The paper describes the estimation of the sport satellite account for the Czech Republic. It shows the first results of our research agenda based on EU recommendation; in July 2007, the European Commission published the White Paper on Sport. It declared the need for estimation of sport satellite accounts of all EU member states. For constructing sport satellite account it is necessary to define “sport” and subsequently determine the suitable industry by the NACE classification. This is based on supply and use tables that allow us to determine product flows connected with sport. Since industries in Czech statistics are based on principal activity instead of kind of unit activity, secondary output connected with sport is identified in many columns of output matrix. The structure of use is based on combination of use table and additional data; household consumption of selected products is further broken down by household budget survey data. The paper deals with all pros and cons of such approach that is based on the dataset provided by the Czech Statistical Office. The description of difficulties with collecting all data needed is discussed and some ways how to overcome them are presented. Finally, the paper offers preliminary results of the satellite account of sport for the Czech Republic in selected years.