199</td>
<td>All Other Traveler Accommodation</td>
</tr>
<tr>
<td>5530</td>
<td>Other accommodation</td>
<td>722190</td>
<td>Recreational and Vacation Camps (and Campgrounds)</td>
</tr>
<tr>
<td>5540</td>
<td>Other accommodation</td>
<td>722199</td>
<td>Lodging facilities of companies and associations</td>
</tr>
<tr>
<td>56</td>
<td>Food and beverage service activities</td>
<td>7222</td>
<td>Food Services and Drinking Places</td>
</tr>
<tr>
<td>5621</td>
<td>Event catering activities</td>
<td>722120</td>
<td>Caterers</td>
</tr>
<tr>
<td>5629</td>
<td>Other food service activities</td>
<td>722130</td>
<td>Food Service Contractors</td>
</tr>
<tr>
<td>5630</td>
<td>Beverage serving activities</td>
<td>722140</td>
<td>Drinking Places (Alcoholic Beverages)</td>
</tr>
</tbody>
</table>

*Excludes establishments engaged in administrative or ancillary economic activities.*
### Appendix 2

Structure of the Finnish standard industrial classification TOL 2008: Accommodation and food and beverage services

<table>
<thead>
<tr>
<th>TOL</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5510</td>
<td>Hotels and similar accommodation</td>
</tr>
<tr>
<td>55101</td>
<td>Hotels</td>
</tr>
<tr>
<td>55109</td>
<td>Motels, guest houses and similar accommodation</td>
</tr>
<tr>
<td>5520</td>
<td>Holiday and other short-stay accommodation</td>
</tr>
<tr>
<td>55201</td>
<td>Youth hostels and mountain refuges</td>
</tr>
<tr>
<td>55209</td>
<td>Holiday villages and other short-stay accommodation</td>
</tr>
<tr>
<td>5530</td>
<td>Camping grounds, recreational vehicle parks and trailer parks</td>
</tr>
<tr>
<td>55300</td>
<td>Camping grounds, recreational vehicle parks and trailer parks</td>
</tr>
<tr>
<td>5590</td>
<td>Other accommodation</td>
</tr>
<tr>
<td>55901</td>
<td>Residential hotels, boarding houses and similar accommodation</td>
</tr>
<tr>
<td>55902</td>
<td>Farmhouse, bed &amp; breakfast accommodation</td>
</tr>
<tr>
<td>55903</td>
<td>Renting of holiday cottages</td>
</tr>
<tr>
<td>55909</td>
<td>Provision of accommodation n.e.c.</td>
</tr>
<tr>
<td>5610</td>
<td>Restaurants and mobile food service activities</td>
</tr>
<tr>
<td>56101</td>
<td>Restaurants</td>
</tr>
<tr>
<td>56102</td>
<td>Cafés</td>
</tr>
<tr>
<td>56103</td>
<td>Food kiosks</td>
</tr>
<tr>
<td>562</td>
<td>Event catering and other food service activities</td>
</tr>
<tr>
<td>5621</td>
<td>Event catering activities</td>
</tr>
<tr>
<td>56210</td>
<td>Event catering activities</td>
</tr>
<tr>
<td>5629</td>
<td>Other food service activities</td>
</tr>
<tr>
<td>56290</td>
<td>Other food service activities</td>
</tr>
<tr>
<td>563</td>
<td>Beverage serving activities</td>
</tr>
<tr>
<td>5630</td>
<td>Beverage serving activities</td>
</tr>
<tr>
<td>56301</td>
<td>Beer and drink bars</td>
</tr>
<tr>
<td>56302</td>
<td>Cafés and coffee bars</td>
</tr>
</tbody>
</table>
Appendix 3

Classification of Individual Consumption According to Purpose (COICOP)

Division: 11 - Restaurants and hotels

Group: 11.1 - Catering services

Class: 11.1.1 - Restaurants, cafés and the like (S)
Catering services (meals, snacks, drinks and refreshments) provided by restaurants, cafés, buffets, bars, tearooms, etc., including those provided:
- in places providing recreational, cultural, sporting or entertainment services: theatres, cinemas, sports stadiums, swimming pools, sports complexes, museums, art galleries, nightclubs, dancing establishments, etc.;
- on public transport (coaches, trains, boats, aeroplanes, etc.) when priced separately;
- also included are:
  - the sale of food products and beverages for immediate consumption by kiosks, street vendors and the like,
  - including food products and beverages dispensed ready for consumption by automatic vending machines;
  - the sale of cooked dishes by restaurants for consumption off their premises;
  - the sale of cooked dishes by catering contractors whether collected by the customer or delivered to the customer's home.
Includes: tips.
Excludes: tobacco purchases (02.2.0); telephone calls (08.3.0).

Class: 11.1.2 - Canteens (S)
Catering services of works canteens, office canteens and canteens in schools, universities and other educational establishments.
Includes: university refectories, military messes and wardrooms.
Excludes: food and drink provided to hospital in-patients (06.3.0).

Group: 11.2 - Accommodation services

Class: 11.2.0 - Accommodation services (S)
- Accommodation services of:
  - hotels, boarding houses, motels, inns and establishments offering "bed and breakfast";
  - holiday villages and holiday centres, camping and caravan sites, youth hostels and mountain chalets;
  - boarding schools, universities and other educational establishments;
  - public transport (trains, boats, etc.) when priced separately;
  - hostels for young workers or immigrants.
Includes: tips, porters.
Excludes: payments of households occupying a room in a hotel or boarding house as their main residence (04.1.1); rentals paid by households for a secondary residence for the duration of a holiday (04.1.2); telephone calls (08.3.0); catering services in such establishments except for breakfast or other meals included in the price of the accommodation (11.1.1); housing in orphanages, homes for disabled or maladjusted persons (12.4.0).
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Other:

Proposal for additional CPC detail, food and beverage services, Mayer Fallena Martinez, INEGI Mexico