

## Annex 23. Correspondence between the classification of fixed assets according to CPC ver.2 and the classification of tourism specific assets from TSA: RMF 2008

*Table 6 The correspondence between the classification of fixed assets according to CPC ver. 2 and the classification of tourism specific assets from TSA:RMF (2008). Source: Frent (2014, Annex 3) from SNA, 2008, pp.202-207, UNSD, 2014c and TSA:RMF, 2008, pp.98-99.*

No	SNA (2008) categorization of fixed assets	CPC Ver. 2 (part of)	Tourism-specific assets
1.	Dwellings	5311 Residential buildings 3870 Prefabricated buildings	Vacation homes (all types of ownership)
2.	Other buildings and structures		
2.1.	Buildings other than dwellings	53129 Other non-residential buildings  53122 Commercial buildings	Hotels and other accommodation facilities for visitors Restaurants and similar buildings for food-and beverage-serving services Buildings for cultural and similar services mainly for use by visitors Facilities for sport, recreation and entertainment (only indoor)  Buildings and infrastructure for the long distance transport of passengers (i.e. passenger transport terminals) Other facilities and structures (i.e. for shopping centres)
2.2.	Other structures	5321 Highways (except elevated highways), streets and roads 5322 Bridges, elevated highways and tunnels 53232 Harbours, waterways and related facilities 53270 Outdoor sport and recreation facilities	Buildings and infrastructure for the long distance transport of passengers  Facilities for sport, recreation and entertainment
2.3.	Land improvements	54320 Site formation and clearance services	Improvements of land used for tourism purposes
3.	Machinery and equipment		
	Transport equipment	49113 Motor cars and other motor vehicles principally designed for the transport of persons 49116 Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles 49222 Trailer and semi-trailers of the caravan type, for housing or camping 495 Railway and tramway locomotives and rolling stock, and parts thereof 4991 Motorcycles and side-cars 49921 Bicycles and other cycles, not motorized 49311 Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds	Passenger transport equipment: Land  Sea

No	SNA (2008) categorization of fixed assets	CPC Ver. 2 (part of)	Tourism-specific assets
		494 Pleasure and sporting boats 4961 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft 4962 Aeroplanes and helicopters	Air
	Other machinery and equipment	43 General-purpose machinery 44 Special purpose machinery 45 Office, accounting and computing equipment 46 Electrical machinery and apparatus 47 Radio, television and communication equipment and apparatus 48 Medical appliances, precision and optical instruments, watches and clocks 381 Furniture 383 Musical instruments 384 Sport goods	Other machinery and equipment specialized for the production of tourism characteristic products

Source: SNA, 2008, pp. 202-207, United Nations Statistical Division, 2014c and TSA:RMF, 2008, pp. 98-99