

First of all, we want to send our congratulations for this initiative, which we believe is very interesting, especially for a country like Spain in which the tourism sector has such a relevant and growing weight, which undoubtedly makes it necessary to have consider sustainability at all times.

As general comments to the document we send you the following:

- The absence of part 1.5 is an important lack in the structure of the document. The content of this part should frame the debate because without this global view some parts of the document might seem unconnected.
- Chapter 5 focus the analysis of the SF-MST in the definition of the spatial areas, this is a core matter because this definition determine the concept of sustainability, for this reason this part could be better located before chapter 2.
- In this part the definition of tourism destination is very important but this concept is not easy to define, in the context of sustainability some criteria could be added to this reference of “spatial areas defined at the local or municipal level”, (like geographic or climatic criteria, etc.)
- The introduction of a total amount for the whole economy in tables 5.1 to 5.4 implies an estimation of these flows for the economy as a whole, this estimation might not be available and have to be done, and this task may exceed the purpose of the SF-MST. The same consideration is extended to the assets accounting.
- The reference to the ethnic and religious minorities in the proposed population groups involved in the social and cultural dimension of the sustainable tourism, implies the implementation of statistics that collect this type of variables. The compilation of variables related to the privacy, is not straightforward and could be not considered by the law in some countries. In this context the document could include a reference or an alternative way to take into account this groups like establish contact directly to this minorities.

Below we send you some comments that the Unit of environmental statistics of the INE of Spain has sent us. This department is in charge of environmental satellite accounts.

- We see that the manual has focused on the measurement of certain physical flows (water, energy, emissions and solid waste), leaving aside environmental monetary aspects (spending on environmental protection, environmental taxation, ..).
- The environmental accounts proposed for these flows follow the scheme proposed by the United Nations in its manual Environmental and Economic Accounting System 2012, Central Framework (SCAE2012), is a scheme similar to the Tables of Origin-Target of National Accounts, in which the Environment is incorporated as one more sector, focusing on tourism activities. We find it very interesting, especially because of the complete vision given to this type of satellite accounts.
- However, the accounts that we are preparing the INE and the rest of the countries of Europe have a somewhat different scheme. For example, the emissions to the atmosphere account only reflects the origin of the emissions, differentiating between branches of activity and households as final consumers, the destination is not specified, it is understood that it is the

Environment. In the waste account the approach is Generation of waste by activities and households (where the waste is generated or surfaced) and what treatment is given to that waste.

- Another issue that seems important when we want to analyze tourism by regions and want to make accurate estimates of the different variables (water and energy consumption, waste generation, emissions, etc.), it is important to have the equivalent tourist population (ETP) ). In some surveys, such as water surveys, it is possible that "strange" data may appear for per capita water consumption by autonomous communities, considering only the resident population, without including the tourist population. As there is no internationally accepted methodology for the calculation of ETP, UNWTO could be suggested to address this issue, even to present international recommendations for the calculation of ETP.
- In relation to the environmental accounts related to the assets, of course, they are very interesting, but right now, they are in a very initial phase, although they are methodologically part of what we want to measure, right now we see very difficult to have data for to be able to extract the tourist part.