Supplementary Materials: Carbon Footprint of Inbound Tourism to Iceland: A Consumption-Based Life Cycle Assessment including Direct and Indirect Emissions

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Table S1. Structure of tourism sector in Icelandic National Accounts: the Icelandic categories under each UNWTO category within the tourism industry, and the Icelandic industry classification of activities (ISAT) codes.

No.	UNWTO Categories of	ISAT	Icelandic Categories	
NO.	Tourism Industries	Codes		
1	Accommodation for visitors	55.10.1	Hotels and similar accommodation, without restaurants	
		55.10.2	Hotels and similar accommodation, with restaurants	
		55.20.0	Holiday and other short-stay accommodation	
		55.30.0	Camping grounds, recreational vehicle parks and trailer parks	
		55.90.0	Other accommodation	
		68.20.1	Letting of residential housing *	
		68.31.0	Real estate agencies *	
		68.32.0	Management of real estate on a fee or contract basis *	
2	Food & Beverage serving industry	56.10.0	Restaurants and mobile food service activities	
		56.29.0	Other food service activities	
		56.30.0	Beverage serving activities	
3	Railways passenger transportation		Not applicable in Iceland	
	Road passenger	49.32.0	Taxi operation	
4	transportation	49.39.0	Other passenger land transport	
	Water passenger	50.10.0	Sea and coastal passenger water transport	
5	transportation	50.30.0	Inland passenger water transport	
6	Air passenger 51.10.1		Scheduled air transport	
	transportation	51.10.2	Non-scheduled air transport	
7	Transport equipment rental	77.11.0	Renting and leasing of cars and light motor vehicles	
7		77.12.0	Renting and leasing of trucks	
8	Travel agencies and other reservation services	79.11.0	Travel agency activities	
		79.12.0	Tour operator activities	
		79.90.0	Other reservation service and related activities	
9	Cultural services	90.01.0	Performing arts	
		90.02.0	Support activities to performing arts	
		90.03.0	Artistic creation	
		90.04.0	Operation of arts facilities	
		91.02.0	Museums activities	
		91.03.0	Operation of historical sites and buildings and similar visitor attractions	
		91.04.0	Botanical and zoological gardens and nature reserves activities	

Table S1. Cont.

No.	UNWTO Categories of	ISAT	Icelandic Categories	
	Tourism Industries	Codes		
10	Sport and recreational services	77.21.0	Renting and leasing of recreational and sports	
		92.00.0	Gambling and betting activities	
		93.11.0	Operation of sports facilities	
		93.13.0	Fitness facilities	
		93.19.0	Other sports activities	
		93.21.0	Activities of amusement parks and theme parks	
		93.29.0	Other amusement and recreation activities	
11	Country-specific tourism characteristics goods	47.30.0	Retail sale of automotive fuel in specialized stores	
		**	Retail trade of handicraft	
		**	Retail trade of souvenirs	
12	Country-specific tourism	02.12.0	Activities of sports clubs (e.g. golf)	
	characteristics services	93.12.0		

^{*} Only a part what is related to second homes and timeshare properties; ** no ISAT codes allocated.

Table S2. The EIOLCA categories and other data sources used in matching with the Icelandic expenditure data categories for the GHG assessment.

Statistics Iceland Category	Sub-Category (from CRS)	Input Output Model Category/Other Source
Accommodation services	Hotel Accommodation	7211A0 Hotels and motels, including casino hotels
services	Other accommodation service	721A00 Other accommodations
Food and Beverage Serving Services	Catering Other	722000 Food services and drinking places 722000 Food services and drinking places
Serving Services	Passenger transport by land	485000 Transit and ground passenger
	Passenger transport by sea	483000 Water transportation
	Passenger transport by air	Chester and Horvath (2009)
	r assenger transport by an	532100 Automotive equipment rental
Transport	Car rental	and leasing
	Tolls, parking fees and other services	8111A0 Automotive repair and maintenance
	Petrol, repair and maintenance	324110 Petroleum refineries + fuel
	Tetroi, repair and manitematic	combustion
Travel Agency Services		8A0 Scenic and sightseeing transportation
(inc Tour Operators)		and support activities
Sports and Recreation		7130 Amusements, gambling, and recreation
	Museums, galleries and zoos	712000 Museums, historical sites, zoos,
Cultural Services and	Concerts theatre film	and parks
Sports and Recreation	Concerts, theatre, film screenings and events	711500 Independent artists, writers, and performers
Services	screenings and events	713B00 Other amusement and
	Other	recreation industries
	Groceries	3110 Food manufacturing
	Retail sale of clothing	3150 Apparel manufacturing
General Goods Retail	Gifts and souvenir shop	4A0000 Retail trade
General Goods Retail	Duty free shops	4A0000 Retail trade
	Other shops	4A0000 Retail trade
	Various tourism services	S00700 General State and Local Government
	Various other services	813B00 Civic, social, professional and similar
General Other Services	Government charges	S00700 General State and Local Government
	Withdrawals of cash	813B00 Civic, social, professional and similar

[3] [5] **Current Study** [1] [2] [4] [6] [7] Category **Share of Total Emissions** International Air 50%-83% 40%-50% 63%-89% 71% NA 80.8% 56% 90% Travel Other Transport 16%-35% 10%-35% 23% 63% 2.1% 10%-30% 0.2%-Accommodation 2%-6% 21%-24% 16% 9% 27% 6% 13.4% 0.4%2.7% Activities 2%-5% 4%-6% 0.5%-2% NA NA 4%NA NA 8% 10% NA Retail 2%-6% 17% NA Other 1%-3% NA NA NA 18% NA NA

Table S3. Comparison of results with other studies.

References

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- 7. Filimonau, V.; Dickinson, J.; Robbins, D.; Reddy, M.V. The role of 'indirect' greenhouse gas emissions in tourism: Assessing the hidden carbon impacts from a holiday package tour. *Transp. Res. Part A* **2013**, *54*, 78–91.