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Sector Paper: Arts, Entertainment and Recreation Services

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The views expressed in this paper are those of the author and do not necessarily represent the position of the U.S. Census Bureau or any other organization with whom the author may be affiliated.
1.0 Introduction

Turnover and price statistics for ISIC industries covering arts, entertainment, and recreation services present some unique challenges due to the structural variation present in the industries. The industries present a mix of market and non-market activities with private and public ownership, for profit and nonprofit tax status, and varying rules for the presentation of accounting data and records.

Broadly defined as “cultural” industries, national interest in their size and impact is higher than relative economic significance might indicate. The challenges for direct collection and measurement of turnover and price data are also high. During the 27th meeting of the Voorburg Group in Warsaw - Poland, Canada, Ireland, and Japan presented their experiences with collection of turnover data for Arts, entertainment and recreational services. There were no SPPI presentations volunteered for the session. Therefore, this abbreviated sector paper addresses classification and turnover experiences but leaves the analysis of best practices for prices to future efforts.

Measurement of turnover is complex. The observed mixture of funding sources ranging from direct sales, to restricted and unrestricted contributions and donations covering the cost of providing services preclude a one size fits all method of data collection. In addition, other services such as concession sales, education, and rental of space to others often provide partial or full funding of the arts, entertainment, and recreational services provided free or at below market prices.

2.0 Classification

2.1 Industry Classification

ISIC Rev. 4 identifies seven (7) classes in Section R – Arts, entertainment and recreation excluding Division 92, Gambling and betting activities. A review of NACE identified 12 classes, ANZSIC also included 12 industries while NAICS United States 2012 broke out 23 industries and Japan’s JSIC included 38 separate industries.

While the number of industries varies greatly, there are common aggregates present in all of the reviewed classifications for: 1) creative and artistic activities; 2) libraries, museums, and cultural activities; and 3) sports, amusement activities and recreation activities. Each system breaks these aggregates down into details that are appropriate for the given countries. The only major difference in scope was that Japan includes cinemas that are outside the scope of Section R of ISIC. The full structure of the reviewed classifications is available in Appendix 2.
2.2 Product Classifications

The product classifications reviewed showed substantially different approaches and levels of detail when compared to the relative comparability of the industry classifications. Table 1 includes a summary of the number of separate products identified in the CPC, CPA, and Provisional NAPCS classifications.

Table 1: Product Details by Classification System

<table>
<thead>
<tr>
<th>Classification</th>
<th>CPC Ver. 2.0</th>
<th>CPA 2008</th>
<th>ANZSPC</th>
<th>NAPCS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>28 subclasses</td>
<td>68 subclasses</td>
<td>9 products</td>
<td>128 products</td>
</tr>
</tbody>
</table>

The differences in numerical detail are due to differences in the content and focus of the product classifications rather than finer levels detail for common aggregates. Each of the product classifications addressed the output in slightly different ways. For example, the products of the CPC provide very general categories for activities such as services of performing artists. The CPA further breaks this down into details for services of performing artists and support services for performing artists. The Provisional NAPCS uses a different approach from industry-defined products.

By way of comparison, the Provisional NAPCS does not include an aggregate for services of performing artists. There are separate product aggregates for admissions to performing arts events, contract receipts for live arts performances, receipts of licensing of rights to artistic performances, as well as a host of related services such as parking receipts, sales of meals and beverages, and resales of merchandise. Contractual arrangements with performing artists often include a performance fee as well as a percentage of admissions, concessions, etc. The full structure of the reviewed product classifications is included in Appendix 3.

3.0 Turnover Statistics

3.1 Data Availability

Based on the responses to the detailed status reports from 21 countries, data availability for turnover is relatively high within ISIC Rev. 4 Section R. Table 2 provides a summary of reported turnover data availability.


<table>
<thead>
<tr>
<th>ISIC Code</th>
<th>Industry turnover collected</th>
<th>Countries</th>
<th>Product &gt;= CPC</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISIC 9000</td>
<td>Industry turnover collected</td>
<td>18</td>
<td>3</td>
</tr>
<tr>
<td>ISIC 9101</td>
<td>Industry turnover collected</td>
<td>13</td>
<td>2</td>
</tr>
<tr>
<td>ISIC 9102</td>
<td>Industry turnover collected</td>
<td>15</td>
<td>3</td>
</tr>
<tr>
<td>ISIC 9103</td>
<td>Industry turnover collected</td>
<td>14</td>
<td>2</td>
</tr>
<tr>
<td>ISIC 9311</td>
<td>Industry turnover collected</td>
<td>15</td>
<td>3</td>
</tr>
<tr>
<td>ISIC 9312</td>
<td>Industry turnover collected</td>
<td>15</td>
<td>3</td>
</tr>
<tr>
<td>ISIC 9319</td>
<td>Industry turnover collected</td>
<td>13</td>
<td>3</td>
</tr>
</tbody>
</table>

### 3.2 Collection of Data and Data Issues

The mix of establishment types (for-profit, non-profit, government) and the wide variety of sources of income or funds creates substantial complexity for turnover data collection in ISIC Section R. There is not a “one size fits all” solution for data collection.

For-profit survey units are relatively straightforward. Turnover is measured as the revenue received for services provided. For-profit is not complicated with donations, grants, and other sources of income/revenue that create uncertainty. Normal procedures apply.

Government and non-profit institutions that do not charge for services can be measured using expenses or budgets as a proxy for the value of services provided.

Non-profit institutions that charge below market prices for services provided that are supported by donations, grants, sponsorships, and other sources of funding (including investment revenue from endowments and permanently restricted gifts) result in complex data collection procedures and decisions on what to include and exclude as revenue.

The standard definition of turnover in the EU excludes government subsidies but is silent on private donations and sponsorships. A more complete discussion of the definition of turnover is included in the Voorburg Glossary 2010 Version. This version is not available on the Voorburg Group Website but was a room document at the meeting in Vienna. The glossary entry is:
**Turnover**

“Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties.

Turnover includes:

- all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit vis-à-vis its customer and other similar deductible taxes directly linked to turnover;
- all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately on the invoice.

Reductions in price, rebates and discounts as well as the value of returned packing must be deducted.

Excluded are:

- income classified as other operating income, financial income and extraordinary income in company accounts;
- operating subsidies received from public authorities or the institutions of the European Union (EU). “


According to the OECD Glossary of Statistical Terms, “There is currently no universal definition of the concept ‘turnover’.

The nearest thing to a standard are the various definitions of turnover included in the Council Regulation on structural business statistics which essentially define turnover as “the totals invoiced by the observation unit during the reference period, and this corresponds to the market sales of goods or services supplied to third parties. ..... Reductions in prices, rebates and discounts as well as the value of returned packaging must be deducted. Price reductions, rebates and bonuses conceded later to clients (e.g. at the end of the year) are not taken into account.”

“The terms “turnover” and “sales” are often used interchangeably by a number of national and international agencies. Unfortunately, in many instances, the methodological information provided by agencies does not provide sufficient detail on the variable labeled “turnover” to enable the precise agency definition of that variable to be identified. Some countries apply the term “turnover” only in the context of receipts from sales of merchandise (i.e. receipts from the primary activity of the unit) whilst others also include other types of receipts such as those from services, repairs, commissions, etc. In some countries, turnover or sales exclude taxes but includes deferred payments for orders received.

Goods sold to produce turnover may be derived from either available stocks or production. This indicator shows the production process not from the supply side, as is the case for production and output, but from the demand side. As the Eurostat guidelines state, turnover data provide an indication of “the future flow of money towards the units for the activities observed and hence an
indicator of future investments”. It may therefore be used for forecasting and to assess the possibility of financing future investment.”

(http://stats.oecd.org/glossary/detail.asp?ID=2780)

If the value of turnover measured includes only the direct fees charged to users (often-partial value for non-profits that subsidize fees with revenue from gifts, donations, and similar sources) turnover level will fall below the actual value of the services provided unless other sources of revenue are included. When concession sales, merchandise sales, and similar services support below market prices the mixture of gross output measurement and margin measurement can distort industry level turnover if not accounted for in estimation.

The most appropriate data collection method for non-profit institutions that charge partial fees for services will depend on the intended use of the data and necessary detail. To obtain industry level turnover for weighting a price index, total expenses as a proxy might be sufficient. If data on specific types of products are needed, expense data might not be as useful an approach. It is notoriously hard to assign expenses to the product level based on company recordkeeping. However, some uses, such as cross-sectoral information for the purposes of developing a culture or heritage satellite account, ideally require more than an aggregate for the industry.

A key requirement when presenting turnover estimates is clear detailing of the method chosen as well as what is included and excluded from the estimates. This is particularly true when estimates from for-profit, non-profit, and government entities are combined in industry presentations. If resources and respondent burden allow, a good practice would be to collect both measures of the products produced and the expenses associated with that production when possible and clearly delineate data collected using different methods.

### 3.3 Complementary Data Sources

There were no complementary data sources identified in the papers prepared for the meeting in Warsaw. All of the papers identified direct surveys and business registers as the source of data.

### 3.4 Recommended Approaches

The following table provides some guidance on recommended approaches. This information is provided with the caveat that individual circumstances and the need for specific data for specific uses will be the deciding factor. The most appropriate or recommended approach is subject to actual conditions in the economy. ISIC Rev. 4 Section R is very heterogeneous in establishment types. There is not a recommended or best approach for all industries or establishment types present within the Section.

Although recommendations are provided, they are generic to some extent. The true recommendation is to evaluate the universe and apply the most appropriate methods to capture...
various segments, including for-profit, non-profit, and government supported establishments if they are within scope of the turnover collection. This will require collection of revenue for the sale of products, potentially detailed expense data for some establishment types, and possibly other sources of restricted or unrestricted revenue (e.g., gifts, grants, and donations) that are neither products nor expenses. A review of applicable accounting rules for the treatment of restricted and unrestricted sources of revenue will aid in allocation of these revenues to services or investment/asset categories when estimating turnover for services.

<table>
<thead>
<tr>
<th>Category</th>
<th>Data Source</th>
<th>Level of Detail Collected</th>
<th>Frequency</th>
<th>Cost</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Best</td>
<td>Survey/Census</td>
<td>Industry turnover and product turnover detail for directly charged services;</td>
<td>Sub-annual collection (monthly or quarterly)</td>
<td>Most expensive</td>
<td>Best applied to for-profit survey units that charge directly for services provided.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Largest response burden</td>
<td>- Collect arts or cultural products separately from supporting services such as rental of space or concession sales to facilitate cross sector cultural satellite accounts.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Timely data</td>
</tr>
<tr>
<td>Good</td>
<td>Survey/Census</td>
<td>Industry detail only – using expenses to proxy for services provided free or at less than market value</td>
<td>Sub-annual</td>
<td>Expensive</td>
<td>Most appropriate for non-profit or government supported survey units that provide services free or at below market rates.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>High response burden – great variability in expense accounting records</td>
<td>- Industry detail may not be sufficient to identify important products.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- No total product data, hard to</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</td>
<td>Little or no respondent burden</td>
</tr>
</tbody>
</table>

4.0 SPPI

Although there were no mini-presentations for services producer price indices prepared or presented, the discussion of differences in turnover discussed in Section 3 should provide some useful hints when looking at developing price indices. The detailed status report did indicate that some countries had SPPI coverage for parts of ISIC Rev. 4 Section R. The best advice and recommendation available at this time is to contact the statistical offices below directly for advice and counsel on their experiences.

**ISIC Code** | **Countries with SPPI Coverage**
--- | ---
9000 | Mexico, Finland
9101 | None
9102 | Czech Republic
9103 | None
9311 | USA, Czech Republic, Finland
9312 | Mexico, Finland
9319 | Finland

5.0 Summary of Main Conclusions
Arts, entertainment and recreation services, ISIC Section R, do not represent a large part of most national economies. For a variety of reasons, they are more important than their size would indicate because of their importance to the advancement of culture and national identity in many cases.

Measurement of real output of arts, entertainment and recreation services presents unique challenges because of the heterogeneity of service provision, establishment or survey unit operating characteristics, and funding mechanisms supporting the provision of services. Industry classifications are relatively comparable but there are very different focuses in the product classifications reviewed. This is not surprising based on the wide breadth of practices within ISIC Section R. Details of the product classifications are included in the appendices so that various practitioners can pick and choose the most appropriate approach and details for their data or their classifications.

This incomplete Sector paper provides an overview of potential issues and challenges for turnover collection. While there is no analysis of pricing practices, many of the same issues will also impact pricing for the services provided.

The main conclusion is there is not a single best practice or even recommended practice that will work in all or even most cases. The best practice and recommendation for all work in this area (turnover and pricing) is a clear presentation of the methods and practices used to assist those interpreting and using the resulting data. Transparency is always a good practice but the heterogeneity of units and valuation methods in Section R requires more than a basic program methodology note.
References:

UN International Standard Industrial Classification Rev.4

http://www.stat.go.jp/english/index/seido/sangyo/index07.htm

NACE Revision 2 accessed at:

North American Industry Classification (NAICS) 2007 accessed at:
http://www.census.gov/epcd/naics07/

Central Product Classification (CPC) Version 2.0 accessed at:

Classification of Products by Activity (CPA) 2008, Eurostat, accessed at:

North American Product Classification (NAPCS) accessed at:

Mini-presentations


### Appendix 1 – Overview of international progress

<table>
<thead>
<tr>
<th>ISIC 9000</th>
<th>Creative, arts, and entertainment activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. PPI details &gt;= CPC</td>
</tr>
<tr>
<td></td>
<td>b. PPI details &gt;= CPC soon</td>
</tr>
<tr>
<td></td>
<td>c. Turnover details &gt;= CPC</td>
</tr>
<tr>
<td></td>
<td>d. Turnover details &gt;= CPC soon</td>
</tr>
<tr>
<td></td>
<td>e. Industry prices calculated</td>
</tr>
<tr>
<td></td>
<td>f. Industry turnover collected</td>
</tr>
<tr>
<td></td>
<td>1. Detailed turnover and prices well aligned</td>
</tr>
<tr>
<td></td>
<td>2. Detailed turnover and prices well aligned soon</td>
</tr>
<tr>
<td></td>
<td>3. Industry level turnover and prices aligned</td>
</tr>
<tr>
<td></td>
<td>4. Industry level turnover and prices aligned soon</td>
</tr>
<tr>
<td></td>
<td>5. Other - no industry coverage for prices and/or turnover, etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISIC 9101</th>
<th>Library and archives activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. PPI details &gt;= CPC</td>
</tr>
<tr>
<td></td>
<td>b. PPI details &gt;= CPC soon</td>
</tr>
<tr>
<td></td>
<td>c. Turnover details &gt;= CPC</td>
</tr>
<tr>
<td></td>
<td>d. Turnover details &gt;= CPC soon</td>
</tr>
<tr>
<td></td>
<td>e. Industry prices calculated</td>
</tr>
<tr>
<td></td>
<td>f. Industry turnover collected</td>
</tr>
<tr>
<td></td>
<td>1. Detailed turnover and prices well aligned</td>
</tr>
<tr>
<td></td>
<td>2. Detailed turnover and prices well aligned soon</td>
</tr>
<tr>
<td></td>
<td>3. Industry level turnover and prices aligned</td>
</tr>
<tr>
<td></td>
<td>4. Industry level turnover and prices aligned soon</td>
</tr>
<tr>
<td></td>
<td>5. Other - no industry coverage for prices and/or turnover, etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISIC 9102</th>
<th>Museums activities and operation of historical sites and buildings</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. PPI details &gt;= CPC</td>
</tr>
<tr>
<td></td>
<td>b. PPI details &gt;= CPC soon</td>
</tr>
<tr>
<td></td>
<td>c. Turnover details &gt;= CPC</td>
</tr>
<tr>
<td></td>
<td>d. Turnover details &gt;= CPC soon</td>
</tr>
<tr>
<td></td>
<td>e. Industry prices calculated</td>
</tr>
<tr>
<td></td>
<td>f. Industry turnover collected</td>
</tr>
<tr>
<td></td>
<td>1. Detailed turnover and prices well aligned</td>
</tr>
<tr>
<td></td>
<td>2. Detailed turnover and prices well aligned soon</td>
</tr>
<tr>
<td></td>
<td>3. Industry level turnover and prices aligned</td>
</tr>
<tr>
<td></td>
<td>4. Industry level turnover and prices aligned soon</td>
</tr>
<tr>
<td>ISIC 9103</td>
<td>Botanical and zoological gardens and nature reserves activities</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td>a. PPI details &gt;= CPC</td>
<td>0</td>
</tr>
<tr>
<td>b. PPI details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>c. Turnover details &gt;= CPC</td>
<td>2</td>
</tr>
<tr>
<td>d. Turnover details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>e. Industry prices calculated</td>
<td>0</td>
</tr>
<tr>
<td>f. Industry turnover collected</td>
<td>14</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISIC 9311</th>
<th>Operation of sports facilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. PPI details &gt;= CPC</td>
<td>1</td>
</tr>
<tr>
<td>b. PPI details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>c. Turnover details &gt;= CPC</td>
<td>3</td>
</tr>
<tr>
<td>d. Turnover details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>e. Industry prices calculated</td>
<td>3</td>
</tr>
<tr>
<td>f. Industry turnover collected</td>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISIC 9312</th>
<th>Activities of sports clubs</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. PPI details &gt;= CPC</td>
<td>1</td>
</tr>
<tr>
<td>b. PPI details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>c. Turnover details &gt;= CPC</td>
<td>3</td>
</tr>
<tr>
<td>d. Turnover details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>e. Industry prices calculated</td>
<td>2</td>
</tr>
<tr>
<td>f. Industry turnover collected</td>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISIC 9319</th>
<th>Other sports activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. PPI details &gt;= CPC</td>
<td>0</td>
</tr>
<tr>
<td>b. PPI details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>Category</td>
<td>Count</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>c. Turnover details &gt;= CPC</td>
<td>3</td>
</tr>
<tr>
<td>d. Turnover details &gt;= CPC soon</td>
<td>0</td>
</tr>
<tr>
<td>e. Industry prices calculated</td>
<td>1</td>
</tr>
<tr>
<td>f. Industry turnover collected</td>
<td>13</td>
</tr>
</tbody>
</table>

1. Detailed turnover and prices well aligned           | 0     |
2. Detailed turnover and prices well aligned soon      | 0     |
3. Industry level turnover and prices aligned          | 0     |
4. Industry level turnover and prices aligned soon     | 0     |
5. Other - no industry coverage for prices and/or turnover, etc. | 22    |
Appendix 2 – Overview of industry classification

ISIC Revision 4

90 Creative, arts and entertainment activities
900 Creative, arts and entertainment activities
9000 Creative, arts and entertainment activities

91 Libraries, archives, museums and other cultural activities
910 Libraries, archives, museums and other cultural activities
9101 Library and archives activities
9102 Museums activities and operation of historical sites and buildings
9103 Botanical and zoological gardens and nature reserves activities

93 Sports activities and amusement and recreation activities
931 Sports activities
9311 Operation of sports facilities
9312 Activities of sports clubs
9319 Other sports activities

NACE Revision 2

90 Creative, arts and entertainment activities
90.0 Creative, arts and entertainment activities
90.01 Performing arts
90.02 Support activities to performing arts
90.03 Artistic creation
90.04 Operation of arts facilities

91 Libraries, archives, museums and other cultural activities
91.0 Libraries, archives, museums and other cultural activities
91.01 Library and archives activities
91.02 Museums activities
91.03 Operation of historical sites and buildings and similar visitor attractions
91.04 Botanical and zoological gardens and nature reserves activities

93 Sports activities and amusement and recreation activities
93.1 Sports activities
93.11 Operation of sports facilities
93.12 Activities of sport clubs
93.13 Fitness facilities
93.19 Other sports activities

ANZSIC 2006

89 Heritage Activities
891   Museum Operation
8910  Museum Operation
892   Parks and Gardens Operations
8921  Zoological and Botanic Gardens Operation
8922  Nature Reserves and Conservation Parks Operation

90   Artistic Activities
900   Creative and Performing Arts Activities
9001  Performing Arts Operation
9002  Creative Artists, Musicians, Writers and Performers
9003  Performing Arts Venue Operation

91   Sport and Recreation Activities
911   Sport and Physical Recreation Activities
9111  Health and Fitness Centres and Gymnasia Operation
9112  Sport and Physical Recreation Clubs and Sports Professionals
9113  Sports and Physical Recreation Venues, Grounds and Facilities Operation
9114  Sport and Physical Recreation Administrative Service
912   Horse and Dog Racing Activities
9121  Horse and Dog Racing Administration and Track Operation
9129  Other Horse and Dog Racing Activities

**JSIC Rev. 12 (2007)**

80   SERVICES FOR AMUSEMENT AND HOBBIES
800   ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (80 SERVICES FOR AMUSEMENT AND HOBBIES )
8000  Head offices primarily engaged in managerial operations
8009  Miscellaneous establishments engaged in administrative or ancillary economic activities

801   CINEMAS
8011  Cinemas

802   PERFORMANCES (EXCEPT OTHERWISE CLASSIFIED), THEATRICAL COMPANIES
8021  Legitimate theatres
8022  Performances
8023  Dramatic companies
8024  Orchestra and dancing companies
8025  Entertainment and sports companies

803   BYCYCLE, HOUSE, MOTORCAR AND MOTORBOAT RACE TRACK OPERATIONS AND COMPANIES
8031  Bicycle race track operations
8032  Horse race track operations
8033  Motorcar and motorboat race track operations
8034    Bicycle race companies
8035    Horse race companies
8036    Motorcar and motorboat race companies

804    SPORTS FACILITIES
8041    Sports facilities, except otherwise classified
8042    Gymnasiums (sports hall)
8043    Golf courses
8044    Golf driving range operations
8045    Bowling alleys
8046    Tennis clubs
8047    Baseball and tennis batting range operations
8048    Fitness centers

805    PUBLIC GARDENS AND AMUSEMENT PARKS
8051    Public gardens
8052    Amusement parks, except theme parks
8053    Theme parks

806    AMUSEMENT AND RECREATION FACILITIES
8061    Billiard-rooms
8062    "Go" and Japanese chess parlors
8063    "Mah-jong" clubs
8064    "Pachinko" parlors
8065    Game centers
8069    Miscellaneous amusement and recreation facilities

809    MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES
8091    Dance halls
8092    Marinas
8093    Recreational fishing guide business
8094    Geisha houses
8095    "Karaoke" boxes
8096    Services incidental to amusement and recreation
8099    Amusement and recreation services, n.e.c

**NAICS United States, 2012**

71    Arts, Entertainment, and Recreation

711    Performing Arts, Spectator Sports, and Related Industries
7111    Performing Arts Companies
71111    Theater Companies and Dinner Theaters
711110   Theater Companies and Dinner Theaters
71112    Dance Companies
711120   Dance Companies
71113    Musical Groups and Artists
711130   Musical Groups and Artists
71119 Other Performing Arts Companies
711190 Other Performing Arts Companies

7112 Spectator Sports
71121 Spectator Sports
711211 Sports Teams and Clubs
711212 Racetracks
711219 Other Spectator Sports

7113 Promoters of Performing Arts, Sports, and Similar Events
71131 Promoters of Performing Arts, Sports, and Similar Events with Facilities
711310 Promoters of Performing Arts, Sports, and Similar Events with Facilities
71132 Promoters of Performing Arts, Sports, and Similar Events without Facilities
711320 Promoters of Performing Arts, Sports, and Similar Events without Facilities

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

7115 Independent Artists, Writers, and Performers
71151 Independent Artists, Writers, and Performers
711510 Independent Artists, Writers, and Performers

712 Museums, Historical Sites, and Similar Institutions
7121 Museums, Historical Sites, and Similar Institutions
71211 Museums
712110 Museums
71212 Historical Sites
712120 Historical Sites
71213 Zoos and Botanical Gardens
712130 Zoos and Botanical Gardens
71219 Nature Parks and Other Similar Institutions
712190 Nature Parks and Other Similar Institutions

713 Amusement, Gambling, and Recreation Industries
7131 Amusement Parks and Arcades
71311 Amusement and Theme Parks
713110 Amusement and Theme Parks
71312 Amusement Arcades
713120 Amusement Arcades

7139 Other Amusement and Recreation Industries
71391 Golf Courses and Country Clubs
713910 Golf Courses and Country Clubs
71392 Skiing Facilities
713920 Skiing Facilities
71393 Marinas
713930  Marinas
71394  Fitness and Recreational Sports Centers
713940  Fitness and Recreational Sports Centers
71395  Bowling Centers
713950  Bowling Centers
71399  All Other Amusement and Recreation Industries
713990  All Other Amusement and Recreation Industries
Appendix 3 – Overview of product classification

CPC Ver. 2

845 Library and archive services
  8451 Library services
    84510 Library services
  8452 Archive services
    84520 Archive services

962 Performing arts and other live entertainment event presentation and promotion services
  9621 Performing arts event promotion and organization services
    96210 Performing arts event promotion and organization services
  9622 Performing arts event production and presentation services
    96220 Performing arts event production and presentation services
  9623 Performing arts facility operation services
    96230 Performing arts facility operation services
  9629 Other performing arts and live entertainment services
    96290 Other performing arts and live entertainment services

963 Services of performing and other artists
  9631 Services of performing artists
    96310 Services of performing artists
  9632 Services of authors, composers, sculptors and other artists, except performing artists
    96320 Services of authors, composers, sculptors and other artists, except performing artists
  9633 Original works of authors, composers and other artists except performing artists, painters and sculptors
    96330 Original works of authors, composers and other artists except performing artists, painters and sculptors

964 Museum and preservation services
  9641 Museum and preservation services of historical sites and buildings
    96411 Museum services except for historical sites and buildings
    96412 Preservation services of historical sites and buildings
  9642 Botanical, zoological and nature reserve services
    96421 Botanical and zoological garden services
    96422 Nature reserve services including wildlife preservation services

965 Sports and recreational sports services
  9651 Sports and recreational sports event promotion and organization services
    96511 Sports and recreational sports event promotion services
    96512 Services of sports clubs
  9652 Sports and recreational sports facility operation services
    96520 Sports and recreational sports facility operation services
  9659 Other sports and recreational sports services
    96590 Other sports and recreational sports services
966 Services of athletes and related support services
9661 Services of athletes
  96610 Services of athletes
9662 Support services related to sports and recreation
  96620 Support services related to sports and recreation

969 Other amusement and recreational services
9691 Amusement park and similar attraction services
  96910 Amusement park and similar attraction services
9693 Coin-operated amusement machine services
  96930 Coin-operated amusement machine services
9699 Other recreation and amusement services n.e.c.
  96990 Other recreation and amusement services n.e.c.

CPA 2008

R ARTS, ENTERTAINMENT AND RECREATION SERVICES
90 Creative, arts and entertainment services
90.0 Creative, arts and entertainment services
  90.01 Services of performing artists
    90.01.1 Services of performing artists
      90.01.10 Services of performing artists
      90.02 Support services to performing arts
    90.02.1 Support services to performing arts
      90.02.11 Performing arts event production and presentation services
      90.02.12 Performing arts event promotion and organisation services
      90.02.19 Other performing arts support services
  90.03 Artistic creation
    90.03.1 Artistic creation
      90.03.11 Services provided by authors, composers, sculptors and other artists, except performing artists
      90.03.12 Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors
      90.03.13 Original works of painters, graphical artists and sculptors
  90.04 Arts facility operation services
    90.04.1 Arts facility operation services
      90.04.10 Arts facility operation services

91 Library, archive, museum and other cultural services
91.0 Library, archive, museum and other cultural services
  91.01 Library and archive services
    91.01.1 Library and archive services
      91.01.11 Library services
      91.01.12 Archive services
  91.02 Museum services
    91.02.1 Museum operation services
      91.02.10 Museum operation services
    91.02.2 Museum collections
      91.02.20 Museum collections
91.03 Operation services of historical sites and buildings and similar visitor attractions
  91.03.1 Operation services of historical sites and buildings and similar visitor attractions
    91.03.10 Operation services of historical sites and buildings and similar visitor attractions
91.04 Botanical and zoological garden services and nature reserve services
  91.04.1 Botanical and zoological garden services and nature reserve services
    91.04.11 Botanical and zoological garden services
    91.04.12 Nature reserves services, including wildlife preservation services

93 Sporting services and amusement and recreation services
  93.1 Sporting services
    93.11 Sports facility operation services
      93.11.1 Sports facility operation services
        93.11.10 Sports facility operation services
    93.12 Services of sport clubs
      93.12.1 Services of sport clubs
        93.12.10 Services of sport clubs
    93.13 Services of fitness facilities
      93.13.1 Services of fitness facilities
        93.13.10 Services of fitness facilities
    93.19 Other sporting services
      93.19.1 Other sporting services
        93.19.11 Sports and recreational sports event promotion services
        93.19.12 Services of athletes
        93.19.13 Support services related to sports and recreation
        93.19.19 Other sports and recreational sports services
  93.2 Amusement and recreation services
    93.21 Amusement park and theme park services
      93.21.1 Amusement park and theme park services
        93.21.10 Amusement park and theme park services
    93.29 Other amusement and recreation services
      93.29.1 Other recreational services n.e.c.
        93.29.11 Recreation parks and beach services
        93.29.19 Miscellaneous recreational services n.e.c.
      93.29.2 Other entertainment services n.e.c.
        93.29.21 Firework and "light and sound" shows services
        93.29.22 Coin-operated games machine services
        93.29.29 Entertainment services n.e.c.

**NAPCS United States (Provisional - Aggregates)**

Performing Arts, Spectator Sports, and Related Services

1. Admissions to live performing arts performances
2. Admissions to live sports events
3. Contract live performing arts
4. Contract live sporting events
5 Sports and performing arts event organization services
6 Career management and representation services for artists, athletes, entertainers, and other public figures (including representation in performance contracts, endorsement contracts, etc.)
7 Intellectual property protected by copyright
8 Production services for artistic and literary intellectual property protected by copyright, except live performing arts
9 Licensing of rights to use original manuscripts and art works protected by copyright, except audiovisual and musical works
10 Licensing of rights to use intellectual property protected by trademark (including merchandise licensing)
11 Sporting event broadcast and other media rights
12 Support services for live events
13 Paintings, sculptures, and other fine arts
14 Support services for production of audiovisual works and studio sound recordings
15 Related products
15.1 Reselling services for merchandise, retail
15.2 Meals and beverages, prepared and served or dispensed for immediate consumption
15.3 Advertising space, time, and similar services (including venue naming rights, sponsorship rights, endorsement services, exclusivity rights, and similar)
15.4 Rental of non-residential space in buildings or other facilities
15.5 Athletic trainer services
15.6 Sports coaching services
15.7 Rental of equipment for spectator sports and performing arts productions
15.8 Education and instruction services
15.9 Gambling services
15.10 Parking services
15.11 Performing arts society and club membership services
15.99 Other related products
15.99.1 Race animal training

Museums, Historical Sites, and Similar Services

1 Admissions to cultural institutions
1.1 Admissions to museums
1.2 Admissions to historic sites
1.3 Admissions to zoos and botanical gardens
1.3.1 Admission to botanical gardens
1.3.2 Admission to zoological and similar institutions
1.4 Admissions to nature parks and other natural areas
2 Cultural institution (except performing arts society and club) membership services
3 Traveling exhibits
4 Public programs of cultural institutions
4.1 Guided tours and educative services of cultural institutions
4.1.1 Guided tours of cultural institutions
4.1.2 Education services of cultural institutions
4.2 School visits, children's parties and similar children's programs of cultural institutions
4.3 Overnight recreational camps
4.4 Academic trips and tours
4.5  Packaged tours, with a cultural, historic or natural theme
4.6  Reservation service for packaged tours
5  Related products
5.1  Reselling services for merchandise, retail
      5.1.1  Reselling services for books, newspapers, and periodicals, retail
      5.1.2  Reselling services for packaged food and beverages, retail
      5.1.3  Reselling services for apparel and memorabilia merchandise, retail
      5.1.9  Reselling services for merchandise, except newspapers, periodicals and books, packaged
             food and beverages, and apparel and memorabilia, retail
5.2  Meals and beverages, prepared and served or dispensed for immediate consumption
5.3  Admissions to film exhibitions
5.4  Admissions to live performing arts performances
5.5  Conservation services for artistic, historical and cultural works
5.6  Licensing of rights to use intellectual property protected by copyright
5.7  Licensing of rights to use intellectual property protected by trademark
      5.7.1  Merchandise licensing, domestic and international
      5.7.9  Other licensing of rights to use trademarked property
5.8  Advertising services
      5.8.1  Advertising space and time in print, broadcast, and other media
      5.8.2  Leased display advertising media space
      5.8.3  Exclusivity rights
      5.8.4  Sponsorship rights
      5.8.5  Venue naming rights
      5.8.9  Other advertising services
5.9  Training services, cultural institutions
5.10  Rental of non-residential space in buildings or other facilities
      5.10.1  Rental of retail space in or at other entertainment or recreation venues
      5.10.2  Rental of space for food service in or at other entertainment or recreation venues
      5.10.9  Rental of non-residential space in buildings or other facilities, nec.
5.11  Amusement park and arcade rides, games and attractions
5.12  Rental of goods
      5.12.1  Collection loans and rental of art works
      5.12.2  Rental of audio guides
      5.12.3  Rental of sports and recreational equipment
      5.12.9  Rental of other goods
5.13  Parking services
5.14  Recreational vehicle and tent sites for travelers
5.99  Other related products

Amusement Parks and Arcades

1  Admissions to amusement parks and arcades
2  Amusement park and arcade rides, games and attractions
      2.1  Coin-operated games and rides
      2.1.1  Video games
      2.1.9  Other coin-operated games and rides
      2.1.9.1  Coin-operated rides
      2.1.9.9  Other coin-operated games, nec.
2.2  Carnival games
2.3 Mechanical rides and attractions
2.4 Water rides and attractions
2.9 Other amusement park and arcade rides, games and attractions
3 Corporate and party event services
4 Related products
4.1 Reselling services for merchandise, retail
4.1.1 Reselling services for books, newspapers, and periodicals, retail
4.1.2 Reselling services for packaged food and beverages, retail
4.1.3 Reselling services for apparel and memorabilia merchandise, retail
4.1.9 Reselling services for merchandise, except newspapers, periodicals and books, packaged food and beverages, and apparel and memorabilia, retail
4.2 Meals and beverages, prepared and served or dispensed for immediate consumption
4.2.1 Meals and non-alcoholic beverages, prepared and served or dispensed, for immediate consumption
4.2.2 Alcoholic beverages, prepared and served or dispensed for immediate consumption
4.3 Room or unit accommodation for travelers
4.4 Recreational vehicle and tent sites for travelers
4.5 Packaged tours
4.6 Advertising services
4.6.1 Advertising space and time in print, broadcast, and other media
4.6.2 Leased display advertising media space
4.6.3 Exclusivity rights
4.6.4 Sponsorship rights
4.6.9 Other advertising services
4.7 Rental of non-residential space in buildings or other facilities
4.7.1 Rental of retail space in or at other entertainment or recreation venues
4.7.2 Rental of space for food service in or at other entertainment or recreation venues
4.7.9 Rental of non-residential space in buildings or other facilities, nec.
4.8 Rental of personal goods
4.8.1 Rental of sports and recreational equipment
4.8.9 Rental of other personal goods
4.9 Public washroom and shower services
4.10 Locker rental
4.11 Rental of coin-operated amusement machines
4.12 Parking Services
4.99 Other related products

Other Amusement and Recreation Services

1 Recreation, sports, and fitness services
1.1 Golf course and country club services
1.2 Skiing facility services
1.3 Fitness and recreational sports center services
1.4 Bowling center services
1.5 Admissions to dance halls and clubs
1.9 Other recreation, sports, and fitness services
1.9.1 Use of billiard and pool tables
1.9.9 All other amusement and recreational services
2 Pleasure craft docking, launching, and utilities services
2.1 Pleasure craft dockage services
2.2 Pleasure craft launching services
2.3 Water, sewage, and other utilities for pleasure craft
3 Registration for sports tournaments and matches
4 Corporate and party event services
5 Caddy services
6 Tour guide services
7 Hunting and fishing guide services
8 Fitness evaluation services
9 Spa services
10 Related products
10.1 Reselling services for merchandise, retail
10.1.1 Reselling services for equipment for sports and recreational activities, retail
10.1.2 Reselling services for fuel, retail
10.1.9 Reselling services for merchandise, except fuel and equipment for sports and recreational activities, retail
10.2 Meals and non-alcoholic beverages, prepared and served or dispensed for immediate consumption
10.3 Alcoholic beverages, prepared and served or dispensed for immediate consumption
10.4 Room or unit accommodation for travelers
10.5 Recreational vehicle and tent sites for travelers
10.6 Packaged tours
10.7 Rental of non-residential space in buildings or other facilities
10.7.1 Hosting of vending machines, video games, and other non-gambling self-service machines
10.9 Rental of recreational, sports and fitness equipment, including recreational vehicles and musical instruments
10.9.1 Rental of recreational watercraft
10.9.2 Rental of golf equipment
10.9.3 Rental of ski equipment
10.9.9 Rental sports and recreational equipment, nec.
10.10 Maintenance and repair services for sporting, fitness and recreational vehicles and equipment
10.10.1 Maintenance and repair services for pleasure craft
10.10.9 Maintenance and repair services for other sporting and recreational equipment
10.11 Admissions to live sports events
10.12 Coin-operated games and rides
10.12.1 Video games
10.12.9 Other coin-operated games and rides
10.13 Carnival games
10.14 Pleasure craft storage services
10.15 Athletic instruction
10.16 Parking services
10.17 Public washroom and shower services
10.18 Locker rental
10.19 Babysitting services
10.20 Amateur sports team and club services
10.99 Other related products