



EUROPEAN COMMISSION
DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

Economic databases and statistical co-ordination

GENERAL GOVERNMENT DATA

**GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT**

PART I: TABLES BY COUNTRY

AUTUMN 2008



EUROPEAN COMMISSION
DIRECTORATE GENERAL ECFIN
ECONOMIC AND FINANCIAL AFFAIRS

Economic databases and statistical co-ordination

ECFIN/REP/51943/2008-EN

GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE, EXPENDITURE, BALANCES AND GROSS DEBT

PART I: TABLES BY COUNTRY

AUTUMN 2008

For inquiries, contact:

A. Avdoulos
Ph. Derveaux

tel. 32.2.29 933 63
tel. 32.2.29 933 41

email: antonis.avdoulos@ec.europa.eu
email: philippe.derveaux@ec.europa.eu

Cut-off date: 23 October 2008

Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2007 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2008 - 2010 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2008.

GENERAL GOVERNMENT DATA is organised in two parts. Part I shows, for each Member State, the figures of the government revenue and expenditure account. The methodological reference is the European System of National and Regional Accounts (ESA 95), which is, since mid-1999, the reference for the compilation of national accounts within the European Union. From 2000 on, ESA 95 figures are also the reference for the budgetary surveillance in Europe.

In Part II, each table covers one specific transaction and shows the time-series for the individual Member States, for the European Union as a whole and for the Member States participating in EMU. Other Community aggregations are also shown because of missing data for some Member States. Tables are presented according to the ESA 95 system (depending on data availability). The government debt from 1996 onwards is defined by reference to ESA 95.

GENERAL GOVERNMENT DATA is produced twice a year in connection with the publication of the Commission Services' economic forecasts. It is also available in an electronic form.

PART I: TABLES BY COUNTRY

- | | | | |
|------------|-----------------|---------------------------------|-----------------------|
| 1. Belgium | 9. Luxembourg | 17. EA -16 (euro area incl. SK) | 25. Hungary |
| 2. Germany | 10. Malta | 18. EA -12 (former euro area) | 26. Poland |
| 3. Ireland | 11. Netherlands | 19. Bulgaria | 27. Romania |
| 4. Greece | 12. Austria | 20. Czech Republic | 28. Sweden |
| 5. Spain | 13. Portugal | 21. Denmark | 29. United Kingdom |
| 6. France | 14. Slovenia | 22. Estonia | 30. EU-27 |
| 7. Italy | 15. Slovakia | 23. Latvia | 31. EU-15 (former EU) |
| 8. Cyprus | 16. Finland | 24. Lithuania | |

A: *General government accounts in national currency.*

B: *General government accounts as percent of GDP at market prices.*

C: *General government accounts; annual percentage change.*

D: *General government gross debt ratios and debt dynamics.*

PART II: TABLES BY SERIES

- | | | |
|---|---|---|
| 32. Current taxes on imports and production | 42. Social transfers other than in kind | 52. Total expenditure |
| 33. Current taxes on income and wealth | 43. Interest | 53. Net lending (+) or net borrowing (-) |
| 34. Social contributions received | 44. Subsidies | 54. Net lending (+) or net borrowing (-) excl. interest |
| 35. Actual social contributions received | 45. Other current expenditure | 55. Consolidated gross debt |
| 36. Other current revenue | 46. Total current expenditure | 56. Gross domestic product at current market prices |
| 37. Total current revenue | 47. Gross saving | |
| 38. Final consumption expenditure | 48. Capital transfers received | |
| 39. Compensation of employees | 49. Total revenue | |
| 40. Collective consumption | 50. Gross fixed capital formation | |
| 41. Social transfers in kind | 51. Other capital expenditure | |

A: *National currency, ESA 95*

B: *As percentage of GDP at market prices, ESA 95*

C: *Annual percentage change, ESA 95*

NOTES

	7
TABLE 1A BELGIUM	14
TABLE 1B BELGIUM	15
TABLE 1C BELGIUM	16
TABLE 1D BELGIUM	17
TABLE 2A GERMANY	18
TABLE 2B GERMANY	19
TABLE 2C GERMANY	20
TABLE 2D GERMANY	21
TABLE 3A IRELAND	22
TABLE 3B IRELAND	23
TABLE 3C IRELAND	24
TABLE 3D IRELAND	25
TABLE 4A GREECE	26
TABLE 4B GREECE	27
TABLE 4C GREECE	28
TABLE 4D GREECE	29
TABLE 5A SPAIN	30
TABLE 5B SPAIN	31
TABLE 5C SPAIN	32
TABLE 5D SPAIN	33
TABLE 6A FRANCE	34
TABLE 6B FRANCE	35
TABLE 6C FRANCE	36
TABLE 6D FRANCE	37
TABLE 7A ITALY	38
TABLE 7B ITALY	39
TABLE 7C ITALY	40
TABLE 7D ITALY	41
TABLE 8A CYPRUS	42
TABLE 8B CYPRUS	43
TABLE 8C CYPRUS	44
TABLE 8D CYPRUS	45
TABLE 9A LUXEMBOURG	46
TABLE 9B LUXEMBOURG	47
TABLE 9C LUXEMBOURG	48
TABLE 9D LUXEMBOURG	49
TABLE 10A MALTA	50
TABLE 10B MALTA	51
TABLE 10C MALTA	52
TABLE 10D MALTA	53
TABLE 11A NETHERLANDS	54

TABLE 11B NETHERLANDS	55
TABLE 11C NETHERLANDS	56
TABLE 11D NETHERLANDS	57
TABLE 12A AUSTRIA	58
TABLE 12B AUSTRIA	59
TABLE 12C AUSTRIA	60
TABLE 12D AUSTRIA	61
TABLE 13A PORTUGAL	62
TABLE 13B PORTUGAL	63
TABLE 13C PORTUGAL	64
TABLE 13D PORTUGAL	65
TABLE 14A SLOVENIA	66
TABLE 14B SLOVENIA	67
TABLE 14C SLOVENIA	68
TABLE 14D SLOVENIA	69
TABLE 15A SLOVAKIA	70
TABLE 15B SLOVAKIA	71
TABLE 15C SLOVAKIA	72
TABLE 15D SLOVAKIA	73
TABLE 16A FINLAND	74
TABLE 16B FINLAND	75
TABLE 16C FINLAND	76
TABLE 16D FINLAND	77
TABLE 17A EA-16	78
TABLE 17B EA-16	79
TABLE 17C EA-16	80
TABLE 17D EA-16	81
TABLE 18A EA-12	82
TABLE 18B EA-12	83
TABLE 18C EA-12	84
TABLE 18D EA-12	85
TABLE 19A BULGARIA	86
TABLE 19B BULGARIA	87
TABLE 19C BULGARIA	88
TABLE 19D BULGARIA	89
TABLE 20A CZECH REPUBLIC	90
TABLE 20B CZECH REPUBLIC	91
TABLE 20C CZECH REPUBLIC	92
TABLE 20D CZECH REPUBLIC	93
TABLE 21A DENMARK	94
TABLE 21B DENMARK	95
TABLE 21C DENMARK	96
TABLE 21D DENMARK	97
TABLE 22A ESTONIA	98
TABLE 22B ESTONIA	99
TABLE 22C ESTONIA	100
TABLE 22D ESTONIA	101
TABLE 23A LATVIA	102
TABLE 23B LATVIA	103
TABLE 23C LATVIA	104
TABLE 23D LATVIA	105
TABLE 24A LITHUANIA	106
TABLE 24B LITHUANIA	107

TABLE 24C LITHUANIA	108
TABLE 24D LITHUANIA	109
TABLE 25A HUNGARY	110
TABLE 25B HUNGARY	111
TABLE 25C HUNGARY	112
TABLE 25D HUNGARY	113
TABLE 26A POLAND	114
TABLE 26B POLAND	115
TABLE 26C POLAND	116
TABLE 26D POLAND	117
TABLE 27A ROMANIA	118
TABLE 27B ROMANIA	119
TABLE 27C ROMANIA	120
TABLE 27D ROMANIA	121
TABLE 28A SWEDEN	122
TABLE 28B SWEDEN	123
TABLE 28C SWEDEN	124
TABLE 28D SWEDEN	125
TABLE 29A UNITED KINGDOM	126
TABLE 29B UNITED KINGDOM	127
TABLE 29C UNITED KINGDOM	128
TABLE 29D UNITED KINGDOM	129
TABLE 30A EU-27	130
TABLE 30B EU-27	131
TABLE 30C EU-27	132
TABLE 30D EU-27	133
TABLE 31A EU-15	134
TABLE 31B EU-15	135
TABLE 31C EU-15	136
TABLE 31D EU-15	137

Methodological notes

General government

The general government sector covers central government, state governments, local governments and social security funds. The sector is not defined on an institutional basis but on a functional basis. It includes all institutional units which are non-market producers whose output is intended for individual and collective consumption, and mainly financed by compulsory payments made by units belonging to other sectors, and all institutional units principally engaged in the redistribution of national income and wealth. Publicly owned units dealing with commercial operations, such as public enterprises are excluded. (For more details see §§ 2.68-2.74 of ESA 95.)

The EU institutions are not part of general government. They are classified within the sector Rest of the World (§§ 2.92). This means that taxes levied on resident units by the European Communities (e.g., VAT paid to the EC budget, agricultural levies, import duties etc.) are not recorded as general government revenue. Similarly, transfers paid by the EC institutions to resident units (e.g. agricultural subsidies) are not included in transfers paid by general government.

General government net borrowing

According to the Protocol on the excessive deficit procedure and to Council Regulation (EC) n°3605/93 (Article 1(3)) as amended by Council Regulation (EC) n°475/2000, the government balance subject to monitoring by the Commission is general government net lending/borrowing as defined in ESA 95.

Net lending/borrowing refers to the excess of current and capital revenue over the corresponding expenditure. It excludes all financial transactions. Financial transactions are the sales and purchases of financial assets, such as gold, currency, deposits, loans, equity and bonds. Capital transactions, which cover investment expenditure and capital transfers (such as investment grants and capital taxes), influence net borrowing. They must not be confused with financial transactions.

Net borrowing must not be confused with the borrowing requirement often used as reference in budget laws, as the borrowing requirement normally includes some financial transactions and usually only covers the central government.

Revenue and expenditure account

Government transactions and respective main balances are classified in this document according to the following categories:

TAXES LINKED TO IMPORTS AND PRODUCTION, more commonly called indirect taxes, consist of compulsory, unrequited payments, in cash or in kind, which are levied by general government, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production. These taxes are payable whether or not profits are made. (§§ 4.14-4.29).

CURRENT TAXES ON INCOME AND WEALTH, ETC, more commonly called direct taxes, cover all compulsory, unrequited payments, in cash or in kind, levied periodically by general government on the income and wealth of institutional units, and some periodic taxes which are assessed neither on the income nor the wealth. (§§ 4.77-4.82)

SOCIAL CONTRIBUTIONS include actual social contributions paid by employers, employees, self-employed and non-employed people to social security funds. They also include the imputed social contributions recorded in general government accounts. The latter represent the counterpart to social benefits (less eventual employees' contributions) paid directly by government units (i.e. not linked to actual contributions paid by government as employer) to their employees or former

employees and other eligible persons. (§§ 4.92-4.102)

ACTUAL SOCIAL CONTRIBUTIONS do not include imputed social contributions.

OTHER CURRENT REVENUE cover property income (interest received, dividends paid by public enterprises to government, rents, etc), other current transfers received (insurance claims, current international co-operation, fines and penalties etc) and gross operating surplus. Gross operating surplus corresponds to the gross income which government obtains from its market production activities. (§§ 4.41-4.76, 4.109-4.140 and 8.18).

TOTAL CURRENT REVENUE: total of current taxes, social security contributions and other current revenue received by general government.

FINAL CONSUMPTION EXPENDITURE consists of expenditure incurred by government on goods or services that are used for the direct satisfaction of individual needs or wants or the collective needs of members of the community. Final consumption expenditure corresponds to expenditure on collective consumption plus expenditure on individual consumption (§§ 3.75 and 3.79).

COMPENSATION OF EMPLOYEES is defined as the total remuneration, in cash or in kind, payable by government to its employees in return for work done by the latter during

the accounting period. It includes wages and salaries, and actual and imputed social contributions (§§ 4.02-4.13).

COLLECTIVE CONSUMPTION covers the services for collective consumption ('collective services'), which are provided simultaneously to all members of the community or all members of a particular section of the community, such as all households living in a particular region. They can be delivered simultaneously to every member of the community or to particular sections of the community, such as those in a particular region or locality; the use of such services is usually passive and does not require the explicit agreement or active participation of all the individuals concerned and the provision of a collective service to one individual does not reduce the amount available to other in the same community or section of the community, i.e., there is no rivalry in acquisition. (§ 3.83)

SOCIAL TRANSFERS IN KIND, also known as government expenditure in individual consumption, consist on individual goods and services provided as transfers in kind to individual households by government units, whether purchased on the market or produced as non-market output by government units. They include, in particular, the reimbursement by social security funds of approved expenditures made by households on specified goods or

services, the medical treatments provided directly to the beneficiaries without reimbursement, social housing, dwelling allowance, day nurseries, professional training, reductions on transport prices and similar goods and services in the context of social risks. Any payments made by the householders themselves should be deducted. (§§ 4.104-4.108)

SOCIAL TRANSFERS OTHER THAN IN KIND covers transfers to households, in cash, intended to relieve them from the financial burden of a number of risks or needs, made through collectively organised schemes. Examples are continued payment of normal, or reduced, wages during periods of absence from work as a result of ill health, accident, maternity; the payment of family, education or other allowances in respect of dependants; the payment of retirement or survivors' pensions to ex-employees or their survivors. (§ 4.103)

INTEREST is the amount that government becomes liable to pay to its creditors over a given period of time without reducing the amount of principal outstanding. Interest is recorded on an accruals basis, that is, interest is recorded as accruing continuously over time to the creditor. (§4.42-4.52).

In the original version of ESA 95, interest flows exchanged between two counterparts under any kind of swaps and under forward rate agreements have been considered as non-financial transactions, recorded under the item interest. In the amended ESA 95 (regulation (EC) N° 2558/2001 of the European Parliament and of the Council) these flows are recorded as financial transactions. However, in this publication, interest flows under swap contracts and forward rate agreements (FRAs) are included in the item interest, as they are reported by Member States under the excessive deficit procedure (Commission regulation (EC) N° 351/2002).

SUBSIDIES are current unrequited payments which general government makes to resident producers, with the objective of influencing their levels of production, their prices or the remuneration of the factors of production.

OTHER CURRENT EXPENDITURE covers rents, direct taxes and other current transfers (insurance premia, current international co-operation – including the GNP-based fourth own resource –, voluntary payments to non-profit institutions, etc.). (§§ 4.72-4.76, 4.77-4.82, 4.109-4.140)

TOTAL CURRENT EXPENDITURE covers final consumption expenditure, transfers other than transfers in kind, interest, subsidies and other current expenditure.

GROSS SAVING : balance of current revenue MINUS current expenditure.(§§ 8.36, 8.39, 8.42-8.43)

CAPITAL TRANSFERS RECEIVED covers capital taxes (inheritance taxes, taxes on gifts *inter vivos*, occasional and exceptional levies on assets or net worth), investment grants received and other capital transfers received (e.g., legacies). (§§ 4.145-4.167)

GROSS FIXED CAPITAL FORMATION includes net acquisitions of fixed assets (dwellings, buildings and structures, machinery and equipment), plus certain additions to the value of non-produced assets. Fixed assets are tangible assets or intangible assets (mineral exploration, computer software, entertainment, literary or artistic originals) produced as outputs from processes of production that are themselves used repeatedly, or continuously, in processes of production for more than one year. (§§ 3.100-3.116)

OTHER CAPITAL EXPENDITURE includes changes in inventories, capital transfers paid (investment grants paid, capital taxes paid and other capital transfers paid), net acquisition of valuables (precious stones and metals, antiques and other art objects, etc.) and net acquisition of non-produced, non-financial assets (land and other tangible non-produced assets that may be used in the production of goods and services, and intangible non-produced assets, such as

patents, licenses, etc). (§§ 3.117-3.127, 4.145-4.167, 6.06-6.13)

TOTAL EXPENDITURE AND TOTAL REVENUE are defined according to the Commission Regulation (EC) No 1500/2000 of 10 July 2000 implementing Council Regulation (EC) No 2223/96. The two variables do not exactly correspond to the sum of their components, as presented in this publication. However, the difference between total expenditure and total revenue (net lending/borrowing) corresponds to the difference of the sums of the expenditure and revenue components, as presented here.

NET LENDING (+) OR NET BORROWING (-) shows the net amount of revenue which the government places at the disposal of other sectors or which other sectors provide to the government sector. It corresponds to the difference between total revenue and total expenditure.

PRIMARY BALANCE is defined in this publication as the net lending/net borrowing excluding interest payments.

TAX BURDEN is defined in this publication as the sum of taxes on import and production levied both by general government or by the EU institutions, taxes

on income and wealth, actual social contributions and capital taxes.

Consolidation

Consolidation refers to the elimination from the accounts of transactions which occur between units belonging to the same sector. Although the accounting system advises not to consolidate transactions, it recognises that for some presentations and analyses, consolidated accounts are more significant than overall gross figures (§ 1.58).

In this publication, the following transactions were, as far as possible, consolidated: interest, other current transfers, investment grants and other capital transfers.

General government consolidated gross debt

The definition of government debt to be used in the context of the budgetary surveillance at the European level is laid down in Protocol on the excessive deficit procedure, which was agreed upon when the Maastricht Treaty was signed. The debt definition is also specified in Council Regulation (EC) N° 3605/93 (Article 1(5)), as amended by Council Regulation (EC) N° 475/2000. According to the said regulation, “Government debt means the total gross debt at nominal value outstanding at the end of the year of the sector of “general government (S.13), with the exception of those liabilities the corresponding financial assets of which are held by the sector of “general government” (S.13).

Government debt is constituted by the liabilities of general government in the following categories: currency and deposits (AF.2); securities other than shares, excluding financial derivatives (AF.33) and loans (AF.4), as defined in ESA 95.

The nominal value of a liability outstanding at the end of the year is the face value.

The nominal value of an index-linked liability corresponds to its face value adjusted by the index-related change in the value of the principal accrued to the end of the year.

Liabilities denominated in a foreign currency, or exchanged from one foreign currency through contractual agreements to one or more other foreign currencies shall be converted into the other foreign currencies at the rate agreed upon in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in the national currency and exchanged through contractual agreements to a foreign currency shall be converted into the foreign currency at the rate agreed upon in those contracts and shall be converted into the national currency on the basis of the representative market exchange rate prevailing on the last working day of each year.

Liabilities denominated in a foreign currency and exchanged through contractual agreements to the national currency shall be converted into the national currency at the rate agreed upon in those contracts”

The codes mentioned in this definition are of ESA 95.

Government gross debt data are shown in Table 55 of Part II. The contributions to the changes in the gross debt ratios are presented in Tables D of Part I. See Debt dynamics, below.

Gross domestic product

Gross domestic product used for the calculation of ratios is as defined in ESA 95.

Debt dynamics

Tables D in Part I present for each Member State, a quantitative expression of the debt dynamics, giving the influence of the flow variables on the evolution of the government debt.

The debt dynamic (or the budgetary constraint) for a country can be expressed by the following equation:

$$D_t = D_{t-1} + NB_t + SF_t, \text{ or}$$

$$\frac{D_t}{Y_t} = \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{1}{1+y_t} + \frac{NB_t}{Y_t} + \frac{SF_t}{Y_t}, \text{ where}$$

D_t = general government gross debt; NB_t = general government deficit (net borrowing (+)); Y_t = GDP at current market prices, y_t = nominal GDP growth rate and SF_t = stock-flow adjustment. The t subscript denotes the year.

The equation can be presented as:

$$\frac{D_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} = \frac{NB_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{y_t}{1+y_t} + \frac{SF_t}{Y_t} \quad (1),$$

showing the decomposition of the change in the gross debt ratio in deficit,

contribution of nominal GDP growth and stock-flow adjustment.

The equation may also be presented emphasising the role of the primary deficit:

$$D_t = D_{t-1} \cdot (1+i_t) + PD_t + SF_t \Leftrightarrow$$

$$\frac{D_t}{Y_t} = \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{1+i_t}{1+y_t} + \frac{PD_t}{Y_t} + \frac{SF_t}{Y_t}, \text{ where we}$$

define PD_t = primary deficit and i_t = implicit interest rate. The implicit interest rate is calculated as interest paid as percentage of gross debt at the end of year $t-1$.

The equation may be rearranged as:

$$\frac{D_t}{Y_t} - \frac{D_{t-1}}{Y_{t-1}} = \frac{PD_t}{Y_t} + \frac{D_{t-1}}{Y_{t-1}} \cdot \frac{i_t - y_t}{1+y_t} + \frac{SF_t}{Y_t} \quad (2),$$

showing the change in the gross debt ratio as primary deficit, snowball effect (contribution of interest and nominal growth) and stock-flow adjustment.

The contributions to changes in the gross debt ratio in the Member States and the Community are presented in Tables D in accordance with (1) and (2) in lines 5, 6 and 7, and 8, 9 and 10, respectively.

Stock-flow adjustment

The stock-flow adjustment (also known as debt-deficit adjustment) ensures the consistency between net borrowing (flow) and the variation in the stock of gross debt. It includes the accumulation of financial

assets, the changes in the value of debt denominated in foreign currency and remaining statistical adjustments. The stock-flow adjustment figures shown in Tables D for the Community aggregates comprise, besides the weighted average of the stock-flow adjustments of the Member States considered, the influence of exchange rate movements on the preceding year's stocks of gross debt expressed in EUR/ECU.

Sources

Figures up to 2007 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2008 - 2010 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2008.

Nota bene

Starting from 2002, euro-zone countries publish national series in EUR. National currency data for all years prior to the switch of the country to euro have been converted using the irrevocably fixed euro conversion rate. For presentation purposes, the currency denomination has changed, with the prefix EURO and the ISO code of the former currency (i.e. EURO-BEF for

Belgium). This approach conserves the historical continuity of national series. However, cross country comparisons and aggregations should continue to be based only on historical series established in ECU up to 1998 and their statistical continuation in EUR from 1999 onwards.

GENERAL GOVERNMENT DATA
GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

Table 1A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Belgium****(Mrd EURO-BEF)**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	10.3	14.4	19.4	24.7	32.5	32.4	33.9	34.9	37.5	39.4	41.7	42.8	44.5	46.3	47.7
2. Current taxes on income and wealth	15.1	22.0	25.6	33.8	43.0	44.7	45.8	45.8	48.4	51.1	52.5	54.5	56.7	57.4	59.2
3. Social contributions	12.4	19.9	26.4	34.1	40.4	42.3	44.5	45.4	46.8	47.9	49.9	52.7	55.5	57.3	59.1
4. Of which actual social contributions	10.9	17.6	23.5	29.8	35.1	36.7	38.6	39.3	40.5	41.5	43.1	45.5	48.0	49.5	51.1
5. Other current revenue	3.2	3.9	4.6	5.5	6.6	7.6	7.6	7.7	7.1	8.1	8.5	8.7	8.8	9.0	9.2
6. Total current revenue	40.9	60.2	75.9	98.0	122.4	127.0	131.8	133.8	139.9	146.5	152.6	158.6	165.5	169.9	175.3
7. Government consumption expenditure	20.3	28.6	33.6	44.8	53.7	56.4	60.3	63.2	66.0	69.1	71.3	74.3	78.4	82.3	85.2
8. Of which compensation of employees	11.7	15.5	18.2	24.7	29.0	30.3	32.5	33.8	34.7	36.4	37.9	39.3	41.0	42.5	43.6
9. Collective consumption	8.3	11.6	13.1	17.8	21.4	22.2	24.3	25.0	25.5	26.6	27.6	28.6	30.0	31.3	32.2
10. Social transfers in kind	12.0	17.0	20.5	27.0	32.3	34.2	36.0	38.2	40.4	42.4	43.7	45.7	48.4	51.0	53.0
11. Social transfers other than in kind	15.3	22.3	26.4	33.6	38.2	39.8	42.3	44.2	45.9	47.5	49.0	51.4	54.4	57.7	60.8
12. Interest	5.8	13.0	19.5	18.4	16.6	16.7	15.3	14.5	13.6	12.7	12.5	12.8	12.9	13.4	13.4
13. Subsidies	2.5	3.0	2.9	2.6	3.2	3.3	3.3	3.8	3.5	5.0	5.6	6.5	7.1	7.4	7.7
14. Other current expenditure	0.8	1.0	1.0	2.6	4.0	4.6	5.3	6.1	6.6	7.0	7.4	7.1	7.2	7.3	7.4
15. Total current expenditure	44.6	67.9	83.4	102.0	115.6	120.8	126.5	131.8	135.7	141.1	145.8	152.2	160.0	168.2	174.5
16. Gross saving	-3.6	-7.6	-7.5	-4.0	6.8	6.3	5.3	1.9	4.2	5.3	6.8	6.4	5.5	1.8	0.8
17. Capital transfers received	0.3	0.4	0.5	0.9	1.3	1.4	1.4	6.6	2.5	2.7	2.4	2.3	2.7	3.0	2.9
18. Total revenue	41.3	60.6	76.5	98.9	123.7	128.5	133.3	140.4	142.3	149.2	155.0	160.9	168.2	172.9	178.2
19. Gross fixed capital formation	4.1	3.6	2.8	4.0	4.9	4.4	4.4	4.5	4.7	5.4	5.1	5.4	5.6	5.7	6.0
20. Other capital expenditure	1.1	1.6	1.5	2.2	3.1	2.1	2.4	4.2	2.5	10.3	3.0	4.2	4.2	4.2	4.2
21. Total expenditure	49.8	73.1	87.7	108.2	123.7	127.3	133.4	140.6	142.9	156.9	153.9	161.9	169.9	178.1	184.8
22. Tax burden	37.6	55.8	71.0	91.1	113.9	117.1	121.3	123.3	130.4	135.8	141.5	147.3	153.8	158.1	163.1
23. Net lending (+) or net borrowing (-)	-8.5	-12.6	-11.2	-9.3	0.0	1.2	-0.1	-0.2	-0.5	-7.7	1.1	-1.0	-1.7	-5.2	-6.6

Table 1B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Belgium**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.3	11.5	11.6	11.9	12.9	12.5	12.7	12.7	13.0	13.0	13.1	12.8	12.7	12.9	13.0
2. Current taxes on income and wealth	16.7	17.6	15.3	16.3	17.1	17.3	17.1	16.7	16.7	16.9	16.5	16.3	16.3	16.0	16.1
3. Social contributions	13.6	15.9	15.7	16.4	16.0	16.3	16.6	16.5	16.2	15.9	15.7	15.7	15.9	16.0	16.0
4. Of which actual social contributions	12.0	14.1	14.0	14.4	13.9	14.2	14.4	14.3	14.0	13.7	13.5	13.6	13.7	13.8	13.9
5. Other current revenue	3.5	3.1	2.7	2.7	2.6	2.9	2.9	2.8	2.5	2.7	2.7	2.6	2.5	2.5	2.5
6. Total current revenue	45.1	48.1	45.2	47.2	48.6	49.1	49.3	48.7	48.3	48.5	48.0	47.4	47.4	47.5	47.6
7. Government consumption expenditure	22.4	22.8	20.0	21.5	21.3	21.8	22.5	23.0	22.8	22.9	22.4	22.2	22.5	23.0	23.1
8. Of which compensation of employees	12.9	12.3	10.9	11.9	11.5	11.7	12.2	12.3	12.0	12.1	11.9	11.7	11.7	11.9	11.8
9. Collective consumption	9.2	9.2	7.8	8.6	8.5	8.6	9.1	9.1	8.8	8.8	8.7	8.5	8.6	8.7	8.7
10. Social transfers in kind	13.2	13.6	12.2	13.0	12.8	13.2	13.5	13.9	14.0	14.0	13.7	13.7	13.9	14.3	14.4
11. Social transfers other than in kind	16.8	17.8	15.8	16.2	15.2	15.4	15.8	16.1	15.9	15.7	15.4	15.4	15.6	16.1	16.5
12. Interest	6.4	10.4	11.6	8.9	6.6	6.5	5.7	5.3	4.7	4.2	3.9	3.8	3.7	3.7	3.6
13. Subsidies	2.7	2.4	1.7	1.3	1.3	1.3	1.2	1.4	1.2	1.6	1.8	2.0	2.0	2.1	2.1
14. Other current expenditure	0.8	0.8	0.6	1.2	1.6	1.8	2.0	2.2	2.3	2.3	2.3	2.1	2.1	2.1	2.0
15. Total current expenditure	49.1	54.2	49.7	49.1	45.9	46.7	47.3	48.0	46.8	46.7	45.8	45.5	45.9	47.0	47.4
16. Gross saving	-4.0	-6.1	-4.5	-1.9	2.7	2.4	2.0	0.7	1.4	1.8	2.1	1.9	1.6	0.5	0.2
17. Capital transfers received	0.4	0.3	0.3	0.4	0.5	0.6	0.5	2.4	0.8	0.9	0.7	0.7	0.8	0.8	0.8
18. Total revenue	45.5	48.3	45.5	47.6	49.1	49.6	49.8	51.1	49.1	49.4	48.7	48.1	48.2	48.3	48.4
19. Gross fixed capital formation	4.5	2.9	1.6	1.9	2.0	1.7	1.7	1.7	1.6	1.8	1.6	1.6	1.6	1.6	1.6
20. Other capital expenditure	1.2	1.3	0.9	1.1	1.2	0.8	0.9	1.5	0.9	3.4	0.9	1.3	1.2	1.2	1.1
21. Total expenditure	54.8	58.4	52.2	52.1	49.1	49.2	49.8	51.2	49.3	51.9	48.4	48.3	48.7	49.8	50.2
22. Tax burden	41.5	44.5	42.3	43.9	45.2	45.2	45.3	44.9	45.0	44.9	44.5	44.0	44.1	44.2	44.3
23. Net lending (+) or net borrowing (-)	-9.4	-10.0	-6.7	-4.5	0.0	0.5	0.0	-0.1	-0.2	-2.6	0.3	-0.3	-0.5	-1.4	-1.8

Table 1C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Belgium

(EURO-BEF; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	1.0	5.7	7.6	1.6	4.0	-0.3	4.5	3.0	7.6	4.9	6.1	2.6	3.8	4.0	3.2
2. Current taxes on income and wealth	4.5	4.7	7.8	7.2	6.6	4.1	2.4	0.0	5.6	5.8	2.6	3.8	4.1	1.2	3.2
3. Social contributions	8.3	10.0	6.8	2.4	3.5	4.7	5.3	1.9	3.2	2.3	4.1	5.6	5.3	3.2	3.2
4. Of which actual social contributions	7.9	10.5	6.8	1.9	3.3	4.6	5.0	2.0	3.1	2.3	3.9	5.7	5.3	3.2	3.2
5. Other current revenue	21.7	3.6	15.2	4.2	8.2	16.2	0.3	0.9	-7.2	13.2	5.5	1.8	1.8	2.2	2.2
6. Total current revenue	5.8	6.6	7.8	3.9	4.9	3.8	3.8	1.5	4.6	4.7	4.2	3.9	4.3	2.7	3.1
7. Government consumption expenditure	8.3	5.7	5.0	4.6	4.7	5.0	7.0	4.8	4.4	4.7	3.2	4.2	5.5	4.9	3.5
8. Of which compensation of employees	9.7	0.8	5.8	4.1	3.6	4.4	7.3	4.0	2.4	5.1	3.9	3.7	4.4	3.6	2.7
9. Collective consumption	8.6	9.2	3.3	3.4	5.6	3.6	9.6	2.9	2.2	4.3	3.5	3.6	4.9	4.3	2.9
10. Social transfers in kind	8.1	3.4	6.1	5.5	4.1	6.0	5.3	6.1	5.8	4.9	3.0	4.6	5.9	5.3	3.9
11. Social transfers other than in kind	9.3	4.0	5.2	3.0	2.9	4.2	6.3	4.6	3.9	3.3	3.2	5.1	5.8	6.1	5.3
12. Interest	24.1	13.1	11.0	0.2	1.8	0.6	-8.6	-5.1	-6.3	-6.8	-1.2	2.6	0.3	3.9	0.2
13. Subsidies	0.3	-9.5	0.8	4.7	5.0	4.2	0.3	14.2	-7.3	40.0	13.1	16.8	8.6	4.7	3.4
14. Other current expenditure 1)	0.0	0.1	0.0	0.0	-0.1	0.2	0.2	0.2	0.1	0.0	0.0	-0.2	-0.1	0.0	0.0
15. Total current expenditure	9.9	5.8	6.3	3.2	3.5	4.4	4.8	4.2	2.9	4.0	3.3	4.4	5.1	5.1	3.8
16. Gross saving 1)	-1.8	0.4	0.7	0.3	0.6	-0.3	-0.4	-1.3	0.7	0.3	0.4	-0.2	-0.3	-1.1	-0.3
17. Capital transfers received	-2.8	-0.3	14.8	8.7	-12.3	10.7	-1.5	366.2	-62.9	9.4	-11.4	-2.3	14.5	12.1	-2.1
18. Total revenue	5.8	6.5	7.9	3.9	4.7	3.9	3.7	5.4	1.4	4.8	3.9	3.8	4.5	2.8	3.1
19. Gross fixed capital formation	15.4	-0.2	-2.4	-2.7	5.9	-10.8	1.1	2.3	2.8	16.4	-5.7	6.0	2.7	2.9	5.3
20. Other capital expenditure 1)	-1.0	-0.2	0.0	-0.1	-0.1	-0.4	0.1	0.6	-0.7	2.6	-2.5	0.3	-0.1	0.0	0.0
21. Total expenditure	8.3	5.1	6.0	2.7	3.5	2.9	4.8	5.4	1.6	9.9	-1.9	5.2	4.9	4.9	3.8
22. Tax burden	4.4	6.6	7.3	3.7	5.0	2.8	3.6	1.7	5.8	4.1	4.2	4.1	4.4	2.7	3.2
23. Net lending (+) or net borrowing (-) 1)	-1.1	0.8	0.8	0.6	0.6	0.4	-0.5	0.0	-0.1	-2.4	2.9	-0.6	-0.2	-1.0	-0.3

1) Changes in GDP ratios.

Table 1D**Contributions to the change in the general government gross debt ratio****Belgium**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	6.7	4.5	0.9	0.6	0.0	-0.5	0.0	0.1	0.2	2.6	-0.3	0.3	0.5	1.4	1.8
2. Interest payments (% of GDP)	11.6	8.9	7.3	6.8	6.6	6.5	5.7	5.3	4.7	4.2	3.9	3.8	3.7	3.7	3.6
3. Implicit interest rate 2)	:	7.0	6.2	6.1	6.1	6.2	5.5	5.2	5.0	4.6	4.5	4.6	4.6	4.4	4.4
4. Nominal GDP growth rate	6.0	3.6	3.8	3.8	5.7	2.8	3.4	2.6	5.4	4.3	5.3	5.2	4.2	2.5	2.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	6.7	4.5	0.9	0.6	0.0	-0.5	0.0	0.1	0.2	2.6	-0.3	0.3	0.5	1.4	1.8
6. Contribution of nominal GDP growth	:	-4.6	-4.5	-4.3	-6.1	-3.0	-3.5	-2.7	-5.1	-3.9	-4.7	-4.4	-3.4	-2.1	-2.5
7. Stock-flow adjustment 3)	:	-2.2	-1.6	0.2	0.3	2.2	0.3	-2.2	0.6	-0.8	0.7	0.2	5.5	0.2	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-4.9	-4.4	-6.4	-6.3	-6.6	-6.9	-5.7	-5.2	-4.5	-1.6	-4.3	-3.5	-3.2	-2.3	-1.9
9. Snow-ball effect	:	4.2	2.9	2.6	0.5	3.5	2.2	2.6	-0.4	0.3	-0.7	-0.5	0.3	1.6	1.2
10. Stock-flow adjustment 3)	:	-2.2	-1.6	0.2	0.3	2.2	0.3	-2.2	0.6	-0.8	0.7	0.2	5.5	0.2	0.2
(% of GDP)															
11. Change in gross debt 5)	:	-2.4	-5.2	-3.5	-5.8	-1.2	-3.1	-4.8	-4.3	-2.2	-4.3	-3.9	2.6	-0.5	-0.4
12. Level of gross debt (end of year)	125.6	129.8	117.1	113.6	107.8	106.5	103.4	98.6	94.3	92.1	87.8	83.9	86.5	86.1	85.6

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 2A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Germany****(Mrd EURO-DEM)**

	1991	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	167	214	224	242	245	248	250	256	260	266	280	305	311	321	322
2. Current taxes on income and wealth	171	210	222	237	254	230	227	226	221	228	250	271	283	286	289
3. Social contributions	258	368	372	375	378	384	391	396	397	396	400	400	407	420	433
4. Of which actual social contributions	244	347	351	354	357	362	367	372	372	372	376	375	382	395	407
5. Other current revenue	65	75	74	74	72	76	76	75	70	77	77	79	79	82	83
6. Total current revenue	661	867	893	929	949	937	944	953	948	966	1007	1055	1080	1110	1126
7. Government consumption expenditure	293	371	376	387	392	400	412	417	416	420	425	436	451	469	480
8. Of which compensation of employees	135	163	164	166	166	166	169	169	170	169	167	168	173	178	182
9. Collective consumption	135	159	161	167	167	168	174	174	176	173	173	177	181	186	190
10. Social transfers in kind	158	212	215	220	225	232	238	242	240	247	253	259	270	283	290
11. Social transfers other than in kind	235	361	366	375	380	393	417	427	429	430	426	418	421	432	439
12. Interest	41	65	66	63	65	64	63	64	62	62	65	67	68	68	69
13. Subsidies	33	34	36	36	35	33	32	30	29	27	27	27	29	29	31
14. Other current expenditure	38	37	39	43	45	44	39	42	42	47	47	49	51	56	60
15. Total current expenditure	640	869	883	904	916	935	962	981	977	986	990	997	1019	1054	1079
16. Gross saving	21	-2	10	25	33	3	-18	-28	-29	-20	17	58	61	55	47
17. Capital transfers received	5	8	9	9	8	8	8	9	10	10	9	10	10	10	11
18. Total revenue	666	876	901	938	957	945	953	962	958	976	1016	1065	1090	1120	1137
19. Gross fixed capital formation	40	35	36	38	37	37	36	34	32	31	33	36	38	40	42
20. Other capital expenditure	29	22	26	25	-23	34	33	35	32	33	29	36	32	29	30
21. Total expenditure	710	926	944	967	930	1005	1031	1049	1041	1050	1052	1069	1089	1124	1151
22. Tax burden	597	788	812	848	872	854	856	866	864	876	918	964	987	1009	1029
23. Net lending (+) or net borrowing (-)	-44	-51	-43	-29	27	-60	-78	-87	-84	-74	-36	-4	1	-4	-14

Table 2B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Germany

(percentage of GDP at current market prices (excessive deficit procedure))

	1991	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	10.9	11.1	11.4	12.0	11.9	11.7	11.7	11.8	11.8	11.8	12.1	12.6	12.4	12.5	12.2
2. Current taxes on income and wealth	11.1	10.8	11.3	11.8	12.3	10.9	10.6	10.4	10.0	10.1	10.8	11.2	11.3	11.1	10.9
3. Social contributions	16.8	18.3	18.9	18.7	18.3	18.2	18.2	18.3	17.9	17.7	17.2	16.5	16.2	16.4	16.4
4. Of which actual social contributions	15.9	17.3	17.8	17.6	17.3	17.1	17.1	17.2	16.8	16.6	16.2	15.5	15.2	15.4	15.4
5. Other current revenue	4.2	4.3	3.8	3.7	3.5	3.6	3.5	3.5	3.2	3.4	3.3	3.3	3.2	3.2	3.2
6. Total current revenue	43.1	44.6	45.4	46.2	46.0	44.4	44.0	44.0	42.9	43.1	43.4	43.5	43.0	43.2	42.6
7. Government consumption expenditure	19.1	19.6	19.1	19.2	19.0	18.9	19.2	19.3	18.8	18.7	18.3	18.0	17.9	18.3	18.2
8. Of which compensation of employees	8.8	8.7	8.3	8.2	8.1	7.9	7.9	7.8	7.7	7.5	7.2	6.9	6.9	6.9	6.9
9. Collective consumption	8.8	8.4	8.2	8.3	8.1	8.0	8.1	8.1	8.0	7.7	7.4	7.3	7.2	7.2	7.2
10. Social transfers in kind	10.3	11.1	11.0	10.9	10.9	11.0	11.1	11.2	10.8	11.0	10.9	10.7	10.7	11.0	11.0
11. Social transfers other than in kind	15.3	17.6	18.6	18.6	18.4	18.6	19.5	19.8	19.4	19.2	18.4	17.3	16.7	16.8	16.6
12. Interest	2.7	3.5	3.4	3.1	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.7	2.6
13. Subsidies	2.1	2.1	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.2
14. Other current expenditure	2.5	1.9	2.0	2.1	2.2	2.1	1.8	2.0	1.9	2.1	2.0	2.0	2.0	2.2	2.3
15. Total current expenditure	41.7	44.7	44.9	44.9	44.4	44.2	44.9	45.3	44.2	44.0	42.7	41.2	40.5	41.1	40.9
16. Gross saving	1.4	-0.1	0.5	1.2	1.6	0.1	-0.8	-1.3	-1.3	-0.9	0.7	2.4	2.4	2.2	1.8
17. Capital transfers received	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
18. Total revenue	43.4	45.1	45.9	46.6	46.4	44.7	44.4	44.5	43.3	43.5	43.8	43.9	43.4	43.6	43.1
19. Gross fixed capital formation	2.6	2.2	1.8	1.9	1.8	1.7	1.7	1.6	1.4	1.4	1.4	1.5	1.5	1.6	1.6
20. Other capital expenditure	1.9	1.4	1.3	1.3	-1.1	1.6	1.5	1.6	1.5	1.5	1.3	1.5	1.3	1.1	1.1
21. Total expenditure	46.3	48.3	48.0	48.1	45.1	47.6	48.1	48.5	47.1	46.8	45.3	44.1	43.3	43.8	43.6
22. Tax burden	38.9	40.2	41.3	42.1	42.3	40.4	39.9	40.0	39.1	39.1	39.5	39.8	39.3	39.3	39.0
23. Net lending (+) or net borrowing (-)	-2.9	-3.2	-2.2	-1.5	1.3	-2.8	-3.7	-4.0	-3.8	-3.3	-1.5	-0.2	0.0	-0.2	-0.5

Table 2C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Germany

(EURO-DEM; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	2.1	2.3	4.7	7.9	1.2	1.1	1.0	2.2	1.7	2.1	5.6	8.9	1.7	3.2	0.2
2. Current taxes on income and wealth	5.1	-0.3	5.8	6.8	7.0	-9.5	-1.2	-0.5	-2.2	2.9	9.9	8.3	4.5	1.1	1.1
3. Social contributions	5.2	3.4	1.1	0.9	0.8	1.4	1.8	1.4	0.1	0.0	0.9	0.0	1.7	3.4	2.9
4. Of which actual social contributions	5.2	3.3	1.0	1.0	0.8	1.4	1.4	1.4	0.0	0.0	0.9	-0.1	1.7	3.6	3.0
5. Other current revenue	-1.8	-4.3	-1.3	0.2	-2.6	5.3	-0.1	-1.3	-6.0	8.8	0.2	2.8	0.7	3.6	1.3
6. Total current revenue	3.7	1.5	2.9	4.1	2.2	-1.3	0.7	0.9	-0.5	1.9	4.2	4.8	2.4	2.7	1.5
7. Government consumption expenditure	2.7	-0.1	1.3	2.9	1.2	2.1	2.9	1.2	-0.2	1.0	1.3	2.4	3.5	3.9	2.4
8. Of which compensation of employees	1.2	-0.2	0.1	1.3	0.3	0.1	1.5	0.3	0.2	-0.5	-0.7	0.3	2.9	2.8	2.4
9. Collective consumption	2.3	-0.4	1.1	4.0	-0.2	0.8	3.1	0.5	0.9	-1.7	-0.1	2.3	2.4	2.4	2.4
10. Social transfers in kind	3.1	0.1	1.5	2.1	2.3	3.1	2.8	1.7	-1.0	3.0	2.3	2.4	4.3	4.9	2.5
11. Social transfers other than in kind	8.5	2.2	1.3	2.5	1.4	3.5	6.2	2.5	0.3	0.2	-0.8	-1.8	0.5	2.7	1.8
12. Interest	1.1	-0.8	1.8	-4.2	2.9	-0.9	-2.9	2.6	-2.9	-0.4	4.6	3.4	0.7	1.2	1.0
13. Subsidies	-3.1	-7.0	3.6	0.7	-3.1	-5.7	-3.6	-6.2	-3.5	-4.7	-2.3	1.4	5.3	3.1	4.0
14. Other current expenditure 1)	0.0	0.0	0.0	0.2	0.0	-0.1	-0.3	0.2	-0.1	0.2	-0.1	0.0	0.0	0.2	0.1
15. Total current expenditure	4.6	0.6	1.6	2.4	1.4	2.0	2.9	2.0	-0.4	0.9	0.4	0.7	2.2	3.5	2.4
16. Gross saving 1)	-0.4	0.4	0.6	0.7	0.4	-1.5	-1.0	-0.5	0.0	0.4	1.6	1.7	0.0	-0.3	-0.4
17. Capital transfers received	-16.7	1.3	5.9	0.9	-9.4	2.2	3.3	6.2	5.3	5.4	-7.6	4.4	0.9	3.1	6.5
18. Total revenue	3.5	1.5	2.9	4.0	2.1	-1.3	0.7	1.0	-0.4	1.9	4.1	4.8	2.3	2.7	1.6
19. Gross fixed capital formation	-4.2	-8.8	0.7	5.9	-2.1	0.0	-2.1	-6.1	-6.4	-2.3	5.4	9.2	7.2	5.4	3.7
20. Other capital expenditure 1)	-0.2	0.0	0.2	-0.1	-2.4	2.7	0.0	0.1	-0.1	0.0	-0.2	0.2	-0.2	-0.1	0.0
21. Total expenditure	3.6	0.1	1.9	2.4	-3.8	8.0	2.6	1.8	-0.8	0.9	0.2	1.6	1.9	3.2	2.4
22. Tax burden	3.9	1.9	3.1	4.4	2.8	-2.1	0.3	1.1	-0.2	1.4	4.7	5.0	2.5	2.2	2.0
23. Net lending (+) or net borrowing (-) 1)	-0.1	0.7	0.5	0.7	2.8	-4.1	-0.8	-0.4	0.3	0.5	1.8	1.4	0.2	-0.2	-0.4

1) Changes in GDP ratios.

Table 2D**Contributions to the change in the general government gross debt ratio****Germany**

	1991	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	2.9	3.2	2.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.3	1.5	0.2	0.0	0.2	0.5
2. Interest payments (% of GDP)	2.7	3.5	3.4	3.1	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.7	2.6
3. Implicit interest rate 2)	:	7.6	5.8	5.3	5.3	5.2	5.0	5.0	4.5	4.3	4.3	4.3	4.3	4.2	4.3
4. Nominal GDP growth rate	:	3.8	2.6	2.4	2.5	2.5	1.4	1.0	2.2	1.5	3.5	4.4	3.7	2.1	2.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.9	3.2	2.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.3	1.5	0.2	0.0	0.2	0.5
6. Contribution of nominal GDP growth	:	-1.8	-1.5	-1.4	-1.5	-1.4	-0.8	-0.6	-1.4	-0.9	-2.3	-2.8	-2.3	-1.3	-1.8
7. Stock-flow adjustment 3)	:	6.2	0.0	0.5	1.6	-2.3	-1.3	0.0	-0.6	-0.2	0.5	0.2	1.6	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	0.2	-0.3	-1.2	-1.7	-4.5	-0.2	0.7	1.1	1.0	0.5	-1.3	-2.6	-2.7	-2.5	-2.1
9. Snow-ball effect	:	1.7	1.8	1.7	1.7	1.6	2.1	2.4	1.5	1.8	0.5	-0.1	0.4	1.3	0.8
10. Stock-flow adjustment 3)	:	6.2	0.0	0.5	1.6	-2.3	-1.3	0.0	-0.6	-0.2	0.5	0.2	1.6	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	7.6	0.6	0.6	-1.2	-0.9	1.6	3.5	1.8	2.2	-0.2	-2.5	-0.8	-1.2	-1.3
12. Level of gross debt (end of year)	39.5	55.6	60.3	60.9	59.7	58.8	60.3	63.8	65.6	67.8	67.6	65.1	64.3	63.2	61.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 3A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland****(Mrd EURO-IEP)**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	5.21	7.10	10.16	11.74	13.70	13.95	15.80	17.22	19.32	21.77	24.65	25.16	22.79	22.45	23.24
2. Current taxes on income and wealth	4.79	7.16	10.68	12.36	13.94	14.77	15.00	16.45	18.35	19.73	23.04	24.00	21.77	22.54	23.67
3. Social contributions	2.60	3.58	4.36	5.06	5.93	6.78	7.47	8.08	8.95	9.84	10.86	11.95	12.51	12.75	13.29
4. Of which actual social contributions	1.91	2.63	3.25	3.88	4.62	5.29	5.76	6.21	6.90	7.63	8.50	9.43	9.88	10.06	10.50
5. Other current revenue	1.56	1.95	2.46	2.56	2.90	3.17	3.46	3.66	4.02	4.19	4.41	4.87	5.36	5.46	5.70
6. Total current revenue	14.17	19.79	27.66	31.72	36.47	38.67	41.72	45.40	50.65	55.54	62.96	65.97	62.43	63.20	65.90
7. Government consumption expenditure	6.01	8.67	11.16	12.45	14.45	17.06	19.51	21.09	22.96	24.90	27.29	30.27	33.39	34.26	35.29
8. Of which compensation of employees	3.76	5.36	6.64	7.35	8.34	9.72	11.30	12.56	13.68	14.99	16.17	17.65	18.86	19.48	20.28
9. Collective consumption	2.57	3.43	4.50	4.73	5.37	6.09	6.83	7.15	7.65	8.09	9.05	9.99	11.01	11.29	11.63
10. Social transfers in kind	3.44	5.23	6.65	7.72	9.08	10.98	12.68	13.94	15.32	16.82	18.24	20.29	22.37	22.97	23.66
11. Social transfers other than in kind	4.30	6.20	7.52	7.67	8.14	9.67	11.43	12.28	13.63	14.98	16.93	18.71	20.76	23.02	25.09
12. Interest	2.86	2.81	2.60	2.08	2.13	1.80	1.82	1.77	1.70	1.69	1.57	1.82	2.07	3.00	3.66
13. Subsidies	0.41	0.51	0.65	0.74	0.76	1.04	0.79	0.82	0.77	0.88	0.94	1.12	1.29	1.34	1.36
14. Other current expenditure	1.01	1.58	2.26	2.55	2.78	3.16	3.62	4.17	4.57	5.10	5.05	5.32	5.56	5.87	6.15
15. Total current expenditure	14.58	19.78	24.19	25.49	28.27	32.73	37.16	40.14	43.64	47.56	51.78	57.25	63.06	67.49	71.54
16. Gross saving	-0.41	0.01	3.47	6.23	8.21	5.94	4.56	5.27	7.01	7.98	11.18	8.72	-0.62	-4.30	-5.64
17. Capital transfers received	0.53	0.96	1.22	1.47	1.45	1.44	1.59	1.76	1.65	1.83	2.29	2.04	2.26	2.49	2.72
18. Total revenue	14.70	20.75	28.88	33.20	37.93	40.11	43.31	47.16	52.29	57.37	65.26	68.01	64.69	65.68	68.62
19. Gross fixed capital formation	0.76	1.21	2.09	2.78	3.68	5.02	5.55	5.15	5.26	5.63	6.40	7.81	8.90	8.02	8.22
20. Other capital expenditure	0.38	0.85	0.74	2.47	1.07	1.29	1.08	1.26	1.31	1.44	1.75	2.50	2.92	2.78	2.78
21. Total expenditure	15.72	21.84	27.01	30.79	33.02	39.03	43.80	46.55	50.21	54.63	59.93	67.56	74.88	78.30	82.54
22. Tax burden	12.36	17.58	24.91	28.81	33.12	34.81	37.08	40.49	45.09	49.82	57.00	59.45	55.23	55.83	58.20
23. Net lending (+) or net borrowing (-)	-1.02	-1.09	1.86	2.41	4.91	1.08	-0.48	0.61	2.08	2.74	5.33	0.44	-10.19	-12.61	-13.92

Table 3B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland**

(percentage of GDP at current market prices (excessive deficit procedure))

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	14.2	13.4	12.9	13.0	13.1	11.9	12.1	12.3	13.0	13.4	13.9	13.2	12.2	12.1	12.1
2. Current taxes on income and wealth	13.1	13.5	13.6	13.7	13.3	12.6	11.5	11.8	12.3	12.2	13.0	12.6	11.7	12.1	12.3
3. Social contributions	7.1	6.7	5.5	5.6	5.7	5.8	5.7	5.8	6.0	6.1	6.1	6.3	6.7	6.8	6.9
4. Of which actual social contributions	5.2	5.0	4.1	4.3	4.4	4.5	4.4	4.5	4.6	4.7	4.8	4.9	5.3	5.4	5.4
5. Other current revenue	4.3	3.7	3.1	2.8	2.8	2.7	2.7	2.6	2.7	2.6	2.5	2.6	2.9	2.9	3.0
6. Total current revenue	38.6	37.3	35.2	35.1	34.8	33.1	32.0	32.6	34.0	34.2	35.5	34.6	33.5	33.9	34.2
7. Government consumption expenditure	16.4	16.3	14.2	13.8	13.8	14.6	15.0	15.1	15.4	15.4	15.4	15.9	17.9	18.4	18.3
8. Of which compensation of employees	10.3	10.1	8.4	8.1	8.0	8.3	8.7	9.0	9.2	9.2	9.1	9.3	10.1	10.5	10.5
9. Collective consumption	7.0	6.5	5.7	5.2	5.1	5.2	5.2	5.1	5.1	5.0	5.1	5.2	5.9	6.1	6.0
10. Social transfers in kind	9.4	9.9	8.5	8.5	8.7	9.4	9.7	10.0	10.3	10.4	10.3	10.6	12.0	12.3	12.3
11. Social transfers other than in kind	11.7	11.7	9.6	8.5	7.8	8.3	8.8	8.8	9.2	9.2	9.5	9.8	11.1	12.4	13.0
12. Interest	7.8	5.3	3.3	2.3	2.0	1.5	1.4	1.3	1.1	1.0	0.9	1.0	1.1	1.6	1.9
13. Subsidies	1.1	1.0	0.8	0.8	0.7	0.9	0.6	0.6	0.5	0.5	0.5	0.6	0.7	0.7	0.7
14. Other current expenditure	2.7	3.0	2.9	2.8	2.7	2.7	2.8	3.0	3.1	3.1	2.8	2.8	3.0	3.2	3.2
15. Total current expenditure	39.7	37.3	30.8	28.2	27.0	28.0	28.5	28.8	29.3	29.3	29.2	30.0	33.8	36.3	37.1
16. Gross saving	-1.1	0.0	4.4	6.9	7.8	5.1	3.5	3.8	4.7	4.9	6.3	4.6	-0.3	-2.3	-2.9
17. Capital transfers received	1.4	1.8	1.6	1.6	1.4	1.2	1.2	1.3	1.1	1.1	1.3	1.1	1.2	1.3	1.4
18. Total revenue	40.0	39.1	36.8	36.7	36.2	34.3	33.3	33.8	35.1	35.4	36.8	35.7	34.7	35.3	35.6
19. Gross fixed capital formation	2.1	2.3	2.7	3.1	3.5	4.3	4.3	3.7	3.5	3.5	3.6	4.1	4.8	4.3	4.3
20. Other capital expenditure	1.0	1.6	0.9	2.7	1.0	1.1	0.8	0.9	0.9	0.9	1.0	1.3	1.6	1.5	1.4
21. Total expenditure	42.8	41.1	34.4	34.0	31.5	33.4	33.6	33.4	33.7	33.7	33.8	35.4	40.1	42.1	42.8
22. Tax burden	33.7	33.1	31.7	31.8	31.6	29.8	28.5	29.0	30.3	30.7	32.2	31.2	29.6	30.0	30.2
23. Net lending (+) or net borrowing (-)	-2.8	-2.1	2.4	2.7	4.7	0.9	-0.4	0.4	1.4	1.7	3.0	0.2	-5.5	-6.8	-7.2

Table 3C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Ireland

(EURO-IEP; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.8	13.9	12.3	15.6	16.7	1.8	13.2	9.0	12.2	12.7	13.2	2.0	-9.4	-1.5	3.5
2. Current taxes on income and wealth	14.0	15.3	13.5	15.7	12.8	5.9	1.6	9.7	11.5	7.5	16.8	4.2	-9.3	3.5	5.0
3. Social contributions	2.8	8.4	9.4	16.1	17.2	14.4	10.1	8.2	10.8	9.9	10.4	10.0	4.7	1.9	4.3
4. Of which actual social contributions	2.4	8.6	11.1	19.3	19.2	14.5	8.9	7.7	11.2	10.6	11.5	10.9	4.7	1.9	4.3
5. Other current revenue	10.7	4.3	9.1	4.2	13.0	9.3	9.2	5.8	10.0	4.4	5.1	10.4	10.2	1.9	4.3
6. Total current revenue	10.9	12.5	12.0	14.7	15.0	6.0	7.9	8.8	11.5	9.7	13.4	4.8	-5.4	1.2	4.3
7. Government consumption expenditure	5.6	11.0	9.7	11.6	16.0	18.1	14.3	8.1	8.9	8.4	9.6	10.9	10.3	2.6	3.0
8. Of which compensation of employees	5.3	9.4	7.4	10.8	13.4	16.6	16.3	11.2	8.9	9.6	7.9	9.1	6.9	3.3	4.1
9. Collective consumption	6.5	9.6	12.3	5.1	13.4	13.3	12.2	4.7	6.9	5.8	11.9	10.4	10.3	2.5	3.0
10. Social transfers in kind	5.0	12.0	8.1	16.0	17.6	20.9	15.5	9.9	9.9	9.8	8.5	11.2	10.3	2.7	3.0
11. Social transfers other than in kind	6.0	7.6	6.3	2.0	6.2	18.8	18.1	7.5	11.0	9.9	13.0	10.5	10.9	10.9	9.0
12. Interest	-6.0	5.3	-6.6	-19.9	2.2	-15.4	1.0	-2.9	-3.5	-0.6	-7.1	15.6	13.7	45.1	22.0
13. Subsidies	13.3	16.5	-4.0	13.3	3.1	36.6	-24.1	3.8	-6.2	14.7	7.2	18.6	15.1	4.2	0.9
14. Other current expenditure 1)	0.3	-0.3	-0.1	-0.1	-0.2	0.0	0.1	0.2	0.1	0.1	-0.3	-0.1	0.2	0.2	0.0
15. Total current expenditure	5.5	8.7	6.6	5.4	10.9	15.8	13.5	8.0	8.7	9.0	8.9	10.6	10.1	7.0	6.0
16. Gross saving 1)	1.8	1.1	1.5	2.5	0.9	-2.7	-1.6	0.3	0.9	0.2	1.4	-1.7	-4.9	-2.0	-0.6
17. Capital transfers received	1.2	24.3	0.9	20.6	-1.2	-0.8	10.1	10.7	-6.3	11.1	25.4	-11.2	10.8	10.2	9.1
18. Total revenue	10.4	13.0	11.5	15.0	14.3	5.8	8.0	8.9	10.9	9.7	13.8	4.2	-4.9	1.5	4.5
19. Gross fixed capital formation	16.3	20.0	23.0	33.2	32.4	36.4	10.7	-7.2	2.1	7.0	13.7	22.1	13.9	-9.8	2.4
20. Other capital expenditure 1)	-0.4	-0.1	-0.2	1.8	-1.7	0.1	-0.3	0.1	0.0	0.0	0.1	0.3	0.3	-0.1	-0.1
21. Total expenditure	5.2	9.4	7.5	14.0	7.2	18.2	12.2	6.3	7.9	8.8	9.7	12.7	10.8	4.6	5.4
22. Tax burden	10.6	13.1	13.2	15.7	15.0	5.1	6.5	9.2	11.3	10.5	14.4	4.3	-7.1	1.1	4.2
23. Net lending (+) or net borrowing (-) 1)	1.9	1.2	1.2	0.3	2.0	-3.8	-1.3	0.8	1.0	0.3	1.3	-2.8	-5.7	-1.3	-0.4

1) Changes in GDP ratios.

Table 3D**Contributions to the change in the general government gross debt ratio****Ireland**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	2.8	2.1	-2.4	-2.7	-4.7	-0.9	0.4	-0.4	-1.4	-1.7	-3.0	-0.2	5.5	6.8	7.2
2. Interest payments (% of GDP)	7.8	5.3	3.3	2.3	2.0	1.5	1.4	1.3	1.1	1.0	0.9	1.0	1.1	1.6	1.9
3. Implicit interest rate 2)	:	6.7	6.0	5.0	4.9	4.6	4.4	4.2	3.9	3.9	3.6	4.2	4.4	5.1	5.0
4. Nominal GDP growth rate	7.3	13.0	15.6	15.2	15.8	11.6	11.3	7.1	6.8	8.9	9.3	7.5	-2.1	-0.2	3.6
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.8	2.1	-2.4	-2.7	-4.7	-0.9	0.4	-0.4	-1.4	-1.7	-3.0	-0.2	5.5	6.8	7.2
6. Contribution of nominal GDP growth	:	-10.2	-8.6	-7.0	-6.6	-3.9	-3.6	-2.1	-2.0	-2.4	-2.3	-1.7	0.5	0.1	-1.4
7. Stock-flow adjustment 3)	:	0.6	0.3	4.7	0.8	2.6	-0.1	1.5	1.8	1.9	2.8	2.0	0.8	0.8	1.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-5.0	-3.2	-5.7	-5.0	-6.7	-2.5	-1.0	-1.7	-2.5	-2.7	-3.9	-1.2	4.4	5.2	5.3
9. Snow-ball effect	:	-4.9	-5.3	-4.7	-4.6	-2.4	-2.2	-0.9	-0.8	-1.4	-1.4	-0.8	1.6	1.7	0.5
10. Stock-flow adjustment 3)	:	0.6	0.3	4.7	0.8	2.6	-0.1	1.5	1.8	1.9	2.8	2.0	0.8	0.8	1.1
(% of GDP)															
11. Change in gross debt 5)	:	-7.6	-10.7	-4.9	-10.4	-2.2	-3.3	-1.1	-1.6	-2.2	-2.6	0.1	6.8	7.6	7.0
12. Level of gross debt (end of year)	93.2	81.1	53.1	48.1	37.7	35.5	32.2	31.1	29.4	27.3	24.7	24.8	31.6	39.2	46.2

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 4A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece****(Mrd EURO-GRD)**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	5.1	10.8	15.2	17.0	18.5	19.4	20.2	20.8	21.6	22.8	25.5	27.5	30.1	33.1	34.8
2. Current taxes on income and wealth	2.2	5.9	10.0	11.1	13.2	12.5	13.4	13.5	14.8	16.6	16.8	18.1	20.3	23.5	23.0
3. Social contributions	4.6	10.0	14.3	15.4	17.0	18.4	21.3	23.7	24.7	26.1	28.0	31.8	34.8	37.6	40.2
4. Of which actual social contributions	3.5	8.4	12.2	12.8	14.3	15.5	18.1	20.2	20.7	21.9	23.5	26.6	28.9	30.7	32.8
5. Other current revenue	1.3	4.6	5.6	5.7	6.0	7.3	6.2	6.4	6.4	6.7	7.8	8.3	8.5	8.5	8.7
6. Total current revenue	13.1	31.4	45.2	49.3	54.6	57.7	61.1	64.3	67.5	72.1	78.2	85.7	93.7	102.7	106.7
7. Government consumption expenditure	5.9	12.3	16.2	18.3	24.3	25.4	28.7	29.4	31.7	32.9	34.3	38.1	40.9	43.6	46.3
8. Of which compensation of employees	4.9	9.0	12.3	13.2	14.3	15.2	17.3	18.5	21.2	22.3	23.3	25.2	27.3	29.5	31.2
9. Collective consumption	4.0	7.6	9.7	11.6	16.2	17.0	19.2	18.5	19.8	19.1	19.6	21.7	24.3	25.9	27.5
10. Social transfers in kind	1.9	4.7	6.6	6.8	8.1	8.4	9.4	10.9	11.9	13.7	14.7	16.4	16.6	17.7	18.8
11. Social transfers other than in kind	5.7	12.1	16.7	17.8	20.2	22.5	24.2	27.3	28.9	31.8	35.2	39.3	43.7	48.1	50.9
12. Interest	3.9	10.2	9.8	9.4	10.0	9.5	8.6	8.5	9.2	8.7	8.7	9.3	9.8	10.3	11.2
13. Subsidies	0.5	0.3	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3
14. Other current expenditure	0.7	2.0	2.6	2.7	0.2	0.3	0.4	1.6	2.7	2.7	2.7	3.3	1.4	1.4	1.4
15. Total current expenditure	16.7	36.9	45.5	48.5	54.8	57.9	62.1	67.0	72.7	76.3	81.2	90.3	96.0	103.7	110.1
16. Gross saving	-3.6	-5.5	-0.3	0.8	-0.2	-0.2	-1.0	-2.7	-5.2	-4.1	-2.9	-4.5	-2.3	-1.0	-3.4
17. Capital transfers received	0.4	1.3	2.6	2.6	3.9	2.1	1.9	2.9	3.1	3.1	5.2	5.5	5.6	3.9	4.1
18. Total revenue	13.5	32.7	47.8	51.9	58.5	59.8	63.0	67.3	70.6	75.2	83.4	91.2	99.3	106.5	110.8
19. Gross fixed capital formation	1.1	2.5	3.8	3.9	5.0	5.2	5.3	6.2	6.8	5.7	6.4	6.8	7.3	6.5	6.9
20. Other capital expenditure	1.9	1.4	3.1	3.3	3.8	3.3	3.1	3.8	5.0	3.3	1.8	2.1	2.2	2.1	2.2
21. Total expenditure	19.6	40.8	52.3	55.8	63.6	66.4	70.5	77.0	84.5	85.3	89.4	99.1	105.5	112.2	119.1
22. Tax burden	11.2	26.1	38.4	42.0	47.1	48.7	52.7	55.3	58.0	62.2	66.7	73.3	80.5	88.5	91.8
23. Net lending (+) or net borrowing (-)	-6.1	-8.1	-4.5	-3.9	-5.0	-6.5	-7.5	-9.7	-13.9	-10.1	-6.0	-7.9	-6.2	-5.7	-8.3

Table 4B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Greece**

(percentage of GDP at current market prices (excessive deficit procedure))

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.8	12.4	13.1	13.8	13.6	13.3	12.9	12.1	11.6	11.5	12.0	12.1	12.3	12.8	12.7
2. Current taxes on income and wealth	5.0	6.8	8.7	9.0	9.7	8.6	8.6	7.9	8.0	8.4	7.9	7.9	8.3	9.1	8.4
3. Social contributions	10.6	11.5	12.4	12.5	12.5	12.6	13.6	13.8	13.3	13.2	13.2	13.9	14.2	14.5	14.7
4. Of which actual social contributions	8.2	9.6	10.5	10.4	10.5	10.6	11.6	11.8	11.1	11.1	11.0	11.7	11.9	11.9	12.0
5. Other current revenue	3.1	5.2	4.8	4.6	4.4	5.0	4.0	3.7	3.4	3.4	3.7	3.6	3.5	3.3	3.2
6. Total current revenue	30.5	35.9	39.0	39.9	40.1	39.4	39.0	37.5	36.3	36.5	36.7	37.6	38.4	39.7	39.0
7. Government consumption expenditure	13.7	14.0	14.0	14.9	17.8	17.4	18.3	17.2	17.1	16.6	16.1	16.7	16.7	16.9	16.9
8. Of which compensation of employees	11.4	10.3	10.6	10.7	10.5	10.4	11.1	10.8	11.4	11.3	10.9	11.0	11.2	11.4	11.4
9. Collective consumption	9.3	8.6	8.3	9.4	11.9	11.6	12.3	10.8	10.7	9.7	9.2	9.5	10.0	10.0	10.0
10. Social transfers in kind	4.4	5.4	5.7	5.5	5.9	5.8	6.0	6.3	6.4	6.9	6.9	7.2	6.8	6.9	6.9
11. Social transfers other than in kind	13.3	13.8	14.4	14.4	14.8	15.4	15.4	15.9	15.5	16.1	16.5	17.2	17.9	18.6	18.6
12. Interest	9.1	11.6	8.5	7.6	7.3	6.5	5.5	4.9	4.9	4.4	4.1	4.1	4.0	4.0	4.1
13. Subsidies	1.1	0.4	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
14. Other current expenditure	1.7	2.3	2.3	2.2	0.1	0.2	0.3	0.9	1.5	1.3	1.3	1.4	0.6	0.6	0.5
15. Total current expenditure	39.0	42.1	39.3	39.3	40.2	39.5	39.7	39.1	39.1	38.6	38.1	39.6	39.4	40.1	40.2
16. Gross saving	-8.5	-6.2	-0.3	0.6	-0.1	-0.1	-0.6	-1.5	-2.8	-2.1	-1.4	-2.0	-0.9	-0.4	-1.2
17. Capital transfers received	0.9	1.4	2.2	2.1	2.9	1.5	1.2	1.7	1.7	1.6	2.4	2.4	2.3	1.5	1.5
18. Total revenue	31.5	37.3	41.2	42.1	43.0	40.9	40.3	39.3	38.0	38.1	39.1	40.0	40.7	41.2	40.5
19. Gross fixed capital formation	2.5	2.9	3.2	3.2	3.6	3.6	3.4	3.6	3.7	2.9	3.0	3.0	3.0	2.5	2.5
20. Other capital expenditure	4.4	1.6	2.6	2.7	2.8	2.2	2.0	2.2	2.7	1.7	0.9	0.9	0.9	0.8	0.8
21. Total expenditure	45.8	46.6	45.1	45.2	46.6	45.3	45.0	44.9	45.5	43.1	41.9	43.4	43.2	43.4	43.5
22. Tax burden	26.2	29.8	33.2	34.0	34.6	33.2	33.7	32.3	31.2	31.5	31.3	32.1	33.0	34.2	33.6
23. Net lending (+) or net borrowing (-)	-14.3	-9.3	-3.9	-3.1	-3.7	-4.5	-4.8	-5.7	-7.5	-5.1	-2.8	-3.5	-2.5	-2.2	-3.0

Table 4C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Greece

(EURO-GRD; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.3	12.9	9.7	12.1	8.6	4.9	3.9	3.0	4.2	5.2	12.2	7.8	9.4	10.0	5.0
2. Current taxes on income and wealth	5.3	21.1	32.7	10.8	18.2	-4.8	7.1	0.6	9.8	11.8	1.5	7.6	12.5	15.6	-2.3
3. Social contributions	12.8	14.0	10.9	7.4	10.3	8.3	15.8	11.3	4.0	5.8	7.4	13.5	9.2	8.1	7.0
4. Of which actual social contributions	13.4	14.1	12.2	5.5	11.5	8.5	16.9	11.3	2.4	6.0	7.1	13.3	8.8	6.1	7.0
5. Other current revenue	6.8	19.5	-4.1	2.1	4.0	23.3	-15.0	2.1	-0.1	5.2	17.2	5.6	2.6	-0.2	3.3
6. Total current revenue	10.7	15.7	12.4	9.1	10.8	5.6	6.0	5.3	4.9	6.9	8.5	9.6	9.3	9.6	3.9
7. Government consumption expenditure	4.2	16.5	9.2	13.0	32.3	4.8	12.7	2.6	7.8	3.7	4.3	11.2	7.2	6.7	6.2
8. Of which compensation of employees	4.3	19.7	9.1	7.7	7.8	6.4	14.0	6.9	14.6	5.2	4.7	7.8	8.7	7.8	5.9
9. Collective consumption	-0.7	16.5	10.7	19.9	39.5	5.0	13.3	-3.7	7.0	-3.5	2.2	11.0	11.9	6.5	6.1
10. Social transfers in kind	12.0	16.4	7.1	2.9	19.9	4.3	11.4	15.5	9.2	15.7	7.1	11.3	1.0	7.0	6.4
11. Social transfers other than in kind	12.0	12.0	10.0	7.1	13.0	11.6	7.5	13.0	5.6	10.2	10.8	11.4	11.3	10.1	5.9
12. Interest	3.4	-2.1	-4.8	-3.9	5.9	-5.0	-9.1	-1.9	8.3	-5.5	0.5	7.0	5.0	5.0	9.0
13. Subsidies	23.2	-64.3	2.1	42.3	-9.4	1.6	5.1	16.1	0.8	7.1	7.8	3.2	-12.5	7.1	7.1
14. Other current expenditure 1)	-0.1	0.0	0.1	-0.1	-2.1	0.1	0.1	0.6	0.5	-0.1	-0.1	0.2	-0.9	0.0	-0.1
15. Total current expenditure	6.8	8.7	6.3	6.7	12.8	5.7	7.3	7.8	8.5	4.9	6.4	11.2	6.4	8.0	6.2
16. Gross saving 1)	1.4	2.4	2.2	0.9	-0.7	0.0	-0.5	-0.9	-1.2	0.7	0.7	-0.6	1.0	0.6	-0.8
17. Capital transfers received	49.8	12.2	21.4	1.8	49.4	-45.5	-10.5	53.6	4.8	-0.4	67.6	5.9	3.0	-31.4	5.3
18. Total revenue	12.2	15.5	12.9	8.7	12.7	2.2	5.4	6.7	4.9	6.6	10.9	9.3	8.9	7.3	4.0
19. Gross fixed capital formation	9.9	18.7	13.5	5.1	25.6	5.4	0.7	18.2	9.8	-16.3	11.9	5.5	8.2	-11.1	5.8
20. Other capital expenditure 1)	-0.5	1.4	0.1	0.0	0.1	-0.6	-0.2	0.2	0.5	-1.0	-0.8	0.1	0.0	-0.1	0.0
21. Total expenditure	5.9	12.9	7.3	6.7	13.9	4.4	6.3	9.3	9.7	0.9	4.9	10.8	6.5	6.3	6.2
22. Tax burden	11.0	15.0	15.4	9.3	12.1	3.3	8.3	4.9	4.8	7.3	7.3	9.8	9.8	10.0	3.8
23. Net lending (+) or net borrowing (-) 1)	2.5	0.8	2.1	0.8	-0.6	-0.8	-0.3	-0.9	-1.8	2.4	2.3	-0.7	0.9	0.3	-0.9

1) Changes in GDP ratios.

Table 4D**Contributions to the change in the general government gross debt ratio****Greece**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	14.3	9.3	3.9	3.1	3.7	4.5	4.8	5.7	7.5	5.1	2.8	3.5	2.5	2.2	3.0
2. Interest payments (% of GDP)	9.1	11.6	8.5	7.6	7.3	6.5	5.5	4.9	4.9	4.4	4.1	4.1	4.0	4.0	4.1
3. Implicit interest rate 2)	:	13.2	8.9	7.9	7.9	6.8	5.7	5.3	5.5	4.7	4.5	4.6	4.5	4.5	4.7
4. Nominal GDP growth rate	20.7	12.1	8.8	6.5	10.4	7.4	7.0	9.4	8.4	6.3	7.9	7.0	6.9	5.9	5.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	14.3	9.3	3.9	3.1	3.7	4.5	4.8	5.7	7.5	5.1	2.8	3.5	2.5	2.2	3.0
6. Contribution of nominal GDP growth	:	-10.6	-8.4	-6.3	-9.6	-7.1	-6.7	-8.8	-7.6	-5.9	-7.2	-6.3	-6.1	-5.2	-5.1
7. Stock-flow adjustment 3)	:	2.1	3.0	3.1	5.3	3.7	0.5	-0.5	0.8	1.1	1.4	1.8	2.1	1.9	1.7
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	5.2	-2.4	-4.6	-4.5	-3.6	-2.0	-0.7	0.7	2.6	0.7	-1.3	-0.6	-1.5	-1.8	-1.0
9. Snow-ball effect	:	1.0	0.1	1.4	-2.3	-0.6	-1.2	-3.8	-2.7	-1.5	-3.1	-2.2	-2.1	-1.2	-1.0
10. Stock-flow adjustment 3)	:	2.1	3.0	3.1	5.3	3.7	0.5	-0.5	0.8	1.1	1.4	1.8	2.1	1.9	1.7
(% of GDP)															
11. Change in gross debt 5)	:	0.7	-1.5	-0.1	-0.7	1.1	-1.5	-3.6	0.7	0.3	-3.0	-1.0	-1.5	-1.1	-0.4
12. Level of gross debt (end of year)	72.6	99.2	102.6	102.5	101.8	102.9	101.5	97.8	98.6	98.8	95.9	94.8	93.4	92.2	91.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 5A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Spain****(Mrd EURO-ESP)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	47.5	52.0	58.8	66.3	71.6	74.9	81.7	89.9	99.9	111.0	121.4	122.8	114.5	118.2	122.4
2. Current taxes on income and wealth	47.7	51.7	53.7	57.8	64.0	68.2	76.1	78.8	85.5	99.1	114.8	135.8	122.1	120.4	123.8
3. Social contributions	61.2	64.7	68.8	74.0	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.6	145.9	148.1	151.1
4. Of which actual social contributions	56.8	60.3	64.1	69.1	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	136.8	138.8	141.6
5. Other current revenue	18.9	19.5	19.4	20.5	20.0	22.8	22.8	22.9	22.3	23.6	27.6	31.3	33.0	34.5	35.9
6. Total current revenue	175.3	187.9	200.8	218.6	236.7	254.3	275.1	293.5	316.9	351.1	390.9	426.5	415.6	421.3	433.1
7. Government consumption expenditure	85.2	88.0	93.4	99.6	108.4	116.2	125.4	135.9	149.8	163.7	177.5	192.0	206.4	214.5	221.1
8. Of which compensation of employees	53.1	54.6	57.3	60.7	64.7	68.7	72.9	78.7	84.6	91.0	98.3	107.1	114.3	118.6	121.0
9. Collective consumption	36.5	38.0	40.0	42.2	46.3	50.3	53.2	57.8	63.0	67.9	74.0	79.9	85.9	92.4	96.5
10. Social transfers in kind	48.7	50.1	53.4	57.5	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.1	120.5	122.1	124.6
11. Social transfers other than in kind	63.8	65.7	67.5	70.3	75.5	79.8	86.2	91.5	98.6	105.5	112.7	122.1	135.1	147.0	157.0
12. Interest	24.8	23.6	22.7	20.3	20.3	20.6	19.6	18.4	17.1	16.3	16.1	16.9	17.3	18.0	18.7
13. Subsidies	4.5	4.4	6.0	6.8	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.1	11.4	11.7	11.1
14. Other current expenditure	3.2	4.5	5.6	6.2	6.4	6.5	7.7	8.6	9.1	10.1	11.8	10.9	11.1	9.6	7.7
15. Total current expenditure	181.5	186.3	195.1	203.3	217.6	230.1	246.6	262.6	282.8	304.7	328.0	353.0	381.3	400.7	415.6
16. Gross saving	-6.3	1.7	5.6	15.4	19.1	24.2	28.5	30.9	34.1	46.4	63.0	73.5	34.3	20.6	17.6
17. Capital transfers received	6.5	4.8	3.4	4.3	3.5	4.2	5.0	5.4	7.2	7.0	6.8	4.6	5.1	4.6	4.7
18. Total revenue	181.7	192.7	204.2	222.9	240.3	258.5	280.1	298.9	324.0	358.1	397.7	431.1	420.7	425.9	437.8
19. Gross fixed capital formation	14.8	15.7	17.8	19.3	19.9	22.6	25.8	28.1	28.4	32.4	36.6	40.4	42.5	43.7	44.9
20. Other capital expenditure	8.4	7.8	8.6	8.5	9.0	10.2	11.0	9.8	15.7	12.3	13.3	14.5	13.9	14.3	14.6
21. Total expenditure	204.7	209.7	221.5	231.1	246.4	262.9	283.4	300.5	326.9	349.4	377.9	407.9	437.7	458.7	475.0
22. Tax burden	156.6	167.3	178.1	194.8	213.7	227.9	247.3	265.5	290.1	323.6	358.7	389.7	376.0	379.6	390.9
23. Net lending (+) or net borrowing (-)	-23.0	-17.0	-17.4	-8.3	-6.2	-4.4	-3.3	-1.6	-2.9	8.8	19.8	23.3	-17.0	-32.8	-37.2

Table 5B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Spain**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	10.0	10.3	10.9	11.4	11.4	11.0	11.2	11.5	11.9	12.2	12.4	11.7	10.4	10.6	10.6
2. Current taxes on income and wealth	10.1	10.3	10.0	10.0	10.2	10.0	10.4	10.1	10.2	10.9	11.7	12.9	11.1	10.8	10.8
3. Social contributions	12.9	12.8	12.7	12.8	12.9	13.0	13.0	13.0	13.0	12.9	12.9	13.0	13.3	13.3	13.1
4. Of which actual social contributions	12.0	12.0	11.9	11.9	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.2	12.5	12.4	12.3
5. Other current revenue	4.0	3.9	3.6	3.5	3.2	3.4	3.1	2.9	2.7	2.6	2.8	3.0	3.0	3.1	3.1
6. Total current revenue	37.0	37.3	37.2	37.7	37.6	37.4	37.7	37.5	37.7	38.6	39.8	40.6	37.9	37.7	37.7
7. Government consumption expenditure	18.0	17.5	17.3	17.2	17.2	17.1	17.2	17.4	17.8	18.0	18.1	18.3	18.8	19.2	19.2
8. Of which compensation of employees	11.2	10.8	10.6	10.5	10.3	10.1	10.0	10.1	10.1	10.0	10.0	10.2	10.4	10.6	10.5
9. Collective consumption	7.7	7.5	7.4	7.3	7.3	7.4	7.3	7.4	7.5	7.5	7.5	7.6	7.8	8.3	8.4
10. Social transfers in kind	10.3	9.9	9.9	9.9	9.9	9.7	9.9	10.0	10.3	10.6	10.5	10.7	11.0	10.9	10.8
11. Social transfers other than in kind	13.5	13.0	12.5	12.1	12.0	11.7	11.8	11.7	11.7	11.6	11.5	11.6	12.3	13.1	13.6
12. Interest	5.2	4.7	4.2	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.6	1.6
13. Subsidies	1.0	0.9	1.1	1.2	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0
14. Other current expenditure	0.7	0.9	1.0	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.0	1.0	0.9	0.7
15. Total current expenditure	38.3	37.0	36.2	35.0	34.5	33.8	33.8	33.5	33.6	33.5	33.4	33.6	34.7	35.8	36.1
16. Gross saving	-1.3	0.3	1.0	2.6	3.0	3.5	3.9	3.9	4.0	5.1	6.4	7.0	3.1	1.8	1.5
17. Capital transfers received	1.4	1.0	0.6	0.7	0.6	0.6	0.7	0.7	0.9	0.8	0.7	0.4	0.5	0.4	0.4
18. Total revenue	38.4	38.2	37.8	38.4	38.1	38.0	38.4	38.2	38.5	39.4	40.5	41.0	38.3	38.1	38.1
19. Gross fixed capital formation	3.1	3.1	3.3	3.3	3.2	3.3	3.5	3.6	3.4	3.6	3.7	3.8	3.9	3.9	3.9
20. Other capital expenditure	1.8	1.5	1.6	1.5	1.4	1.5	1.5	1.3	1.9	1.4	1.4	1.4	1.3	1.3	1.3
21. Total expenditure	43.2	41.6	41.1	39.9	39.1	38.6	38.9	38.4	38.9	38.4	38.5	38.8	39.9	41.0	41.3
22. Tax burden	33.1	33.2	33.0	33.6	33.9	33.5	33.9	33.9	34.5	35.6	36.5	37.1	34.3	34.0	34.0
23. Net lending (+) or net borrowing (-)	-4.8	-3.4	-3.2	-1.4	-1.0	-0.6	-0.5	-0.2	-0.3	1.0	2.0	2.2	-1.6	-2.9	-3.2

Table 5C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Spain

(EURO-ESP; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	6.6	9.3	13.2	12.8	7.9	4.7	9.0	10.1	11.1	11.1	9.4	1.1	-6.7	3.3	3.5
2. Current taxes on income and wealth	7.3	8.5	4.0	7.6	10.7	6.5	11.7	3.6	8.5	15.8	15.9	18.3	-10.0	-1.4	2.8
3. Social contributions	7.6	5.9	6.2	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.5	6.8	1.5	2.0
4. Of which actual social contributions	7.7	6.2	6.3	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.4	6.8	1.5	2.0
5. Other current revenue	6.1	3.2	-0.5	5.3	-2.1	13.8	-0.1	0.5	-2.5	5.6	17.1	13.5	5.4	4.5	3.9
6. Total current revenue	7.1	7.2	6.8	8.9	8.3	7.4	8.2	6.7	8.0	10.8	11.3	9.1	-2.6	1.4	2.8
7. Government consumption expenditure	5.4	3.3	6.1	6.7	8.8	7.2	7.9	8.4	10.2	9.3	8.4	8.2	7.5	3.9	3.1
8. Of which compensation of employees	5.8	2.9	5.1	5.9	6.6	6.2	6.1	8.0	7.5	7.6	8.0	9.0	6.7	3.8	2.1
9. Collective consumption	3.9	3.9	5.5	5.3	9.8	8.8	5.8	8.6	9.1	7.6	9.1	8.0	7.5	7.5	4.5
10. Social transfers in kind	6.6	2.9	6.5	7.7	8.1	6.1	9.6	8.2	11.0	10.6	7.9	8.3	7.5	1.4	2.0
11. Social transfers other than in kind	5.0	3.0	2.8	4.3	7.3	5.8	8.0	6.2	7.7	7.0	6.9	8.3	10.6	8.8	6.8
12. Interest	8.2	-4.8	-3.9	-10.5	0.0	1.6	-4.9	-6.3	-7.1	-4.7	-0.7	4.4	2.6	3.8	4.0
13. Subsidies	3.1	-1.6	35.8	13.6	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	13.5	2.5	2.6	-4.5
14. Other current expenditure 1)	0.0	0.2	0.1	0.0	-0.1	-0.1	0.1	0.0	0.0	0.0	0.1	-0.2	0.0	-0.2	-0.2
15. Total current expenditure	5.5	2.6	4.8	4.2	7.1	5.7	7.2	6.5	7.7	7.7	7.7	7.6	8.0	5.1	3.7
16. Gross saving 1)	0.5	1.6	0.7	1.6	0.4	0.5	0.4	0.0	0.1	1.1	1.3	0.6	-3.9	-1.3	-0.3
17. Capital transfers received	6.2	-25.5	-29.4	25.3	-17.5	20.4	18.3	7.5	33.4	-1.9	-3.7	-32.2	10.9	-9.8	2.2
18. Total revenue	7.1	6.1	5.9	9.2	7.8	7.6	8.4	6.7	8.4	10.5	11.1	8.4	-2.4	1.2	2.8
19. Gross fixed capital formation	-11.4	6.1	13.5	8.6	2.7	13.6	14.5	8.6	1.3	13.8	13.1	10.3	5.4	2.7	2.7
20. Other capital expenditure 1)	-0.5	-0.2	0.0	-0.1	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	0.0	-0.1	0.0	0.0
21. Total expenditure	3.0	2.4	5.6	4.3	6.6	6.7	7.8	6.0	8.8	6.9	8.2	7.9	7.3	4.8	3.6
22. Tax burden	7.1	6.8	6.5	9.4	9.7	6.6	8.5	7.4	9.3	11.5	10.9	8.6	-3.5	1.0	3.0
23. Net lending (+) or net borrowing (-) 1)	1.6	1.5	0.2	1.8	0.4	0.3	0.2	0.2	-0.1	1.3	1.1	0.2	-3.8	-1.4	-0.3

1) Changes in GDP ratios.

Table 5D**Contributions to the change in the general government gross debt ratio****Spain**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
1. Net borrowing (% of GDP) 1)	:	6.5	3.2	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-2.2	1.6	2.9	3.2	
2. Interest payments (% of GDP)	:	5.1	4.2	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.6	1.6	
3. Implicit interest rate 2)	:	9.2	6.9	6.0	5.7	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.6	4.4	4.1	
4. Nominal GDP growth rate		11.4	7.8	7.1	7.5	8.0	7.1	7.4	7.4	8.1	8.1	7.0	4.5	1.8	2.9	
(% of GDP)																
Budgetary constraint based on the deficit																
5. Deficit (net borrowing) 1)	:	6.5	3.2	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-2.2	1.6	2.9	3.2	
6. Contribution of nominal GDP growth	:	-4.3	-4.3	-4.4	-4.9	-4.4	-3.7	-3.6	-3.4	-3.4	-3.2	-2.6	-1.6	-0.7	-1.2	
7. Stock-flow adjustment 3)	:	0.7	-1.0	1.3	1.7	0.0	0.3	-0.4	0.5	1.2	1.8	1.3	1.4	1.3	1.2	
Budgetary constraint based on the primary deficit																
8. Primary deficit 4)	:	1.4	-1.0	-2.1	-2.2	-2.4	-2.2	-2.1	-1.7	-2.8	-3.7	-3.8	0.0	1.3	1.6	
9. Snow-ball effect	:	0.8	-0.1	-0.9	-1.7	-1.4	-1.0	-1.3	-1.3	-1.7	-1.6	-1.0	0.0	0.9	0.5	
10. Stock-flow adjustment 3)	:	0.7	-1.0	1.3	1.7	0.0	0.3	-0.4	0.5	1.2	1.8	1.3	1.4	1.3	1.2	
(% of GDP)																
11. Change in gross debt 5)	:	2.9	-2.1	-1.7	-2.3	-3.8	-3.0	-3.8	-2.6	-3.2	-3.4	-3.5	1.4	3.5	3.3	
12. Level of gross debt (end of year)		42.6	62.7	63.2	61.5	59.2	55.5	52.5	48.7	46.2	43.0	39.6	36.2	37.5	41.1	44.4

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 6A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****France****(Mrd EURO-FRF)**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	66	115	149	182	219	221	231	239	254	266	275	285	292	299	306
2. Current taxes on income and wealth	33	59	81	96	173	182	175	174	184	195	212	217	223	229	234
3. Social contributions	85	151	207	243	258	268	278	290	299	312	328	341	352	360	370
4. Of which actual social contributions	77	138	191	222	232	241	250	261	269	281	296	308	317	324	332
5. Other current revenue	19	38	49	62	68	74	75	72	77	81	86	91	97	99	101
6. Total current revenue	203	362	486	583	718	745	760	775	814	853	901	934	964	987	1011
7. Government consumption expenditure	95	172	224	283	330	341	362	378	394	409	423	438	453	466	479
8. Of which compensation of employees	57	101	127	162	192	199	208	216	221	228	235	243	251	257	262
9. Collective consumption	38	70	88	107	124	126	130	133	139	143	147	151	157	160	163
10. Social transfers in kind	57	102	136	176	206	216	232	245	255	266	276	287	296	307	316
11. Social transfers other than in kind	68	129	169	214	247	255	269	280	292	305	318	330	343	358	373
12. Interest	5	19	28	41	42	46	45	45	45	45	45	51	56	57	58
13. Subsidies	9	18	18	19	21	23	26	26	25	24	25	26	27	27	28
14. Other current expenditure	8	17	23	36	47	49	54	59	60	65	66	68	71	73	74
15. Total current expenditure	185	355	463	593	687	715	756	787	816	848	878	914	949	981	1013
16. Gross saving	18	7	23	-10	31	31	4	-12	-2	5	23	20	15	5	-1
17. Capital transfers received	0	0	0	2	5	3	6	8	9	17	8	6	6	6	6
18. Total revenue	203	363	486	585	723	749	766	784	823	870	909	940	969	992	1017
19. Gross fixed capital formation	14	23	36	38	44	45	45	49	52	57	58	62	64	65	66
20. Other capital expenditure	4	7	13	19	12	12	14	13	15	16	15	15	16	16	17
21. Total expenditure	203	385	511	650	744	772	815	849	882	921	952	991	1029	1063	1096
22. Tax burden	178	316	429	510	636	656	668	684	717	753	793	819	842	862	883
23. Net lending (+) or net borrowing (-)	0	-23	-25	-65	-21	-23	-49	-65	-60	-50	-43	-50	-59	-70	-78

Table 6B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****France**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	14.8	15.4	14.5	15.2	15.2	14.8	14.9	15.0	15.3	15.4	15.2	15.1	14.9	15.0	15.0
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	12.1	11.3	10.9	11.1	11.3	11.7	11.5	11.4	11.5	11.4
3. Social contributions	19.1	20.3	20.0	20.3	17.9	17.9	18.0	18.2	18.0	18.1	18.2	18.0	18.0	18.1	18.1
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.1	16.2	16.4	16.2	16.3	16.4	16.3	16.2	16.2	16.2
5. Other current revenue	4.3	5.1	4.7	5.2	4.7	4.9	4.9	4.5	4.6	4.7	4.8	4.8	4.9	4.9	5.0
6. Total current revenue	45.6	48.7	47.0	48.8	49.8	49.8	49.1	48.6	49.0	49.4	49.9	49.4	49.2	49.5	49.4
7. Government consumption expenditure	21.4	23.1	21.7	23.7	22.9	22.8	23.4	23.7	23.7	23.7	23.4	23.1	23.1	23.4	23.4
8. Of which compensation of employees	12.8	13.5	12.3	13.6	13.3	13.3	13.5	13.5	13.3	13.2	13.0	12.9	12.8	12.9	12.8
9. Collective consumption	8.6	9.4	8.6	9.0	8.6	8.4	8.4	8.3	8.4	8.3	8.1	8.0	8.0	8.0	8.0
10. Social transfers in kind	12.8	13.7	13.2	14.7	14.3	14.4	15.0	15.4	15.4	15.4	15.3	15.2	15.1	15.4	15.4
11. Social transfers other than in kind	15.2	17.3	16.4	17.9	17.1	17.1	17.3	17.5	17.6	17.7	17.6	17.4	17.5	18.0	18.2
12. Interest	1.2	2.5	2.7	3.5	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.7	2.9	2.9	2.8
13. Subsidies	2.0	2.5	1.8	1.6	1.5	1.6	1.7	1.6	1.5	1.4	1.4	1.4	1.4	1.4	1.4
14. Other current expenditure	1.8	2.3	2.2	3.0	3.3	3.3	3.5	3.7	3.6	3.7	3.7	3.6	3.6	3.6	3.6
15. Total current expenditure	41.6	47.7	44.8	49.7	47.7	47.7	48.8	49.4	49.2	49.1	48.6	48.3	48.5	49.2	49.5
16. Gross saving	4.0	1.0	2.2	-0.9	2.1	2.0	0.3	-0.7	-0.1	0.3	1.3	1.1	0.7	0.3	-0.1
17. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.2	0.4	0.5	0.5	1.0	0.4	0.3	0.3	0.3	0.3
18. Total revenue	45.6	48.8	47.0	49.0	50.2	50.0	49.5	49.2	49.6	50.4	50.3	49.7	49.5	49.7	49.7
19. Gross fixed capital formation	3.1	3.2	3.4	3.2	3.1	3.0	2.9	3.1	3.1	3.3	3.2	3.3	3.2	3.3	3.2
20. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.8	0.9	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.8
21. Total expenditure	45.7	51.8	49.5	54.4	51.6	51.6	52.6	53.3	53.2	53.3	52.7	52.4	52.5	53.3	53.6
22. Tax burden	40.1	42.5	41.6	42.7	44.1	43.8	43.1	42.9	43.2	43.6	43.9	43.3	43.0	43.2	43.2
23. Net lending (+) or net borrowing (-)	-0.1	-3.0	-2.4	-5.5	-1.5	-1.5	-3.1	-4.1	-3.6	-2.9	-2.4	-2.7	-3.0	-3.5	-3.8

Table 6C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

France

(EURO-FRF; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	12.0	7.5	5.5	4.8	1.3	1.0	4.4	3.2	6.5	4.5	3.7	3.4	2.7	2.3	2.3
2. Current taxes on income and wealth	20.8	5.3	8.1	3.3	5.8	5.0	-3.7	-0.5	5.8	5.6	8.7	2.5	2.9	2.5	2.2
3. Social contributions	16.1	7.0	6.0	3.0	4.0	3.9	3.8	4.3	3.1	4.4	5.1	3.9	3.2	2.4	2.8
4. Of which actual social contributions	16.1	6.9	6.0	3.0	4.0	4.0	3.8	4.2	3.1	4.5	5.4	3.9	3.1	2.2	2.6
5. Other current revenue	19.3	11.7	5.7	7.5	8.3	9.0	1.9	-4.0	5.7	5.3	7.0	6.0	5.7	2.0	2.9
6. Total current revenue	15.7	7.4	6.1	4.1	4.0	3.8	2.0	2.0	5.0	4.8	5.7	3.6	3.2	2.4	2.5
7. Government consumption expenditure	16.6	7.4	5.8	3.2	4.2	3.4	6.1	4.5	4.1	3.8	3.4	3.7	3.4	2.9	2.8
8. Of which compensation of employees	15.7	6.9	5.6	4.7	3.8	3.6	4.7	3.4	2.4	3.4	2.8	3.7	3.2	2.4	2.1
9. Collective consumption	17.2	7.6	4.0	0.2	3.2	1.4	3.7	2.2	4.4	2.9	2.8	2.6	4.0	2.0	2.2
10. Social transfers in kind	16.2	7.3	7.0	5.1	4.8	4.6	7.6	5.8	3.9	4.2	3.7	4.2	3.2	3.4	3.1
11. Social transfers other than in kind	15.8	8.5	6.3	3.1	2.3	3.4	5.2	4.1	4.4	4.4	4.4	3.6	3.9	4.5	4.2
12. Interest	21.7	16.1	14.4	7.2	1.6	8.9	-0.1	-1.4	1.3	-0.3	0.0	13.5	8.7	1.8	2.2
13. Subsidies	11.5	0.6	2.0	0.9	2.2	9.6	11.5	-0.7	-3.9	-1.2	4.2	2.8	2.1	1.7	1.9
14. Other current expenditure 1)	0.0	0.1	0.1	0.2	0.2	0.0	0.2	0.2	0.0	0.1	-0.1	-0.1	0.0	0.0	0.0
15. Total current expenditure	16.0	8.1	6.4	3.9	3.7	4.0	5.8	4.1	3.7	3.9	3.6	4.1	3.9	3.4	3.2
16. Gross saving 1)	0.0	-0.3	-0.1	0.1	0.1	-0.1	-1.8	-1.0	0.6	0.4	1.0	-0.2	-0.3	-0.5	-0.3
17. Capital transfers received	-106.1	-112.8	-93.4	-9.9	13.7	-27.3	77.4	37.1	2.8	98.9	-54.9	-17.4	-12.8	4.8	4.8
18. Total revenue	16.2	7.9	5.6	4.0	4.1	3.6	2.3	2.3	5.0	5.8	4.5	3.4	3.1	2.4	2.5
19. Gross fixed capital formation	17.1	12.4	5.6	-3.6	10.8	1.4	0.6	8.1	5.3	10.4	2.2	6.1	3.0	2.0	2.4
20. Other capital expenditure 1)	-0.1	0.1	0.3	0.3	-0.3	0.0	0.1	-0.1	0.1	0.0	-0.1	-0.1	0.0	0.0	0.0
21. Total expenditure	15.9	8.5	6.9	4.0	3.5	3.8	5.6	4.2	3.9	4.3	3.4	4.1	3.8	3.3	3.1
22. Tax burden	15.6	7.3	5.5	3.7	3.5	3.1	1.8	2.5	4.8	5.0	5.3	3.3	2.8	2.4	2.5
23. Net lending (+) or net borrowing (-) 1)	0.1	-0.3	-0.6	0.0	0.3	-0.1	-1.6	-1.0	0.5	0.7	0.6	-0.3	-0.4	-0.5	-0.3

1) Changes in GDP ratios.

Table 6D**Contributions to the change in the general government gross debt ratio****France**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	2.4	5.5	2.6	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.4	2.7	3.0	3.5	3.8
2. Interest payments (% of GDP)	2.7	3.5	3.3	3.0	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.7	2.9	2.9	2.8
3. Implicit interest rate 2)	:	7.3	5.9	5.3	5.3	5.6	5.4	5.0	4.5	4.2	4.0	4.5	4.6	4.4	4.3
4. Nominal GDP growth rate	5.4	3.5	4.4	3.3	5.4	3.9	3.4	3.0	4.1	4.0	4.7	4.7	3.5	1.9	2.6
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.4	5.5	2.6	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.4	2.7	3.0	3.5	3.8
6. Contribution of nominal GDP growth	:	-1.6	-2.5	-1.9	-3.0	-2.1	-1.9	-1.7	-2.5	-2.5	-3.0	-2.9	-2.1	-1.2	-1.7
7. Stock-flow adjustment 3)	:	2.3	0.1	-0.4	0.0	0.0	0.8	2.3	0.8	1.0	-2.1	0.5	0.6	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.2	2.0	-0.7	-1.2	-1.4	-1.5	0.2	1.3	0.9	0.3	-0.2	-0.1	0.2	0.7	1.0
9. Snow-ball effect	:	1.8	0.8	1.1	-0.1	0.9	1.1	1.1	0.3	0.2	-0.5	-0.1	0.7	1.6	1.1
10. Stock-flow adjustment 3)	:	2.3	0.1	-0.4	0.0	0.0	0.8	2.3	0.8	1.0	-2.1	0.5	0.6	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	6.2	0.2	-0.6	-1.5	-0.5	2.1	4.7	2.0	1.5	-2.7	0.3	1.5	2.3	2.1
12. Level of gross debt (end of year)	35.2	55.1	58.8	58.2	56.7	56.2	58.2	62.9	64.9	66.4	63.6	63.9	65.4	67.7	69.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 7A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Italy

(Mrd EURO-ITL)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.0	177.0	185.2	186.8	195.5	202.7	220.2	225.9	221.5	228.1	235.5
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	184.0	179.6	178.7	185.4	189.8	213.3	233.7	245.3	246.9	256.9
3. Social contributions	28.0	58.1	98.5	136.1	148.0	153.8	161.3	168.8	176.0	183.4	189.7	204.8	215.8	220.8	227.7
4. Of which actual social contributions	25.4	51.3	88.1	120.2	144.1	149.8	157.5	165.0	172.4	180.0	186.1	200.9	211.7	216.6	223.4
5. Other current revenue	4.7	11.5	20.9	34.5	39.8	42.6	43.1	41.4	45.8	43.5	45.0	47.3	47.8	49.2	50.7
6. Total current revenue	68.3	159.7	289.2	419.3	534.7	557.4	569.1	575.6	602.6	619.5	668.1	711.6	730.3	745.0	770.8
7. Government consumption expenditure	34.4	80.3	141.2	170.2	219.7	236.9	248.8	262.9	276.2	290.8	299.1	304.0	321.2	328.1	334.8
8. Of which compensation of employees	21.8	48.9	85.6	103.9	124.3	131.6	137.6	144.7	149.9	156.5	162.9	164.6	174.6	177.5	180.9
9. Collective consumption	:	:	56.9	71.9	90.8	96.7	102.0	110.1	116.2	120.9	122.0	123.1	127.1	129.8	132.5
10. Social transfers in kind	:	:	84.3	98.2	129.0	140.2	146.8	152.9	160.0	169.9	177.0	180.8	194.1	198.2	202.3
11. Social transfers other than in kind	25.0	63.6	105.4	154.3	195.4	202.3	214.1	224.5	234.7	242.3	252.1	265.3	278.5	288.1	299.1
12. Interest	9.0	36.2	70.7	109.8	75.6	78.8	71.5	68.4	65.8	66.1	68.6	76.6	80.5	78.7	81.4
13. Subsidies	5.4	10.8	12.8	13.5	14.1	15.2	14.5	14.2	14.3	12.9	13.1	14.2	14.3	14.4	14.5
14. Other current expenditure	0.1	1.2	3.9	7.1	14.1	14.2	16.0	16.7	17.4	16.7	15.7	16.8	17.7	18.1	18.6
15. Total current expenditure	73.9	192.1	334.0	454.9	518.9	547.3	564.9	586.7	608.4	628.9	648.6	676.8	712.3	727.3	748.4
16. Gross saving	-5.6	-32.4	-44.8	-35.6	15.8	10.1	4.2	-11.1	-5.8	-9.4	19.6	34.8	18.0	17.7	22.4
17. Capital transfers received	0.5	1.2	1.6	7.9	5.0	3.5	5.7	22.3	12.2	6.0	4.5	4.6	5.3	4.8	5.4
18. Total revenue	68.8	160.9	290.8	427.3	539.7	560.9	574.7	597.9	614.8	625.4	672.6	716.2	735.7	749.8	776.2
19. Gross fixed capital formation	6.0	14.7	22.3	19.5	27.7	29.6	22.5	32.8	33.4	33.7	34.8	36.1	36.3	36.5	36.4
20. Other capital expenditure	3.0	7.4	14.7	23.1	3.1	22.4	24.5	25.0	21.6	24.7	39.2	27.4	26.8	27.7	26.2
21. Total expenditure	83.0	214.1	371.0	497.5	549.7	599.4	611.8	644.5	663.4	687.2	722.6	740.3	775.4	791.5	811.0
22. Tax burden	62.4	144.6	263.4	380.1	497.9	518.4	529.9	552.5	565.3	578.2	623.8	665.1	683.2	696.3	720.6
23. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.2	-70.2	-10.0	-38.5	-37.1	-46.6	-48.6	-61.8	-50.0	-24.1	-39.7	-41.7	-34.8

Table 7B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Italy****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	8.2	8.8	10.4	11.8	14.7	14.2	14.3	14.0	14.0	14.2	14.9	14.7	14.0	14.1	14.1
2. Current taxes on income and wealth	9.3	12.2	13.8	14.5	14.4	14.7	13.9	13.4	13.3	13.3	14.4	15.2	15.5	15.2	15.4
3. Social contributions	13.7	13.5	14.0	14.4	12.4	12.3	12.5	12.6	12.6	12.8	12.8	13.3	13.6	13.6	13.7
4. Of which actual social contributions	12.5	11.9	12.6	12.7	12.1	12.0	12.2	12.4	12.4	12.6	12.6	13.1	13.4	13.4	13.4
5. Other current revenue	2.3	2.7	3.0	3.6	3.3	3.4	3.3	3.1	3.3	3.0	3.0	3.1	3.0	3.0	3.0
6. Total current revenue	33.6	37.2	41.2	44.3	44.9	44.6	43.9	43.1	43.3	43.4	45.1	46.3	46.1	45.9	46.3
7. Government consumption expenditure	16.9	18.7	20.1	18.0	18.4	19.0	19.2	19.7	19.9	20.4	20.2	19.8	20.3	20.2	20.1
8. Of which compensation of employees	10.7	11.4	12.2	11.0	10.4	10.5	10.6	10.8	10.8	11.0	11.0	10.7	11.0	10.9	10.9
9. Collective consumption	:	:	8.1	7.6	7.6	7.7	7.9	8.2	8.4	8.5	8.2	8.0	8.0	8.0	8.0
10. Social transfers in kind	:	:	12.0	10.4	10.8	11.2	11.3	11.4	11.5	11.9	12.0	11.8	12.2	12.2	12.1
11. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.4	16.2	16.5	16.8	16.9	17.0	17.0	17.3	17.6	17.8	18.0
12. Interest	4.4	8.4	10.1	11.6	6.3	6.3	5.5	5.1	4.7	4.6	4.6	5.0	5.1	4.9	4.9
13. Subsidies	2.6	2.5	1.8	1.4	1.2	1.2	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9
14. Other current expenditure	0.0	0.3	0.5	0.8	1.2	1.1	1.2	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.1
15. Total current expenditure	36.3	44.7	47.6	48.0	43.6	43.8	43.6	43.9	43.7	44.0	43.8	44.1	44.9	44.9	44.9
16. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	0.8	0.3	-0.8	-0.4	-0.7	1.3	2.3	1.1	1.1	1.3
17. Capital transfers received	0.2	0.3	0.2	0.8	0.4	0.3	0.4	1.7	0.9	0.4	0.3	0.3	0.3	0.3	0.3
18. Total revenue	33.8	37.5	41.5	45.1	45.3	44.9	44.4	44.8	44.2	43.8	45.4	46.6	46.4	46.2	46.6
19. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.4	1.7	2.5	2.4	2.4	2.4	2.4	2.3	2.2	2.2
20. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.8	1.9	1.9	1.5	1.7	2.6	1.8	1.7	1.7	1.6
21. Total expenditure	40.8	49.8	52.9	52.5	46.2	48.0	47.2	48.3	47.7	48.1	48.8	48.2	48.9	48.8	48.7
22. Tax burden	30.7	33.7	37.6	40.1	41.8	41.5	40.9	41.4	40.6	40.5	42.1	43.3	43.1	42.9	43.2
23. Net lending (+) or net borrowing (-)	-7.0	-12.4	-11.4	-7.4	-0.8	-3.1	-2.9	-3.5	-3.5	-4.3	-3.4	-1.6	-2.5	-2.6	-2.1

Table 7C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Italy

(EURO-ITL; annual percentage changes unless otherwise stated)

	1985	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	8.6	14.7	10.7	28.7	1.7	4.6	1.1	4.6	0.9	4.7	3.7	8.6	2.6	-2.0	3.0	3.2
2. Current taxes on income and wealth	13.6	13.2	7.0	-6.0	7.9	2.2	7.1	-2.4	-0.5	3.7	2.4	12.4	9.5	5.0	0.6	4.1
3. Social contributions	12.7	14.8	6.3	-12.5	2.5	4.9	3.9	4.8	4.7	4.3	4.2	3.4	8.0	5.4	2.3	3.1
4. Of which actual social contributions	12.6	14.5	7.2	-12.8	2.7	5.0	4.0	5.1	4.7	4.5	4.4	3.4	8.0	5.4	2.3	3.1
5. Other current revenue	16.9	19.5	17.4	1.2	6.1	-2.5	6.9	1.0	-4.0	10.8	-5.1	3.4	5.1	1.2	3.0	3.0
6. Total current revenue	12.3	14.5	8.5	1.5	4.2	3.3	4.2	2.1	1.2	4.7	2.8	7.9	6.5	2.6	2.0	3.5
7. Government consumption expenditure	13.1	15.2	0.7	2.9	3.9	6.9	7.8	5.0	5.7	5.1	5.3	2.8	1.6	5.7	2.1	2.1
8. Of which compensation of employees	10.6	16.7	2.0	-3.9	2.7	4.5	5.9	4.5	5.2	3.5	4.5	4.1	1.1	6.1	1.7	1.9
9. Collective consumption	:	:	1.7	3.2	4.6	5.3	6.5	5.5	7.9	5.6	4.0	0.9	0.9	3.3	2.1	2.1
10. Social transfers in kind	:	:	-0.1	2.7	3.5	8.1	8.7	4.7	4.1	4.7	6.2	4.2	2.1	7.3	2.1	2.1
11. Social transfers other than in kind	14.6	10.6	4.6	2.3	4.4	2.9	3.5	5.8	4.9	4.6	3.3	4.0	5.2	5.0	3.4	3.8
12. Interest	12.8	21.7	10.1	-11.5	-13.8	1.6	4.2	-9.2	-4.4	-3.8	0.5	3.8	11.6	5.1	-2.2	3.4
13. Subsidies	2.3	-6.1	-6.9	14.8	-4.1	2.6	7.5	-4.7	-1.6	0.8	-9.9	1.1	8.7	0.7	0.6	0.7
14. Other current expenditure 1)	0.1	-0.2	-0.1	0.1	0.1	-0.1	0.0	0.1	0.0	0.0	-0.1	-0.1	0.0	0.0	0.0	0.0
15. Total current expenditure	13.2	13.3	3.8	0.4	1.0	4.1	5.5	3.2	3.9	3.7	3.4	3.1	4.3	5.2	2.1	2.9
16. Gross saving 1)	-0.4	0.3	2.2	0.5	1.4	-0.4	-0.5	-0.5	-1.2	0.4	-0.2	2.0	0.9	-1.1	0.0	0.3
17. Capital transfers received	-36.0	-26.9	126.2	-25.8	-25.0	-10.3	-31.2	63.4	293.3	-45.4	-51.1	-24.8	3.1	15.5	-10.4	13.4
18. Total revenue	11.6	14.2	9.6	1.0	3.8	3.2	3.9	2.5	4.0	2.8	1.7	7.5	6.5	2.7	1.9	3.5
19. Gross fixed capital formation	15.9	11.6	2.3	12.0	6.3	3.2	6.9	-24.2	45.9	2.0	0.9	3.2	3.9	0.5	0.5	-0.3
20. Other capital expenditure 1)	0.2	0.1	1.0	0.2	0.1	-1.3	1.5	0.1	0.0	-0.3	0.2	0.9	-0.9	-0.1	0.0	-0.1
21. Total expenditure	13.8	13.4	5.9	1.4	1.5	1.3	9.0	2.1	5.4	2.9	3.6	5.1	2.5	4.7	2.1	2.5
22. Tax burden	11.0	13.6	9.2	1.0	3.3	3.9	4.1	2.2	4.2	2.3	2.3	7.9	6.6	2.7	1.9	3.5
23. Net lending (+) or net borrowing (-) 1)	-0.9	0.0	1.7	-0.1	1.1	0.9	-2.2	0.2	-0.6	0.0	-0.8	0.9	1.8	-0.9	-0.1	0.5

1) Changes in GDP ratios.

Table 7D**Contributions to the change in the general government gross debt ratio****Italy**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	11.4	7.4	2.8	1.7	0.8	3.1	2.9	3.5	3.5	4.3	3.4	1.6	2.5	2.6	2.1
2. Interest payments (% of GDP)	10.1	11.6	7.9	6.6	6.3	6.3	5.5	5.1	4.7	4.6	4.6	5.0	5.1	4.9	4.9
3. Implicit interest rate 2)	12.0	10.3	7.0	5.9	5.9	6.1	5.3	5.0	4.7	4.6	4.5	4.8	5.0	4.8	4.8
4. Nominal GDP growth rate	10.6	7.9	4.1	3.3	5.7	4.8	3.7	3.1	4.2	2.6	3.6	3.8	3.2	2.3	2.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	11.4	7.4	2.8	1.7	0.8	3.1	2.9	3.5	3.5	4.3	3.4	1.6	2.5	2.6	2.1
6. Contribution of nominal GDP growth	-8.9	-9.0	-4.6	-3.6	-6.1	-5.0	-3.9	-3.2	-4.2	-2.7	-3.7	-3.9	-3.3	-2.3	-2.8
7. Stock-flow adjustment 3)	-0.9	1.2	-1.3	0.7	0.7	1.6	-2.1	-1.6	0.2	0.4	1.3	-0.5	0.7	0.0	0.2

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.4	-4.2	-5.1	-4.9	-5.5	-3.2	-2.7	-1.6	-1.2	-0.3	-1.3	-3.4	-2.6	-2.3	-2.8
9. Snow-ball effect	1.2	2.6	3.3	3.0	0.2	1.3	1.6	1.9	0.5	1.9	0.9	1.1	1.8	2.5	2.1
10. Stock-flow adjustment 3)	-0.9	1.2	-1.3	0.7	0.7	1.6	-2.1	-1.6	0.2	0.4	1.3	-0.5	0.7	0.0	0.2

(% of GDP)

11. Change in gross debt 5)	1.6	-0.3	-3.1	-1.2	-4.6	-0.4	-3.1	-1.3	-0.5	2.1	1.0	-2.8	0.0	0.2	-0.5
12. Level of gross debt (end of year)	94.7	121.5	114.9	113.7	109.2	108.8	105.7	104.4	103.8	105.9	106.9	104.1	104.1	104.3	103.8

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 8A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Cyprus

(Mrd EURO-CYP)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	0.934	0.966	1.228	1.378	1.463	1.924	2.130	2.271	2.546	3.076	3.353	3.589	3.836
2. Current taxes on income and wealth	:	:	0.820	0.964	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.156	2.247	2.402
3. Social contributions	:	:	0.581	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.337	1.526	1.631
4. Of which actual social contributions	:	:	0.581	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.337	1.526	1.631
5. Other current revenue	:	:	0.412	0.407	0.464	0.531	0.510	0.651	0.687	0.780	0.858	0.768	0.830	0.792	0.846
6. Total current revenue	:	:	2.747	2.938	3.419	3.811	3.931	4.521	4.802	5.406	6.087	7.220	7.677	8.154	8.715
7. Government consumption expenditure	:	:	1.405	1.579	1.589	1.825	1.997	2.322	2.255	2.427	2.683	2.765	3.045	3.331	3.570
8. Of which compensation of employees	:	:	1.142	1.227	1.337	1.405	1.512	1.825	1.874	1.982	2.129	2.259	2.464	2.671	2.855
9. Collective consumption	:	:	0.764	0.860	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.543	1.700	1.860	1.993
10. Social transfers in kind	:	:	0.641	0.718	0.735	0.805	0.893	1.039	1.034	1.077	1.214	1.221	1.345	1.471	1.577
11. Social transfers other than in kind	:	:	0.735	0.803	0.886	0.978	1.122	1.327	1.513	1.705	1.758	1.805	2.023	2.214	2.386
12. Interest	:	:	0.259	0.275	0.331	0.357	0.348	0.401	0.417	0.473	0.470	0.480	0.490	0.466	0.479
13. Subsidies	:	:	0.096	0.066	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.175	0.080	0.086
14. Other current expenditure	:	:	0.321	0.324	0.372	0.387	0.447	0.631	0.557	0.683	0.743	0.997	1.154	1.271	1.363
15. Total current expenditure	:	:	2.815	3.047	3.312	3.694	4.029	4.821	4.884	5.383	5.731	6.112	6.888	7.361	7.883
16. Gross saving	:	:	-0.068	-0.109	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.357	1.108	0.789	0.792	0.832
17. Capital transfers received	:	:	0.006	0.005	0.007	0.007	0.005	0.010	0.096	0.135	0.011	0.011	0.015	0.015	0.016
18. Total revenue	:	:	2.753	2.943	3.427	3.818	3.936	4.531	4.898	5.541	6.099	7.231	7.692	8.169	8.731
19. Gross fixed capital formation	:	:	0.242	0.222	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.461	0.507	0.539	0.577
20. Other capital expenditure	:	:	0.045	0.066	0.054	0.050	0.063	0.079	0.022	0.063	0.109	0.121	0.133	0.142	0.152
21. Total expenditure	:	:	3.102	3.334	3.655	4.055	4.419	5.294	5.414	5.866	6.271	6.694	7.528	8.043	8.612
22. Tax burden	:	:	2.308	2.499	2.891	3.220	3.330	3.731	4.117	4.667	5.117	6.318	6.860	7.375	7.883
23. Net lending (+) or net borrowing (-)	:	:	-0.349	-0.392	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.537	0.164	0.126	0.119

Table 8B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Cyprus**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	11.1	10.7	12.4	13.0	13.3	16.4	16.8	16.9	17.6	19.8	19.9	20.0	20.0
2. Current taxes on income and wealth	:	:	9.7	10.6	10.9	11.1	11.1	9.6	8.0	9.2	10.8	14.0	12.8	12.5	12.5
3. Social contributions	:	:	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.7	7.9	8.5	8.5
4. Of which actual social contributions	:	:	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.7	7.9	8.5	8.5
5. Other current revenue	:	:	4.9	4.5	4.7	5.0	4.6	5.5	5.4	5.8	5.9	4.9	4.9	4.4	4.4
6. Total current revenue	:	:	32.5	32.4	34.6	35.9	35.8	38.4	37.9	40.2	42.2	46.4	45.5	45.5	45.5
7. Government consumption expenditure	:	:	16.6	17.4	16.1	17.2	18.2	19.7	17.8	18.0	18.6	17.8	18.1	18.6	18.6
8. Of which compensation of employees	:	:	13.5	13.5	13.5	13.2	13.8	15.5	14.8	14.7	14.7	14.5	14.6	14.9	14.9
9. Collective consumption	:	:	9.0	9.5	8.6	9.6	10.0	10.9	9.7	10.0	10.2	9.9	10.1	10.4	10.4
10. Social transfers in kind	:	:	7.6	7.9	7.4	7.6	8.1	8.8	8.2	8.0	8.4	7.8	8.0	8.2	8.2
11. Social transfers other than in kind	:	:	8.7	8.9	9.0	9.2	10.2	11.3	12.0	12.7	12.2	11.6	12.0	12.3	12.4
12. Interest	:	:	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.1	2.9	2.6	2.5
13. Subsidies	:	:	1.1	0.7	1.4	1.4	1.0	1.2	1.1	0.7	0.5	0.4	1.0	0.4	0.4
14. Other current expenditure	:	:	3.8	3.6	3.8	3.6	4.1	5.4	4.4	5.1	5.1	6.4	6.8	7.1	7.1
15. Total current expenditure	:	:	33.3	33.6	33.5	34.8	36.7	41.0	38.6	40.0	39.7	39.3	40.8	41.1	41.1
16. Gross saving	:	:	-0.8	-1.2	1.1	1.1	-0.9	-2.6	-0.6	0.2	2.5	7.1	4.7	4.4	4.3
17. Capital transfers received	:	:	0.1	0.1	0.1	0.1	0.0	0.1	0.8	1.0	0.1	0.1	0.1	0.1	0.1
18. Total revenue	:	:	32.6	32.5	34.7	35.9	35.8	38.5	38.7	41.2	42.2	46.5	45.6	45.6	45.6
19. Gross fixed capital formation	:	:	2.9	2.5	2.9	2.9	3.0	3.4	4.0	3.1	3.0	3.0	3.0	3.0	3.0
20. Other capital expenditure	:	:	0.5	0.7	0.5	0.5	0.6	0.7	0.2	0.5	0.8	0.8	0.8	0.8	0.8
21. Total expenditure	:	:	36.7	36.8	37.0	38.2	40.2	45.0	42.8	43.6	43.4	43.0	44.6	44.9	44.9
22. Tax burden	:	:	27.3	27.6	29.3	30.3	30.3	31.7	32.5	34.7	35.4	40.6	40.7	41.1	41.1
23. Net lending (+) or net borrowing (-)	:	:	-4.1	-4.3	-2.3	-2.2	-4.4	-6.5	-4.1	-2.4	-1.2	3.5	1.0	0.7	0.6

Table 8C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Cyprus

(EURO-CYP; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	3.4	27.1	12.2	6.2	31.4	10.7	6.6	12.1	20.8	9.0	7.0	6.9
2. Current taxes on income and wealth	:	:	17.6	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	-1.1	4.2	6.9
3. Social contributions	:	:	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.9	14.1	6.9
4. Of which actual social contributions	:	:	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.9	14.1	6.9
5. Other current revenue	:	:	-1.3	14.0	14.6	-4.0	27.8	5.4	13.6	10.0	-10.5	8.1	-4.6	6.9
6. Total current revenue	:	:	6.9	16.4	11.5	3.1	15.0	6.2	12.6	12.6	18.6	6.3	6.2	6.9
7. Government consumption expenditure	:	:	12.4	0.6	14.9	9.4	16.3	-2.9	7.6	10.5	3.1	10.2	9.4	7.2
8. Of which compensation of employees	:	:	7.4	9.0	5.1	7.6	20.7	2.7	5.8	7.4	6.1	9.1	8.4	6.9
9. Collective consumption	:	:	12.6	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	5.1	10.2	9.4	7.2
10. Social transfers in kind	:	:	12.1	2.3	9.6	11.0	16.3	-0.4	4.1	12.8	0.6	10.2	9.4	7.2
11. Social transfers other than in kind	:	:	9.2	10.4	10.4	14.8	18.2	14.0	12.7	3.1	2.7	12.1	9.4	7.8
12. Interest	:	:	6.3	20.4	7.6	-2.4	15.1	4.2	13.3	-0.6	2.0	2.1	-4.9	2.8
13. Subsidies	:	:	-31.0	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	168.2	-54.2	6.8
14. Other current expenditure 1)	:	:	-0.2	0.2	-0.1	0.4	1.3	-1.0	0.7	0.1	1.3	0.4	0.2	0.0
15. Total current expenditure	:	:	8.2	8.7	11.6	9.0	19.7	1.3	10.2	6.5	6.7	12.7	6.9	7.1
16. Gross saving 1)	:	:	-0.4	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.6	-2.4	-0.3	-0.1
17. Capital transfers received	:	:	-22.6	52.1	-8.2	-32.8	117.8	881.6	40.0	-91.7	1.8	31.8	-0.4	6.9
18. Total revenue	:	:	6.9	16.5	11.4	3.1	15.1	8.1	13.1	10.1	18.6	6.4	6.2	6.9
19. Gross fixed capital formation	:	:	-8.0	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	6.8	10.1	6.4	6.9
20. Other capital expenditure 1)	:	:	0.2	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.0	0.0	0.0	0.0
21. Total expenditure	:	:	7.5	9.6	10.9	9.0	19.8	2.3	8.4	6.9	6.7	12.5	6.8	7.1
22. Tax burden	:	:	8.3	15.7	11.4	3.4	12.1	10.3	13.4	9.6	23.5	6.2	7.5	6.9
23. Net lending (+) or net borrowing (-) 1)	:	:	-0.2	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.6	-2.5	-0.3	-0.1

1) Changes in GDP ratios.

Table 8D**Contributions to the change in the general government gross debt ratio****Cyprus**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	:	:	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.5	-1.0	-0.7	-0.6
2. Interest payments (% of GDP)	:	:	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.1	2.9	2.6	2.5
3. Implicit interest rate 2)	:	:	6.1	5.6	6.2	6.1	5.4	5.6	5.1	5.3	5.1	5.1	5.3	5.7	6.0
4. Nominal GDP growth rate	4.2	4.8	8.1	7.3	9.1	7.5	3.3	7.1	7.6	6.4	7.2	7.8	8.3	6.3	6.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	:	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.5	-1.0	-0.7	-0.6
6. Contribution of nominal GDP growth	:	-2.3	-4.1	-4.0	-4.9	-4.1	-1.9	-4.3	-4.9	-4.2	-4.7	-4.7	-4.6	-2.9	-2.9
7. Stock-flow adjustment 3)	:	:	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	3.0	-5.8	0.1	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	:	:	1.1	1.3	-1.0	-1.1	1.2	3.1	0.8	-1.1	-2.1	-6.5	-3.9	-3.3	-3.1
9. Snow-ball effect	:	:	-1.0	-0.9	-1.5	-0.8	1.2	-0.9	-1.6	-0.7	-1.4	-1.6	-1.7	-0.3	-0.4
10. Stock-flow adjustment 3)	:	:	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	3.0	-5.8	0.1	0.1
(% of GDP)															
11. Change in gross debt 5)	:	4.2	4.0	0.3	0.2	1.9	3.9	4.3	1.3	-1.1	-4.4	-5.1	-11.3	-3.5	-3.4
12. Level of gross debt (end of year)	50.2	54.4	58.4	58.7	58.8	60.7	64.6	68.9	70.2	69.1	64.6	59.5	48.2	44.7	41.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 9A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Luxembourg****(Mrd EURO-LUF)**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	1.08	1.66	2.17	2.53	2.97	2.96	3.05	3.18	3.64	3.97	4.25	4.61	4.91	5.18	5.46
2. Current taxes on income and wealth	1.55	2.31	2.79	2.94	3.29	3.42	3.66	3.77	3.57	4.12	4.42	4.89	5.13	4.98	5.13
3. Social contributions	1.14	1.66	1.94	2.18	2.40	2.66	2.82	3.02	3.19	3.43	3.65	4.01	4.39	4.65	4.88
4. Of which actual social contributions	1.01	1.49	1.78	2.01	2.23	2.48	2.62	2.79	2.95	3.17	3.38	3.71	4.07	4.30	4.52
5. Other current revenue	0.63	0.70	0.78	0.77	0.89	0.90	0.90	0.89	0.92	0.96	1.16	1.30	1.37	1.73	1.81
6. Total current revenue	4.40	6.33	7.69	8.43	9.55	9.95	10.42	10.85	11.31	12.48	13.47	14.82	15.81	16.53	17.28
7. Government consumption expenditure	1.59	2.41	2.75	3.09	3.33	3.63	3.96	4.24	4.65	5.00	5.23	5.57	5.96	6.33	6.72
8. Of which compensation of employees	0.92	1.28	1.49	1.56	1.66	1.78	1.94	2.07	2.22	2.38	2.51	2.67	2.84	3.02	3.20
9. Collective consumption	0.67	1.02	1.13	1.23	1.38	1.47	1.64	1.74	1.87	2.03	2.07	2.19	2.43	2.58	2.73
10. Social transfers in kind	0.92	1.38	1.62	1.85	1.95	2.17	2.32	2.51	2.77	2.98	3.16	3.38	3.53	3.75	3.99
11. Social transfers other than in kind	1.33	2.16	2.49	2.68	2.87	3.13	3.49	3.88	4.05	4.37	4.58	4.77	5.17	5.53	5.87
12. Interest	0.05	0.06	0.07	0.06	0.07	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.10	0.23	0.24
13. Subsidies	0.23	0.24	0.31	0.28	0.34	0.35	0.37	0.40	0.44	0.50	0.52	0.54	0.57	0.60	0.62
14. Other current expenditure	0.23	0.35	0.56	0.64	0.59	0.56	0.60	0.69	0.89	0.84	0.91	0.92	1.05	1.17	1.28
15. Total current expenditure	3.43	5.21	6.19	6.75	7.20	7.74	8.48	9.27	10.08	10.76	11.30	11.89	12.84	13.86	14.73
16. Gross saving	0.97	1.12	1.50	1.68	2.35	2.21	1.94	1.58	1.23	1.72	2.18	2.93	2.96	2.67	2.55
17. Capital transfers received	0.01	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.06	0.06	0.06	0.07	0.07	0.07	0.07
18. Total revenue	4.41	6.36	7.74	8.47	9.58	9.99	10.47	10.91	11.36	12.54	13.53	14.89	15.87	16.60	17.35
19. Gross fixed capital formation	0.41	0.58	0.78	0.85	0.84	0.97	1.18	1.18	1.18	1.36	1.23	1.35	1.51	1.70	1.87
20. Other capital expenditure	0.13	0.20	0.18	0.19	0.22	-0.11	0.30	0.34	0.44	0.45	0.58	0.48	0.51	0.54	0.56
21. Total expenditure	3.96	6.00	7.15	7.79	8.27	8.61	9.96	10.79	11.70	12.57	13.10	13.71	14.87	16.10	17.16
22. Tax burden	3.75	5.61	6.87	7.62	8.62	8.96	9.43	9.86	10.25	11.36	12.16	13.34	14.16	14.51	15.16
23. Net lending (+) or net borrowing (-)	0.45	0.37	0.59	0.68	1.31	1.38	0.50	0.12	-0.33	-0.03	0.43	1.17	1.01	0.50	0.19

Table 9B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Luxembourg**

(percentage of GDP at current market prices (excessive deficit procedure))

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	10.3	11.0	12.5	12.7	13.5	13.1	12.7	12.3	13.2	13.1	12.5	12.7	13.1	13.7	13.7
2. Current taxes on income and wealth	14.7	15.3	16.0	14.8	14.9	15.2	15.3	14.6	13.0	13.6	13.0	13.5	13.7	13.1	12.8
3. Social contributions	10.9	11.0	11.2	11.0	10.9	11.8	11.8	11.7	11.6	11.3	10.8	11.1	11.8	12.3	12.2
4. Of which actual social contributions	9.7	9.9	10.2	10.1	10.1	11.0	10.9	10.8	10.7	10.5	10.0	10.2	10.9	11.4	11.3
5. Other current revenue	6.0	4.7	4.5	3.9	4.1	4.0	3.7	3.4	3.3	3.2	3.4	3.6	3.7	4.6	4.5
6. Total current revenue	41.9	41.9	44.2	42.4	43.4	44.1	43.4	42.0	41.1	41.3	39.7	40.8	42.3	43.6	43.3
7. Government consumption expenditure	15.1	15.9	15.8	15.5	15.1	16.1	16.5	16.4	16.9	16.5	15.4	15.4	15.9	16.7	16.8
8. Of which compensation of employees	8.8	8.5	8.5	7.8	7.5	7.9	8.1	8.0	8.1	7.9	7.4	7.3	7.6	8.0	8.0
9. Collective consumption	6.4	6.8	6.5	6.2	6.3	6.5	6.8	6.7	6.8	6.7	6.1	6.0	6.5	6.8	6.8
10. Social transfers in kind	8.7	9.2	9.3	9.3	8.9	9.6	9.7	9.7	10.1	9.8	9.3	9.3	9.4	9.9	10.0
11. Social transfers other than in kind	12.6	14.3	14.3	13.5	13.1	13.9	14.5	15.0	14.7	14.5	13.5	13.1	13.8	14.6	14.7
12. Interest	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.6	0.6
13. Subsidies	2.2	1.6	1.8	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.6	1.6
14. Other current expenditure	2.2	2.3	3.2	3.2	2.7	2.5	2.5	2.7	3.2	2.8	2.7	2.5	2.8	3.1	3.2
15. Total current expenditure	32.6	34.5	35.5	34.0	32.7	34.3	35.4	35.9	36.6	35.6	33.3	32.8	34.4	36.6	36.9
16. Gross saving	9.2	7.4	8.6	8.5	10.7	9.8	8.1	6.1	4.5	5.7	6.4	8.1	7.9	7.0	6.4
17. Capital transfers received	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
18. Total revenue	42.0	42.1	44.4	42.6	43.6	44.2	43.6	42.2	41.3	41.5	39.9	41.0	42.5	43.8	43.5
19. Gross fixed capital formation	3.9	3.8	4.5	4.3	3.8	4.3	4.9	4.6	4.3	4.5	3.6	3.7	4.0	4.5	4.7
20. Other capital expenditure	1.2	1.3	1.0	0.9	1.0	-0.5	1.2	1.3	1.6	1.5	1.7	1.3	1.4	1.4	1.4
21. Total expenditure	37.7	39.7	41.1	39.2	37.6	38.1	41.5	41.8	42.5	41.6	38.6	37.8	39.8	42.5	43.0
22. Tax burden	35.7	37.1	39.4	38.3	39.2	39.7	39.3	38.2	37.3	37.6	35.9	36.8	37.9	38.3	38.0
23. Net lending (+) or net borrowing (-)	4.3	2.4	3.4	3.4	6.0	6.1	2.1	0.5	-1.2	-0.1	1.3	3.2	2.7	1.3	0.5

Table 9C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Luxembourg

(EURO-LUF; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	5.9	12.6	9.7	16.5	17.1	-0.1	2.8	4.4	14.3	9.1	7.1	8.7	6.4	5.5	5.3
2. Current taxes on income and wealth	7.8	7.9	3.7	5.5	11.7	4.2	6.9	3.0	-5.4	15.4	7.3	10.7	5.0	-3.0	3.0
3. Social contributions	4.0	5.7	6.8	12.4	10.0	10.9	5.8	6.9	5.8	7.5	6.4	9.9	9.5	5.8	5.0
4. Of which actual social contributions	4.8	6.0	7.4	13.5	10.5	11.3	5.8	6.6	5.8	7.4	6.4	10.0	9.5	5.8	5.0
5. Other current revenue	-2.4	9.8	3.8	-1.0	15.4	0.4	-0.1	-1.1	3.3	5.1	20.3	12.6	5.0	26.0	5.0
6. Total current revenue	5.2	8.8	6.1	9.7	13.2	4.2	4.8	4.1	4.2	10.3	8.0	10.0	6.7	4.6	4.5
7. Government consumption expenditure	7.5	5.7	0.6	12.1	7.8	9.2	8.9	7.2	9.6	7.6	4.5	6.7	6.9	6.3	6.1
8. Of which compensation of employees	5.4	7.3	2.9	5.0	6.5	7.5	8.7	7.0	7.2	6.9	5.5	6.2	6.5	6.5	5.9
9. Collective consumption	5.4	7.8	-2.6	8.9	11.8	6.5	11.4	6.2	7.9	8.2	2.0	6.1	10.8	6.3	5.7
10. Social transfers in kind	9.1	4.3	3.0	14.3	5.1	11.2	7.2	7.9	10.8	7.2	6.1	7.0	4.4	6.3	6.3
11. Social transfers other than in kind	3.9	6.5	4.4	7.5	7.2	9.0	11.4	11.4	4.3	8.0	4.7	4.1	8.5	7.0	6.0
12. Interest	0.4	3.0	7.7	-10.8	15.6	0.3	-15.1	-8.7	-20.0	3.2	28.1	52.5	7.5	129.3	4.0
13. Subsidies	20.5	-0.1	9.2	-8.1	19.0	2.4	7.1	7.0	11.0	12.4	4.9	4.0	5.1	5.0	4.0
14. Other current expenditure 1)	0.0	0.8	0.1	0.0	-0.5	-0.2	0.0	0.2	0.6	-0.5	-0.1	-0.1	0.3	0.3	0.1
15. Total current expenditure	6.3	8.0	3.4	9.1	6.7	7.5	9.5	9.3	8.7	6.8	5.0	5.3	8.0	7.9	6.2
16. Gross saving 1)	-0.3	0.6	0.9	-0.2	2.2	-0.9	-1.7	-2.0	-1.7	1.2	0.7	1.7	-0.1	-0.9	-0.6
17. Capital transfers received	-16.9	28.5	54.9	-22.8	-3.7	5.0	23.1	35.2	-6.1	12.0	0.4	6.4	2.1	2.0	2.0
18. Total revenue	5.1	8.8	6.3	9.5	13.2	4.2	4.8	4.3	4.1	10.3	7.9	10.0	6.6	4.6	4.5
19. Gross fixed capital formation	32.9	-35.2	56.8	8.9	-1.2	15.2	21.9	-0.3	-0.3	15.5	-9.8	9.7	12.5	12.5	10.0
20. Other capital expenditure 1)	-0.2	0.0	-0.1	-0.1	0.1	-1.5	1.7	0.1	0.3	-0.1	0.2	-0.4	0.1	0.0	0.0
21. Total expenditure	8.4	2.8	7.1	9.0	6.1	4.1	15.8	8.3	8.4	7.5	4.2	4.7	8.4	8.3	6.6
22. Tax burden	5.9	8.9	6.2	11.0	13.1	4.0	5.2	4.6	4.0	10.8	7.0	9.7	6.8	2.5	4.4
23. Net lending (+) or net borrowing (-) 1)	-1.2	2.5	-0.3	0.0	2.6	0.1	-4.0	-1.6	-1.7	1.1	1.4	2.0	-0.5	-1.4	-0.9

1) Changes in GDP ratios.

Table 9D**Contributions to the change in the general government gross debt ratio****Luxembourg**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	-4.3	-2.4	-3.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.2	0.1	-1.3	-3.2	-2.7	-1.3	-0.5
2. Interest payments (% of GDP)	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.6	0.6
3. Implicit interest rate 2)	:	8.1	5.7	5.0	5.6	5.3	4.3	3.7	2.9	2.7	3.3	4.2	4.0	4.4	4.3
4. Nominal GDP growth rate	8.0	3.8	6.1	14.2	10.6	2.6	6.3	7.7	6.5	9.9	12.2	6.9	3.0	1.4	5.3
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	-4.3	-2.4	-3.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.2	0.1	-1.3	-3.2	-2.7	-1.3	-0.5
6. Contribution of nominal GDP growth	:	-0.2	-0.4	-0.9	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.4	-0.2	-0.2	-0.7
7. Stock-flow adjustment 3)	:	4.6	3.5	3.6	6.3	6.4	2.5	0.7	-0.7	0.2	2.4	4.1	10.0	2.0	1.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-4.8	-2.8	-3.8	-3.7	-6.3	-6.4	-2.4	-0.7	1.0	-0.1	-1.5	-3.5	-3.0	-1.9	-1.1
9. Snow-ball effect	:	0.2	0.0	-0.6	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.2	0.1	0.4	-0.1
10. Stock-flow adjustment 3)	:	4.6	3.5	3.6	6.3	6.4	2.5	0.7	-0.7	0.2	2.4	4.1	10.0	2.0	1.2
(% of GDP)															
11. Change in gross debt 5)	:	1.9	-0.3	-0.7	-0.3	0.1	0.0	-0.3	0.1	-0.3	0.5	0.4	7.1	0.5	0.0
12. Level of gross debt (end of year)	4.7	7.4	7.4	6.7	6.4	6.5	6.5	6.2	6.3	6.1	6.6	7.0	14.1	14.6	14.5

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 10A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Malta****(Mrd EURO-MTL)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	0.361	0.405	0.395	0.450	0.499	0.535	0.582	0.566	0.658	0.718	0.759	0.800	0.838	0.867	0.900
2. Current taxes on income and wealth	0.223	0.266	0.272	0.315	0.362	0.406	0.482	0.520	0.502	0.559	0.610	0.726	0.765	0.822	0.887
3. Social contributions	0.238	0.265	0.257	0.272	0.299	0.340	0.342	0.350	0.360	0.380	0.390	0.398	0.423	0.431	0.441
4. Of which actual social contributions	0.195	0.221	0.211	0.224	0.253	0.280	0.279	0.285	0.293	0.307	0.315	0.322	0.342	0.349	0.357
5. Other current revenue	0.182	0.181	0.186	0.204	0.178	0.185	0.185	0.205	0.224	0.177	0.177	0.203	0.206	0.196	0.198
6. Total current revenue	1.004	1.117	1.109	1.241	1.339	1.467	1.591	1.640	1.745	1.835	1.936	2.128	2.232	2.317	2.426
7. Government consumption expenditure	0.616	0.632	0.668	0.684	0.737	0.811	0.854	0.902	0.934	0.945	1.019	1.036	1.117	1.180	1.230
8. Of which compensation of employees	0.467	0.471	0.498	0.499	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.705	0.752	0.783	0.809
9. Collective consumption	0.316	0.300	0.327	0.338	0.357	0.403	0.412	0.433	0.489	0.495	0.519	0.529	0.568	0.596	0.615
10. Social transfers in kind	0.300	0.332	0.341	0.346	0.380	0.408	0.442	0.469	0.445	0.450	0.499	0.508	0.549	0.583	0.615
11. Social transfers other than in kind	0.382	0.408	0.434	0.461	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.667	0.773	0.774	0.811
12. Interest	0.069	0.089	0.111	0.135	0.144	0.136	0.152	0.150	0.164	0.178	0.180	0.182	0.192	0.200	0.206
13. Subsidies	0.069	0.077	0.075	0.069	0.056	0.066	0.090	0.096	0.086	0.099	0.096	0.109	0.142	0.109	0.110
14. Other current expenditure	0.039	0.044	0.021	0.022	0.035	0.048	0.020	0.040	0.084	0.070	0.063	0.089	0.084	0.082	0.092
15. Total current expenditure	1.175	1.251	1.309	1.371	1.443	1.566	1.654	1.746	1.843	1.907	1.991	2.083	2.308	2.344	2.450
16. Gross saving	-0.171	-0.134	-0.199	-0.130	-0.105	-0.099	-0.063	-0.106	-0.098	-0.073	-0.055	0.045	-0.076	-0.028	-0.023
17. Capital transfers received	0.063	0.034	0.031	0.041	0.045	0.012	0.021	0.024	0.089	0.173	0.169	0.073	0.079	0.106	0.153
18. Total revenue	1.067	1.152	1.141	1.282	1.383	1.478	1.612	1.664	1.834	2.008	2.105	2.200	2.311	2.423	2.579
19. Gross fixed capital formation	0.107	0.121	0.157	0.162	0.155	0.139	0.175	0.207	0.178	0.234	0.212	0.217	0.190	0.223	0.260
20. Other capital expenditure	0.031	0.031	0.017	0.029	0.030	0.033	0.016	0.143	0.026	0.002	0.019	-0.003	0.028	0.016	0.027
21. Total expenditure	1.313	1.403	1.483	1.562	1.629	1.738	1.845	2.096	2.047	2.143	2.222	2.297	2.526	2.583	2.737
22. Tax burden	0.783	0.897	0.881	0.993	1.119	1.227	1.348	1.377	1.477	1.625	1.720	1.890	1.986	2.083	2.192
23. Net lending (+) or net borrowing (-)	-0.246	-0.251	-0.342	-0.280	-0.245	-0.260	-0.233	-0.432	-0.213	-0.135	-0.117	-0.096	-0.215	-0.160	-0.158

Table 10B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Malta**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.7	12.4	11.4	12.4	12.6	13.3	13.6	12.9	14.6	15.0	14.9	14.8	14.7	14.6	14.6
2. Current taxes on income and wealth	7.2	8.2	7.9	8.7	9.1	10.1	11.3	11.8	11.1	11.7	12.0	13.4	13.5	13.9	14.3
3. Social contributions	7.7	8.1	7.4	7.5	7.5	8.4	8.0	8.0	8.0	7.9	7.6	7.4	7.4	7.3	7.1
4. Of which actual social contributions	6.3	6.8	6.1	6.2	6.4	6.9	6.5	6.5	6.5	6.4	6.2	5.9	6.0	5.9	5.8
5. Other current revenue	5.9	5.5	5.4	5.6	4.5	4.6	4.3	4.7	5.0	3.7	3.5	3.8	3.6	3.3	3.2
6. Total current revenue	32.6	34.2	32.2	34.2	33.7	36.3	37.2	37.4	38.7	38.2	38.0	39.3	39.3	39.1	39.2
7. Government consumption expenditure	20.0	19.4	19.4	18.8	18.5	20.1	20.0	20.6	20.7	19.7	20.0	19.1	19.7	19.9	19.9
8. Of which compensation of employees	15.2	14.4	14.4	13.8	13.0	14.9	14.5	14.7	14.6	13.9	13.3	13.0	13.2	13.2	13.1
9. Collective consumption	10.2	9.2	9.5	9.3	9.0	10.0	9.6	9.9	10.8	10.3	10.2	9.8	10.0	10.1	9.9
10. Social transfers in kind	9.7	10.2	9.9	9.5	9.6	10.1	10.3	10.7	9.9	9.4	9.8	9.4	9.7	9.8	9.9
11. Social transfers other than in kind	12.4	12.5	12.6	12.7	11.9	12.5	12.6	12.7	12.8	12.8	12.4	12.3	13.6	13.1	13.1
12. Interest	2.2	2.7	3.2	3.7	3.6	3.4	3.6	3.4	3.6	3.7	3.5	3.4	3.4	3.4	3.3
13. Subsidies	2.2	2.4	2.2	1.9	1.4	1.6	2.1	2.2	1.9	2.1	1.9	2.0	2.5	1.8	1.8
14. Other current expenditure	1.3	1.4	0.6	0.6	0.9	1.2	0.5	0.9	1.9	1.5	1.2	1.6	1.5	1.4	1.5
15. Total current expenditure	38.1	38.3	38.0	37.7	36.3	38.8	38.7	39.8	40.9	39.7	39.1	38.5	40.6	39.6	39.6
16. Gross saving	-5.5	-4.1	-5.8	-3.6	-2.6	-2.4	-1.5	-2.4	-2.2	-1.5	-1.1	0.8	-1.3	-0.5	-0.4
17. Capital transfers received	2.0	1.1	0.9	1.1	1.1	0.3	0.5	0.5	2.0	3.6	3.3	1.3	1.4	1.8	2.5
18. Total revenue	34.6	35.3	33.1	35.3	34.8	36.6	37.7	37.9	40.7	41.8	41.3	40.6	40.7	40.9	41.7
19. Gross fixed capital formation	3.5	3.7	4.6	4.5	3.9	3.4	4.1	4.7	3.9	4.9	4.2	4.0	3.3	3.8	4.2
20. Other capital expenditure	1.0	0.9	0.5	0.8	0.8	0.8	0.4	3.3	0.6	0.0	0.4	-0.1	0.5	0.3	0.4
21. Total expenditure	42.6	42.9	43.0	43.0	41.0	43.1	43.2	47.8	45.4	44.7	43.6	42.4	44.5	43.6	44.2
22. Tax burden	25.4	27.5	25.6	27.3	28.2	30.4	31.5	31.4	32.8	33.8	33.8	34.9	35.0	35.2	35.4
23. Net lending (+) or net borrowing (-)	-8.0	-7.7	-9.9	-7.7	-6.2	-6.4	-5.5	-9.8	-4.7	-2.8	-2.3	-1.8	-3.8	-2.7	-2.5

Table 10C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Malta

(EURO-MTL; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	12.1	-2.6	14.1	11.0	7.2	8.7	-2.8	16.2	9.2	5.7	5.4	4.7	3.5	3.8
2. Current taxes on income and wealth	19.3	2.1	15.8	14.9	12.3	18.5	7.9	-3.3	11.4	9.0	19.1	5.4	7.4	7.9
3. Social contributions	11.5	-3.1	6.0	9.8	13.8	0.5	2.2	3.0	5.5	2.5	2.2	6.2	2.0	2.3
4. Of which actual social contributions	13.3	-4.6	6.3	13.2	10.7	-0.3	1.9	3.0	4.6	2.6	2.3	6.3	2.0	2.3
5. Other current revenue	-0.5	3.0	9.6	-12.6	3.8	0.2	10.6	9.5	-21.1	0.0	14.7	1.5	-4.9	1.0
6. Total current revenue	11.3	-0.7	11.9	7.9	9.6	8.5	3.1	6.4	5.1	5.5	9.9	4.9	3.8	4.7
7. Government consumption expenditure	2.7	5.6	2.4	7.7	10.1	5.3	5.6	3.5	1.2	7.8	1.7	7.8	5.6	4.3
8. Of which compensation of employees	0.7	5.9	0.3	3.2	16.5	3.0	4.7	1.7	1.5	1.5	3.9	6.6	4.1	3.4
9. Collective consumption	-5.0	8.9	3.5	5.5	12.8	2.4	5.0	13.0	1.3	4.9	1.8	7.5	4.9	3.2
10. Social transfers in kind	10.7	2.6	1.4	9.8	7.5	8.2	6.3	-5.2	1.0	11.0	1.6	8.2	6.2	5.4
11. Social transfers other than in kind	6.9	6.3	6.3	2.2	7.1	6.5	4.0	2.9	6.9	3.0	5.2	16.0	0.1	4.8
12. Interest	29.6	24.2	21.4	7.2	-5.7	11.9	-1.7	9.7	8.4	1.1	1.3	5.2	4.2	3.4
13. Subsidies	11.5	-2.6	-8.6	-18.6	18.5	35.7	6.1	-10.0	14.8	-2.9	13.8	30.0	-23.0	1.0
14. Other current expenditure 1)	0.1	-0.7	0.0	0.3	0.3	-0.7	0.4	1.0	-0.4	-0.2	0.4	-0.2	-0.1	0.1
15. Total current expenditure	6.5	4.6	4.7	5.3	8.5	5.6	5.6	5.6	3.5	4.4	4.6	10.8	1.6	4.5
16. Gross saving 1)	1.4	-1.7	2.2	0.9	0.2	1.0	-0.9	0.2	0.7	0.4	1.9	-2.2	0.9	0.1
17. Capital transfers received	-45.1	-9.3	32.6	7.9	-74.2	81.6	12.8	278.7	93.5	-2.1	-57.1	8.2	35.2	43.8
18. Total revenue	7.9	-0.9	12.4	7.9	6.9	9.0	3.2	10.3	9.5	4.8	4.5	5.0	4.8	6.5
19. Gross fixed capital formation	13.5	29.9	3.0	-4.4	-10.3	26.1	18.0	-14.1	31.6	-9.4	2.5	-12.3	17.2	16.8
20. Other capital expenditure 1)	-0.1	-0.5	0.3	0.0	0.1	-0.5	2.9	-2.7	-0.5	0.3	-0.4	0.6	-0.2	0.2
21. Total expenditure	6.9	5.7	5.3	4.3	6.7	6.2	13.6	-2.3	4.7	3.7	3.4	10.0	2.3	6.0
22. Tax burden	14.5	-1.8	12.7	12.7	9.6	9.9	2.1	7.3	10.0	5.9	9.9	5.1	4.9	5.2
23. Net lending (+) or net borrowing (-) 1)	0.3	-2.2	2.2	1.5	-0.3	1.0	-4.4	5.1	1.9	0.5	0.5	-2.0	1.1	0.2

1) Changes in GDP ratios.

Table 10D**Contributions to the change in the general government gross debt ratio****Malta**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	8.0	7.7	9.9	7.7	6.2	6.4	5.5	9.8	4.7	2.8	2.3	1.8	3.8	2.7	2.5
2. Interest payments (% of GDP)	2.2	2.7	3.2	3.7	3.6	3.4	3.6	3.4	3.6	3.7	3.5	3.4	3.4	3.4	3.3
3. Implicit interest rate 2)	:	7.4	7.1	7.4	7.0	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.7	5.6	5.5
4. Nominal GDP growth rate	4.1	6.0	5.5	5.3	9.4	1.6	5.9	2.6	2.7	6.5	6.2	6.3	4.9	4.3	4.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	8.0	7.7	9.9	7.7	6.2	6.4	5.5	9.8	4.7	2.8	2.3	1.8	3.8	2.7	2.5
6. Contribution of nominal GDP growth	:	-2.2	-2.5	-2.7	-4.9	-0.9	-3.5	-1.5	-1.8	-4.4	-4.1	-3.8	-2.9	-2.6	-2.7
7. Stock-flow adjustment 3)	:	3.0	-2.4	-0.6	-2.3	0.6	-4.0	0.9	-0.1	-0.6	-4.3	0.4	0.0	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	5.7	5.0	6.7	4.0	2.5	3.1	1.9	6.4	1.1	-0.9	-1.2	-1.6	0.4	-0.7	-0.8
9. Snow-ball effect	:	0.5	0.7	1.0	-1.3	2.5	0.1	1.9	1.8	-0.7	-0.5	-0.4	0.5	0.8	0.7
10. Stock-flow adjustment 3)	:	3.0	-2.4	-0.6	-2.3	0.6	-4.0	0.9	-0.1	-0.6	-4.3	0.4	0.0	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	8.5	5.1	4.4	-1.0	6.2	-2.0	9.2	2.8	-2.2	-6.1	-1.6	0.9	0.1	-0.1
12. Level of gross debt (end of year)	39.0	47.5	52.6	57.0	55.9	62.1	60.1	69.3	72.1	69.9	63.9	62.2	63.1	63.2	63.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 11A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Netherlands

(Mrd EURO-NLG)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	16.5	20.5	25.1	32.6	49.0	54.8	56.3	57.9	61.0	63.9	68.2	71.2	74.7	77.7	79.4
2. Current taxes on income and wealth	24.5	24.7	36.6	37.5	48.5	51.2	53.2	50.8	51.2	58.5	62.4	68.0	75.1	77.7	81.3
3. Social contributions	28.8	39.6	40.2	52.1	68.7	65.9	66.3	70.3	73.2	71.5	80.4	81.1	85.9	87.6	90.5
4. Of which actual social contributions	26.0	36.9	36.9	48.4	64.5	61.3	61.7	65.8	68.3	66.5	75.9	76.8	81.3	82.9	85.7
5. Other current revenue	13.3	22.4	18.3	21.0	24.8	28.3	27.3	28.7	30.5	32.8	36.6	36.4	39.4	40.2	42.4
6. Total current revenue	83.1	107.2	120.1	143.1	191.1	200.3	203.2	207.8	215.9	226.6	247.5	256.7	275.1	283.3	293.8
7. Government consumption expenditure	39.9	47.7	56.1	72.7	91.9	101.4	110.2	116.8	118.9	121.7	135.5	142.5	147.9	156.9	163.7
8. Of which compensation of employees	22.7	24.6	26.4	32.3	39.6	42.8	45.6	48.0	48.9	49.5	50.2	51.9	54.1	56.7	59.2
9. Collective consumption	20.0	23.6	27.6	34.6	41.8	46.2	49.2	52.0	52.6	53.0	55.9	58.8	60.8	64.5	67.6
10. Social transfers in kind	20.0	24.1	28.5	38.1	50.1	55.2	61.0	64.8	66.4	68.7	79.5	83.7	87.1	92.3	96.1
11. Social transfers other than in kind	29.9	37.3	44.5	46.3	47.2	49.8	51.9	54.8	56.0	56.2	58.3	58.8	62.7	65.4	68.2
12. Interest	6.0	12.4	14.1	17.2	15.3	14.1	13.0	12.2	12.1	12.0	11.8	12.5	13.1	14.2	14.4
13. Subsidies	2.8	4.7	5.5	3.1	6.1	6.7	6.9	6.7	6.9	6.2	6.1	7.2	7.4	7.6	7.9
14. Other current expenditure	1.2	2.4	3.3	6.3	11.9	12.7	13.4	14.0	15.1	15.9	16.5	15.5	16.0	13.8	15.8
15. Total current expenditure	79.8	104.5	123.5	145.6	172.3	184.7	195.4	204.6	209.0	212.0	228.2	236.4	247.1	257.9	270.0
16. Gross saving	3.3	2.7	-3.3	-2.5	18.8	15.6	7.8	3.3	6.9	14.6	19.4	20.2	28.0	25.4	23.8
17. Capital transfers received	0.5	0.6	0.7	1.0	1.7	1.7	2.0	1.8	1.8	1.9	2.1	2.1	2.2	2.2	2.2
18. Total revenue	83.6	107.8	120.8	144.2	192.9	201.9	205.2	209.6	217.7	228.5	249.6	258.8	277.3	285.5	296.0
19. Gross fixed capital formation	6.6	6.8	7.8	9.6	13.1	14.6	16.4	16.9	15.8	16.9	17.8	18.9	20.1	21.1	22.1
20. Other capital expenditure	3.6	3.7	2.5	2.2	-0.8	3.7	3.1	3.0	1.5	1.0	0.2	1.5	3.2	3.3	3.3
21. Total expenditure	90.0	115.0	133.8	157.4	184.6	203.0	214.9	224.5	226.3	229.9	246.2	256.8	270.5	282.3	295.4
22. Tax burden	69.0	84.8	102.0	122.7	166.9	171.7	175.5	178.6	184.3	192.9	211.0	220.8	236.2	242.9	252.0
23. Net lending (+) or net borrowing (-)	-6.4	-7.2	-13.0	-13.2	8.2	-1.1	-9.7	-14.9	-8.6	-1.4	3.4	2.0	6.8	3.2	0.6

Table 11B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Netherlands**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	10.1	10.2	10.3	10.7	11.7	12.2	12.1	12.1	12.4	12.4	12.6	12.6	12.7	12.8	12.8
2. Current taxes on income and wealth	15.0	12.3	15.0	12.3	11.6	11.4	11.4	10.7	10.4	11.4	11.6	12.0	12.7	12.8	13.1
3. Social contributions	17.7	19.7	16.5	17.1	16.4	14.7	14.3	14.7	14.9	13.9	14.9	14.3	14.6	14.5	14.5
4. Of which actual social contributions	16.0	18.4	15.2	15.9	15.4	13.7	13.3	13.8	13.9	12.9	14.1	13.5	13.8	13.7	13.8
5. Other current revenue	8.2	11.2	7.5	6.9	5.9	6.3	5.9	6.0	6.2	6.4	6.8	6.4	6.7	6.6	6.8
6. Total current revenue	51.0	53.4	49.3	46.9	45.7	44.7	43.7	43.6	44.0	44.1	45.8	45.3	46.7	46.8	47.2
7. Government consumption expenditure	24.5	23.7	23.0	23.8	22.0	22.6	23.7	24.5	24.2	23.7	25.1	25.1	25.1	25.9	26.3
8. Of which compensation of employees	13.9	12.2	10.8	10.6	9.5	9.6	9.8	10.1	10.0	9.6	9.3	9.2	9.2	9.4	9.5
9. Collective consumption	12.2	11.8	11.3	11.3	10.0	10.3	10.6	10.9	10.7	10.3	10.4	10.4	10.3	10.6	10.9
10. Social transfers in kind	12.2	12.0	11.7	12.5	12.0	12.3	13.1	13.6	13.5	13.4	14.7	14.8	14.8	15.2	15.4
11. Social transfers other than in kind	18.3	18.6	18.2	15.2	11.3	11.1	11.2	11.5	11.4	10.9	10.8	10.4	10.7	10.8	11.0
12. Interest	3.7	6.2	5.8	5.6	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.2	2.3	2.3
13. Subsidies	1.7	2.4	2.2	1.0	1.5	1.5	1.5	1.4	1.4	1.2	1.1	1.3	1.3	1.3	1.3
14. Other current expenditure	0.7	1.2	1.3	2.1	2.8	2.8	2.9	2.9	3.1	3.1	3.1	2.7	2.7	2.3	2.5
15. Total current expenditure	49.0	52.0	50.7	47.7	41.2	41.3	42.0	42.9	42.5	41.3	42.3	41.7	42.0	42.6	43.4
16. Gross saving	2.0	1.4	-1.4	-0.8	4.5	3.5	1.7	0.7	1.4	2.8	3.6	3.6	4.8	4.2	3.8
17. Capital transfers received	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
18. Total revenue	51.2	53.7	49.6	47.2	46.1	45.1	44.1	43.9	44.3	44.5	46.2	45.6	47.1	47.1	47.5
19. Gross fixed capital formation	4.1	3.4	3.2	3.2	3.1	3.3	3.5	3.6	3.2	3.3	3.3	3.3	3.4	3.5	3.5
20. Other capital expenditure	2.2	1.8	1.0	0.7	-0.2	0.8	0.7	0.6	0.3	0.2	0.0	0.3	0.5	0.5	0.5
21. Total expenditure	55.2	57.3	54.9	51.6	44.2	45.3	46.2	47.1	46.1	44.8	45.6	45.3	45.9	46.6	47.4
22. Tax burden	42.3	42.2	41.9	40.2	39.9	38.3	37.7	37.4	37.5	37.6	39.1	38.9	40.1	40.1	40.5
23. Net lending (+) or net borrowing (-)	-3.9	-3.6	-5.3	-4.3	2.0	-0.2	-2.1	-3.1	-1.7	-0.3	0.6	0.3	1.2	0.5	0.1

Table 11C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Netherlands

(EURO-NLG; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	3.0	4.4	6.7	5.5	6.9	11.7	2.9	2.8	5.3	4.8	6.7	4.5	4.9	3.9	2.3
2. Current taxes on income and wealth	7.8	3.3	18.6	-2.6	6.7	5.5	3.9	-4.6	0.7	14.2	6.7	9.0	10.4	3.5	4.7
3. Social contributions	6.3	4.3	-3.7	-2.5	7.0	-4.1	0.6	6.0	4.1	-2.3	12.5	0.9	6.0	2.0	3.3
4. Of which actual social contributions	7.9	4.7	-4.6	-2.9	7.6	-5.0	0.7	6.6	3.8	-2.7	14.2	1.1	6.0	2.0	3.3
5. Other current revenue	16.6	11.0	7.1	-0.6	12.1	14.2	-3.8	5.5	6.2	7.3	11.7	-0.7	8.3	2.1	5.4
6. Total current revenue	7.6	5.4	6.2	-0.5	7.5	4.8	1.5	2.3	3.9	5.0	9.2	3.7	7.2	3.0	3.7
7. Government consumption expenditure	6.8	4.9	5.0	5.0	7.0	10.4	8.7	5.9	1.8	2.3	11.3	5.2	3.8	6.1	4.4
8. Of which compensation of employees	5.3	1.2	3.4	3.6	5.9	8.0	6.5	5.4	1.8	1.3	1.3	3.5	4.2	4.7	4.4
9. Collective consumption	5.9	4.6	5.3	5.8	5.4	10.5	6.6	5.6	1.1	0.9	5.5	5.1	3.4	6.1	4.8
10. Social transfers in kind	7.8	5.2	4.7	4.2	8.3	10.3	10.5	6.2	2.4	3.4	15.8	5.2	4.1	6.0	4.1
11. Social transfers other than in kind	8.8	-1.9	12.4	-2.5	1.4	5.4	4.2	5.6	2.1	0.4	3.7	0.8	6.7	4.3	4.3
12. Interest	20.4	8.5	6.9	7.0	-7.6	-7.5	-8.3	-5.5	-1.1	-0.8	-1.6	6.0	4.8	8.0	1.4
13. Subsidies	7.5	12.5	4.1	-43.6	5.8	9.9	3.3	-2.2	2.0	-9.9	-1.4	17.1	3.2	3.2	3.2
14. Other current expenditure 1)	0.0	0.0	-0.1	-0.2	0.3	0.0	0.0	0.1	0.1	0.0	0.0	-0.3	0.0	-0.4	0.3
15. Total current expenditure	8.5	3.0	7.5	0.6	4.6	7.2	5.8	4.7	2.2	1.4	7.6	3.6	4.5	4.4	4.7
16. Gross saving 1)	-0.4	1.2	-0.6	-0.5	1.1	-1.0	-1.8	-1.0	0.7	1.4	0.7	0.0	1.2	-0.6	-0.4
17. Capital transfers received	8.5	9.3	-2.8	-11.1	8.3	-3.7	17.6	-9.7	3.8	4.6	7.5	2.5	2.0	2.0	2.0
18. Total revenue	7.6	5.4	6.1	-0.6	7.5	4.7	1.6	2.2	3.9	5.0	9.2	3.7	7.2	3.0	3.7
19. Gross fixed capital formation	11.4	-2.2	8.0	4.3	12.5	11.1	12.8	3.1	-6.6	6.8	5.5	6.2	6.5	4.9	4.5
20. Other capital expenditure 1)	0.9	-0.2	-0.4	0.3	-0.6	1.0	-0.2	0.0	-0.3	-0.1	-0.2	0.2	0.3	0.0	0.0
21. Total expenditure	10.6	2.3	6.7	1.4	3.9	10.0	5.8	4.5	0.8	1.6	7.1	4.3	5.3	4.4	4.6
22. Tax burden	6.6	4.3	5.7	-0.4	7.1	2.9	2.2	1.7	3.2	4.7	9.4	4.7	7.0	2.8	3.7
23. Net lending (+) or net borrowing (-) 1)	-1.5	1.7	-0.3	-0.8	1.6	-2.2	-1.8	-1.0	1.4	1.5	0.9	-0.3	0.8	-0.6	-0.4

1) Changes in GDP ratios.

Table 11D**Contributions to the change in the general government gross debt ratio****Netherlands**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	5.3	4.3	0.9	-0.4	-2.0	0.2	2.1	3.1	1.7	0.3	-0.6	-0.3	-1.2	-0.5	-0.1
2. Interest payments (% of GDP)	5.8	5.6	4.7	4.3	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.2	2.3	2.3
3. Implicit interest rate 2)	:	7.8	7.3	6.9	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	5.1	5.0	5.0
4. Nominal GDP growth rate	5.8	5.2	5.9	6.5	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.0	3.8	2.9	2.8
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	5.3	4.3	0.9	-0.4	-2.0	0.2	2.1	3.1	1.7	0.3	-0.6	-0.3	-1.2	-0.5	-0.1
6. Contribution of nominal GDP growth	:	-3.8	-3.8	-4.0	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.5	-2.3	-1.7	-1.4	-1.3
7. Stock-flow adjustment 3)	:	-0.2	0.5	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.2	0.9	5.4	0.7	0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.5	-1.3	-3.8	-4.7	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.8	-2.6	-3.4	-2.9	-2.4
9. Snow-ball effect	:	1.9	0.9	0.2	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.1	0.6	1.0	1.0
10. Stock-flow adjustment 3)	:	-0.2	0.5	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.2	0.9	5.4	0.7	0.3
(% of GDP)															
11. Change in gross debt 5)	:	0.3	-2.5	-4.6	-7.4	-3.0	-0.2	1.5	0.4	-0.6	-4.4	-1.8	2.5	-1.2	-1.1
12. Level of gross debt (end of year)	76.8	76.1	65.7	61.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.7	48.2	47.0	45.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 12A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Austria

(Mrd EURO-ATS)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.8	16.3	20.6	24.5	30.5	31.4	32.7	33.2	34.6	35.5	36.3	38.2	39.6	40.8	42.1
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.3	31.9	30.4	30.7	31.4	31.3	33.2	36.5	39.0	40.7	42.2
3. Social contributions	11.0	15.8	20.8	30.1	34.9	35.6	36.0	36.9	37.9	39.5	41.2	42.7	44.7	46.2	47.6
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.9	31.8	32.3	33.1	34.5	35.9	37.4	38.7	40.6	41.9	43.2
5. Other current revenue	5.3	7.6	9.6	12.8	11.3	10.0	10.1	10.3	10.8	11.2	11.6	12.1	11.7	11.6	12.0
6. Total current revenue	37.0	52.4	66.5	87.7	104.0	108.9	109.2	111.1	114.8	117.6	122.3	129.4	135.0	139.3	143.9
7. Government consumption expenditure	13.8	19.8	25.5	35.7	39.7	40.1	40.8	42.1	43.4	45.1	47.4	49.2	52.0	54.8	56.8
8. Of which compensation of employees	8.6	12.4	15.5	22.0	22.9	21.0	21.0	21.6	21.9	22.9	24.0	24.7	25.7	26.6	27.4
9. Collective consumption	5.8	8.3	10.9	15.0	16.6	16.8	16.6	17.1	17.5	18.2	19.0	19.3	20.2	20.8	21.5
10. Social transfers in kind	8.0	11.5	14.6	20.7	23.1	23.3	24.1	25.0	25.8	27.0	28.5	29.9	31.8	34.0	35.3
11. Social transfers other than in kind	12.5	18.4	23.8	34.4	39.2	40.4	42.1	43.6	44.7	45.9	47.4	48.6	51.2	53.9	56.4
12. Interest	1.8	3.5	4.7	7.0	7.2	7.2	6.9	6.6	6.6	7.0	7.1	7.4	7.3	7.5	8.0
13. Subsidies	2.4	3.2	4.1	4.8	6.5	7.1	7.2	8.1	8.2	8.2	8.7	9.0	9.8	10.3	10.5
14. Other current expenditure	3.0	4.3	5.5	8.0	8.3	7.0	6.8	7.2	7.1	7.5	7.9	8.4	8.4	8.2	8.4
15. Total current expenditure	33.6	49.2	63.6	89.9	100.9	101.9	103.7	107.5	110.0	113.8	118.5	122.6	128.8	134.9	140.1
16. Gross saving	3.4	3.2	3.0	-2.2	3.0	7.1	5.5	3.6	4.8	3.9	3.8	6.8	6.2	4.4	3.8
17. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.4	0.4	0.5
18. Total revenue	37.1	52.5	66.7	88.1	104.3	109.3	109.6	111.5	115.2	117.9	122.7	129.7	135.4	139.7	144.4
19. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.1	2.5	2.8	2.7	2.6	2.8	2.8	2.7	3.0	3.2	3.4
20. Other capital expenditure	1.5	2.6	2.5	3.0	3.8	5.0	4.5	4.5	12.9	5.1	5.4	5.4	5.3	5.2	5.2
21. Total expenditure	38.3	55.3	70.2	98.2	107.8	109.3	111.1	114.7	125.5	121.6	126.7	130.8	137.1	143.2	148.7
22. Tax burden	30.2	42.6	54.1	72.5	89.9	96.4	96.4	97.9	101.1	103.4	107.7	114.2	120.0	124.2	128.3
23. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-10.1	-3.5	0.0	-1.5	-3.2	-10.2	-3.7	-4.0	-1.1	-1.6	-3.5	-4.3

Table 12B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Austria**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	15.4	15.8	15.1	14.0	14.7	14.8	14.9	14.9	14.9	14.5	14.1	14.1	14.0	14.0	14.0
2. Current taxes on income and wealth	11.6	12.4	11.4	11.7	13.2	15.0	13.9	13.7	13.5	12.8	12.9	13.5	13.7	13.9	14.0
3. Social contributions	14.4	15.3	15.3	17.2	16.8	16.7	16.4	16.5	16.3	16.2	16.0	15.8	15.8	15.8	15.8
4. Of which actual social contributions	12.5	13.2	13.1	15.0	14.9	15.0	14.8	14.8	14.8	14.7	14.5	14.3	14.3	14.4	14.3
5. Other current revenue	7.0	7.3	7.0	7.3	5.4	4.7	4.6	4.6	4.6	4.6	4.5	4.5	4.1	4.0	4.0
6. Total current revenue	48.4	50.8	48.8	50.2	50.1	51.3	49.9	49.8	49.3	48.1	47.5	47.8	47.6	47.7	47.7
7. Government consumption expenditure	18.1	19.2	18.7	20.5	19.1	18.9	18.6	18.9	18.6	18.5	18.4	18.2	18.3	18.8	18.8
8. Of which compensation of employees	11.3	12.0	11.4	12.6	11.0	9.9	9.6	9.7	9.4	9.4	9.3	9.1	9.1	9.1	9.1
9. Collective consumption	7.5	8.0	8.0	8.6	8.0	7.9	7.6	7.7	7.5	7.4	7.4	7.1	7.1	7.1	7.1
10. Social transfers in kind	10.5	11.2	10.7	11.9	11.1	11.0	11.0	11.2	11.1	11.0	11.1	11.0	11.2	11.6	11.7
11. Social transfers other than in kind	16.4	17.8	17.5	19.7	18.9	19.0	19.2	19.5	19.2	18.8	18.4	17.9	18.0	18.5	18.7
12. Interest	2.4	3.4	3.4	4.0	3.5	3.4	3.1	3.0	2.9	2.9	2.7	2.7	2.6	2.6	2.6
13. Subsidies	3.1	3.1	3.0	2.8	3.2	3.3	3.3	3.6	3.5	3.4	3.4	3.3	3.4	3.5	3.5
14. Other current expenditure	4.0	4.2	4.0	4.6	4.0	3.3	3.1	3.2	3.1	3.1	3.1	3.1	3.0	2.8	2.8
15. Total current expenditure	44.0	47.7	46.6	51.5	48.6	47.9	47.4	48.2	47.2	46.5	46.1	45.3	45.4	46.2	46.5
16. Gross saving	4.4	3.1	2.2	-1.3	1.5	3.3	2.5	1.6	2.1	1.6	1.5	2.5	2.2	1.5	1.3
17. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.2
18. Total revenue	48.6	51.0	48.9	50.5	50.3	51.4	50.1	49.9	49.5	48.2	47.7	47.9	47.7	47.8	47.9
19. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.5	1.2	1.3	1.2	1.1	1.1	1.1	1.0	1.0	1.1	1.1
20. Other capital expenditure	2.0	2.5	1.9	1.7	1.8	2.3	2.1	2.0	5.5	2.1	2.1	2.0	1.9	1.8	1.7
21. Total expenditure	50.2	53.7	51.5	56.2	52.0	51.5	50.8	51.4	53.9	49.7	49.2	48.3	48.3	49.0	49.3
22. Tax burden	39.6	41.3	39.7	41.5	43.3	45.4	44.0	43.9	43.4	42.3	41.9	42.2	42.3	42.5	42.6
23. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.8	-1.7	0.0	-0.7	-1.4	-4.4	-1.5	-1.5	-0.4	-0.6	-1.2	-1.4

Table 12C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Austria

(EURO-ATS; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	7.7	4.6	5.1	-5.1	2.0	3.1	4.1	1.6	4.2	2.6	2.3	5.1	3.9	2.8	3.3
2. Current taxes on income and wealth	8.9	11.7	14.4	9.5	3.9	16.9	-4.9	1.0	2.5	-0.3	6.0	10.0	6.7	4.5	3.5
3. Social contributions	10.2	8.0	6.7	5.0	2.7	1.8	1.1	2.4	2.9	4.1	4.3	3.5	4.8	3.3	3.1
4. Of which actual social contributions	10.8	8.1	6.8	5.4	2.9	3.0	1.7	2.5	4.0	4.0	4.3	3.6	4.8	3.3	3.1
5. Other current revenue	13.5	6.3	10.4	4.1	3.6	-11.1	1.2	2.0	4.4	4.4	2.8	4.4	-3.1	-0.6	3.5
6. Total current revenue	9.5	7.5	8.4	2.8	2.9	4.8	0.2	1.7	3.3	2.5	4.0	5.8	4.3	3.2	3.3
7. Government consumption expenditure	7.5	6.5	6.3	6.9	1.6	1.1	1.6	3.3	3.0	4.1	5.1	3.7	5.7	5.4	3.6
8. Of which compensation of employees	7.1	6.8	7.0	7.1	1.6	-8.4	0.4	2.5	1.6	4.4	4.8	2.9	4.2	3.5	3.0
9. Collective consumption	5.3	5.4	5.3	10.5	0.4	1.3	-1.3	3.2	2.2	3.6	4.4	1.9	4.5	3.1	3.1
10. Social transfers in kind	9.2	7.4	7.1	4.5	2.4	0.9	3.7	3.4	3.5	4.4	5.5	4.9	6.4	6.9	3.9
11. Social transfers other than in kind	6.7	7.7	7.1	6.1	4.0	3.1	4.1	3.5	2.5	2.6	3.4	2.5	5.3	5.3	4.6
12. Interest	16.1	11.0	11.4	13.4	6.7	0.6	-4.5	-4.3	0.7	6.0	0.3	5.0	-1.0	2.2	6.2
13. Subsidies	11.6	10.7	4.8	0.8	-1.3	8.1	1.6	12.4	1.2	0.9	5.4	3.2	8.8	5.2	2.1
14. Other current expenditure 1)	0.0	0.1	0.0	-0.4	-0.2	-0.7	-0.2	0.1	-0.1	0.0	0.0	0.0	-0.2	-0.2	0.0
15. Total current expenditure	7.8	7.6	7.0	5.7	2.5	0.9	1.8	3.7	2.3	3.4	4.2	3.5	5.0	4.7	3.8
16. Gross saving 1)	0.8	0.0	0.6	-1.4	0.2	1.9	-0.8	-0.9	0.5	-0.5	-0.1	1.0	-0.3	-0.7	-0.2
17. Capital transfers received	6.3	-3.8	-9.1	77.8	-22.5	4.3	6.3	3.9	2.2	-30.8	43.7	-37.4	65.9	2.5	2.5
18. Total revenue	9.5	7.5	8.3	3.0	2.8	4.8	0.3	1.7	3.3	2.3	4.1	5.7	4.5	3.2	3.3
19. Gross fixed capital formation	0.8	2.1	4.4	-3.3	-8.6	-21.0	13.8	-5.5	-2.6	6.6	0.4	-0.8	8.3	6.4	6.4
20. Other capital expenditure 1)	0.4	0.1	0.1	-0.2	-0.3	0.5	-0.3	-0.1	3.5	-3.5	0.0	-0.1	-0.1	-0.1	0.0
21. Total expenditure	7.9	7.5	7.2	4.8	1.7	1.4	1.6	3.3	9.4	-3.1	4.2	3.3	4.8	4.5	3.8
22. Tax burden	9.2	7.7	8.2	4.5	2.9	7.2	0.0	1.6	3.3	2.2	4.2	6.0	5.1	3.5	3.3
23. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.5	-0.9	0.6	1.7	-0.7	-0.7	-3.0	2.9	0.0	1.1	-0.2	-0.6	-0.2

1) Changes in GDP ratios.

Table 12D**Contributions to the change in the general government gross debt ratio****Austria**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	2.5	5.8	2.4	2.3	1.7	0.0	0.7	1.4	4.4	1.5	1.5	0.4	0.6	1.2	1.4
2. Interest payments (% of GDP)	3.4	4.0	3.6	3.4	3.5	3.4	3.1	3.0	2.9	2.9	2.7	2.7	2.6	2.6	2.6
3. Implicit interest rate 2)	:	6.5	5.8	5.4	5.4	5.2	4.8	4.5	4.5	4.7	4.5	4.6	4.6	4.6	4.8
4. Nominal GDP growth rate	7.8	3.4	4.0	3.7	4.8	2.4	3.0	2.0	4.2	5.0	5.3	5.3	4.8	2.9	3.2
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.5	5.8	2.4	2.3	1.7	0.0	0.7	1.4	4.4	1.5	1.5	0.4	0.6	1.2	1.4
6. Contribution of nominal GDP growth	:	-2.1	-2.5	-2.3	-3.1	-1.6	-1.9	-1.3	-2.7	-3.1	-3.2	-3.1	-2.7	-1.6	-1.8
7. Stock-flow adjustment 3)	:	1.2	0.5	2.5	0.6	2.1	0.6	-1.0	-2.4	0.6	-0.1	0.2	0.1	0.1	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-0.9	1.8	-1.2	-1.1	-1.8	-3.4	-2.5	-1.5	1.5	-1.4	-1.2	-2.3	-2.0	-1.4	-1.2
9. Snow-ball effect	:	1.9	1.1	1.1	0.4	1.8	1.2	1.6	0.2	-0.2	-0.4	-0.4	-0.1	0.9	0.9
10. Stock-flow adjustment 3)	:	1.2	0.5	2.5	0.6	2.1	0.6	-1.0	-2.4	0.6	-0.1	0.2	0.1	0.1	0.1
(% of GDP)															
11. Change in gross debt 5)	:	4.9	0.4	2.4	-0.8	0.6	-0.6	-0.9	-0.7	-1.0	-1.7	-2.5	-2.1	-0.3	-0.2
12. Level of gross debt (end of year)	56.1	68.3	64.8	67.2	66.4	67.0	66.4	65.4	64.8	63.7	62.0	59.5	57.4	57.1	56.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 13A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	17.47	19.22	20.47	20.40	22.38	23.95	24.54	25.08	25.57	26.20
2. Current taxes on income and wealth	0.42	1.62	3.89	7.17	12.02	12.13	12.57	11.95	12.32	12.57	13.72	15.91	16.79	16.92	17.17
3. Social contributions	0.57	1.66	4.81	8.98	13.68	14.74	15.87	16.92	17.57	18.70	19.36	20.72	21.54	20.05	20.60
4. Of which actual social contributions	0.53	1.51	4.36	8.27	12.64	13.61	14.61	15.34	16.03	16.95	17.71	19.08	19.99	18.37	18.90
5. Other current revenue	0.18	0.62	2.02	3.97	5.27	5.33	6.02	5.86	6.75	6.18	7.02	7.75	8.26	9.05	9.43
6. Total current revenue	2.06	6.55	17.28	31.16	47.46	49.66	53.69	55.20	57.04	59.84	64.05	68.91	71.67	71.59	73.41
7. Government consumption expenditure	1.09	2.99	8.06	15.20	23.62	25.44	27.14	28.13	29.75	31.97	32.13	33.05	33.94	34.98	36.02
8. Of which compensation of employees	0.74	2.09	6.01	10.98	17.33	18.52	19.91	19.57	20.34	21.54	21.17	21.06	21.31	19.11	19.47
9. Collective consumption	0.57	1.33	3.50	6.36	9.48	10.09	10.70	11.09	11.75	12.85	12.69	13.88	14.25	14.69	15.13
10. Social transfers in kind	0.51	1.66	4.56	8.83	14.14	15.35	16.44	17.03	18.00	19.12	19.44	19.17	19.69	20.29	20.90
11. Social transfers other than in kind	0.54	1.84	4.73	9.49	14.28	15.52	17.04	19.11	20.62	22.25	23.43	24.71	25.79	27.36	28.66
12. Interest	0.19	1.44	4.37	4.93	3.68	3.85	3.85	3.74	3.81	3.89	4.27	4.59	4.87	4.94	5.29
13. Subsidies	0.34	0.72	0.88	1.10	1.52	1.78	2.09	2.51	2.17	2.34	2.23	1.90	2.55	2.21	2.24
14. Other current expenditure	0.07	0.15	0.74	1.75	3.58	3.84	3.97	3.56	4.15	4.22	4.55	4.64	5.30	3.26	3.21
15. Total current expenditure	2.23	7.14	18.78	32.47	46.68	50.43	54.10	57.05	60.49	64.67	66.61	68.90	72.46	72.75	75.43
16. Gross saving	-0.17	-0.59	-1.49	-1.31	0.78	-0.77	-0.40	-1.84	-3.45	-4.83	-2.56	0.01	-0.79	-1.16	-2.02
17. Capital transfers received	0.01	0.09	0.74	1.51	1.66	2.18	2.34	3.76	5.12	2.15	1.77	1.46	2.02	2.28	2.33
18. Total revenue	2.07	6.64	18.02	32.67	49.11	51.84	56.03	58.96	62.16	61.99	65.82	70.37	73.69	73.87	75.74
19. Gross fixed capital formation	0.31	0.68	1.69	3.22	4.59	4.99	4.79	4.30	4.52	4.37	3.70	3.76	3.84	4.30	4.12
20. Other capital expenditure	0.09	0.72	0.91	1.27	1.42	1.94	0.99	1.61	1.98	2.02	1.60	1.93	1.00	1.73	2.09
21. Total expenditure	2.63	8.54	21.38	36.96	52.68	57.36	59.88	62.96	66.99	71.07	71.91	74.59	77.30	78.78	81.65
22. Tax burden	1.84	5.84	15.38	27.30	41.95	43.92	46.99	48.31	49.16	52.34	55.81	59.95	62.28	61.29	62.70
23. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.29	-3.57	-5.52	-3.85	-3.99	-4.83	-9.08	-6.09	-4.22	-3.61	-4.91	-5.91

Table 13B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Portugal**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.3	12.0	12.3	13.0	13.5	13.5	14.2	14.8	14.2	15.0	15.4	15.0	15.0	14.8	14.7
2. Current taxes on income and wealth	5.4	7.3	7.3	8.4	9.8	9.4	9.3	8.6	8.5	8.4	8.8	9.8	10.0	9.8	9.7
3. Social contributions	7.2	7.5	9.0	10.5	11.2	11.4	11.7	12.2	12.2	12.5	12.5	12.7	12.9	11.6	11.6
4. Of which actual social contributions	6.7	6.9	8.2	9.7	10.3	10.5	10.8	11.1	11.1	11.4	11.4	11.7	11.9	10.6	10.6
5. Other current revenue	2.3	2.8	3.8	4.7	4.3	4.1	4.4	4.2	4.7	4.1	4.5	4.8	4.9	5.2	5.3
6. Total current revenue	26.2	29.7	32.3	36.6	38.8	38.4	39.6	39.8	39.6	40.1	41.2	42.3	42.8	41.5	41.3
7. Government consumption expenditure	13.8	13.6	15.1	17.9	19.3	19.7	20.0	20.3	20.6	21.4	20.7	20.3	20.3	20.3	20.3
8. Of which compensation of employees	9.4	9.5	11.2	12.9	14.2	14.3	14.7	14.1	14.1	14.4	13.6	12.9	12.7	11.1	10.9
9. Collective consumption	7.3	6.1	6.5	7.5	7.8	7.8	7.9	8.0	8.1	8.6	8.2	8.5	8.5	8.5	8.5
10. Social transfers in kind	6.5	7.5	8.5	10.4	11.6	11.9	12.1	12.3	12.5	12.8	12.5	11.8	11.8	11.8	11.8
11. Social transfers other than in kind	6.9	8.4	8.8	11.2	11.7	12.0	12.6	13.8	14.3	14.9	15.1	15.2	15.4	15.8	16.1
12. Interest	2.4	6.5	8.2	5.8	3.0	3.0	2.8	2.7	2.6	2.6	2.7	2.8	2.9	2.9	3.0
13. Subsidies	4.4	3.3	1.6	1.3	1.2	1.4	1.5	1.8	1.5	1.6	1.4	1.2	1.5	1.3	1.3
14. Other current expenditure	0.9	0.7	1.4	2.1	2.9	3.0	2.9	2.6	2.9	2.8	2.9	2.8	3.2	1.9	1.8
15. Total current expenditure	28.4	32.4	35.1	38.1	38.2	39.0	39.9	41.2	42.0	43.4	42.9	42.2	43.3	42.1	42.4
16. Gross saving	-2.2	-2.7	-2.8	-1.5	0.6	-0.6	-0.3	-1.3	-2.4	-3.2	-1.6	0.0	-0.5	-0.7	-1.1
17. Capital transfers received	0.1	0.4	1.4	1.8	1.4	1.7	1.7	2.7	3.6	1.4	1.1	0.9	1.2	1.3	1.3
18. Total revenue	26.4	30.1	33.7	38.4	40.2	40.1	41.4	42.5	43.1	41.6	42.3	43.2	44.0	42.8	42.6
19. Gross fixed capital formation	4.0	3.1	3.2	3.8	3.8	3.9	3.5	3.1	3.1	2.9	2.4	2.3	2.3	2.5	2.3
20. Other capital expenditure	1.1	3.3	1.7	1.5	1.2	1.5	0.7	1.2	1.4	1.4	1.0	1.2	0.6	1.0	1.2
21. Total expenditure	33.5	38.8	40.0	43.4	43.1	44.4	44.2	45.4	46.5	47.7	46.3	45.7	46.2	45.6	45.9
22. Tax burden	23.4	26.5	28.7	32.1	34.3	34.0	34.7	34.9	34.1	35.1	35.9	36.8	37.2	35.5	35.3
23. Net lending (+) or net borrowing (-)	-7.2	-8.6	-6.3	-5.0	-2.9	-4.3	-2.8	-2.9	-3.4	-6.1	-3.9	-2.6	-2.2	-2.8	-3.3

Table 13C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Portugal

(EURO-PTE; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	48.3	21.9	17.4	8.6	3.3	5.9	10.0	6.5	-0.3	9.7	7.0	2.5	2.2	2.0	2.5
2. Current taxes on income and wealth	22.3	27.2	18.6	13.7	12.7	1.0	3.7	-4.9	3.0	2.1	9.1	15.9	5.6	0.7	1.5
3. Social contributions	40.1	27.3	20.9	11.0	11.0	7.7	7.7	6.6	3.8	6.4	3.5	7.0	4.0	-6.9	2.8
4. Of which actual social contributions	39.6	28.4	21.3	13.8	9.6	7.7	7.4	5.0	4.5	5.8	4.5	7.7	4.8	-8.1	2.9
5. Other current revenue	-1.6	8.7	2.1	40.5	-0.9	1.1	13.1	-2.7	15.2	-8.4	13.5	10.4	6.6	9.5	4.3
6. Total current revenue	34.3	23.1	16.6	13.8	7.2	4.7	8.1	2.8	3.3	4.9	7.0	7.6	4.0	-0.1	2.5
7. Government consumption expenditure	41.7	27.2	24.3	11.8	11.1	7.7	6.7	3.6	5.8	7.5	0.5	2.9	2.7	3.1	3.0
8. Of which compensation of employees	33.9	24.3	21.9	7.9	11.1	6.9	7.5	-1.7	4.0	5.9	-1.7	-0.5	1.2	-10.3	1.9
9. Collective consumption	47.4	10.1	24.6	7.7	12.5	6.4	6.1	3.7	5.9	9.4	-1.2	9.3	2.7	3.1	3.0
10. Social transfers in kind	35.8	45.5	24.1	15.0	10.2	8.5	7.1	3.6	5.7	6.2	1.7	-1.4	2.7	3.1	3.0
11. Social transfers other than in kind	44.4	23.3	22.5	0.2	11.1	8.7	9.8	12.1	7.9	7.9	5.3	5.5	4.4	6.1	4.8
12. Interest	32.4	40.8	64.3	-0.4	6.8	4.7	-0.1	-2.8	1.8	2.1	9.8	7.6	6.1	1.3	7.1
13. Subsidies	44.6	8.6	-3.7	-14.9	-25.1	17.3	17.4	19.8	-13.4	7.8	-4.6	-14.8	34.3	-13.3	1.5
14. Other current expenditure 1)	-0.1	0.1	-0.3	0.3	0.1	0.0	0.0	-0.4	0.3	0.0	0.1	-0.1	0.3	-1.3	-0.1
15. Total current expenditure	40.7	26.8	28.0	5.8	9.1	8.0	7.3	5.5	6.0	6.9	3.0	3.4	5.2	0.4	3.7
16. Gross saving 1)	-1.3	-0.9	-3.1	2.6	-0.7	-1.2	0.3	-1.0	-1.1	-0.8	1.6	1.7	-0.5	-0.2	-0.5
17. Capital transfers received	-27.2	-30.7	20.3	16.8	-13.7	31.5	7.3	60.8	36.3	-58.1	-17.6	-17.4	38.1	13.2	2.0
18. Total revenue	33.7	21.8	16.7	13.9	6.3	5.6	8.1	5.2	5.4	-0.3	6.2	6.9	4.7	0.2	2.5
19. Gross fixed capital formation	21.3	19.0	17.2	16.6	-0.9	8.9	-4.0	-10.2	5.1	-3.3	-15.5	1.8	2.1	12.0	-4.1
20. Other capital expenditure 1)	-0.2	2.0	0.3	0.2	-0.5	0.3	-0.8	0.4	0.2	0.0	-0.3	0.2	-0.6	0.4	0.2
21. Total expenditure	36.5	33.1	27.6	7.2	6.7	8.9	4.4	5.1	6.4	6.1	1.2	3.7	3.6	1.9	3.6
22. Tax burden	38.6	25.3	19.0	10.8	7.8	4.7	7.0	2.8	1.8	6.5	6.6	7.4	3.9	-1.6	2.3
23. Net lending (+) or net borrowing (-) 1)	-1.0	-3.1	-3.4	2.3	-0.2	-1.3	1.4	0.0	-0.5	-2.7	2.2	1.3	0.4	-0.7	-0.5

1) Changes in GDP ratios.

Table 13D**Contributions to the change in the general government gross debt ratio****Portugal**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	6.3	5.0	3.4	2.8	2.9	4.3	2.8	2.9	3.4	6.1	3.9	2.6	2.2	2.8	3.3
2. Interest payments (% of GDP)	8.2	5.8	3.2	3.0	3.0	3.0	2.8	2.7	2.6	2.6	2.7	2.8	2.9	2.9	3.0
3. Implicit interest rate 2)	:	10.6	6.3	6.2	6.3	6.3	5.6	5.0	4.8	4.6	4.5	4.6	4.7	4.6	4.7
4. Nominal GDP growth rate	17.6	7.9	8.8	7.2	7.1	5.8	4.7	2.3	4.0	3.5	4.2	4.9	2.6	3.2	3.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	6.3	5.0	3.4	2.8	2.9	4.3	2.8	2.9	3.4	6.1	3.9	2.6	2.2	2.8	3.3
6. Contribution of nominal GDP growth	:	-4.3	-4.5	-3.5	-3.4	-2.7	-2.4	-1.3	-2.2	-2.0	-2.6	-3.0	-1.6	-2.0	-1.9
7. Stock-flow adjustment 3)	:	1.3	-2.9	0.0	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.6	0.2	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.9	-0.8	0.2	-0.2	-0.1	1.3	0.0	0.2	0.7	3.5	1.2	-0.2	-0.8	0.0	0.3
9. Snow-ball effect	:	1.5	-1.3	-0.5	-0.4	0.2	0.4	1.4	0.5	0.7	0.2	-0.2	1.3	0.9	1.1
10. Stock-flow adjustment 3)	:	1.3	-2.9	0.0	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.6	0.2	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	2.1	-4.0	-0.7	-1.0	2.6	2.6	1.3	1.4	5.3	1.1	-1.1	0.7	0.8	1.4
12. Level of gross debt (end of year)	55.3	61.0	52.1	51.4	50.4	52.9	55.5	56.9	58.3	63.6	64.7	63.6	64.3	65.2	66.6

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 14A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia****(Mrd EURO-SIT)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	1.86	2.07	2.40	2.79	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.30	5.50	5.92
2. Current taxes on income and wealth	0.87	1.00	1.09	1.23	1.35	1.55	1.80	2.00	2.22	2.49	2.84	3.27	3.48	3.70	3.98
3. Social contributions	1.81	1.95	2.18	2.41	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.24	5.65	6.08
4. Of which actual social contributions	1.78	1.93	2.15	2.38	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.16	5.56	5.98
5. Other current revenue	0.59	0.70	0.78	0.84	0.96	1.14	1.29	1.30	1.38	1.43	1.46	1.54	1.66	1.73	1.82
6. Total current revenue	5.13	5.72	6.44	7.26	7.92	8.95	10.11	10.94	11.77	12.54	13.36	14.65	15.68	16.58	17.80
7. Government consumption expenditure	2.19	2.47	2.73	3.07	3.48	4.02	4.44	4.79	5.13	5.47	5.82	6.10	6.68	7.24	7.82
8. Of which compensation of employees	1.34	1.51	1.64	1.85	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.02	4.43	4.84
9. Collective consumption	0.90	1.00	1.10	1.25	1.40	1.62	1.77	1.91	2.06	2.22	2.39	2.50	2.73	2.94	3.13
10. Social transfers in kind	1.29	1.47	1.64	1.82	2.08	2.40	2.66	2.89	3.08	3.25	3.43	3.59	3.95	4.30	4.69
11. Social transfers other than in kind	1.83	2.14	2.38	2.66	2.96	3.30	3.68	4.00	4.29	4.50	4.74	4.98	5.41	5.80	6.15
12. Interest	0.25	0.32	0.33	0.36	0.44	0.50	0.51	0.49	0.46	0.45	0.43	0.44	0.45	0.43	0.42
13. Subsidies	0.23	0.26	0.30	0.32	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.56	0.62	0.66	0.71
14. Other current expenditure	0.28	0.33	0.37	0.47	0.53	0.69	0.73	0.72	0.83	0.96	0.97	0.97	1.04	1.08	1.11
15. Total current expenditure	4.78	5.53	6.11	6.92	7.76	8.87	9.78	10.50	11.18	11.83	12.47	13.05	14.20	15.21	16.21
16. Gross saving	0.35	0.19	0.33	0.35	0.15	0.09	0.33	0.44	0.59	0.71	0.89	1.60	1.48	1.38	1.59
17. Capital transfers received	0.01	0.02	0.04	0.04	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.14	0.14	0.13	0.12
18. Total revenue	5.14	5.74	6.48	7.30	7.95	9.00	10.15	10.98	11.81	12.58	13.42	14.79	15.82	16.72	17.92
19. Gross fixed capital formation	0.37	0.39	0.44	0.58	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.29	1.41	1.50	1.61
20. Other capital expenditure	0.13	0.14	0.29	0.32	0.28	0.29	0.25	0.34	0.29	0.25	0.19	0.27	0.30	0.31	0.33
21. Total expenditure	5.27	6.06	6.84	7.63	8.64	9.86	10.72	11.65	12.41	12.99	13.80	14.61	15.91	17.02	18.15
22. Tax burden	4.52	5.00	5.66	6.42	6.92	7.79	8.78	9.58	10.37	11.11	11.91	13.16	14.08	14.91	16.03
23. Net lending (+) or net borrowing (-)	-0.13	-0.32	-0.36	-0.33	-0.70	-0.85	-0.57	-0.67	-0.60	-0.41	-0.38	0.18	-0.09	-0.30	-0.24

Table 14B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	15.9	15.5	16.2	16.8	15.8	15.6	15.9	16.0	15.7	15.5	14.9	14.6	14.1	13.7	13.7
2. Current taxes on income and wealth	7.4	7.5	7.4	7.4	7.3	7.5	7.8	8.0	8.2	8.7	9.1	9.5	9.3	9.2	9.2
3. Social contributions	15.4	14.7	14.8	14.5	14.5	14.7	14.5	14.4	14.5	14.5	14.3	14.0	14.0	14.1	14.1
4. Of which actual social contributions	15.2	14.5	14.6	14.3	14.3	14.5	14.3	14.2	14.2	14.3	14.0	13.7	13.7	13.8	13.8
5. Other current revenue	5.0	5.2	5.3	5.1	5.2	5.5	5.6	5.2	5.1	5.0	4.7	4.5	4.4	4.3	4.2
6. Total current revenue	43.8	42.9	43.6	43.9	42.8	43.4	43.7	43.6	43.5	43.7	43.1	42.5	41.8	41.3	41.2
7. Government consumption expenditure	18.7	18.5	18.5	18.5	18.8	19.4	19.2	19.1	19.0	19.1	18.8	17.7	17.8	18.0	18.1
8. Of which compensation of employees	11.4	11.4	11.1	11.2	11.3	11.8	11.6	11.7	11.6	11.5	11.2	10.6	10.7	11.0	11.2
9. Collective consumption	7.7	7.5	7.4	7.5	7.6	7.8	7.7	7.6	7.6	7.7	7.7	7.3	7.3	7.3	7.2
10. Social transfers in kind	11.0	11.0	11.1	11.0	11.2	11.6	11.5	11.5	11.4	11.3	11.1	10.4	10.5	10.7	10.9
11. Social transfers other than in kind	15.7	16.1	16.1	16.1	16.0	16.0	15.9	15.9	15.9	15.7	15.3	14.4	14.4	14.4	14.2
12. Interest	2.1	2.4	2.2	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.2	1.1	1.0
13. Subsidies	2.0	2.0	2.0	1.9	1.9	1.8	1.8	2.0	1.7	1.6	1.6	1.6	1.6	1.6	1.6
14. Other current expenditure	2.4	2.5	2.5	2.8	2.9	3.3	3.2	2.8	3.0	3.3	3.1	2.8	2.8	2.7	2.6
15. Total current expenditure	40.8	41.5	41.4	41.8	42.0	42.9	42.3	41.8	41.3	41.2	40.2	37.9	37.8	37.9	37.5
16. Gross saving	3.0	1.4	2.3	2.1	0.8	0.4	1.4	1.8	2.2	2.5	2.9	4.6	3.9	3.4	3.7
17. Capital transfers received	0.1	0.1	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.4	0.4	0.3	0.3
18. Total revenue	43.9	43.0	43.9	44.1	43.0	43.6	43.9	43.7	43.6	43.8	43.3	42.9	42.2	41.6	41.4
19. Gross fixed capital formation	3.1	2.9	3.0	3.5	3.2	3.2	3.0	3.2	3.5	3.2	3.7	3.7	3.8	3.7	3.7
20. Other capital expenditure	1.1	1.1	2.0	1.9	1.5	1.4	1.1	1.3	1.1	0.9	0.6	0.8	0.8	0.8	0.8
21. Total expenditure	45.0	45.4	46.3	46.1	46.8	47.7	46.3	46.4	45.8	45.3	44.5	42.4	42.4	42.4	42.0
22. Tax burden	38.6	37.5	38.4	38.7	37.5	37.7	38.0	38.2	38.3	38.7	38.4	38.2	37.5	37.1	37.1
23. Net lending (+) or net borrowing (-)	-1.1	-2.4	-2.4	-2.0	-3.8	-4.1	-2.5	-2.7	-2.2	-1.4	-1.2	0.5	-0.2	-0.7	-0.5

Table 14C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Slovenia

(EURO-SIT; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.1	15.8	16.4	4.8	10.2	13.9	9.6	5.6	4.9	4.2	8.4	5.4	3.8	7.6
2. Current taxes on income and wealth	14.7	9.1	12.7	10.1	14.8	15.6	11.3	11.0	12.4	13.7	15.4	6.3	6.3	7.7
3. Social contributions	8.2	11.5	10.6	11.0	13.7	10.3	8.0	8.3	6.1	6.3	8.7	8.9	7.8	7.5
4. Of which actual social contributions	8.1	11.5	10.5	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	8.9	7.8	7.5
5. Other current revenue	18.7	11.7	7.7	15.0	18.2	13.1	1.2	5.8	3.7	2.5	4.8	7.9	4.7	5.1
6. Total current revenue	11.6	12.7	12.7	9.0	13.1	12.9	8.3	7.5	6.6	6.6	9.6	7.0	5.8	7.3
7. Government consumption expenditure	12.7	10.6	12.3	13.4	15.4	10.4	8.1	7.1	6.6	6.4	4.7	9.6	8.3	8.1
8. Of which compensation of employees	13.4	8.5	12.4	13.1	16.7	9.9	9.8	6.7	5.3	5.3	4.6	10.3	10.3	9.3
9. Collective consumption	11.5	9.1	13.6	12.6	15.3	9.7	7.4	7.8	8.0	7.6	4.7	9.2	7.5	6.5
10. Social transfers in kind	13.6	11.6	11.4	13.9	15.5	10.9	8.5	6.6	5.6	5.6	4.6	9.9	8.9	9.2
11. Social transfers other than in kind	16.7	11.0	12.1	11.1	11.4	11.8	8.5	7.4	4.8	5.3	5.0	8.7	7.2	6.0
12. Interest	30.3	2.1	10.3	22.7	12.0	1.8	-3.0	-6.4	-2.9	-3.2	2.3	1.0	-3.0	-2.0
13. Subsidies	14.5	14.1	7.5	8.9	8.1	11.4	19.5	-7.0	-3.4	11.3	11.6	9.8	7.0	7.0
14. Other current expenditure 1)	0.1	0.0	0.3	0.0	0.4	-0.2	-0.3	0.2	0.3	-0.2	-0.3	0.0	-0.1	-0.1
15. Total current expenditure	15.7	10.5	13.3	12.2	14.2	10.3	7.3	6.5	5.8	5.4	4.6	8.8	7.1	6.6
16. Gross saving 1)	-1.5	0.8	-0.2	-1.3	-0.4	1.0	0.4	0.4	0.3	0.4	1.8	-0.7	-0.5	0.2
17. Capital transfers received	16.0	132.9	-11.5	-9.5	49.8	-11.6	-22.7	30.9	2.4	37.1	138.6	-0.9	-7.3	-12.7
18. Total revenue	11.6	13.0	12.6	8.9	13.3	12.7	8.2	7.6	6.5	6.7	10.2	7.0	5.7	7.2
19. Gross fixed capital formation	6.2	13.5	31.1	2.0	13.9	2.2	19.0	15.0	-2.6	25.4	12.7	9.4	6.0	7.8
20. Other capital expenditure 1)	-0.1	0.9	-0.1	-0.4	-0.1	-0.3	0.2	-0.3	-0.2	-0.3	0.2	0.0	0.0	0.0
21. Total expenditure	14.8	13.0	11.6	13.2	14.0	8.7	8.7	6.5	4.7	6.2	5.9	8.9	6.9	6.7
22. Tax burden	10.6	13.3	13.3	7.9	12.5	12.7	9.2	8.2	7.1	7.2	10.6	7.0	5.8	7.5
23. Net lending (+) or net borrowing (-) 1)	-1.3	0.0	0.4	-1.8	-0.4	1.7	-0.2	0.5	0.8	0.2	1.7	-0.8	-0.5	0.2

1) Changes in GDP ratios.

Table 14D**Contributions to the change in the general government gross debt ratio****Slovenia**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	1.1	2.4	2.4	2.0	3.8	4.1	2.5	2.7	2.2	1.4	1.2	-0.5	0.2	0.7	0.5
2. Interest payments (% of GDP)	2.1	2.4	2.2	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.2	1.1	1.0
3. Implicit interest rate 2)	:	13.3	11.7	11.3	11.1	10.1	8.9	7.6	6.7	6.1	5.6	5.3	5.5	5.3	5.0
4. Nominal GDP growth rate	15.2	13.8	10.8	12.2	11.6	11.8	12.0	8.6	7.8	6.0	8.0	11.2	8.8	7.1	7.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	1.1	2.4	2.4	2.0	3.8	4.1	2.5	2.7	2.2	1.4	1.2	-0.5	0.2	0.7	0.5
6. Contribution of nominal GDP growth	:	-2.5	-2.1	-2.4	-2.5	-2.8	-2.9	-2.2	-2.0	-1.5	-2.0	-2.7	-1.9	-1.4	-1.5
7. Stock-flow adjustment 3)	:	0.5	0.4	2.8	1.3	-0.6	1.1	-1.1	-0.5	0.0	0.5	-0.1	0.0	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.0	0.0	0.2	-0.2	1.4	1.7	0.3	0.7	0.5	-0.1	-0.2	-1.8	-0.9	-0.3	-0.4
9. Snow-ball effect	:	-0.1	0.2	-0.2	-0.1	-0.4	-0.7	-0.3	-0.3	0.0	-0.6	-1.4	-0.7	-0.4	-0.5
10. Stock-flow adjustment 3)	:	0.5	0.4	2.8	1.3	-0.6	1.1	-1.1	-0.5	0.0	0.5	-0.1	0.0	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	0.4	0.7	2.5	2.5	0.7	0.6	-0.6	-0.3	-0.2	-0.3	-3.3	-1.7	-0.7	-1.0
12. Level of gross debt (end of year)	20.7	21.1	21.8	24.3	26.8	27.4	28.1	27.5	27.2	27.0	26.7	23.4	21.8	21.1	20.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 15A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovakia****(Mrd SKK)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	2.97	3.12	3.36	3.47	3.89	3.84	4.25	4.93	5.56	6.19	6.24	6.99	7.23	7.93	8.81
2. Current taxes on income and wealth	2.08	2.20	2.35	2.53	2.32	2.53	2.59	2.89	2.76	2.96	3.34	3.76	4.23	4.53	4.75
3. Social contributions	3.44	3.60	3.91	3.96	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.14	8.86	9.60
4. Of which actual social contributions	3.42	3.58	3.90	3.93	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.22	8.06	8.77	9.50
5. Other current revenue	0.89	1.25	0.96	1.37	1.38	1.61	1.28	1.67	1.62	1.92	2.33	1.93	2.04	2.18	2.32
6. Total current revenue	9.39	10.17	10.59	11.32	12.01	12.84	13.53	15.16	15.94	17.39	18.45	19.98	21.62	23.50	25.47
7. Government consumption expenditure	5.14	5.20	5.83	5.67	6.29	7.00	7.55	8.37	8.72	9.13	10.57	10.78	11.62	12.40	13.29
8. Of which compensation of employees	2.05	2.22	2.48	2.66	2.75	3.01	3.37	3.61	3.66	3.60	4.08	4.21	4.59	4.88	5.14
9. Collective consumption	2.97	2.40	2.71	3.02	3.54	4.03	4.32	5.02	5.34	5.42	6.36	5.86	6.25	6.67	7.03
10. Social transfers in kind	2.17	2.80	3.12	2.66	2.76	2.98	3.23	3.34	3.38	3.71	4.21	4.92	5.37	5.73	6.26
11. Social transfers other than in kind	3.06	3.26	3.56	4.01	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.81	8.58	9.38
12. Interest	0.55	0.57	0.66	0.95	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.93	0.99	1.07
13. Subsidies	0.83	1.02	0.73	0.75	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	0.81	0.85	0.91
14. Other current expenditure	-0.23	-0.09	-0.41	-0.31	-0.45	-0.36	-0.24	0.15	-0.30	0.15	0.13	0.13	0.32	0.48	0.66
15. Total current expenditure	9.35	9.96	10.37	11.08	12.10	13.31	14.23	15.05	15.78	16.90	18.77	19.64	21.49	23.30	25.32
16. Gross saving	0.04	0.21	0.21	0.25	-0.09	-0.47	-0.69	0.11	0.16	0.49	-0.32	0.34	0.13	0.20	0.15
17. Capital transfers received	0.04	0.01	0.01	0.04	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.25	0.27	0.16
18. Total revenue	9.42	10.18	10.60	11.37	12.04	12.87	13.58	15.17	16.02	17.39	18.47	20.09	21.87	23.77	25.63
19. Gross fixed capital formation	0.81	1.30	1.04	0.82	0.88	1.05	1.21	1.04	1.08	1.03	1.21	1.15	1.31	1.45	1.59
20. Other capital expenditure	1.40	0.43	0.58	1.56	2.89	0.72	1.17	0.19	0.20	0.84	0.44	0.50	0.61	0.68	0.75
21. Total expenditure	11.56	11.69	11.99	13.45	15.87	15.08	16.60	16.28	17.07	18.77	20.41	21.29	23.41	25.43	27.65
22. Tax burden	8.48	8.90	9.61	9.94	10.63	11.22	12.23	13.44	14.33	15.55	16.22	18.21	19.65	21.38	23.23
23. Net lending (+) or net borrowing (-)	-2.13	-1.51	-1.40	-2.09	-3.82	-2.20	-3.02	-1.11	-1.05	-1.38	-1.95	-1.20	-1.54	-1.66	-2.02

Table 15B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovakia**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.8	13.1	12.8	12.4	12.5	11.4	11.6	12.1	12.3	12.6	11.3	11.4	10.6	10.7	10.9
2. Current taxes on income and wealth	9.7	9.2	9.0	9.0	7.4	7.5	7.0	7.1	6.1	6.0	6.1	6.1	6.2	6.1	5.9
3. Social contributions	16.0	15.1	15.0	14.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.9	11.9	11.9	11.9
4. Of which actual social contributions	15.9	15.0	14.9	14.0	14.1	14.3	14.6	13.8	13.1	12.7	11.8	11.7	11.8	11.8	11.7
5. Other current revenue	4.1	5.3	3.7	4.9	4.4	4.7	3.5	4.1	3.6	3.9	4.2	3.1	3.0	2.9	2.9
6. Total current revenue	43.6	42.6	40.5	40.3	38.6	37.9	36.8	37.3	35.3	35.3	33.5	32.5	31.7	31.7	31.5
7. Government consumption expenditure	23.9	21.8	22.3	20.2	20.2	20.7	20.5	20.6	19.3	18.5	19.2	17.5	17.0	16.7	16.4
8. Of which compensation of employees	9.5	9.3	9.5	9.5	8.8	8.9	9.2	8.9	8.1	7.3	7.4	6.8	6.7	6.6	6.3
9. Collective consumption	13.8	10.1	10.4	10.7	11.3	11.9	11.7	12.4	11.8	11.0	11.5	9.5	9.2	9.0	8.7
10. Social transfers in kind	10.1	11.8	11.9	9.5	8.8	8.8	8.8	8.2	7.5	7.5	7.6	8.0	7.9	7.7	7.7
11. Social transfers other than in kind	14.2	13.7	13.6	14.3	13.6	13.6	13.7	11.9	12.2	12.4	11.9	11.6	11.4	11.6	11.6
12. Interest	2.5	2.4	2.5	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.4	1.3	1.3
13. Subsidies	3.9	4.3	2.8	2.7	2.5	2.1	1.5	1.7	1.9	1.3	1.3	1.2	1.2	1.1	1.1
14. Other current expenditure	-1.1	-0.4	-1.6	-1.1	-1.5	-1.1	-0.6	0.4	-0.7	0.3	0.2	0.2	0.5	0.7	0.8
15. Total current expenditure	43.5	41.8	39.6	39.4	38.8	39.3	38.6	37.1	34.9	34.3	34.1	31.9	31.5	31.4	31.3
16. Gross saving	0.2	0.9	0.8	0.9	-0.3	-1.4	-1.9	0.3	0.4	1.0	-0.6	0.6	0.2	0.3	0.2
17. Capital transfers received	0.2	0.0	0.0	0.2	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.2	0.4	0.4	0.2
18. Total revenue	43.8	42.7	40.5	40.5	38.7	38.0	36.9	37.4	35.4	35.3	33.5	32.7	32.0	32.0	31.7
19. Gross fixed capital formation	3.8	5.4	4.0	2.9	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	1.9	1.9	2.0
20. Other capital expenditure	6.5	1.8	2.2	5.5	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	0.9	0.9	0.9
21. Total expenditure	53.7	49.0	45.8	47.9	50.9	44.6	45.1	40.1	37.7	38.1	37.1	34.6	34.3	34.3	34.2
22. Tax burden	39.4	37.3	36.7	35.4	34.1	33.2	33.2	33.1	31.7	31.5	29.5	29.6	28.8	28.8	28.7
23. Net lending (+) or net borrowing (-)	-9.9	-6.3	-5.3	-7.4	-12.3	-6.5	-8.2	-2.7	-2.3	-2.8	-3.5	-1.9	-2.3	-2.2	-2.5

Table 15C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Slovakia

(SKK; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	6.2	4.9	7.8	3.4	12.0	-1.3	10.7	15.9	12.7	11.4	0.7	12.1	3.3	9.7	11.1
2. Current taxes on income and wealth	-0.3	5.7	7.0	7.3	-8.3	9.1	2.4	11.5	-4.5	7.5	12.6	12.8	12.3	7.2	4.9
3. Social contributions	18.0	4.6	8.7	1.1	12.0	9.8	11.3	4.8	5.9	5.1	3.8	11.3	11.6	8.9	8.3
4. Of which actual social contributions	18.0	4.6	8.7	0.9	12.2	9.8	11.2	4.4	5.8	5.4	3.5	11.3	11.6	8.9	8.3
5. Other current revenue	-4.3	40.5	-23.3	42.2	0.6	16.8	-20.2	30.6	-2.9	18.1	21.3	-17.1	5.6	7.2	6.3
6. Total current revenue	7.5	8.4	4.1	7.0	6.1	6.9	5.4	12.0	5.2	9.0	6.1	8.3	8.3	8.7	8.4
7. Government consumption expenditure	22.9	1.2	12.0	-2.7	10.9	11.3	7.7	10.9	4.3	4.7	15.8	2.0	7.8	6.7	7.2
8. Of which compensation of employees	11.9	8.4	11.7	7.0	3.7	9.5	11.8	7.0	1.5	-1.6	13.1	3.2	9.1	6.2	5.3
9. Collective consumption	-11.3	-19.2	13.0	11.2	17.2	13.9	7.3	16.2	6.3	1.5	17.4	-7.8	6.5	6.8	5.4
10. Social transfers in kind	159.5	28.9	11.2	-14.8	3.7	8.1	8.3	3.6	1.2	9.7	13.4	16.8	9.3	6.6	9.3
11. Social transfers other than in kind	11.7	6.4	9.4	12.6	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	8.9	9.5	9.9	9.3
12. Interest	19.3	4.9	16.0	43.5	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	6.0	8.7	7.3	7.8
13. Subsidies	-9.0	22.4	-28.1	2.5	3.1	-7.9	-22.1	21.4	25.3	-23.3	12.2	1.9	9.9	4.2	7.9
14. Other current expenditure 1)	1.0	0.7	-1.2	0.5	-0.3	0.4	0.4	1.0	-1.0	1.0	-0.1	0.0	0.3	0.2	0.2
15. Total current expenditure	18.4	6.6	4.1	6.8	9.2	10.0	6.9	5.8	4.9	7.1	11.1	4.6	9.5	8.4	8.7
16. Gross saving 1)	-4.2	0.7	-0.1	0.1	-1.2	-1.1	-0.5	2.2	0.1	0.6	-1.6	1.1	-0.4	0.1	-0.1
17. Capital transfers received	2014.5	-77.6	-2.3	420.1	-26.6	10.8	17.9	-79.5	765.4	-98.9	1952.0	586.0	109.9	10.0	-40.0
18. Total revenue	7.9	8.0	4.1	7.3	6.0	6.9	5.5	11.8	5.6	8.5	6.2	8.8	8.8	8.7	7.8
19. Gross fixed capital formation	77.7	60.0	-20.1	-20.7	6.6	19.5	15.2	-13.7	3.9	-4.7	17.0	-4.3	13.3	10.6	9.7
20. Other capital expenditure 1)	1.1	-4.7	0.4	3.3	3.7	-7.2	1.0	-2.7	0.0	1.3	-0.9	0.0	0.1	0.0	0.0
21. Total expenditure	23.0	1.1	2.6	12.2	17.9	-5.0	10.1	-1.9	4.8	10.0	8.8	4.3	9.9	8.6	8.7
22. Tax burden	8.9	5.0	8.0	3.4	6.9	5.6	9.0	9.9	6.6	8.5	4.3	12.2	8.5	8.8	8.6
23. Net lending (+) or net borrowing (-) 1)	-6.5	3.6	1.0	-2.1	-4.8	5.8	-1.7	5.5	0.4	-0.5	-0.7	1.6	-0.3	0.0	-0.3

1) Changes in GDP ratios.

Table 15D**Contributions to the change in the general government gross debt ratio****Slovakia**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	9.9	6.3	5.3	7.4	12.3	6.5	8.2	2.7	2.3	2.8	3.5	1.9	2.3	2.2	2.5
2. Interest payments (% of GDP)	2.5	2.4	2.5	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.4	1.3	1.3
3. Implicit interest rate 2)	12.8	8.6	8.3	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	5.1	5.1	5.0
4. Nominal GDP growth rate	11.4	10.9	9.7	7.4	10.9	8.6	8.8	10.3	11.3	9.1	11.7	11.7	11.0	8.7	9.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	9.9	6.3	5.3	7.4	12.3	6.5	8.2	2.7	2.3	2.8	3.5	1.9	2.3	2.2	2.5
6. Contribution of nominal GDP growth	-2.3	-3.1	-3.0	-2.4	-4.7	-4.0	-4.0	-4.1	-4.3	-3.4	-3.6	-3.2	-2.9	-2.3	-2.4
7. Stock-flow adjustment 3)	1.3	-0.6	-1.6	8.3	-5.1	-3.9	-9.8	0.3	1.0	-6.6	-3.7	0.1	0.1	0.3	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	7.4	3.9	2.8	4.0	8.2	2.5	4.7	0.2	0.1	1.1	2.1	0.6	0.9	0.9	1.2
9. Snow-ball effect	0.3	-0.7	-0.4	1.0	-0.6	0.0	-0.4	-1.5	-2.1	-1.7	-2.1	-1.8	-1.5	-1.0	-1.1
10. Stock-flow adjustment 3)	1.3	-0.6	-1.6	8.3	-5.1	-3.9	-9.8	0.3	1.0	-6.6	-3.7	0.1	0.1	0.3	0.2
(% of GDP)															
11. Change in gross debt 5)	8.9	2.6	0.7	13.3	2.5	-1.4	-5.5	-1.0	-1.0	-7.3	-3.7	-1.1	-0.6	0.2	0.3
12. Level of gross debt (end of year)	31.1	33.8	34.5	47.8	50.3	48.9	43.4	42.4	41.4	34.2	30.4	29.4	28.8	29.0	29.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 16A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Finland****(Mrd EURO-FIM)**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	18.2	19.2	20.3	21.0	21.8	22.7	23.4	24.6	25.2	25.4
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	26.4	27.1	25.9	26.7	27.6	28.7	31.5	33.4	33.4	34.3
3. Social contributions	3.6	6.5	11.3	14.1	16.0	17.0	17.3	17.4	18.0	19.1	20.5	21.6	22.4	23.4	24.5
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	17.0	17.3	17.4	18.0	19.1	20.5	21.6	22.4	23.4	24.5
5. Other current revenue	2.0	4.4	7.4	9.3	10.9	11.6	12.0	12.4	13.6	14.4	15.8	17.4	18.4	18.7	19.0
6. Total current revenue	14.6	28.5	47.7	52.9	72.6	73.3	75.6	76.0	79.2	82.9	87.7	93.9	98.8	100.7	103.2
7. Government consumption expenditure	6.1	11.7	19.4	21.9	26.9	28.5	30.3	31.7	33.3	34.9	36.4	38.2	40.6	42.9	45.0
8. Of which compensation of employees	4.2	8.3	13.2	14.5	17.2	18.0	19.0	19.8	20.6	21.6	22.3	23.2	24.7	26.0	27.1
9. Collective consumption	2.3	4.3	6.9	8.1	9.8	10.1	10.7	11.1	11.5	12.0	12.3	12.8	13.5	14.2	14.8
10. Social transfers in kind	3.8	7.5	12.5	13.7	17.1	18.4	19.6	20.6	21.8	23.0	24.1	25.4	27.1	28.7	30.2
11. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	22.2	23.5	24.4	25.3	26.0	26.6	27.1	28.5	30.1	31.8
12. Interest	0.3	1.0	1.2	3.8	3.7	3.7	3.0	2.5	2.4	2.4	2.4	2.6	2.7	2.7	2.7
13. Subsidies	1.0	1.7	2.5	2.6	1.9	1.9	1.9	1.9	1.9	2.0	2.2	2.2	2.3	2.4	2.5
14. Other current expenditure	0.9	2.0	3.1	4.3	6.2	6.3	7.1	7.8	8.4	9.2	9.6	9.8	10.1	10.6	11.0
15. Total current expenditure	11.9	24.3	39.4	53.6	60.1	62.6	65.8	68.4	71.3	74.5	77.1	79.9	84.2	88.7	92.9
16. Gross saving	2.7	4.1	8.3	-0.7	12.5	10.7	9.8	7.7	7.9	8.4	10.6	14.1	14.6	12.1	10.3
17. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.6
18. Total revenue	14.6	28.6	47.8	53.1	73.1	73.8	76.2	76.5	79.8	83.5	88.3	94.5	99.4	101.3	103.7
19. Gross fixed capital formation	1.2	2.0	3.2	2.6	3.3	3.6	3.9	4.2	4.5	4.1	4.0	4.6	4.9	5.1	5.3
20. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.6	0.5	0.3	0.4	0.4	0.3	0.5	0.5	0.5	0.5
21. Total expenditure	13.4	26.6	43.0	59.0	63.9	66.8	70.2	72.8	76.2	79.0	81.4	85.0	89.7	94.2	98.7
22. Tax burden	12.2	23.2	39.7	44.2	62.7	62.6	64.4	64.4	66.4	69.3	72.8	77.5	81.4	82.9	85.1
23. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.2	7.0	6.0	3.7	3.6	4.5	6.9	9.6	9.8	7.1	5.0

Table 16B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Finland**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.1	14.2	14.9	13.5	13.5	13.0	13.4	13.9	13.8	13.8	13.6	13.0	12.9	12.8	12.4
2. Current taxes on income and wealth	14.1	16.5	17.3	17.3	21.1	18.9	18.8	17.7	17.5	17.5	17.2	17.5	17.5	16.9	16.7
3. Social contributions	10.7	11.3	12.6	14.7	12.1	12.2	12.0	11.9	11.8	12.2	12.3	12.0	11.8	11.9	11.9
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	12.2	12.0	11.9	11.8	12.2	12.3	12.0	11.8	11.9	11.9
5. Other current revenue	5.9	7.6	8.3	9.7	8.2	8.3	8.4	8.5	8.9	9.2	9.4	9.7	9.7	9.5	9.2
6. Total current revenue	43.8	49.6	53.1	55.2	54.9	52.4	52.5	52.1	52.0	52.7	52.5	52.3	51.9	51.0	50.2
7. Government consumption expenditure	18.3	20.4	21.7	22.8	20.3	20.4	21.0	21.7	21.9	22.2	21.8	21.2	21.3	21.7	21.9
8. Of which compensation of employees	12.5	14.4	14.7	15.1	13.0	12.9	13.2	13.6	13.5	13.8	13.4	12.9	13.0	13.1	13.2
9. Collective consumption	7.0	7.4	7.7	8.5	7.4	7.2	7.4	7.6	7.6	7.6	7.4	7.1	7.1	7.2	7.2
10. Social transfers in kind	11.3	13.0	14.0	14.3	12.9	13.1	13.6	14.1	14.3	14.6	14.4	14.1	14.3	14.5	14.7
11. Social transfers other than in kind	10.8	13.8	14.6	21.9	16.2	15.9	16.3	16.7	16.6	16.5	15.9	15.1	15.0	15.2	15.5
12. Interest	1.0	1.7	1.4	3.9	2.8	2.6	2.1	1.7	1.6	1.5	1.4	1.4	1.4	1.4	1.3
13. Subsidies	3.1	3.0	2.8	2.7	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2
14. Other current expenditure	2.6	3.4	3.5	4.5	4.7	4.5	4.9	5.3	5.5	5.9	5.7	5.4	5.3	5.4	5.3
15. Total current expenditure	35.8	42.3	43.8	55.9	45.5	44.7	45.7	46.8	46.8	47.3	46.1	44.4	44.3	44.9	45.2
16. Gross saving	8.0	7.2	9.3	-0.7	9.4	7.7	6.8	5.2	5.2	5.4	6.3	7.8	7.7	6.1	5.0
17. Capital transfers received	0.1	0.3	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3
18. Total revenue	43.9	49.8	53.3	55.4	55.3	52.8	52.9	52.5	52.4	53.1	52.9	52.6	52.3	51.3	50.5
19. Gross fixed capital formation	3.6	3.4	3.5	2.7	2.5	2.6	2.7	2.9	2.9	2.6	2.4	2.6	2.6	2.6	2.6
20. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.4	0.4	0.2	0.3	0.3	0.2	0.3	0.3	0.2	0.2
21. Total expenditure	40.1	46.3	47.9	61.6	48.3	47.7	48.8	49.9	50.0	50.2	48.8	47.3	47.1	47.7	48.0
22. Tax burden	36.5	40.3	44.2	46.1	47.4	44.7	44.7	44.1	43.6	44.1	43.6	43.1	42.8	42.0	41.4
23. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.9	5.0	4.1	2.6	2.4	2.9	4.1	5.3	5.1	3.6	2.4

Table 16C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Finland

(EURO-FIM; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	14.4	10.0	1.2	0.4	3.8	2.1	5.9	5.6	3.1	3.9	4.1	3.1	5.3	2.5	0.7
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	23.1	-5.2	2.3	-4.3	3.0	3.5	4.1	9.7	5.9	-0.1	2.7
3. Social contributions	18.1	18.4	18.5	1.3	1.0	6.2	1.5	0.6	3.5	6.3	7.3	5.4	3.6	4.6	4.7
4. Of which actual social contributions	18.7	19.8	19.2	1.3	1.2	6.4	1.5	0.6	3.5	6.3	7.3	5.4	3.6	4.6	4.7
5. Other current revenue	15.3	12.4	15.4	13.7	19.4	7.0	3.3	3.3	9.3	6.2	9.2	10.5	5.7	1.7	1.5
6. Total current revenue	15.9	13.2	10.0	5.6	12.0	0.9	3.2	0.5	4.2	4.7	5.7	7.2	5.2	2.0	2.4
7. Government consumption expenditure	16.2	13.9	14.6	5.6	3.6	6.0	6.3	4.6	5.2	4.9	4.2	4.8	6.4	5.6	4.9
8. Of which compensation of employees	14.2	13.2	11.5	4.8	4.0	4.7	5.4	4.6	4.0	4.9	3.1	3.9	6.3	5.2	4.6
9. Collective consumption	16.7	12.2	16.7	2.8	1.1	3.7	5.9	3.4	3.8	4.1	3.0	3.8	5.2	5.2	4.6
10. Social transfers in kind	15.9	15.0	13.5	7.3	5.1	7.3	6.6	5.3	5.9	5.3	4.9	5.3	7.0	5.8	5.1
11. Social transfers other than in kind	11.9	15.2	16.1	0.7	-1.3	3.4	6.0	3.9	3.5	2.8	2.2	2.2	5.2	5.4	5.6
12. Interest	24.8	19.5	3.6	3.6	0.5	-0.2	-18.4	-15.9	-6.2	-1.1	1.7	8.9	3.4	1.2	-1.2
13. Subsidies	8.8	6.4	10.5	-1.2	2.3	-1.0	0.1	0.3	0.0	2.8	8.9	1.8	6.6	2.3	3.1
14. Other current expenditure 1)	0.0	0.1	-0.1	0.0	0.1	-0.2	0.4	0.4	0.2	0.3	-0.1	-0.3	-0.1	0.1	0.0
15. Total current expenditure	14.3	13.8	13.5	3.3	2.1	4.1	5.1	3.9	4.4	4.4	3.5	3.6	5.5	5.2	4.8
16. Gross saving 1)	0.5	0.0	-0.9	1.3	4.6	-1.8	-0.8	-1.6	-0.1	0.2	1.0	1.5	-0.2	-1.5	-1.1
17. Capital transfers received	17.4	178.8	25.6	4.0	15.2	5.1	13.5	-8.7	13.0	1.2	4.1	-7.3	7.0	-15.0	5.6
18. Total revenue	15.9	13.5	10.1	5.6	12.1	1.0	3.2	0.5	4.3	4.7	5.7	7.0	5.2	1.8	2.4
19. Gross fixed capital formation	20.3	10.6	21.1	-1.5	-1.9	7.9	8.9	7.8	6.1	-7.6	-2.3	15.3	6.1	2.7	5.0
20. Other capital expenditure 1)	0.1	0.0	0.1	1.0	-0.4	0.1	-0.1	-0.2	0.1	0.0	-0.1	0.1	0.0	0.0	0.0
21. Total expenditure	15.1	13.5	14.2	4.9	1.1	4.5	5.2	3.7	4.6	3.8	3.0	4.3	5.5	5.1	4.8
22. Tax burden	:	13.4	9.2	5.5	10.9	-0.1	3.0	0.0	3.1	4.4	5.0	6.3	5.1	1.9	2.6
23. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.5	0.6	5.3	-1.9	-0.9	-1.6	-0.2	0.5	1.3	1.2	-0.2	-1.6	-1.1

1) Changes in GDP ratios.

Table 16D**Contributions to the change in the general government gross debt ratio****Finland**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	-5.4	6.2	-1.7	-1.6	-6.9	-5.0	-4.1	-2.6	-2.4	-2.9	-4.1	-5.3	-5.1	-3.6	-2.4
2. Interest payments (% of GDP)	1.4	3.9	3.5	3.0	2.8	2.6	2.1	1.7	1.6	1.5	1.4	1.4	1.4	1.4	1.3
3. Implicit interest rate 2)	:	7.4	7.1	6.5	6.6	6.4	5.1	4.3	3.7	3.5	3.7	4.0	4.3	4.5	4.5
4. Nominal GDP growth rate	5.9	8.9	8.8	4.8	7.8	5.7	2.9	1.4	4.4	3.3	6.2	7.6	5.8	3.8	4.1
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	-5.4	6.2	-1.7	-1.6	-6.9	-5.0	-4.1	-2.6	-2.4	-2.9	-4.1	-5.3	-5.1	-3.6	-2.4
6. Contribution of nominal GDP growth	:	-4.7	-4.4	-2.2	-3.3	-2.4	-1.2	-0.6	-1.9	-1.4	-2.4	-2.8	-1.9	-1.2	-1.2
7. Stock-flow adjustment 3)	:	-2.6	0.4	1.2	8.5	5.9	4.3	6.2	4.0	1.5	4.4	4.0	3.6	3.3	3.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-6.7	2.2	-5.2	-4.6	-9.7	-7.7	-6.2	-4.3	-3.9	-4.4	-5.5	-6.8	-6.6	-5.0	-3.8
9. Snow-ball effect	:	-0.8	-0.8	0.8	-0.5	0.3	0.9	1.2	-0.3	0.1	-1.0	-1.3	-0.5	0.2	0.1
10. Stock-flow adjustment 3)	:	-2.6	0.4	1.2	8.5	5.9	4.3	6.2	4.0	1.5	4.4	4.0	3.6	3.3	3.2
(% of GDP)															
11. Change in gross debt 5)	:	-1.2	-5.6	-2.7	-1.7	-1.5	-1.0	3.1	-0.2	-2.8	-2.1	-4.1	-3.5	-1.4	-0.4
12. Level of gross debt (end of year)	14.0	56.7	48.2	45.5	43.8	42.3	41.3	44.3	44.1	41.3	39.2	35.1	31.6	30.2	29.8

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 17A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EA-16

(Mrd EUR)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	817	872	901	920	958	989	1040	1088	1158	1211	1222	1260	1289
2. Current taxes on income and wealth	:	:	746	804	857	866	865	862	889	939	1032	1120	1152	1170	1202
3. Social contributions	:	:	993	1034	1072	1105	1145	1188	1221	1256	1310	1362	1417	1455	1500
4. Of which actual social contributions	:	:	921	961	997	1027	1063	1103	1134	1166	1218	1266	1317	1352	1393
5. Other current revenue	:	:	258	263	271	293	294	291	299	313	333	350	363	374	385
6. Total current revenue	:	:	2814	2973	3101	3184	3261	3330	3448	3597	3833	4043	4154	4260	4376
7. Government consumption expenditure	:	:	1218	1277	1339	1404	1482	1545	1601	1665	1732	1800	1887	1958	2016
8. Of which compensation of employees	:	:	652	679	704	730	764	792	817	845	870	899	940	966	991
9. Collective consumption	:	:	505	533	555	577	605	626	650	665	684	708	738	765	788
10. Social transfers in kind	:	:	712	744	784	828	877	919	951	1000	1049	1093	1148	1193	1228
11. Social transfers other than in kind	:	:	1030	1069	1097	1142	1211	1262	1303	1343	1383	1423	1485	1554	1615
12. Interest	:	:	280	259	263	268	254	248	242	240	245	265	276	280	288
13. Subsidies	:	:	95	99	99	102	104	104	101	100	103	109	114	116	119
14. Other current expenditure	:	:	134	144	151	154	158	173	179	193	197	202	208	211	218
15. Total current expenditure	:	:	2756	2848	2949	3070	3209	3331	3427	3541	3661	3799	3970	4119	4257
16. Gross saving	:	:	58	124	151	114	52	-1	21	56	172	244	184	141	119
17. Capital transfers received	:	:	31	33	33	29	36	63	53	53	43	40	42	41	43
18. Total revenue	:	:	2845	3006	3133	3213	3297	3393	3502	3650	3876	4083	4196	4301	4418
19. Gross fixed capital formation	:	:	149	161	169	177	176	191	193	203	212	228	239	245	251
20. Other capital expenditure	:	:	79	87	17	97	99	102	111	111	112	112	110	109	110
21. Total expenditure	:	:	2985	3096	3136	3344	3484	3625	3731	3854	3986	4140	4319	4473	4618
22. Tax burden	:	:	2533	2682	2804	2861	2927	3011	3108	3238	3450	3641	3744	3832	3941
23. Net lending (+) or net borrowing (-)	:	:	-140	-90	-3	-131	-188	-231	-229	-204	-110	-57	-123	-172	-200

Table 17B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EA-16

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	13.3	13.5	13.3	13.0	13.1	13.1	13.2	13.4	13.5	13.5	13.1	13.2	13.1
2. Current taxes on income and wealth	:	:	12.1	12.5	12.6	12.2	11.8	11.4	11.3	11.5	12.1	12.5	12.4	12.3	12.2
3. Social contributions	:	:	16.1	16.1	15.8	15.6	15.6	15.7	15.5	15.4	15.3	15.2	15.2	15.2	15.3
4. Of which actual social contributions	:	:	15.0	14.9	14.7	14.5	14.5	14.6	14.4	14.3	14.3	14.1	14.1	14.2	14.2
5. Other current revenue	:	:	4.2	4.1	4.0	4.1	4.0	3.9	3.8	3.8	3.9	3.9	3.9	3.9	3.9
6. Total current revenue	:	:	45.7	46.2	45.7	45.0	44.5	44.1	43.9	44.1	44.8	45.0	44.5	44.6	44.5
7. Government consumption expenditure	:	:	19.8	19.8	19.8	19.8	20.2	20.5	20.4	20.4	20.3	20.0	20.2	20.5	20.5
8. Of which compensation of employees	:	:	10.6	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.1	10.1	10.1
9. Collective consumption	:	:	8.2	8.3	8.2	8.2	8.3	8.3	8.3	8.2	8.0	7.9	7.9	8.0	8.0
10. Social transfers in kind	:	:	11.6	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.3	12.2	12.3	12.5	12.5
11. Social transfers other than in kind	:	:	16.7	16.6	16.2	16.1	16.5	16.7	16.6	16.5	16.2	15.8	15.9	16.3	16.4
12. Interest	:	:	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	3.0	3.0	2.9	2.9
13. Subsidies	:	:	1.5	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.2	1.2
14. Other current expenditure	:	:	2.2	2.2	2.2	2.2	2.2	2.3	2.3	2.4	2.3	2.2	2.2	2.2	2.2
15. Total current expenditure	:	:	44.8	44.2	43.5	43.4	43.8	44.2	43.6	43.4	42.8	42.3	42.6	43.1	43.3
16. Gross saving	:	:	0.9	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	2.0	1.5	1.2
17. Capital transfers received	:	:	0.5	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.4	0.5	0.4	0.4
18. Total revenue	:	:	46.2	46.7	46.2	45.4	45.0	45.0	44.6	44.8	45.3	45.5	45.0	45.0	44.9
19. Gross fixed capital formation	:	:	2.4	2.5	2.5	2.5	2.4	2.5	2.5	2.5	2.5	2.5	2.6	2.6	2.6
20. Other capital expenditure	:	:	1.3	1.3	0.3	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.1	1.1
21. Total expenditure	:	:	48.5	48.1	46.3	47.3	47.6	48.0	47.5	47.3	46.6	46.1	46.3	46.9	46.9
22. Tax burden	:	:	41.1	41.7	41.4	40.4	40.0	39.9	39.6	39.7	40.4	40.5	40.1	40.1	40.1
23. Net lending (+) or net borrowing (-)	:	:	-2.3	-1.4	0.0	-1.9	-2.6	-3.1	-2.9	-2.5	-1.3	-0.6	-1.3	-1.8	-2.0

Table 17C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EA-16

(EUR; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	6.7	3.3	2.1	4.1	3.3	5.1	4.7	6.4	4.6	0.9	3.2	2.3
2. Current taxes on income and wealth	:	:	7.7	6.6	1.1	-0.2	-0.2	3.1	5.7	9.9	8.5	2.9	1.6	2.7
3. Social contributions	:	:	4.1	3.7	3.1	3.6	3.8	2.8	2.9	4.3	3.9	4.0	2.7	3.1
4. Of which actual social contributions	:	:	4.2	3.7	3.1	3.5	3.7	2.8	2.9	4.5	3.9	4.0	2.7	3.0
5. Other current revenue	:	:	2.0	2.9	8.0	0.3	-1.0	2.7	4.7	6.4	5.1	3.8	2.9	3.0
6. Total current revenue	:	:	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.6	5.5	2.7	2.6	2.7
7. Government consumption expenditure	:	:	4.9	4.8	4.9	5.5	4.3	3.6	4.0	4.1	3.9	4.8	3.8	3.0
8. Of which compensation of employees	:	:	4.2	3.7	3.6	4.6	3.8	3.1	3.4	3.0	3.3	4.6	2.8	2.6
9. Collective consumption	:	:	5.5	4.2	3.9	4.8	3.6	3.8	2.3	2.8	3.5	4.3	3.6	3.1
10. Social transfers in kind	:	:	4.5	5.3	5.6	6.0	4.7	3.5	5.1	4.9	4.2	5.1	3.9	2.9
11. Social transfers other than in kind	:	:	3.8	2.7	4.1	6.1	4.2	3.3	3.0	3.0	2.9	4.4	4.6	4.0
12. Interest	:	:	-7.3	1.6	1.9	-5.5	-2.4	-2.3	-0.8	2.2	8.1	4.2	1.5	2.9
13. Subsidies	:	:	3.8	0.1	2.7	1.8	0.0	-2.0	-1.1	2.5	5.7	4.8	2.3	1.9
14. Other current expenditure 1)	:	:	0.1	0.0	-0.1	0.0	0.1	0.0	0.1	-0.1	-0.1	0.0	0.0	0.0
15. Total current expenditure	:	:	3.3	3.5	4.1	4.5	3.8	2.9	3.3	3.4	3.8	4.5	3.8	3.3
16. Gross saving 1)	:	:	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-0.7	-0.5	-0.3
17. Capital transfers received	:	:	8.7	-2.2	-9.9	21.8	76.8	-15.9	0.3	-18.6	-7.8	5.4	-3.4	5.2
18. Total revenue	:	:	5.7	4.2	2.6	2.6	2.9	3.2	4.2	6.2	5.3	2.8	2.5	2.7
19. Gross fixed capital formation	:	:	7.8	5.0	4.7	-0.6	8.5	0.9	5.1	4.8	7.5	4.8	2.3	2.8
20. Other capital expenditure 1)	:	:	0.1	-1.1	1.1	0.0	0.0	0.1	0.0	-0.1	-0.1	-0.1	0.0	0.0
21. Total expenditure	:	:	3.7	1.3	6.7	4.2	4.0	2.9	3.3	3.4	3.9	4.3	3.6	3.2
22. Tax burden	:	:	5.9	4.6	2.0	2.3	2.8	3.2	4.2	6.5	5.5	2.8	2.3	2.8
23. Net lending (+) or net borrowing (-) 1)	:	:	0.9	1.4	-1.8	-0.7	-0.5	0.1	0.4	1.2	0.7	-0.7	-0.5	-0.2

1) Changes in GDP ratios.

Table 17D**Contributions to the change in the general government gross debt ratio****EA-16**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	:	:	2.3	1.4	0.0	1.9	2.6	3.1	2.9	2.5	1.3	0.6	1.3	1.8	2.0
2. Interest payments (% of GDP)	:	:	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	3.0	3.0	2.9	2.9
3. Implicit interest rate 2)	:	:	6.4	5.8	5.7	5.7	5.3	5.0	4.6	4.4	4.3	4.5	4.7	4.5	4.5
4. Nominal GDP growth rate	4.2	2.3	3.9	4.6	5.3	4.4	3.5	3.0	4.1	3.7	4.9	5.1	3.8	2.4	3.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	:	2.3	1.4	0.0	1.9	2.6	3.1	2.9	2.5	1.3	0.6	1.3	1.8	2.0
6. Contribution of nominal GDP growth	:	-1.7	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.5	-3.3	-3.3	-2.4	-1.5	-2.0
7. Stock-flow adjustment 3)	:	:	0.1	0.6	1.0	0.0	-0.4	0.2	0.2	0.6	0.3	0.5	1.6	0.3	0.4
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	:	:	-2.3	-2.6	-3.8	-1.9	-0.9	-0.2	-0.2	-0.4	-1.6	-2.3	-1.6	-1.1	-0.9
9. Snow-ball effect	:	:	1.8	0.9	0.3	0.9	1.2	1.3	0.4	0.4	-0.4	-0.3	0.5	1.4	1.0
10. Stock-flow adjustment 3)	:	:	0.1	0.6	1.0	0.0	-0.4	0.2	0.2	0.6	0.3	0.5	1.6	0.3	0.4
(% of GDP)															
11. Change in gross debt 5)	:	-0.5	-0.4	-1.2	-2.6	-1.0	-0.2	1.2	0.4	0.6	-1.7	-2.2	0.5	0.6	0.4
12. Level of gross debt (end of year)	73.7	73.2	72.8	71.6	69.0	68.0	67.8	69.1	69.5	70.0	68.3	66.1	66.6	67.2	67.6

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 18A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EA-12****(Mrd EUR)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	715	742	810	864	893	912	949	979	1029	1076	1145	1196	1205	1243	1270
2. Current taxes on income and wealth	667	696	742	799	852	861	859	857	883	933	1025	1110	1142	1159	1190
3. Social contributions	991	1009	986	1027	1065	1097	1136	1179	1211	1246	1299	1349	1402	1439	1482
4. Of which actual social contributions	923	939	915	954	989	1020	1055	1094	1124	1156	1207	1253	1302	1336	1376
5. Other current revenue	265	256	256	261	268	290	291	288	295	309	328	346	359	369	380
6. Total current revenue	2639	2703	2794	2952	3078	3160	3235	3302	3418	3563	3796	4001	4108	4210	4321
7. Government consumption expenditure	1173	1182	1208	1267	1328	1392	1469	1531	1586	1649	1714	1781	1865	1934	1990
8. Of which compensation of employees	633	639	646	673	698	723	756	784	808	836	861	889	929	953	978
9. Collective consumption	492	495	501	528	550	571	598	619	642	656	674	698	727	753	776
10. Social transfers in kind	682	687	707	739	778	822	871	912	944	992	1040	1083	1137	1181	1215
11. Social transfers other than in kind	991	1007	1023	1061	1089	1133	1202	1253	1293	1331	1371	1409	1469	1536	1596
12. Interest	318	293	278	258	261	266	252	246	240	238	243	263	274	278	286
13. Subsidies	92	87	94	98	98	101	102	102	100	99	102	107	112	115	117
14. Other current expenditure	122	124	134	144	150	153	157	171	178	191	196	200	206	208	215
15. Total current expenditure	2696	2692	2737	2828	2927	3045	3182	3303	3397	3508	3626	3760	3926	4071	4205
16. Gross saving	-57	11	58	124	151	114	53	-1	21	55	171	241	182	139	116
17. Capital transfers received	31	42	30	33	32	29	36	63	53	53	43	40	42	40	42
18. Total revenue	2670	2745	2825	2985	3110	3189	3271	3365	3471	3616	3839	4041	4149	4250	4364
19. Gross fixed capital formation	148	141	148	159	167	175	174	189	190	200	210	225	236	241	247
20. Other capital expenditure	71	71	78	85	15	96	98	102	110	110	112	111	109	108	109
21. Total expenditure	2914	2905	2962	3072	3109	3317	3455	3593	3698	3818	3947	4097	4271	4420	4561
22. Tax burden	2358	2433	2515	2664	2784	2840	2905	2986	3081	3208	3418	3603	3692	3775	3880
23. Net lending (+) or net borrowing (-)	-244	-160	-138	-88	1	-128	-184	-228	-227	-202	-107	-56	-121	-170	-197

Table 18B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EA-12****(percentage of GDP at current market prices (excessive deficit procedure))**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	12.4	12.6	13.3	13.5	13.3	13.0	13.1	13.1	13.2	13.3	13.5	13.5	13.1	13.2	13.1
2. Current taxes on income and wealth	11.6	11.8	12.2	12.5	12.7	12.3	11.8	11.5	11.4	11.6	12.1	12.5	12.4	12.3	12.3
3. Social contributions	17.2	17.2	16.1	16.1	15.8	15.6	15.7	15.8	15.6	15.5	15.4	15.2	15.2	15.3	15.3
4. Of which actual social contributions	16.0	16.0	15.0	14.9	14.7	14.5	14.5	14.6	14.5	14.3	14.3	14.1	14.2	14.2	14.2
5. Other current revenue	4.6	4.4	4.2	4.1	4.0	4.1	4.0	3.8	3.8	3.8	3.9	3.9	3.9	3.9	3.9
6. Total current revenue	45.9	46.0	45.8	46.2	45.8	45.0	44.6	44.2	44.0	44.2	44.9	45.1	44.6	44.7	44.6
7. Government consumption expenditure	20.4	20.1	19.8	19.8	19.8	19.9	20.2	20.5	20.4	20.4	20.3	20.1	20.3	20.6	20.5
8. Of which compensation of employees	11.0	10.9	10.6	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.1	10.1	10.1
9. Collective consumption	8.5	8.4	8.2	8.3	8.2	8.1	8.2	8.3	8.3	8.1	8.0	7.9	7.9	8.0	8.0
10. Social transfers in kind	11.9	11.7	11.6	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.3	12.2	12.4	12.5	12.5
11. Social transfers other than in kind	17.2	17.1	16.7	16.6	16.2	16.2	16.6	16.8	16.6	16.5	16.2	15.9	16.0	16.3	16.5
12. Interest	5.5	5.0	4.6	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	3.0	3.0
13. Subsidies	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.2	1.2
14. Other current expenditure	2.1	2.1	2.2	2.3	2.2	2.2	2.2	2.3	2.3	2.4	2.3	2.3	2.2	2.2	2.2
15. Total current expenditure	46.9	45.8	44.8	44.3	43.5	43.4	43.8	44.2	43.7	43.5	42.9	42.4	42.7	43.3	43.4
16. Gross saving	-1.0	0.2	0.9	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	2.0	1.5	1.2
17. Capital transfers received	0.5	0.7	0.5	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.4	0.5	0.4	0.4
18. Total revenue	46.4	46.7	46.3	46.7	46.3	45.5	45.1	45.0	44.6	44.9	45.4	45.5	45.1	45.2	45.0
19. Gross fixed capital formation	2.6	2.4	2.4	2.5	2.5	2.5	2.4	2.5	2.4	2.5	2.5	2.5	2.6	2.6	2.6
20. Other capital expenditure	1.2	1.2	1.3	1.3	0.2	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1
21. Total expenditure	50.7	49.4	48.5	48.1	46.3	47.3	47.6	48.1	47.6	47.4	46.7	46.2	46.4	47.0	47.1
22. Tax burden	41.0	41.4	41.2	41.7	41.4	40.5	40.0	40.0	39.6	39.8	40.4	40.6	40.1	40.1	40.1
23. Net lending (+) or net borrowing (-)	-4.2	-2.7	-2.3	-1.4	0.0	-1.8	-2.5	-3.1	-2.9	-2.5	-1.3	-0.6	-1.3	-1.8	-2.0

Table 18C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EA-12

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	5.9	3.7	9.2	6.7	3.3	2.1	4.1	3.2	5.1	4.6	6.4	4.5	0.8	3.1	2.2
2. Current taxes on income and wealth	8.9	4.3	6.7	7.7	6.6	1.0	-0.2	-0.3	3.1	5.6	9.8	8.4	2.8	1.5	2.6
3. Social contributions	5.3	1.8	-2.3	4.2	3.7	3.1	3.6	3.7	2.7	2.9	4.2	3.9	3.9	2.6	3.0
4. Of which actual social contributions	6.7	1.8	-2.6	4.3	3.7	3.1	3.4	3.7	2.7	2.8	4.4	3.8	3.9	2.6	3.0
5. Other current revenue	3.1	-3.5	-0.1	2.0	2.9	7.9	0.4	-1.1	2.7	4.6	6.4	5.2	3.8	2.8	2.9
6. Total current revenue	6.1	2.4	3.4	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.5	5.4	2.7	2.5	2.6
7. Government consumption expenditure	4.5	0.7	2.2	4.9	4.8	4.8	5.5	4.2	3.6	3.9	4.0	3.9	4.7	3.7	2.9
8. Of which compensation of employees	4.8	1.1	1.1	4.2	3.7	3.6	4.6	3.7	3.1	3.4	3.0	3.2	4.5	2.7	2.6
9. Collective consumption	4.5	0.6	1.2	5.5	4.1	3.8	4.8	3.5	3.8	2.2	2.7	3.6	4.2	3.5	3.0
10. Social transfers in kind	4.6	0.8	2.8	4.5	5.3	5.6	6.0	4.7	3.5	5.1	4.8	4.1	5.0	3.8	2.9
11. Social transfers other than in kind	6.5	1.6	1.6	3.8	2.6	4.0	6.0	4.2	3.2	3.0	3.0	2.8	4.3	4.5	3.9
12. Interest	5.8	-7.8	-4.9	-7.4	1.4	1.9	-5.5	-2.4	-2.3	-0.8	2.2	8.1	4.2	1.5	2.9
13. Subsidies	0.9	-5.7	8.0	4.0	0.0	2.8	1.9	-0.1	-2.2	-1.0	2.4	5.6	4.6	2.3	1.9
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.0	-0.1	0.0	0.1	0.0	0.1	-0.1	-0.1	0.0	0.0	0.0
15. Total current expenditure	5.5	-0.1	1.6	3.3	3.5	4.0	4.5	3.8	2.9	3.3	3.3	3.7	4.4	3.7	3.3
16. Gross saving 1)	0.3	1.2	0.8	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-0.7	-0.5	-0.3
17. Capital transfers received	-5.1	35.5	-27.2	8.7	-2.2	-9.9	21.8	77.1	-16.2	0.2	-18.5	-8.0	5.1	-3.5	5.4
18. Total revenue	6.0	2.8	2.9	5.7	4.2	2.5	2.6	2.9	3.1	4.2	6.2	5.2	2.7	2.4	2.7
19. Gross fixed capital formation	1.4	-4.3	4.6	7.9	5.0	4.7	-0.7	8.5	0.8	5.2	4.7	7.4	4.7	2.1	2.7
20. Other capital expenditure 1)	-0.4	0.0	0.1	0.1	-1.1	1.2	0.0	0.0	0.1	-0.1	0.0	-0.1	-0.1	0.0	0.0
21. Total expenditure	4.3	-0.3	2.0	3.7	1.2	6.7	4.1	4.0	2.9	3.3	3.4	3.8	4.2	3.5	3.2
22. Tax burden	6.7	3.2	3.4	5.9	4.5	2.0	2.3	2.8	3.2	4.1	6.5	5.4	2.5	2.2	2.8
23. Net lending (+) or net borrowing (-) 1)	0.7	1.5	0.5	0.9	1.4	-1.8	-0.7	-0.5	0.1	0.4	1.2	0.6	-0.7	-0.5	-0.2

1) Changes in GDP ratios.

Table 18D**Contributions to the change in the general government gross debt ratio****EA-12**

	1991	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	:	5.0	2.3	1.4	0.0	1.8	2.5	3.1	2.9	2.5	1.3	0.6	1.3	1.8	2.0
2. Interest payments (% of GDP)	:	5.4	4.6	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	3.0	3.0
3. Implicit interest rate 2)	:	8.4	6.4	5.8	5.7	5.7	5.3	5.0	4.6	4.4	4.3	4.5	4.6	4.5	4.5
4. Nominal GDP growth rate	:	4.7	3.9	4.6	5.3	4.3	3.5	3.0	4.1	3.7	4.8	4.9	3.7	2.3	2.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	5.0	2.3	1.4	0.0	1.8	2.5	3.1	2.9	2.5	1.3	0.6	1.3	1.8	2.0
6. Contribution of nominal GDP growth	:	-3.0	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.5	-3.3	-3.2	-2.4	-1.5	-1.9
7. Stock-flow adjustment 3)	:	2.7	0.1	0.5	1.0	0.0	-0.4	0.2	0.2	0.6	0.3	0.5	1.6	0.4	0.4
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	:	-0.5	-2.3	-2.7	-3.9	-2.0	-0.9	-0.2	-0.2	-0.4	-1.6	-2.3	-1.7	-1.1	-0.9
9. Snow-ball effect	:	2.4	1.8	0.8	0.3	0.9	1.2	1.3	0.4	0.5	-0.4	-0.3	0.6	1.5	1.0
10. Stock-flow adjustment 3)	:	2.7	0.1	0.5	1.0	0.0	-0.4	0.2	0.2	0.6	0.3	0.5	1.6	0.4	0.4
(% of GDP)															
11. Change in gross debt 5)	:	4.6	-0.4	-1.3	-2.6	-1.0	-0.2	1.3	0.4	0.6	-1.7	-2.1	0.5	0.7	0.5
12. Level of gross debt (end of year)	57.4	72.4	73.1	71.9	69.2	68.2	68.1	69.3	69.7	70.3	68.6	66.5	67.0	67.7	68.2

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 19A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Bulgaria****(Mrd BGN)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	0.24	2.22	2.98	3.14	3.70	4.23	4.66	5.47	6.81	7.98	9.56	10.45	12.19	13.53	14.91
2. Current taxes on income and wealth	0.23	1.95	2.22	2.33	2.51	2.40	2.21	2.36	2.24	2.34	2.73	3.73	4.51	5.10	5.73
3. Social contributions	0.19	1.75	2.55	2.84	3.27	3.33	3.08	3.65	4.08	4.41	4.31	4.89	5.67	6.34	7.09
4. Of which actual social contributions	0.19	1.71	2.47	2.75	3.12	3.17	3.08	3.65	4.08	4.41	4.31	4.89	5.67	6.34	7.09
5. Other current revenue	:	:	:	:	:	:	3.12	2.66	3.19	3.07	3.02	4.09	4.32	4.67	5.05
6. Total current revenue	:	:	:	:	:	:	13.07	14.14	16.31	17.80	19.61	23.16	26.69	29.63	32.78
7. Government consumption expenditure	0.21	2.19	3.44	3.94	4.79	5.18	5.86	6.57	7.15	7.71	8.20	9.13	10.59	11.76	12.95
8. Of which compensation of employees	0.12	1.18	2.17	2.50	2.68	2.64	3.13	3.60	3.96	4.18	4.44	5.08	5.80	6.50	7.09
9. Collective consumption	0.10	1.05	1.84	2.11	2.60	2.81	3.26	3.48	3.91	4.19	4.40	5.06	5.72	6.28	6.91
10. Social transfers in kind	0.11	1.13	1.60	1.83	2.18	2.37	2.59	3.09	3.24	3.52	3.79	4.07	4.87	5.47	6.04
11. Social transfers other than in kind	0.16	1.51	2.39	2.83	3.82	3.94	4.11	4.39	4.67	5.10	5.62	6.15	7.20	8.06	8.79
12. Interest	0.37	1.44	0.96	0.90	1.08	1.11	0.74	0.70	0.70	0.72	0.69	0.58	0.58	0.57	0.57
13. Subsidies	0.01	0.11	0.39	0.44	0.51	0.70	0.28	0.40	0.36	0.37	0.37	0.44	0.53	0.58	0.65
14. Other current expenditure	0.13	1.40	2.87	3.49	3.97	3.82	0.92	0.72	1.06	1.07	1.03	2.55	2.82	3.12	3.45
15. Total current expenditure	0.88	6.65	10.05	11.59	14.17	14.75	11.90	12.78	13.95	14.96	15.91	18.86	21.71	24.10	26.41
16. Gross saving	-0.03	1.19	2.05	1.84	1.32	1.11	1.16	1.38	2.36	2.84	3.70	4.31	4.99	5.53	6.37
17. Capital transfers received	0.01	0.01	0.03	0.03	0.08	0.04	-0.23	-0.20	-0.29	-0.16	-0.10	0.33	0.73	0.99	1.31
18. Total revenue	:	:	:	:	:	:	12.83	13.94	16.02	17.64	19.51	23.50	27.42	30.62	34.09
19. Gross fixed capital formation	0.02	0.25	0.73	0.92	0.98	1.04	0.92	0.95	1.13	1.79	2.06	2.70	3.47	4.25	5.22
20. Other capital expenditure	0.00	0.03	0.97	0.86	0.55	0.06	0.04	0.23	0.33	0.08	0.05	1.87	0.08	0.09	0.06
21. Total expenditure	:	:	:	:	:	:	12.86	13.96	15.41	16.83	18.03	23.43	25.25	28.44	31.68
22. Tax burden	:	:	:	:	9.69	9.95	9.77	11.26	12.82	14.53	16.37	19.28	22.80	25.43	28.26
23. Net lending (+) or net borrowing (-)	-0.03	0.92	0.37	0.09	-0.13	0.06	-0.26	-0.12	0.61	0.81	1.49	0.07	2.17	2.18	2.41

Table 19B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Bulgaria**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.5	12.7	13.3	13.2	13.8	14.2	14.4	15.8	17.5	18.7	19.4	18.5	18.4	18.1	18.0
2. Current taxes on income and wealth	12.8	11.2	9.9	9.8	9.4	8.1	6.8	6.8	5.8	5.5	5.5	6.6	6.8	6.8	6.9
3. Social contributions	10.8	10.0	11.4	11.9	12.2	11.2	9.5	10.6	10.5	10.3	8.7	8.7	8.6	8.5	8.5
4. Of which actual social contributions	10.5	9.8	11.0	11.6	11.7	10.7	9.5	10.6	10.5	10.3	8.7	8.7	8.6	8.5	8.5
5. Other current revenue	:	:	:	:	:	:	9.6	7.7	8.2	7.2	6.1	7.2	6.5	6.3	6.1
6. Total current revenue	:	:	:	:	:	:	40.3	40.8	42.0	41.6	39.7	41.0	40.3	39.7	39.5
7. Government consumption expenditure	11.9	12.6	15.3	16.5	17.9	17.4	18.1	19.0	18.4	18.0	16.6	16.2	16.0	15.7	15.6
8. Of which compensation of employees	7.0	6.8	9.7	10.5	10.0	8.9	9.6	10.4	10.2	9.8	9.0	9.0	8.8	8.7	8.5
9. Collective consumption	5.8	6.0	8.2	8.9	9.7	9.5	10.1	10.0	10.1	9.8	8.9	8.9	8.6	8.4	8.3
10. Social transfers in kind	6.1	6.5	7.1	7.7	8.2	8.0	8.0	8.9	8.3	8.2	7.7	7.2	7.3	7.3	7.3
11. Social transfers other than in kind	8.8	8.7	10.7	11.9	14.3	13.3	12.7	12.7	12.0	11.9	11.4	10.9	10.9	10.8	10.6
12. Interest	21.1	8.3	4.3	3.8	4.0	3.7	2.3	2.0	1.8	1.7	1.4	1.0	0.9	0.8	0.7
13. Subsidies	0.8	0.6	1.8	1.8	1.9	2.4	0.9	1.2	0.9	0.9	0.8	0.8	0.8	0.8	0.8
14. Other current expenditure	7.3	8.0	12.8	14.7	14.8	12.9	2.8	2.1	2.7	2.5	2.1	4.5	4.3	4.2	4.2
15. Total current expenditure	50.0	38.2	44.8	48.7	53.0	49.6	36.7	36.9	35.9	35.0	32.2	33.4	32.7	32.3	31.8
16. Gross saving	-1.8	6.9	9.1	7.7	4.9	3.7	3.6	4.0	6.1	6.6	7.5	7.6	7.5	7.4	7.7
17. Capital transfers received	0.8	0.1	0.1	0.1	0.3	0.1	-0.7	-0.6	-0.8	-0.4	-0.2	0.6	1.1	1.3	1.6
18. Total revenue	:	:	:	:	:	:	39.6	40.2	41.3	41.2	39.5	41.6	41.4	41.0	41.1
19. Gross fixed capital formation	0.9	1.4	3.2	3.9	3.7	3.5	2.8	2.7	2.9	4.2	4.2	4.8	5.2	5.7	6.3
20. Other capital expenditure	0.0	0.2	4.3	3.6	2.1	0.2	0.1	0.7	0.9	0.2	0.1	3.3	0.1	0.1	0.1
21. Total expenditure	:	:	:	:	:	:	39.7	40.3	39.7	39.3	36.5	41.5	38.1	38.1	38.2
22. Tax burden	:	:	:	:	36.2	33.5	30.2	32.5	33.0	34.0	33.2	34.1	34.4	34.1	34.1
23. Net lending (+) or net borrowing (-)	-1.8	5.3	1.7	0.4	-0.5	0.2	-0.8	-0.3	1.6	1.9	3.0	0.1	3.3	2.9	2.9

Table 19C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	835.3	34.2	5.5	17.7	14.3	10.2	17.4	24.5	17.3	19.7	9.4	16.6	11.0	10.2
2. Current taxes on income and wealth	761.2	14.0	5.3	7.5	-4.4	-7.9	6.7	-5.0	4.3	16.8	36.7	21.0	13.0	12.5
3. Social contributions	822.3	45.9	11.4	15.1	1.8	-7.5	18.8	11.7	8.1	-2.3	13.5	16.0	11.8	11.8
4. Of which actual social contributions	821.6	45.0	11.2	13.6	1.4	-2.9	18.8	11.7	8.1	-2.3	13.5	16.0	11.8	11.8
5. Other current revenue	:	:	:	:	:	:	-14.8	19.6	-3.5	-1.8	35.6	5.5	8.0	8.2
6. Total current revenue	:	:	:	:	:	:	8.2	15.3	9.1	10.2	18.1	15.2	11.0	10.6
7. Government consumption expenditure	940.4	57.2	14.4	21.5	8.2	13.2	12.2	8.8	7.8	6.4	11.3	16.0	11.1	10.1
8. Of which compensation of employees	858.5	83.3	15.4	7.2	-1.5	18.3	15.3	9.9	5.5	6.3	14.4	14.2	12.1	9.0
9. Collective consumption	930.8	74.8	14.4	23.4	7.9	16.2	6.5	12.6	6.9	5.2	14.8	13.1	9.9	9.9
10. Social transfers in kind	949.5	40.8	14.5	19.4	8.5	9.6	19.2	4.7	8.8	7.7	7.3	19.6	12.4	10.4
11. Social transfers other than in kind	874.2	58.4	18.1	35.1	3.2	4.1	6.8	6.5	9.1	10.2	9.6	17.0	12.0	9.0
12. Interest	288.4	-33.7	-6.0	20.6	2.1	-33.2	-5.0	-0.4	2.9	-3.9	-16.2	-0.5	-0.5	-0.5
13. Subsidies	645.8	260.6	10.6	17.6	36.4	-60.2	43.6	-8.7	2.0	0.4	19.1	18.0	11.0	11.0
14. Other current expenditure 1)	0.7	4.7	1.9	0.2	-2.0	-10.0	-0.8	0.7	-0.2	-0.4	2.4	-0.3	-0.1	0.0
15. Total current expenditure	655.5	51.1	15.3	22.3	4.1	-19.3	7.4	9.1	7.3	6.3	18.5	15.1	11.0	9.6
16. Gross saving 1)	8.6	2.3	-1.4	-2.8	-1.2	-0.2	0.4	2.1	0.5	0.9	0.1	-0.1	-0.1	0.3
17. Capital transfers received	-4.2	99.4	5.4	181.1	-47.6	-637.3	-11.3	42.6	-44.9	-36.9	-428.7	118.6	35.9	32.2
18. Total revenue	:	:	:	:	:	:	8.6	14.9	10.1	10.6	20.4	16.7	11.7	11.3
19. Gross fixed capital formation	1534.2	188.6	27.3	5.9	5.9	-11.0	2.6	19.7	58.6	15.1	30.8	28.5	22.6	22.6
20. Other capital expenditure 1)	0.2	4.1	-0.7	-1.5	-1.9	-0.1	0.5	0.2	-0.7	-0.1	3.2	-3.2	0.0	0.0
21. Total expenditure	:	:	:	:	:	:	8.5	10.4	9.2	7.1	30.0	7.8	12.6	11.4
22. Tax burden	:	:	:	:	2.7	-1.8	15.2	13.9	13.3	12.6	17.8	17.4	11.5	11.1
23. Net lending (+) or net borrowing (-) 1)	7.1	-3.6	-1.3	-0.8	0.7	-1.0	0.5	1.9	0.3	1.1	-2.9	3.1	-0.3	0.0

1) Changes in GDP ratios.

Table 19D**Contributions to the change in the general government gross debt ratio****Bulgaria**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	1.8	-5.3	-1.7	-0.4	0.5	-0.2	0.8	0.3	-1.6	-1.9	-3.0	-0.1	-3.3	-2.9	-2.9
2. Interest payments (% of GDP)	21.1	8.3	4.3	3.8	4.0	3.7	2.3	2.0	1.8	1.7	1.4	1.0	0.9	0.8	0.7
3. Implicit interest rate 2)	:	:	5.2	5.0	5.7	5.6	3.7	4.0	4.4	4.9	5.5	5.2	5.6	6.3	7.2
4. Nominal GDP growth rate	100.1	889.8	28.6	6.1	12.5	11.1	9.1	6.9	12.1	10.2	15.3	14.5	17.3	12.7	11.1
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	1.8	-5.3	-1.7	-0.4	0.5	-0.2	0.8	0.3	-1.6	-1.9	-3.0	-0.1	-3.3	-2.9	-2.9
6. Contribution of nominal GDP growth	:	:	-23.4	-4.6	-8.8	-7.4	-5.6	-3.4	-5.0	-3.5	-3.9	-2.9	-2.7	-1.5	-1.1
7. Stock-flow adjustment 3)	:	:	-0.4	4.7	3.3	0.6	-8.9	-4.6	-1.5	-3.3	0.4	-1.5	1.5	1.3	1.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-19.3	-13.6	-5.9	-4.1	-3.6	-3.9	-1.5	-1.7	-3.4	-3.6	-4.4	-1.1	-4.1	-3.7	-3.6
9. Snow-ball effect	:	:	-19.1	-0.8	-4.7	-3.7	-3.3	-1.4	-3.2	-1.8	-2.5	-1.8	-1.8	-0.8	-0.4
10. Stock-flow adjustment 3)	:	:	-0.4	4.7	3.3	0.6	-8.9	-4.6	-1.5	-3.3	0.4	-1.5	1.5	1.3	1.2
(% of GDP)															
11. Change in gross debt 5)	:	:	-25.4	-0.3	-5.0	-7.0	-13.6	-7.7	-8.0	-8.7	-6.5	-4.5	-4.4	-3.1	-2.8
12. Level of gross debt (end of year)	:	105.1	79.6	79.3	74.3	67.3	53.6	45.9	37.9	29.2	22.7	18.2	13.8	10.6	7.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 20A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Czech Republic

(Mrd CZK)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	204	209	219	240	248	258	267	285	325	342	351	385	425	446	465
2. Current taxes on income and wealth	140	160	166	176	181	207	224	247	270	273	295	328	319	312	324
3. Social contributions	240	265	282	293	312	335	367	389	453	482	525	577	614	657	686
4. Of which actual social contributions	240	265	282	293	312	335	367	389	452	482	524	576	614	657	685
5. Other current revenue	74	79	93	91	89	105	113	121	129	127	133	148	155	164	173
6. Total current revenue	658	712	760	800	830	905	971	1043	1177	1225	1304	1438	1513	1580	1648
7. Government consumption expenditure	340	379	400	441	461	497	549	603	622	658	685	719	752	777	803
8. Of which compensation of employees	127	134	135	151	155	173	192	214	222	238	252	269	282	293	307
9. Collective consumption	157	181	187	217	232	242	271	306	297	330	342	359	372	390	408
10. Social transfers in kind	183	198	212	223	229	255	278	298	325	329	343	359	380	387	394
11. Social transfers other than in kind	183	208	226	244	264	280	305	316	362	376	407	454	476	505	531
12. Interest	20	20	23	21	18	24	31	30	33	35	36	41	47	48	49
13. Subsidies	41	49	58	61	61	65	57	68	59	55	61	62	65	71	71
14. Other current expenditure	-6	-22	-29	-31	-26	-25	-20	-10	-11	-4	-2	10	11	11	12
15. Total current expenditure	578	635	677	736	778	841	922	1007	1065	1120	1187	1286	1352	1413	1465
16. Gross saving	79	78	82	65	52	63	49	36	112	105	117	152	162	167	183
17. Capital transfers received	3	1	2	2	4	7	4	6	10	11	20	32	40	54	58
18. Total revenue	661	714	762	802	834	911	974	1049	1188	1236	1324	1470	1554	1634	1706
19. Gross fixed capital formation	77	77	84	68	79	83	95	117	136	147	161	166	186	208	228
20. Other capital expenditure	61	71	101	76	58	122	124	96	70	76	61	54	60	66	72
21. Total expenditure	717	782	862	880	915	1046	1141	1220	1271	1342	1410	1505	1598	1686	1765
22. Tax burden	584	634	667	709	741	800	860	924	1054	1109	1182	1303	1372	1431	1492
23. Net lending (+) or net borrowing (-)	-56	-69	-100	-77	-81	-135	-167	-171	-83	-107	-86	-35	-44	-53	-59

Table 20B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Czech Republic

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	12.1	11.5	11.0	11.5	11.3	11.0	10.8	11.1	11.6	11.5	10.9	10.9	11.2	11.1	10.9
2. Current taxes on income and wealth	8.3	8.8	8.3	8.5	8.3	8.8	9.1	9.6	9.6	9.2	9.2	9.3	8.4	7.7	7.6
3. Social contributions	14.2	14.6	14.1	14.1	14.2	14.2	14.9	15.1	16.1	16.2	16.3	16.3	16.1	16.3	16.0
4. Of which actual social contributions	14.2	14.6	14.1	14.1	14.2	14.2	14.9	15.1	16.1	16.1	16.3	16.3	16.1	16.3	16.0
5. Other current revenue	4.4	4.3	4.7	4.4	4.1	4.5	4.6	4.7	4.6	4.3	4.1	4.2	4.1	4.1	4.0
6. Total current revenue	39.1	39.3	38.0	38.5	37.9	38.5	39.4	40.5	41.8	41.1	40.6	40.7	39.8	39.2	38.6
7. Government consumption expenditure	20.2	20.9	20.0	21.2	21.1	21.1	22.3	23.4	22.1	22.1	21.3	20.4	19.8	19.3	18.8
8. Of which compensation of employees	7.5	7.4	6.8	7.3	7.1	7.4	7.8	8.3	7.9	8.0	7.8	7.6	7.4	7.3	7.2
9. Collective consumption	9.3	10.0	9.4	10.4	10.6	10.3	11.0	11.9	10.5	11.0	10.6	10.2	9.8	9.7	9.6
10. Social transfers in kind	10.9	10.9	10.6	10.7	10.5	10.8	11.3	11.5	11.5	11.0	10.7	10.2	10.0	9.6	9.2
11. Social transfers other than in kind	10.9	11.5	11.3	11.7	12.1	11.9	12.4	12.2	12.9	12.6	12.7	12.9	12.5	12.5	12.4
12. Interest	1.2	1.1	1.2	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.2	1.2	1.2	1.1
13. Subsidies	2.4	2.7	2.9	2.9	2.8	2.8	2.3	2.6	2.1	1.8	1.9	1.8	1.7	1.7	1.7
14. Other current expenditure	-0.4	-1.2	-1.5	-1.5	-1.2	-1.1	-0.8	-0.4	-0.4	-0.1	-0.1	0.3	0.3	0.3	0.3
15. Total current expenditure	34.4	35.0	33.9	35.4	35.6	35.8	37.4	39.1	37.8	37.5	36.9	36.4	35.5	35.0	34.3
16. Gross saving	4.7	4.3	4.1	3.1	2.4	2.7	2.0	1.4	4.0	3.5	3.6	4.3	4.2	4.1	4.3
17. Capital transfers received	0.2	0.1	0.1	0.1	0.2	0.3	0.2	0.3	0.4	0.4	0.6	0.9	1.1	1.3	1.4
18. Total revenue	39.3	39.4	38.2	38.6	38.1	38.7	39.5	40.7	42.2	41.4	41.2	41.6	40.8	40.5	39.9
19. Gross fixed capital formation	4.6	4.3	4.2	3.3	3.6	3.5	3.9	4.5	4.8	4.9	5.0	4.7	4.9	5.2	5.3
20. Other capital expenditure	3.7	3.9	5.0	3.7	2.6	5.2	5.1	3.7	2.5	2.6	1.9	1.5	1.6	1.6	1.7
21. Total expenditure	42.6	43.2	43.2	42.3	41.8	44.5	46.3	47.3	45.2	45.0	43.9	42.6	42.0	41.8	41.3
22. Tax burden	34.7	35.0	33.4	34.1	33.9	34.0	34.9	35.8	37.5	37.2	36.8	36.9	36.1	35.5	34.9
23. Net lending (+) or net borrowing (-)	-3.3	-3.8	-5.0	-3.7	-3.7	-5.7	-6.8	-6.6	-3.0	-3.6	-2.7	-1.0	-1.2	-1.3	-1.4

Table 20C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Czech Republic

(CZK; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.3	2.5	4.8	9.8	3.2	4.1	3.4	7.0	14.0	5.2	2.7	9.7	10.3	4.9	4.3
2. Current taxes on income and wealth	0.1	14.0	3.4	6.3	3.1	14.0	8.3	10.5	9.1	1.3	8.0	11.1	-2.9	-1.9	3.8
3. Social contributions	13.5	10.4	6.4	3.9	6.6	7.4	9.7	5.8	16.4	6.5	8.8	9.9	6.5	7.0	4.3
4. Of which actual social contributions	13.6	10.4	6.4	3.9	6.5	7.5	9.7	5.8	16.4	6.5	8.9	9.9	6.5	7.0	4.3
5. Other current revenue	17.8	6.8	18.7	-2.2	-2.4	17.8	7.4	7.6	6.6	-1.7	4.4	11.4	5.2	5.5	5.4
6. Total current revenue	10.7	8.3	6.6	5.4	3.8	9.0	7.3	7.4	12.9	4.1	6.5	10.3	5.3	4.4	4.3
7. Government consumption expenditure	11.1	11.4	5.4	10.2	4.6	7.8	10.6	9.8	3.1	5.9	4.0	4.9	4.6	3.3	3.3
8. Of which compensation of employees	17.6	5.6	0.9	12.1	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.4	5.0	3.7	4.9
9. Collective consumption	7.2	15.5	3.3	16.0	6.8	4.2	12.2	12.7	-3.0	11.2	3.8	4.9	3.7	4.8	4.8
10. Social transfers in kind	14.7	7.9	7.3	5.2	2.5	11.4	9.2	6.9	9.2	1.1	4.2	4.9	5.6	1.9	1.9
11. Social transfers other than in kind	16.3	13.5	8.4	8.0	8.3	6.3	8.8	3.4	14.7	4.0	8.2	11.4	4.9	6.2	5.0
12. Interest	34.4	-0.3	14.1	-8.4	-13.3	29.5	28.3	-2.3	10.9	4.4	4.1	13.9	15.7	2.0	1.0
13. Subsidies	-3.3	21.5	17.5	5.5	-0.2	7.3	-13.5	20.6	-13.5	-7.2	12.2	1.8	4.5	8.1	0.5
14. Other current expenditure 1)	0.4	-0.9	-0.2	0.0	0.3	0.1	0.2	0.4	0.0	0.2	0.1	0.3	0.0	0.0	0.0
15. Total current expenditure	13.6	9.7	6.7	8.6	5.8	8.1	9.5	9.3	5.7	5.2	6.0	8.3	5.2	4.5	3.7
16. Gross saving 1)	-1.1	-0.4	-0.2	-1.0	-0.7	0.3	-0.7	-0.6	2.6	-0.5	0.1	0.7	-0.1	-0.1	0.1
17. Capital transfers received	-59.3	-61.3	68.1	-5.9	80.6	86.2	-44.1	72.5	62.4	2.2	87.7	60.6	24.5	33.5	7.4
18. Total revenue	9.8	8.0	6.7	5.3	3.9	9.3	6.9	7.7	13.2	4.0	7.2	11.0	5.7	5.1	4.4
19. Gross fixed capital formation	-0.5	0.8	8.4	-19.2	16.9	5.4	14.2	23.1	16.4	7.4	10.2	2.7	12.1	11.8	9.8
20. Other capital expenditure 1)	-10.8	0.2	1.1	-1.4	-1.0	2.5	-0.1	-1.3	-1.2	0.1	-0.6	-0.4	0.1	0.1	0.0
21. Total expenditure	-10.3	9.2	10.1	2.1	4.1	14.3	9.1	6.9	4.2	5.6	5.0	6.7	6.2	5.5	4.7
22. Tax burden	9.9	8.5	5.1	6.4	4.5	7.9	7.4	7.4	14.1	5.2	6.6	10.2	5.3	4.3	4.3
23. Net lending (+) or net borrowing (-) 1)	10.1	-0.5	-1.2	1.3	0.0	-2.0	-1.0	0.1	3.7	-0.6	0.9	1.7	-0.2	-0.2	-0.1

1) Changes in GDP ratios.

Table 20D**Contributions to the change in the general government gross debt ratio****Czech Republic**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	3.3	3.8	5.0	3.7	3.7	5.7	6.8	6.6	3.0	3.6	2.7	1.0	1.2	1.3	1.4
2. Interest payments (% of GDP)	1.2	1.1	1.2	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.2	1.2	1.2	1.1
3. Implicit interest rate 2)	9.5	9.7	9.8	7.1	5.4	5.9	5.2	4.2	4.3	4.0	4.0	4.3	4.6	4.8	4.6
4. Nominal GDP growth rate	14.8	7.6	10.2	4.2	5.2	7.4	4.8	4.6	9.2	6.0	7.8	9.8	7.8	6.0	6.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.3	3.8	5.0	3.7	3.7	5.7	6.8	6.6	3.0	3.6	2.7	1.0	1.2	1.3	1.4
6. Contribution of nominal GDP growth	-1.9	-0.9	-1.2	-0.6	-0.8	-1.3	-1.1	-1.2	-2.5	-1.7	-2.1	-2.6	-2.1	-1.5	-1.5
7. Stock-flow adjustment 3)	-3.6	-2.3	-1.9	-1.8	-0.8	2.2	-2.3	-3.8	-0.1	-2.5	-0.7	1.0	-1.4	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.1	2.7	3.9	2.7	2.9	4.7	5.5	5.5	1.8	2.4	1.6	-0.2	-0.1	0.1	0.2
9. Snow-ball effect	-0.7	0.2	-0.1	0.4	0.0	-0.3	0.1	-0.1	-1.4	-0.6	-1.0	-1.5	-0.8	-0.3	-0.4
10. Stock-flow adjustment 3)	-3.6	-2.3	-1.9	-1.8	-0.8	2.2	-2.3	-3.8	-0.1	-2.5	-0.7	1.0	-1.4	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	-2.1	0.6	1.9	1.3	2.2	6.6	3.4	1.6	0.3	-0.6	-0.2	-0.7	-2.3	-0.2	-0.1
12. Level of gross debt (end of year)	12.5	13.1	15.0	16.4	18.5	25.1	28.5	30.1	30.4	29.8	29.6	28.9	26.6	26.4	26.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 21A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Denmark****(Mrd DKK)**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	68.3	109.5	137.8	171.2	220.0	229.8	238.3	241.3	255.3	274.5	291.9	300.6	307.2	312.9	319.7
2. Current taxes on income and wealth	96.6	176.2	243.0	313.4	391.7	390.9	399.1	411.1	442.1	489.1	494.4	500.0	506.5	497.6	514.3
3. Social contributions	7.1	17.9	14.1	21.0	34.2	34.9	28.8	29.8	30.7	31.3	31.6	31.4	33.0	34.1	34.8
4. Of which actual social contributions	3.2	11.7	8.3	11.4	23.9	23.8	17.1	17.5	17.7	17.8	17.6	17.5	18.3	18.9	19.3
5. Other current revenue	23.5	44.0	58.9	63.5	69.5	76.8	77.9	80.3	87.1	88.2	93.1	92.5	96.4	96.3	100.9
6. Total current revenue	195.5	347.6	453.9	569.1	715.5	732.4	744.1	762.5	815.2	883.2	910.9	924.6	943.0	940.8	969.8
7. Government consumption expenditure	105.3	164.2	211.2	257.2	325.1	343.3	360.2	371.2	389.0	401.3	421.2	438.8	460.5	486.5	513.0
8. Of which compensation of employees	69.6	110.3	145.7	174.9	221.3	232.9	243.9	252.5	261.3	267.4	278.1	284.2	295.8	310.0	323.4
9. Collective consumption	33.8	51.0	72.3	83.5	102.9	107.9	110.2	111.5	117.0	118.8	123.8	130.1	137.1	143.4	148.6
10. Social transfers in kind	71.5	113.3	138.9	173.7	222.2	235.3	250.0	259.7	272.0	282.5	297.3	308.6	323.4	343.1	364.5
11. Social transfers other than in kind	61.8	100.3	142.6	198.8	209.8	217.7	225.7	239.9	247.2	251.1	250.8	253.0	257.3	269.7	280.2
12. Interest	14.7	60.6	59.7	60.4	46.2	44.3	41.4	36.8	33.9	28.6	26.4	25.9	23.9	22.3	21.8
13. Subsidies	6.4	10.5	18.5	27.6	31.5	32.1	34.0	33.8	33.7	35.6	36.3	38.0	39.2	40.4	41.8
14. Other current expenditure	4.7	9.2	17.8	34.9	51.3	55.7	56.6	58.8	59.8	63.8	67.1	67.3	70.0	72.5	74.2
15. Total current expenditure	192.8	344.8	449.8	579.0	663.9	693.2	717.9	740.5	763.6	780.5	801.7	822.9	850.9	891.4	931.1
16. Gross saving	2.7	2.9	4.1	-9.9	51.6	39.2	26.2	22.0	51.5	102.7	109.2	101.7	92.1	49.4	38.7
17. Capital transfers received	2.3	3.5	5.4	5.6	7.1	6.9	8.4	7.3	12.2	9.9	11.3	11.8	11.4	11.4	11.4
18. Total revenue	197.8	351.1	459.2	574.7	722.6	739.2	752.5	769.8	827.3	893.2	922.2	936.4	954.4	952.2	981.2
19. Gross fixed capital formation	12.1	13.1	14.0	18.1	21.6	25.2	24.1	22.2	27.2	27.4	31.7	29.9	31.4	32.8	34.1
20. Other capital expenditure	2.0	2.2	6.3	7.2	6.6	4.2	5.5	5.7	6.0	4.8	5.1	8.1	17.7	8.6	8.8
21. Total expenditure	206.9	360.1	470.0	604.2	692.1	722.6	747.5	768.4	796.9	812.6	838.6	860.9	900.0	932.8	973.9
22. Tax burden	170.1	301.3	391.7	497.9	639.4	647.8	657.5	673.2	719.2	786.0	808.8	823.5	838.2	835.7	859.8
23. Net lending (+) or net borrowing (-)	-9.1	-9.0	-10.8	-29.1	30.4	20.0	3.0	-0.6	29.3	80.6	84.5	76.3	54.5	19.5	7.2

Table 21B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Denmark****(percentage of GDP at current market prices (excessive deficit procedure))**

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	17.4	16.9	16.4	16.8	17.0	17.2	17.4	17.2	17.4	17.7	17.8	17.7	17.4	17.2	17.0
2. Current taxes on income and wealth	24.6	27.2	28.9	30.7	30.3	29.3	29.1	29.3	30.2	31.6	30.1	29.5	28.7	27.4	27.4
3. Social contributions	1.8	2.8	1.7	2.1	2.6	2.6	2.1	2.1	2.1	2.0	1.9	1.9	1.9	1.9	1.9
4. Of which actual social contributions	0.8	1.8	1.0	1.1	1.8	1.8	1.2	1.3	1.2	1.1	1.1	1.0	1.0	1.0	1.0
5. Other current revenue	6.0	6.8	7.0	6.2	5.4	5.8	5.7	5.7	5.9	5.7	5.7	5.5	5.5	5.3	5.4
6. Total current revenue	49.8	53.6	54.0	55.8	55.3	54.8	54.2	54.4	55.6	57.0	55.5	54.5	53.4	51.8	51.6
7. Government consumption expenditure	26.8	25.3	25.1	25.2	25.1	25.7	26.2	26.5	26.5	25.9	25.7	25.9	26.1	26.8	27.3
8. Of which compensation of employees	17.7	17.0	17.3	17.2	17.1	17.4	17.8	18.0	17.8	17.3	16.9	16.8	16.7	17.1	17.2
9. Collective consumption	8.6	7.9	8.6	8.2	8.0	8.1	8.0	8.0	8.0	7.7	7.5	7.7	7.8	7.9	7.9
10. Social transfers in kind	18.2	17.5	16.5	17.0	17.2	17.6	18.2	18.5	18.6	18.2	18.1	18.2	18.3	18.9	19.4
11. Social transfers other than in kind	15.7	15.5	17.0	19.5	16.2	16.3	16.4	17.1	16.9	16.2	15.3	14.9	14.6	14.9	14.9
12. Interest	3.7	9.3	7.1	5.9	3.6	3.3	3.0	2.6	2.3	1.8	1.6	1.5	1.4	1.2	1.2
13. Subsidies	1.6	1.6	2.2	2.7	2.4	2.4	2.5	2.4	2.3	2.3	2.2	2.2	2.2	2.2	2.2
14. Other current expenditure	1.2	1.4	2.1	3.4	4.0	4.2	4.1	4.2	4.1	4.1	4.1	4.0	4.0	4.0	3.9
15. Total current expenditure	49.1	53.2	53.5	56.8	51.3	51.9	52.3	52.9	52.1	50.4	48.8	48.5	48.2	49.1	49.6
16. Gross saving	0.7	0.4	0.5	-1.0	4.0	2.9	1.9	1.6	3.5	6.6	6.7	6.0	5.2	2.7	2.1
17. Capital transfers received	0.6	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.8	0.6	0.7	0.7	0.6	0.6	0.6
18. Total revenue	50.3	54.1	54.6	56.4	55.8	55.3	54.8	55.0	56.4	57.7	56.2	55.2	54.0	52.4	52.2
19. Gross fixed capital formation	3.1	2.0	1.7	1.8	1.7	1.9	1.8	1.6	1.9	1.8	1.9	1.8	1.8	1.8	1.8
20. Other capital expenditure	0.5	0.3	0.7	0.7	0.5	0.3	0.4	0.4	0.4	0.3	0.3	0.5	1.0	0.5	0.5
21. Total expenditure	52.7	55.5	55.9	59.3	53.5	54.1	54.5	54.9	54.4	52.5	51.1	50.8	50.9	51.4	51.9
22. Tax burden	43.3	46.5	46.6	48.8	49.4	48.5	47.9	48.1	49.1	50.8	49.3	48.5	47.4	46.0	45.8
23. Net lending (+) or net borrowing (-)	-2.3	-1.4	-1.3	-2.9	2.3	1.5	0.2	0.0	2.0	5.2	5.2	4.5	3.1	1.1	0.4

Table 21C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	6.2	9.9	0.7	4.1	0.3	4.4	3.7	1.3	5.8	7.5	6.3	3.0	2.2	1.8	2.2
2. Current taxes on income and wealth	12.6	13.1	2.8	4.9	7.1	-0.2	2.1	3.0	7.5	10.6	1.1	1.1	1.3	-1.8	3.4
3. Social contributions	22.4	8.1	-16.7	-1.9	13.8	1.8	-17.3	3.5	2.9	2.1	0.7	-0.4	4.8	3.5	2.0
4. Of which actual social contributions	30.5	9.9	-23.7	3.7	17.4	-0.4	-28.0	2.4	1.3	0.3	-1.0	-0.8	4.8	3.5	2.0
5. Other current revenue	17.5	1.2	-4.6	-4.1	3.7	10.5	1.4	3.1	8.5	1.3	5.5	-0.6	4.2	-0.1	4.8
6. Total current revenue	11.2	10.2	0.4	3.3	4.9	2.4	1.6	2.5	6.9	8.3	3.1	1.5	2.0	-0.2	3.1
7. Government consumption expenditure	14.7	6.0	3.2	3.1	4.1	5.6	4.9	3.1	4.8	3.1	5.0	4.2	5.0	5.7	5.4
8. Of which compensation of employees	12.7	5.2	2.9	3.8	4.2	5.2	4.7	3.5	3.5	2.4	4.0	2.2	4.1	4.8	4.3
9. Collective consumption	17.0	5.0	11.0	0.3	3.4	4.9	2.1	1.2	4.9	1.5	4.3	5.1	5.3	4.6	3.6
10. Social transfers in kind	13.6	6.4	-0.4	4.6	4.4	5.9	6.2	3.9	4.7	3.9	5.2	3.8	4.8	6.1	6.2
11. Social transfers other than in kind	16.1	3.7	1.5	1.7	2.7	3.8	3.7	6.3	3.1	1.6	-0.1	0.9	1.7	4.8	3.9
12. Interest	20.9	12.0	4.9	0.6	-5.9	-4.1	-6.6	-11.0	-7.8	-15.8	-7.6	-2.0	-7.6	-6.9	-2.0
13. Subsidies	30.6	1.9	7.7	1.4	0.0	2.1	5.8	-0.8	-0.3	5.9	1.8	4.9	3.1	3.2	3.5
14. Other current expenditure 1)	-0.2	-0.1	-0.1	0.3	0.0	0.2	0.0	0.1	-0.1	0.0	0.0	-0.1	0.0	0.0	0.0
15. Total current expenditure	15.5	6.0	2.9	2.8	2.9	4.4	3.6	3.1	3.1	2.2	2.7	2.6	3.4	4.8	4.4
16. Gross saving 1)	-1.8	2.1	-1.4	0.3	0.9	-1.1	-1.0	-0.3	1.9	3.1	0.0	-0.7	-0.8	-2.5	-0.7
17. Capital transfers received	13.9	106.6	98.0	36.2	3.9	-3.4	22.7	-13.3	66.5	-18.2	13.6	4.4	-3.4	0.0	0.0
18. Total revenue	11.2	10.7	1.0	3.5	4.9	2.3	1.8	2.3	7.5	8.0	3.3	1.5	1.9	-0.2	3.0
19. Gross fixed capital formation	-1.9	16.8	-4.2	1.9	7.1	16.8	-4.5	-7.6	22.5	0.4	16.0	-5.8	5.0	4.5	4.0
20. Other capital expenditure 1)	0.2	0.0	0.7	0.0	0.0	-0.2	0.1	0.0	0.0	-0.1	0.0	0.2	0.5	-0.5	0.0
21. Total expenditure	14.7	6.4	3.9	2.8	3.1	4.4	3.4	2.8	3.7	2.0	3.2	2.7	4.5	3.6	4.4
22. Tax burden	10.3	11.9	0.8	4.6	5.1	1.3	1.5	2.4	6.8	9.3	2.9	1.8	1.8	-0.3	2.9
23. Net lending (+) or net borrowing (-) 1)	-1.6	2.2	-1.6	0.4	1.0	-0.8	-1.3	-0.3	2.0	3.2	-0.1	-0.7	-1.4	-2.0	-0.7

1) Changes in GDP ratios.

Table 21D**Contributions to the change in the general government gross debt ratio****Denmark**

	1991	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	2.9	2.9	0.0	-1.3	-2.3	-1.5	-0.2	0.0	-2.0	-5.2	-5.2	-4.5	-3.1	-1.1	-0.4
2. Interest payments (% of GDP)	7.1	5.9	4.5	4.0	3.6	3.3	3.0	2.6	2.3	1.8	1.6	1.5	1.4	1.2	1.2
3. Implicit interest rate 2)	11.9	8.1	7.1	6.9	6.6	6.6	6.5	5.7	5.3	4.5	4.7	5.2	5.4	6.0	5.7
4. Nominal GDP growth rate	4.0	4.4	3.4	4.3	6.6	3.2	2.8	2.0	4.7	5.6	6.0	3.3	4.1	2.8	3.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	2.9	2.9	0.0	-1.3	-2.3	-1.5	-0.2	0.0	-2.0	-5.2	-5.2	-4.5	-3.1	-1.1	-0.4
6. Contribution of nominal GDP growth	-2.4	-3.2	-2.1	-2.5	-3.6	-1.6	-1.3	-0.9	-2.0	-2.3	-2.1	-1.0	-1.0	-0.6	-0.7
7. Stock-flow adjustment 3)	0.3	-3.7	-2.2	0.4	0.2	-1.2	0.9	-0.1	2.0	0.1	1.3	1.2	-0.9	1.6	0.1
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-4.2	-3.1	-4.5	-5.4	-5.9	-4.8	-3.2	-2.6	-4.3	-7.0	-6.8	-6.0	-4.4	-2.3	-1.5
9. Snow-ball effect	4.7	2.7	2.4	1.5	0.0	1.7	1.7	1.7	0.3	-0.5	-0.5	0.5	0.3	0.7	0.5
10. Stock-flow adjustment 3)	0.3	-3.7	-2.2	0.4	0.2	-1.2	0.9	-0.1	2.0	0.1	1.3	1.2	-0.9	1.6	0.1
(% of GDP)															
11. Change in gross debt 5)	0.8	-4.0	-4.4	-3.4	-5.7	-4.3	-0.6	-1.0	-2.0	-7.4	-5.9	-4.3	-5.0	0.0	-1.0
12. Level of gross debt (end of year)	62.8	72.5	60.8	57.4	51.7	47.4	46.8	45.8	43.8	36.4	30.5	26.2	21.1	21.1	20.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 22A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Estonia

(Mrd EEK)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	7.6	9.6	9.8	9.8	11.9	13.5	15.2	16.6	18.3	22.8	27.6	33.0	33.1	34.0	35.4
2. Current taxes on income and wealth	5.3	6.5	8.2	8.2	7.5	7.9	9.2	11.0	12.0	12.2	14.8	18.7	19.9	20.6	21.0
3. Social contributions	6.6	8.0	8.8	9.3	10.6	11.7	13.4	14.6	15.8	18.1	21.4	26.6	30.3	32.0	33.2
4. Of which actual social contributions	6.6	8.0	8.8	9.3	10.5	11.6	13.4	14.4	15.7	17.9	21.2	26.3	30.1	31.7	32.9
5. Other current revenue	2.6	3.5	3.2	3.2	4.3	4.7	5.7	7.1	7.3	7.9	10.8	11.0	12.4	13.8	15.1
6. Total current revenue	22.1	27.5	30.0	30.5	34.2	37.7	43.5	49.2	53.5	61.1	74.5	89.3	95.8	100.4	104.7
7. Government consumption expenditure	13.2	14.7	16.3	18.4	19.0	20.5	22.4	25.0	26.7	30.1	33.9	41.2	49.8	51.9	54.8
8. Of which compensation of employees	6.4	7.4	8.2	9.9	10.4	11.1	12.5	13.9	15.4	17.3	19.4	23.9	28.6	30.1	31.3
9. Collective consumption	5.2	6.3	7.2	8.3	8.8	9.4	10.3	11.8	12.0	13.6	15.2	18.8	22.7	23.9	25.1
10. Social transfers in kind	7.9	8.3	9.1	10.1	10.3	11.1	12.1	13.1	14.7	16.5	18.7	22.4	27.1	28.0	29.7
11. Social transfers other than in kind	5.6	6.6	7.6	8.8	9.1	9.9	10.8	12.0	14.0	15.9	18.3	21.5	26.6	30.2	32.2
12. Interest	0.2	0.2	0.4	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.7
13. Subsidies	0.5	0.5	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.5	1.9	2.0	2.5	2.1	2.1
14. Other current expenditure	0.2	0.8	0.9	1.2	1.4	1.4	1.9	2.6	3.5	4.2	4.5	5.4	6.1	6.9	7.3
15. Total current expenditure	19.7	22.8	26.3	29.7	30.8	33.1	36.6	41.0	45.7	52.0	58.9	70.5	85.5	91.5	96.8
16. Gross saving	2.4	4.7	3.7	0.8	3.4	4.6	6.9	8.2	7.8	9.1	15.5	18.9	10.3	8.9	7.9
17. Capital transfers received	0.2	0.2	0.3	0.3	0.4	0.2	0.4	0.6	0.5	0.6	1.6	1.9	2.0	2.7	3.4
18. Total revenue	22.3	27.7	30.3	30.8	34.6	37.9	43.8	49.8	54.0	61.7	76.1	91.2	97.8	103.1	108.0
19. Gross fixed capital formation	2.5	3.0	3.8	3.6	3.6	4.5	6.5	6.0	5.7	6.9	10.4	13.0	14.5	16.0	17.4
20. Other capital expenditure	0.2	0.4	0.7	0.4	0.4	0.4	0.5	0.5	0.0	0.2	0.8	1.3	1.4	1.6	1.8
21. Total expenditure	22.5	26.2	30.9	33.7	34.8	38.0	43.5	47.5	51.5	59.1	70.1	84.8	101.4	109.1	116.0
22. Tax burden	19.5	24.0	26.8	27.3	29.8	32.8	37.8	42.0	46.3	53.6	64.3	78.9	84.2	87.6	90.6
23. Net lending (+) or net borrowing (-)	-0.2	1.5	-0.5	-2.9	-0.2	-0.1	0.3	2.3	2.5	2.6	6.0	6.4	-3.6	-6.0	-8.0

Table 22B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Estonia**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.4	13.7	12.5	11.8	12.4	12.4	12.5	12.2	12.1	13.2	13.4	13.8	12.9	12.7	12.5
2. Current taxes on income and wealth	9.3	9.3	10.4	9.8	7.8	7.3	7.6	8.1	8.0	7.0	7.2	7.8	7.7	7.7	7.4
3. Social contributions	11.7	11.4	11.3	11.1	11.1	10.8	11.1	10.7	10.5	10.4	10.4	11.1	11.8	11.9	11.8
4. Of which actual social contributions	11.7	11.4	11.2	11.1	11.0	10.8	11.0	10.6	10.4	10.3	10.3	11.0	11.7	11.8	11.7
5. Other current revenue	4.5	5.0	4.1	3.8	4.5	4.4	4.7	5.2	4.9	4.5	5.3	4.6	4.8	5.1	5.4
6. Total current revenue	38.9	39.4	38.3	36.5	35.8	34.9	35.8	36.2	35.4	35.2	36.3	37.4	37.2	37.5	37.1
7. Government consumption expenditure	23.2	21.0	20.8	22.1	19.9	19.0	18.5	18.4	17.7	17.3	16.5	17.2	19.4	19.4	19.4
8. Of which compensation of employees	11.3	10.6	10.5	11.8	10.9	10.3	10.3	10.2	10.2	10.0	9.5	10.0	11.1	11.2	11.1
9. Collective consumption	9.2	9.0	9.2	9.9	9.2	8.7	8.5	8.7	7.9	7.8	7.4	7.9	8.8	8.9	8.9
10. Social transfers in kind	14.0	11.9	11.6	12.1	10.7	10.2	10.0	9.7	9.8	9.5	9.1	9.4	10.5	10.5	10.5
11. Social transfers other than in kind	9.9	9.5	9.7	10.6	9.6	9.1	8.9	8.9	9.2	9.1	8.9	9.0	10.3	11.3	11.4
12. Interest	0.4	0.3	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
13. Subsidies	0.8	0.8	1.4	1.2	1.1	1.0	1.0	0.9	0.8	0.9	0.9	0.8	1.0	0.8	0.8
14. Other current expenditure	0.4	1.2	1.2	1.5	1.4	1.3	1.6	1.9	2.3	2.4	2.2	2.3	2.4	2.6	2.6
15. Total current expenditure	34.7	32.7	33.6	35.6	32.3	30.6	30.1	30.2	30.3	30.0	28.7	29.5	33.2	34.2	34.3
16. Gross saving	4.2	6.7	4.7	0.9	3.6	4.3	5.7	6.0	5.1	5.2	7.6	7.9	4.0	3.3	2.8
17. Capital transfers received	0.3	0.3	0.4	0.3	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.8	1.0	1.2
18. Total revenue	39.2	39.7	38.7	36.8	36.2	35.0	36.1	36.6	35.7	35.5	37.1	38.2	38.0	38.5	38.3
19. Gross fixed capital formation	4.4	4.3	4.9	4.3	3.8	4.1	5.3	4.4	3.8	4.0	5.1	5.4	5.6	6.0	6.2
20. Other capital expenditure	0.4	0.5	0.9	0.4	0.4	0.4	0.4	0.4	0.0	0.1	0.4	0.6	0.6	0.6	0.7
21. Total expenditure	39.6	37.5	39.4	40.3	36.5	35.1	35.9	34.9	34.1	34.0	34.2	35.5	39.4	40.7	41.1
22. Tax burden	34.4	34.4	34.2	32.7	31.2	30.3	31.1	30.9	30.7	30.9	31.3	33.0	32.7	32.7	32.1
23. Net lending (+) or net borrowing (-)	-0.4	2.2	-0.7	-3.5	-0.2	-0.1	0.3	1.7	1.7	1.5	2.9	2.7	-1.4	-2.2	-2.8

Table 22C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Estonia

(EEK; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	34.2	25.9	2.2	-0.1	21.0	13.4	13.0	8.8	10.3	25.1	20.6	19.8	0.2	2.8	4.0
2. Current taxes on income and wealth	11.7	23.2	25.9	0.3	-8.8	5.3	16.6	19.7	9.7	1.6	21.0	26.5	6.4	3.6	1.6
3. Social contributions	24.6	20.1	10.9	5.4	13.5	10.4	15.2	8.3	8.7	14.5	17.9	24.4	14.1	5.4	3.9
4. Of which actual social contributions	24.4	20.1	10.9	5.3	13.5	10.4	14.8	8.1	8.6	14.4	18.0	24.4	14.1	5.4	3.9
5. Other current revenue	5.5	35.6	-7.8	-0.6	34.4	9.8	19.8	25.8	3.1	7.3	36.8	2.3	12.9	10.9	9.5
6. Total current revenue	21.7	24.7	9.0	1.6	12.1	10.3	15.3	13.1	8.7	14.2	22.0	19.9	7.2	4.9	4.2
7. Government consumption expenditure	19.3	11.2	11.4	12.8	3.3	7.7	9.3	11.4	7.0	12.6	12.5	21.7	21.0	4.2	5.5
8. Of which compensation of employees	25.1	15.4	11.4	19.9	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.6	5.3	4.0
9. Collective consumption	24.4	20.3	14.8	14.4	5.9	7.5	9.2	14.5	1.4	13.5	11.9	23.7	20.6	5.5	5.0
10. Social transfers in kind	16.2	5.2	8.8	11.6	1.2	7.9	9.3	8.7	12.1	12.0	13.0	20.0	21.4	3.2	5.9
11. Social transfers other than in kind	36.2	18.1	14.8	16.1	3.7	8.2	9.1	11.6	15.9	13.6	15.4	17.4	23.9	13.5	6.7
12. Interest	0.6	-16.6	125.0	-43.2	-17.7	-19.6	60.6	10.9	20.7	-6.4	6.5	14.0	0.2	34.0	28.1
13. Subsidies	36.2	12.2	100.4	-8.2	6.8	6.7	6.0	-1.3	-0.4	27.5	27.0	5.2	27.0	-17.6	2.0
14. Other current expenditure 1)	0.7	0.8	0.0	0.3	-0.1	-0.1	0.3	0.3	0.4	0.1	-0.2	0.0	0.1	0.2	0.0
15. Total current expenditure	26.3	16.0	15.4	12.8	3.6	7.4	10.6	12.2	11.3	13.8	13.4	19.6	21.3	7.0	5.8
16. Gross saving 1)	-1.7	2.5	-2.0	-3.8	2.6	0.7	1.4	0.3	-0.8	0.1	2.4	0.3	-3.9	-0.7	-0.5
17. Capital transfers received	-12.7	21.1	50.2	-14.6	55.3	-57.2	115.2	56.8	-10.1	15.8	173.7	17.8	7.0	33.0	25.0
18. Total revenue	21.4	24.6	9.3	1.4	12.5	9.5	15.7	13.5	8.5	14.2	23.4	19.9	7.2	5.4	4.8
19. Gross fixed capital formation	15.4	19.6	26.6	-6.9	0.9	24.3	44.6	-7.7	-3.6	20.6	49.9	25.0	11.7	10.2	9.0
20. Other capital expenditure 1)	0.2	0.1	0.4	-0.4	0.0	-0.1	0.0	0.0	-0.3	0.1	0.3	0.2	0.0	0.0	0.0
21. Total expenditure	25.7	16.8	17.7	9.1	3.4	9.0	14.6	9.1	8.4	14.8	18.7	20.9	19.6	7.6	6.3
22. Tax burden	24.2	23.2	11.5	1.8	9.4	9.8	15.3	11.1	10.3	15.8	19.9	22.7	6.6	4.0	3.5
23. Net lending (+) or net borrowing (-) 1)	-1.4	2.5	-2.9	-2.8	3.2	0.2	0.3	1.4	0.0	-0.2	1.4	-0.2	-4.1	-0.8	-0.6

1) Changes in GDP ratios.

Table 22D**Contributions to the change in the general government gross debt ratio****Estonia**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	0.4	-2.2	0.7	3.5	0.2	0.1	-0.3	-1.7	-1.7	-1.5	-2.9	-2.7	1.4	2.2	2.8
2. Interest payments (% of GDP)	0.4	0.3	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
3. Implicit interest rate 2)	5.8	4.5	9.9	5.6	4.0	3.2	4.9	4.2	4.6	4.2	4.4	4.5	4.7	4.8	5.1
4. Nominal GDP growth rate	31.4	23.2	12.2	6.4	14.4	13.3	12.2	12.1	11.0	14.9	18.2	16.5	7.8	4.0	5.3
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	0.4	-2.2	0.7	3.5	0.2	0.1	-0.3	-1.7	-1.7	-1.5	-2.9	-2.7	1.4	2.2	2.8
6. Contribution of nominal GDP growth	-2.1	-1.4	-0.7	-0.3	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.7	-0.6	-0.3	-0.2	-0.2
7. Stock-flow adjustment 3)	0.2	2.3	-0.7	-2.6	-0.3	0.2	1.6	2.2	1.7	1.6	3.3	2.5	-0.4	-1.3	-1.4
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	0.0	-2.4	0.1	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.7	-3.1	-2.9	1.3	2.0	2.6
9. Snow-ball effect	-1.7	-1.1	-0.1	0.0	-0.5	-0.5	-0.3	-0.4	-0.3	-0.5	-0.5	-0.4	-0.1	0.0	0.0
10. Stock-flow adjustment 3)	0.2	2.3	-0.7	-2.6	-0.3	0.2	1.6	2.2	1.7	1.6	3.3	2.5	-0.4	-1.3	-1.4
(% of GDP)															
11. Change in gross debt 5)	-1.6	-1.2	-0.7	0.5	-0.8	-0.3	0.8	-0.1	-0.5	-0.5	-0.3	-0.8	0.7	0.8	1.2
12. Level of gross debt (end of year)	7.4	6.2	5.5	6.0	5.2	4.8	5.6	5.5	5.0	4.5	4.3	3.5	4.2	5.0	6.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 23A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Latvia

(Mrd LVL)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	0.407	0.504	0.595	0.584	0.586	0.615	0.647	0.773	0.870	1.121	1.430	1.806	1.878	1.822	1.849
2. Current taxes on income and wealth	0.218	0.274	0.317	0.327	0.346	0.394	0.449	0.483	0.588	0.715	0.949	1.357	1.583	1.589	1.620
3. Social contributions	0.340	0.388	0.429	0.465	0.479	0.488	0.544	0.579	0.661	0.779	1.007	1.325	1.501	1.527	1.553
4. Of which actual social contributions	0.339	0.386	0.428	0.455	0.470	0.481	0.534	0.567	0.648	0.760	0.979	1.286	1.453	1.475	1.496
5. Other current revenue	0.155	0.130	0.195	0.209	0.198	0.192	0.266	0.278	0.429	0.475	0.707	0.665	0.733	0.780	0.819
6. Total current revenue	1.120	1.296	1.536	1.585	1.609	1.689	1.907	2.114	2.547	3.091	4.092	5.154	5.695	5.717	5.841
7. Government consumption expenditure	0.664	0.748	0.923	0.966	0.988	1.068	1.208	1.371	1.451	1.581	1.855	2.533	3.103	3.290	3.456
8. Of which compensation of employees	0.341	0.380	0.430	0.480	0.513	0.534	0.603	0.685	0.781	0.910	1.122	1.607	1.960	2.058	2.140
9. Collective consumption	0.345	0.388	0.502	0.506	0.487	0.545	0.613	0.715	0.733	0.815	0.953	1.296	1.592	1.688	1.773
10. Social transfers in kind	0.319	0.360	0.421	0.460	0.501	0.523	0.595	0.657	0.718	0.766	0.902	1.237	1.511	1.602	1.683
11. Social transfers other than in kind	0.403	0.455	0.533	0.637	0.588	0.583	0.584	0.604	0.684	0.758	0.902	1.056	1.320	1.557	1.651
12. Interest	0.044	0.033	0.029	0.028	0.046	0.048	0.043	0.044	0.054	0.052	0.055	0.068	0.084	0.127	0.200
13. Subsidies	0.025	0.036	0.046	0.060	0.047	0.035	0.042	0.054	0.045	0.049	0.072	0.090	0.100	0.110	0.110
14. Other current expenditure	-0.081	-0.028	-0.082	-0.093	-0.073	-0.106	-0.027	-0.029	0.112	0.301	0.556	0.552	0.603	0.572	0.529
15. Total current expenditure	1.054	1.245	1.448	1.598	1.597	1.628	1.849	2.044	2.346	2.741	3.441	4.298	5.209	5.656	5.945
16. Gross saving	0.066	0.051	0.089	-0.012	0.012	0.061	0.057	0.070	0.201	0.350	0.651	0.856	0.485	0.061	-0.104
17. Capital transfers received	0.022	0.065	0.060	0.032	0.034	0.007	0.015	0.006	0.036	0.101	0.121	0.115	0.230	0.190	0.230
18. Total revenue	1.142	1.361	1.596	1.618	1.642	1.696	1.922	2.120	2.583	3.192	4.213	5.269	5.925	5.907	6.071
19. Gross fixed capital formation	0.072	0.045	0.055	0.062	0.063	0.058	0.073	0.152	0.231	0.308	0.520	0.792	0.895	1.002	1.063
20. Other capital expenditure	0.030	0.030	0.093	0.123	0.113	0.119	0.130	0.028	0.082	0.176	0.276	0.170	0.182	0.149	0.112
21. Total expenditure	1.156	1.319	1.595	1.782	1.774	1.805	2.053	2.224	2.660	3.224	4.237	5.260	6.286	6.808	7.120
22. Tax burden	0.964	1.164	1.339	1.365	1.402	1.490	1.630	1.823	2.121	2.628	3.400	4.484	4.950	4.924	5.009
23. Net lending (+) or net borrowing (-)	-0.014	0.042	0.001	-0.165	-0.131	-0.109	-0.131	-0.103	-0.076	-0.033	-0.024	0.009	-0.362	-0.901	-1.049

Table 23B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Latvia****(percentage of GDP at current market prices (excessive deficit procedure))**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.0	13.9	15.0	13.7	12.3	11.8	11.2	12.1	11.7	12.4	12.8	12.9	11.8	11.3	10.9
2. Current taxes on income and wealth	7.0	7.5	8.0	7.7	7.3	7.6	7.8	7.6	7.9	7.9	8.5	9.7	10.0	9.9	9.6
3. Social contributions	10.9	10.7	10.8	10.9	10.1	9.4	9.5	9.1	8.9	8.6	9.0	9.5	9.4	9.5	9.2
4. Of which actual social contributions	10.8	10.6	10.8	10.7	9.9	9.2	9.3	8.9	8.7	8.4	8.8	9.2	9.1	9.2	8.8
5. Other current revenue	4.9	3.6	4.9	4.9	4.2	3.7	4.6	4.4	5.8	5.2	6.3	4.8	4.6	4.8	4.8
6. Total current revenue	35.8	35.7	38.7	37.2	33.9	32.4	33.1	33.1	34.3	34.1	36.6	36.9	35.8	35.5	34.5
7. Government consumption expenditure	21.2	20.6	23.2	22.7	20.8	20.5	21.0	21.4	19.5	17.4	16.6	18.1	19.5	20.4	20.4
8. Of which compensation of employees	10.9	10.5	10.8	11.3	10.8	10.2	10.5	10.7	10.5	10.0	10.0	11.5	12.3	12.8	12.6
9. Collective consumption	11.0	10.7	12.6	11.9	10.3	10.4	10.6	11.2	9.9	9.0	8.5	9.3	10.0	10.5	10.5
10. Social transfers in kind	10.2	9.9	10.6	10.8	10.5	10.0	10.3	10.3	9.7	8.5	8.1	8.9	9.5	9.9	9.9
11. Social transfers other than in kind	12.9	12.5	13.4	14.9	12.4	11.2	10.1	9.4	9.2	8.4	8.1	7.6	8.3	9.7	9.7
12. Interest	1.4	0.9	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.6	0.5	0.5	0.5	0.8	1.2
13. Subsidies	0.8	1.0	1.1	1.4	1.0	0.7	0.7	0.8	0.6	0.5	0.6	0.6	0.6	0.7	0.6
14. Other current expenditure	-2.6	-0.8	-2.1	-2.2	-1.5	-2.0	-0.5	-0.4	1.5	3.3	5.0	4.0	3.8	3.5	3.1
15. Total current expenditure	33.7	34.3	36.5	37.5	33.6	31.2	32.1	32.0	31.6	30.3	30.8	30.8	32.8	35.1	35.1
16. Gross saving	2.1	1.4	2.2	-0.3	0.2	1.2	1.0	1.1	2.7	3.9	5.8	6.1	3.1	0.4	-0.6
17. Capital transfers received	0.7	1.8	1.5	0.8	0.7	0.1	0.3	0.1	0.5	1.1	1.1	0.8	1.4	1.2	1.4
18. Total revenue	36.5	37.5	40.2	37.9	34.6	32.5	33.4	33.2	34.7	35.2	37.7	37.7	37.3	36.7	35.8
19. Gross fixed capital formation	2.3	1.2	1.4	1.5	1.3	1.1	1.3	2.4	3.1	3.4	4.7	5.7	5.6	6.2	6.3
20. Other capital expenditure	1.0	0.8	2.3	2.9	2.4	2.3	2.3	0.4	1.1	1.9	2.5	1.2	1.1	0.9	0.7
21. Total expenditure	36.9	36.3	40.2	41.8	37.3	34.6	35.6	34.8	35.8	35.6	37.9	37.7	39.5	42.3	42.0
22. Tax burden	30.8	32.1	33.7	32.0	29.5	28.5	28.3	28.5	28.5	29.0	30.4	32.1	31.1	30.6	29.6
23. Net lending (+) or net borrowing (-)	-0.4	1.1	0.0	-3.9	-2.8	-2.1	-2.3	-1.6	-1.0	-0.4	-0.2	0.1	-2.3	-5.6	-6.2

Table 23C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	10.7	23.8	18.1	-1.9	0.4	5.0	5.3	19.4	12.5	28.9	27.6	26.3	4.0	-3.0	1.5
2. Current taxes on income and wealth	17.0	25.7	15.6	3.2	5.8	14.0	13.9	7.7	21.5	21.8	32.7	43.0	16.6	0.3	2.0
3. Social contributions	8.2	14.1	10.6	8.4	3.0	1.9	11.5	6.5	14.1	17.9	29.2	31.7	13.2	1.8	1.7
4. Of which actual social contributions	8.3	13.9	10.7	6.3	3.5	2.2	11.1	6.1	14.3	17.4	28.8	31.4	13.0	1.5	1.4
5. Other current revenue	63.3	-16.0	50.0	7.3	-5.3	-3.3	39.0	4.5	54.2	10.7	48.7	-5.8	10.2	6.4	5.0
6. Total current revenue	16.3	15.7	18.5	3.2	1.5	5.0	12.9	10.9	20.5	21.3	32.4	25.9	10.5	0.4	2.2
7. Government consumption expenditure	11.7	12.7	23.4	4.7	2.3	8.1	13.0	13.5	5.8	8.9	17.4	36.5	22.5	6.0	5.0
8. Of which compensation of employees	16.9	11.5	13.0	11.6	6.9	4.2	12.9	13.5	14.0	16.6	23.3	43.1	22.0	5.0	4.0
9. Collective consumption	12.4	12.4	29.5	0.9	-3.8	11.9	12.4	16.6	2.6	11.2	16.9	36.0	22.9	6.0	5.0
10. Social transfers in kind	11.0	13.0	16.9	9.2	8.9	4.5	13.7	10.4	9.4	6.6	17.9	37.1	22.1	6.0	5.0
11. Social transfers other than in kind	21.5	13.1	17.0	19.6	-7.7	-0.8	0.1	3.4	13.2	10.8	19.1	17.0	25.0	18.0	6.0
12. Interest	82.9	-24.3	-13.2	-2.4	65.7	2.7	-10.8	3.7	23.5	-5.1	7.0	22.1	23.7	51.6	57.4
13. Subsidies	-19.5	45.9	25.8	31.1	-20.7	-27.0	22.6	26.1	-15.4	9.2	46.1	24.5	11.2	10.0	0.0
14. Other current expenditure 1)	-1.0	1.8	-1.3	-0.1	0.7	-0.5	1.6	0.0	1.9	1.8	1.7	-1.0	-0.2	-0.2	-0.4
15. Total current expenditure	12.3	18.1	16.3	10.4	0.0	1.9	13.6	10.5	14.8	16.8	25.6	24.9	21.2	8.6	5.1
16. Gross saving 1)	1.2	-0.7	0.8	-2.5	0.5	0.9	-0.2	0.1	1.6	1.2	2.0	0.3	-3.1	-2.7	-1.0
17. Capital transfers received	418.8	189.2	-7.4	-45.7	3.5	-79.9	121.4	-58.3	477.0	181.8	19.2	-4.5	99.7	-17.4	21.1
18. Total revenue	18.1	19.1	17.3	1.4	1.5	3.2	13.3	10.3	21.8	23.6	32.0	25.1	12.4	-0.3	2.8
19. Gross fixed capital formation	44.2	-38.1	22.3	13.6	2.3	-9.1	26.5	108.0	52.3	33.1	68.9	52.4	13.0	12.0	6.0
20. Other capital expenditure 1)	0.2	-0.2	1.5	0.5	-0.5	-0.1	0.0	-1.8	0.7	0.8	0.5	-1.3	-0.1	-0.2	-0.3
21. Total expenditure	14.7	14.1	20.9	11.7	-0.5	1.7	13.7	8.3	19.6	21.2	31.4	24.1	19.5	8.3	4.6
22. Tax burden	11.2	20.7	15.1	1.9	2.7	6.3	9.4	11.8	16.3	23.9	29.4	31.9	10.4	-0.5	1.7
23. Net lending (+) or net borrowing (-) 1)	1.1	1.6	-1.1	-3.9	1.1	0.7	-0.2	0.7	0.6	0.7	0.1	0.3	-2.3	-3.3	-0.6

1) Changes in GDP ratios.

Table 23D**Contributions to the change in the general government gross debt ratio****Latvia**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	0.4	-1.1	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.2	-0.1	2.3	5.6	6.2
2. Interest payments (% of GDP)	1.4	0.9	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.6	0.5	0.5	0.5	0.8	1.2
3. Implicit interest rate 2)	:	7.6	7.1	7.3	8.7	8.2	5.8	5.7	5.8	4.7	4.9	5.7	6.3	6.5	7.0
4. Nominal GDP growth rate	19.7	16.1	9.3	7.4	11.4	9.9	10.3	11.0	16.3	21.9	23.3	24.9	13.9	1.3	5.2
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	0.4	-1.1	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.2	-0.1	2.3	5.6	6.2
6. Contribution of nominal GDP growth	:	-1.9	-1.0	-0.7	-1.3	-1.1	-1.3	-1.3	-2.0	-2.7	-2.3	-2.1	-1.2	-0.2	-0.9
7. Stock-flow adjustment 3)	:	0.3	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.2	0.4	1.1	1.6	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.0	-2.1	-0.8	3.2	1.8	1.2	1.5	0.9	0.3	-0.2	-0.3	-0.5	1.7	4.8	5.0
9. Snow-ball effect	:	-1.0	-0.2	0.0	-0.3	-0.2	-0.6	-0.6	-1.3	-2.1	-1.8	-1.6	-0.6	0.6	0.3
10. Stock-flow adjustment 3)	:	0.3	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.2	0.4	1.1	1.6	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	-2.8	-1.5	2.9	-0.2	1.7	-0.5	1.1	0.3	-2.5	-1.7	-1.1	2.7	5.4	5.3
12. Level of gross debt (end of year)	13.9	11.1	9.6	12.5	12.3	14.0	13.5	14.6	14.9	12.4	10.7	9.5	12.3	17.7	23.0

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 24A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Lithuania

(Mrd LTL)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	3.88	5.47	6.20	5.99	5.76	5.94	6.47	6.67	6.93	7.95	9.19	11.42	12.78	13.12	13.36
2. Current taxes on income and wealth	2.68	3.54	4.04	4.00	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.17	10.82	11.20
3. Social contributions	2.58	3.40	4.05	4.04	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.78	10.52	11.77	12.67
4. Of which actual social contributions	2.58	3.39	4.05	4.03	4.29	4.35	4.49	4.85	5.26	5.87	6.98	8.46	10.15	11.35	12.22
5. Other current revenue	2.02	2.93	2.41	2.21	2.45	2.01	2.00	1.86	1.82	2.56	2.22	2.55	2.97	3.28	3.62
6. Total current revenue	11.17	15.34	16.71	16.24	16.36	16.11	16.86	17.93	19.64	23.08	26.58	31.84	36.44	39.00	40.85
7. Government consumption expenditure	7.25	9.05	10.89	9.73	10.41	10.43	10.89	11.31	12.16	13.50	15.97	17.88	20.52	22.45	24.08
8. Of which compensation of employees	3.51	4.48	5.69	5.86	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.78	11.70	12.60	13.30
9. Collective consumption	3.31	4.23	5.11	3.88	5.22	4.97	5.11	5.39	5.84	6.26	7.67	8.29	9.37	10.19	10.83
10. Social transfers in kind	3.94	4.82	5.77	5.85	5.19	5.45	5.78	5.92	6.32	7.24	8.29	9.59	11.15	12.27	13.25
11. Social transfers other than in kind	2.88	3.66	4.43	4.95	4.88	5.13	4.83	5.18	5.65	6.19	7.01	9.07	12.34	14.11	15.39
12. Interest	0.28	0.30	0.51	0.65	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.77	0.92	1.11
13. Subsidies	0.40	0.35	0.47	0.46	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.89	1.02	1.13	1.21
14. Other current expenditure	-0.20	0.64	0.11	0.20	-0.80	-0.94	-0.81	-0.74	-0.44	0.55	-0.09	-0.04	-0.06	-0.21	-0.46
15. Total current expenditure	10.60	14.00	16.41	15.98	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.50	34.59	38.41	41.33
16. Gross saving	0.57	1.34	0.30	0.26	0.70	0.35	0.85	1.02	1.25	1.76	2.52	3.34	1.85	0.59	-0.48
17. Capital transfers received	:	0.01	0.00	0.04	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.45	2.00	2.70	3.65
18. Total revenue	11.17	15.35	16.71	16.28	16.40	16.17	17.11	18.17	19.93	23.66	27.43	33.29	38.45	41.71	44.50
19. Gross fixed capital formation	0.80	0.92	1.14	1.13	1.09	1.08	1.49	1.70	2.16	2.49	3.43	5.12	5.98	6.57	7.14
20. Other capital expenditure	:	:	0.53	0.41	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.99	1.02	1.07
21. Total expenditure	12.26	20.11	18.07	17.52	17.87	17.90	18.09	18.89	20.90	24.02	27.80	34.50	41.57	45.99	49.54
22. Tax burden	9.14	12.40	14.29	14.03	13.77	13.93	14.77	16.01	17.72	20.54	24.35	29.36	33.50	35.73	37.22
23. Net lending (+) or net borrowing (-)	-1.09	-4.76	-1.36	-1.24	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.21	-3.12	-4.29	-5.04

Table 24B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Lithuania**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	11.9	13.7	13.9	13.7	12.6	12.2	12.4	11.7	11.1	11.0	11.1	11.6	11.3	10.9	10.7
2. Current taxes on income and wealth	8.2	8.9	9.0	9.2	8.4	7.8	7.5	8.0	8.7	9.0	9.6	9.3	9.0	9.0	9.0
3. Social contributions	7.9	8.5	9.1	9.3	9.4	9.0	8.6	8.5	8.7	8.4	8.7	8.9	9.3	9.8	10.1
4. Of which actual social contributions	7.9	8.5	9.1	9.2	9.4	8.9	8.6	8.5	8.4	8.1	8.4	8.6	8.9	9.4	9.8
5. Other current revenue	6.2	7.3	5.4	5.1	5.4	4.1	3.8	3.3	2.9	3.6	2.7	2.6	2.6	2.7	2.9
6. Total current revenue	34.1	38.4	37.4	37.2	35.8	33.1	32.4	31.5	31.3	32.0	32.1	32.4	32.1	32.4	32.7
7. Government consumption expenditure	22.1	22.6	24.4	22.3	22.8	21.4	20.9	19.9	19.4	18.7	19.3	18.2	18.1	18.6	19.3
8. Of which compensation of employees	10.7	11.2	12.7	13.4	12.1	11.7	11.4	10.8	10.8	10.3	10.4	10.0	10.3	10.5	10.6
9. Collective consumption	10.1	10.6	11.4	8.9	11.4	10.2	9.8	9.5	9.3	8.7	9.3	8.5	8.2	8.5	8.7
10. Social transfers in kind	12.0	12.1	12.9	13.4	11.4	11.2	11.1	10.4	10.1	10.1	10.0	9.8	9.8	10.2	10.6
11. Social transfers other than in kind	8.8	9.2	9.9	11.3	10.7	10.5	9.3	9.1	9.0	8.6	8.5	9.2	10.9	11.7	12.3
12. Interest	0.9	0.7	1.1	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	0.8	0.9
13. Subsidies	1.2	0.9	1.1	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.9	0.9	1.0
14. Other current expenditure	-0.6	1.6	0.2	0.4	-1.7	-1.9	-1.6	-1.3	-0.7	0.8	-0.1	0.0	-0.1	-0.2	-0.4
15. Total current expenditure	32.4	35.0	36.7	36.6	34.2	32.4	30.7	29.7	29.3	29.6	29.1	29.0	30.5	31.9	33.1
16. Gross saving	1.7	3.4	0.7	0.6	1.5	0.7	1.6	1.8	2.0	2.4	3.0	3.4	1.6	0.5	-0.4
17. Capital transfers received	:	0.0	0.0	0.1	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.8	2.2	2.9
18. Total revenue	34.1	38.4	37.4	37.3	35.9	33.2	32.9	31.9	31.8	32.8	33.1	33.9	33.9	34.6	35.6
19. Gross fixed capital formation	2.4	2.3	2.5	2.6	2.4	2.2	2.9	3.0	3.4	3.4	4.1	5.2	5.3	5.5	5.7
20. Other capital expenditure	:	:	1.2	1.0	2.4	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.9	0.8	0.9
21. Total expenditure	37.4	50.3	40.4	40.1	39.1	36.8	34.7	33.2	33.3	33.3	33.6	35.2	36.6	38.2	39.6
22. Tax burden	27.9	31.0	32.0	32.1	30.1	28.6	28.4	28.1	28.3	28.5	29.4	29.9	29.5	29.7	29.8
23. Net lending (+) or net borrowing (-)	-3.3	-11.9	-3.1	-2.8	-3.2	-3.6	-1.9	-1.3	-1.5	-0.5	-0.4	-1.2	-2.7	-3.6	-4.0

Table 24C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	20.3	41.1	13.2	-3.4	-3.9	3.2	8.9	3.2	3.9	14.7	15.6	24.2	11.9	2.7	1.8
2. Current taxes on income and wealth	19.1	31.9	14.2	-0.9	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	11.9	6.4	3.5
3. Social contributions	33.5	31.5	19.4	-0.3	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	19.9	11.9	7.6
4. Of which actual social contributions	33.5	31.5	19.4	-0.3	6.3	1.4	3.4	8.0	8.4	11.6	18.8	21.3	19.9	11.9	7.6
5. Other current revenue	40.3	44.8	-17.7	-8.4	10.8	-17.7	-0.9	-6.8	-2.3	40.9	-13.3	15.0	16.4	10.3	10.4
6. Total current revenue	26.1	37.3	8.9	-2.8	0.7	-1.5	4.7	6.3	9.5	17.5	15.2	19.8	14.5	7.0	4.7
7. Government consumption expenditure	28.7	24.8	20.3	-10.6	7.0	0.1	4.5	3.8	7.5	11.1	18.2	12.0	14.7	9.5	7.2
8. Of which compensation of employees	35.7	27.9	26.8	3.0	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.0	19.7	7.7	5.6
9. Collective consumption	29.3	27.6	20.9	-24.1	34.5	-4.7	2.8	5.4	8.4	7.2	22.6	8.1	12.9	8.8	6.3
10. Social transfers in kind	28.2	22.5	19.7	1.3	-11.2	5.0	6.1	2.4	6.7	14.6	14.5	15.6	16.2	10.0	8.0
11. Social transfers other than in kind	31.4	27.2	21.0	11.8	-1.4	5.0	-5.9	7.4	9.1	9.5	13.3	29.4	36.0	14.3	9.1
12. Interest	200.6	6.1	71.7	26.7	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.5	12.2	19.1	20.4
13. Subsidies	44.0	-11.9	35.2	-3.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	58.7	15.2	10.9	6.5
14. Other current expenditure 1)	0.0	2.2	-1.4	0.2	-2.2	-0.2	0.4	0.3	0.6	1.5	-0.9	0.1	0.0	-0.1	-0.2
15. Total current expenditure	31.9	32.1	17.2	-2.6	-2.0	0.6	1.6	5.7	8.8	15.9	12.9	18.5	21.4	11.0	7.6
16. Gross saving 1)	-1.4	1.6	-2.7	-0.1	0.9	-0.8	0.9	0.1	0.2	0.5	0.6	0.4	-1.8	-1.1	-0.9
17. Capital transfers received	:	:	-79.6	2434.0	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	70.7	37.8	35.0	35.0
18. Total revenue	26.1	37.4	8.9	-2.5	0.7	-1.4	5.8	6.2	9.7	18.7	15.9	21.4	15.5	8.5	6.7
19. Gross fixed capital formation	-8.0	14.9	24.1	-1.0	-3.5	-0.4	38.1	13.5	27.4	15.0	37.9	49.3	16.9	9.8	8.7
20. Other capital expenditure 1)	:	:	:	-0.2	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.5	0.0	0.0	0.0
21. Total expenditure	32.2	64.0	-10.1	-3.0	2.0	0.2	1.1	4.5	10.6	15.0	15.7	24.1	20.5	10.7	7.7
22. Tax burden	23.4	35.7	15.2	-1.8	-1.8	1.2	6.0	8.5	10.7	15.9	18.5	20.6	14.1	6.7	4.2
23. Net lending (+) or net borrowing (-) 1)	-1.7	-8.6	8.8	0.2	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.8	-1.5	-0.8	-0.5

1) Changes in GDP ratios.

Table 24D**Contributions to the change in the general government gross debt ratio****Lithuania**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	3.3	11.9	3.1	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.2	2.7	3.6	4.0
2. Interest payments (% of GDP)	0.9	0.7	1.1	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.7	0.8	0.9
3. Implicit interest rate 2)	9.0	6.4	8.2	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.6	4.7	4.6
4. Nominal GDP growth rate	26.1	22.2	11.8	-2.3	4.7	6.3	7.1	9.4	10.1	14.9	14.9	18.5	15.7	6.1	3.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.3	11.9	3.1	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.2	2.7	3.6	4.0
6. Contribution of nominal GDP growth	-2.5	-2.6	-1.6	0.4	-1.0	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.8	-2.3	-1.0	-0.7
7. Stock-flow adjustment 3)	1.5	-8.0	-0.3	3.0	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.6	0.0	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	2.5	11.2	1.9	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.5	2.1	2.8	3.1
9. Snow-ball effect	-1.6	-1.8	-0.5	1.9	0.7	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.1	-1.6	-0.2	0.2
10. Stock-flow adjustment 3)	1.5	-8.0	-0.3	3.0	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.6	0.0	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	2.3	1.3	1.1	6.2	0.9	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.0	0.4	2.6	3.3
12. Level of gross debt (end of year)	14.3	15.6	16.6	22.8	23.7	23.1	22.3	21.1	19.4	18.4	18.0	17.0	17.5	20.0	23.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 25A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Hungary

(Mrd HUF)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	1177	1328	1592	1855	2177	2343	2568	2957	3331	3415	3561	3976	4230	4313	4479
2. Current taxes on income and wealth	647	777	916	1085	1288	1531	1730	1789	1860	1984	2218	2585	2860	3067	3296
3. Social contributions	974	1225	1427	1519	1749	1971	2213	2383	2559	2781	2997	3465	3769	3967	4159
4. Of which actual social contributions	969	1219	1420	1510	1739	1961	2202	2369	2539	2760	2975	3444	3746	3943	4134
5. Other current revenue	474	567	530	554	627	678	682	731	964	962	1131	1133	1229	1278	1322
6. Total current revenue	3272	3896	4463	5014	5840	6523	7194	7860	8714	9142	9906	11159	12088	12624	13256
7. Government consumption expenditure	1528	1918	2202	2477	2834	3237	3801	4388	4637	4958	5426	5370	5577	5931	6263
8. Of which compensation of employees	751	927	1095	1237	1415	1690	2098	2487	2613	2773	2889	2918	3064	3322	3512
9. Collective consumption	716	924	1031	1157	1366	1554	1780	1984	2068	2172	2430	2462	2549	2712	2860
10. Social transfers in kind	813	993	1171	1320	1468	1683	2021	2404	2569	2786	2996	2908	3028	3220	3402
11. Social transfers other than in kind	957	1098	1355	1521	1677	1914	2281	2612	2884	3204	3554	3872	4188	4391	4599
12. Interest	680	838	786	841	718	703	688	767	907	908	929	1033	1091	1186	1265
13. Subsidies	138	158	161	220	219	262	299	278	330	298	340	359	365	328	343
14. Other current expenditure	-5	-39	11	42	46	96	206	208	381	469	607	634	722	747	774
15. Total current expenditure	3299	3973	4515	5101	5494	6212	7274	8253	9139	9837	10856	11268	11942	12583	13245
16. Gross saving	-27	-77	-51	-87	346	311	-81	-393	-424	-695	-949	-109	146	41	12
17. Capital transfers received	33	31	41	47	55	78	84	82	95	155	227	251	289	369	434
18. Total revenue	3304	3928	4505	5061	5895	6601	7278	7942	8809	9298	10133	11411	12377	12993	13690
19. Gross fixed capital formation	119	226	342	335	433	566	845	658	734	873	1050	903	891	893	946
20. Other capital expenditure	212	262	474	253	359	439	694	391	260	306	432	499	464	468	492
21. Total expenditure	3629	4461	5331	5689	6286	7217	8813	9302	10132	11016	12338	12671	13297	13944	14683
22. Tax burden	2787	3329	3944	4456	5210	5844	6512	7127	7787	8244	8842	10109	10854	11342	11929
23. Net lending (+) or net borrowing (-)	-325	-533	-826	-628	-391	-615	-1536	-1360	-1324	-1719	-2205	-1261	-920	-951	-993

Table 25B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Hungary**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	16.6	15.1	15.4	15.9	16.1	15.3	15.0	15.6	16.1	15.5	15.0	15.6	15.5	15.1	15.0
2. Current taxes on income and wealth	9.1	8.9	8.8	9.3	9.5	10.0	10.1	9.5	9.0	9.0	9.3	10.2	10.5	10.8	11.0
3. Social contributions	13.7	14.0	13.8	13.0	12.9	12.9	12.9	12.6	12.4	12.6	12.6	13.6	13.9	13.9	13.9
4. Of which actual social contributions	13.7	13.9	13.7	12.9	12.9	12.8	12.8	12.5	12.3	12.5	12.5	13.5	13.8	13.8	13.8
5. Other current revenue	6.7	6.5	5.1	4.7	4.6	4.4	4.0	3.9	4.7	4.4	4.8	4.5	4.5	4.5	4.4
6. Total current revenue	46.2	44.4	43.1	42.8	43.2	42.7	42.0	41.6	42.1	41.6	41.6	43.9	44.4	44.3	44.3
7. Government consumption expenditure	21.6	21.9	21.2	21.2	20.9	21.2	22.2	23.2	22.4	22.5	22.8	21.1	20.5	20.8	20.9
8. Of which compensation of employees	10.6	10.6	10.6	10.6	10.5	11.1	12.2	13.2	12.6	12.6	12.1	11.5	11.3	11.7	11.7
9. Collective consumption	10.1	10.5	9.9	9.9	10.1	10.2	10.4	10.5	10.0	9.9	10.2	9.7	9.4	9.5	9.6
10. Social transfers in kind	11.5	11.3	11.3	11.3	10.8	11.0	11.8	12.7	12.4	12.7	12.6	11.4	11.1	11.3	11.4
11. Social transfers other than in kind	13.5	12.5	13.1	13.0	12.4	12.5	13.3	13.8	13.9	14.6	14.9	15.2	15.4	15.4	15.4
12. Interest	9.6	9.6	7.6	7.2	5.3	4.6	4.0	4.1	4.4	4.1	3.9	4.1	4.0	4.2	4.2
13. Subsidies	2.0	1.8	1.6	1.9	1.6	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.3	1.2	1.1
14. Other current expenditure	-0.1	-0.4	0.1	0.4	0.3	0.6	1.2	1.1	1.8	2.1	2.6	2.5	2.7	2.6	2.6
15. Total current expenditure	46.6	45.3	43.6	43.6	40.6	40.7	42.4	43.6	44.2	44.7	45.6	44.3	43.9	44.2	44.3
16. Gross saving	-0.4	-0.9	-0.5	-0.7	2.6	2.0	-0.5	-2.1	-2.1	-3.2	-4.0	-0.4	0.5	0.1	0.0
17. Capital transfers received	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.7	1.0	1.0	1.1	1.3	1.5
18. Total revenue	46.7	44.8	43.5	43.2	43.6	43.2	42.4	42.0	42.6	42.3	42.6	44.9	45.5	45.6	45.8
19. Gross fixed capital formation	1.7	2.6	3.3	2.9	3.2	3.7	4.9	3.5	3.5	4.0	4.4	3.6	3.3	3.1	3.2
20. Other capital expenditure	3.0	3.0	4.6	2.2	2.7	2.9	4.0	2.1	1.3	1.4	1.8	2.0	1.7	1.6	1.6
21. Total expenditure	51.2	50.8	51.4	48.6	46.5	47.3	51.4	49.2	49.0	50.1	51.9	49.8	48.9	49.0	49.1
22. Tax burden	39.4	37.9	38.1	38.1	38.5	38.3	38.0	37.7	37.6	37.5	37.2	39.8	39.9	39.8	39.9
23. Net lending (+) or net borrowing (-)	-4.6	-6.1	-8.0	-5.4	-2.9	-4.0	-9.0	-7.2	-6.4	-7.8	-9.3	-5.0	-3.4	-3.3	-3.3

Table 25C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	12.8	19.8	16.6	17.3	7.7	9.6	15.1	12.6	2.5	4.3	11.7	6.4	2.0	3.9
2. Current taxes on income and wealth	20.1	17.9	18.5	18.7	18.9	13.0	3.4	4.0	6.7	11.8	16.5	10.6	7.2	7.5
3. Social contributions	25.8	16.5	6.5	15.1	12.7	12.3	7.7	7.4	8.7	7.8	15.6	8.8	5.3	4.8
4. Of which actual social contributions	25.7	16.5	6.3	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.8	8.8	5.3	4.8
5. Other current revenue	19.6	-6.5	4.7	13.0	8.1	0.7	7.1	31.9	-0.2	17.5	0.2	8.5	3.9	3.5
6. Total current revenue	19.1	14.5	12.3	16.5	11.7	10.3	9.3	10.9	4.9	8.4	12.6	8.3	4.4	5.0
7. Government consumption expenditure	25.5	14.8	12.5	14.4	14.2	17.4	15.5	5.7	6.9	9.4	-1.0	3.9	6.4	5.6
8. Of which compensation of employees	23.5	18.1	13.0	14.4	19.4	24.1	18.6	5.0	6.1	4.2	1.0	5.0	8.4	5.7
9. Collective consumption	29.2	11.5	12.2	18.1	13.8	14.6	11.4	4.2	5.0	11.9	1.3	3.5	6.4	5.5
10. Social transfers in kind	22.2	17.9	12.7	11.2	14.7	20.0	19.0	6.8	8.5	7.6	-3.0	4.1	6.3	5.7
11. Social transfers other than in kind	14.8	23.4	12.3	10.3	14.1	19.2	14.5	10.4	11.1	11.0	8.9	8.1	4.9	4.7
12. Interest	23.2	-6.2	7.0	-14.6	-2.0	-2.2	11.5	18.2	0.2	2.2	11.3	5.6	8.7	6.7
13. Subsidies	14.6	1.6	36.9	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	5.5	1.7	-10.2	4.8
14. Other current expenditure 1)	-0.4	0.6	0.2	0.0	0.3	0.6	-0.1	0.7	0.3	0.4	-0.1	0.2	0.0	0.0
15. Total current expenditure	20.4	13.6	13.0	7.7	13.1	17.1	13.5	10.7	7.6	10.4	3.8	6.0	5.4	5.3
16. Gross saving 1)	-0.5	0.4	-0.2	3.3	-0.5	-2.5	-1.6	0.0	-1.1	-0.8	3.6	1.0	-0.4	-0.1
17. Capital transfers received	-3.2	31.4	14.4	16.2	42.6	6.9	-2.0	15.3	64.3	45.8	11.0	14.9	27.6	17.6
18. Total revenue	18.9	14.7	12.4	16.5	12.0	10.2	9.1	10.9	5.5	9.0	12.6	8.5	5.0	5.4
19. Gross fixed capital formation	91.0	51.1	-2.0	29.1	30.6	49.2	-22.1	11.5	19.0	20.3	-14.0	-1.4	0.3	6.0
20. Other capital expenditure 1)	0.0	1.6	-2.4	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.3	-0.1	0.0
21. Total expenditure	22.9	19.5	6.7	10.5	14.8	22.1	5.5	8.9	8.7	12.0	2.7	4.9	4.9	5.3
22. Tax burden	19.5	18.5	13.0	16.6	12.2	11.4	9.5	9.3	5.9	7.2	14.3	8.3	4.5	5.2
23. Net lending (+) or net borrowing (-) 1)	-1.5	-1.9	2.6	2.5	-1.1	-4.9	1.8	0.8	-1.4	-1.5	4.3	1.6	0.0	0.0

1) Changes in GDP ratios.

Table 25D**Contributions to the change in the general government gross debt ratio****Hungary**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	4.6	6.1	8.0	5.4	2.9	4.0	9.0	7.2	6.4	7.8	9.3	5.0	3.4	3.3	3.3
2. Interest payments (% of GDP)	9.6	9.6	7.6	7.2	5.3	4.6	4.0	4.1	4.4	4.1	3.9	4.1	4.0	4.2	4.2
3. Implicit interest rate 2)	13.9	16.5	14.4	13.4	10.3	9.6	8.6	8.0	8.3	7.4	6.8	6.6	6.5	6.7	6.7
4. Nominal GDP growth rate	22.8	23.9	18.1	12.9	15.6	12.9	12.3	10.3	9.4	6.3	8.1	6.9	7.0	4.7	5.0
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.6	6.1	8.0	5.4	2.9	4.0	9.0	7.2	6.4	7.8	9.3	5.0	3.4	3.3	3.3
6. Contribution of nominal GDP growth	-15.8	-13.8	-9.6	-6.9	-8.0	-6.2	-5.7	-5.2	-5.0	-3.5	-4.6	-4.2	-4.3	-2.9	-3.2
7. Stock-flow adjustment 3)	-2.1	-1.6	-0.4	0.7	-0.1	0.0	0.5	0.3	0.0	-2.0	-0.8	-0.5	0.5	0.2	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-5.0	-3.5	0.4	-1.8	-2.4	-0.6	4.9	3.1	2.0	3.7	5.4	0.9	-0.6	-0.8	-0.9
9. Snow-ball effect	-6.2	-4.3	-2.0	0.3	-2.7	-1.6	-1.7	-1.2	-0.6	0.6	-0.7	-0.1	-0.3	1.3	1.1
10. Stock-flow adjustment 3)	-2.1	-1.6	-0.4	0.7	-0.1	0.0	0.5	0.3	0.0	-2.0	-0.8	-0.5	0.5	0.2	0.0
(% of GDP)															
11. Change in gross debt 5)	-13.4	-9.4	-1.9	-0.9	-5.2	-2.2	3.8	2.2	1.4	2.3	3.8	0.3	-0.4	0.6	0.2
12. Level of gross debt (end of year)	71.7	62.3	60.4	59.5	54.2	52.1	55.8	58.1	59.4	61.7	65.6	65.8	65.4	66.0	66.2

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 26A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Poland

(Mrd PLN)

	1991	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.2	71.4	78.6	90.5	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	185.3	202.1	216.0
2. Current taxes on income and wealth	9.7	57.0	65.1	51.4	53.3	51.8	55.9	55.4	58.9	68.4	79.3	101.1	108.1	108.8	117.4
3. Social contributions	9.4	60.3	70.0	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	140.9	152.9	162.5
4. Of which actual social contributions	9.4	60.3	70.0	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	140.9	152.9	162.5
5. Other current revenue	:	26.9	27.3	35.9	40.0	49.5	51.8	50.7	50.7	57.1	62.2	58.6	63.6	71.6	74.1
6. Total current revenue	:	215.5	241.0	269.2	283.6	303.1	319.0	325.0	342.6	380.2	421.1	466.6	498.0	535.5	570.1
7. Government consumption expenditure	17.7	91.6	104.0	116.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.0	224.8	237.1	248.3
8. Of which compensation of employees	8.6	53.9	60.0	67.4	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	124.7	133.4	140.8
9. Collective consumption	9.4	37.8	43.6	48.9	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.0	99.2	104.5	109.4
10. Social transfers in kind	8.3	53.8	60.4	67.1	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	125.6	132.6	138.9
11. Social transfers other than in kind	14.5	87.9	98.1	112.1	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	183.6	196.1	204.7
12. Interest	3.9	23.4	24.1	19.7	22.5	24.3	23.4	25.1	25.5	27.5	28.7	28.6	32.3	36.7	40.5
13. Subsidies	2.2	3.9	3.9	3.4	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	8.9	10.4	12.0
14. Other current expenditure	:	8.8	7.3	7.1	9.0	10.8	17.1	15.6	15.8	18.9	24.5	23.6	31.4	34.5	37.8
15. Total current expenditure	:	215.5	237.4	258.3	284.0	309.9	325.3	339.0	357.9	383.7	414.4	437.3	478.2	511.5	538.4
16. Gross saving	-2.4	0.0	3.6	10.9	-0.4	-6.8	-6.3	-14.0	-15.3	-3.5	6.7	29.3	19.8	24.0	31.7
17. Capital transfers received	0.0	-0.1	-0.2	-0.3	-0.4	-1.9	-1.9	-1.4	-1.3	3.5	3.1	3.2	5.7	11.3	12.4
18. Total revenue	:	215.5	240.8	269.0	283.3	301.2	317.1	323.6	341.4	383.7	424.2	469.9	503.7	546.8	582.6
19. Gross fixed capital formation	2.4	19.9	23.1	23.2	17.8	26.5	27.8	28.1	31.0	33.2	40.8	48.1	52.0	67.3	77.1
20. Other capital expenditure	2.8	3.9	5.9	2.8	4.0	4.8	4.4	9.3	5.1	9.3	9.1	7.6	3.0	2.3	2.4
21. Total expenditure	:	239.3	266.5	284.4	305.8	341.2	357.6	376.4	394.1	426.2	464.3	493.1	533.2	581.0	617.9
22. Tax burden	32.4	188.8	213.8	233.5	243.8	251.0	264.5	271.6	290.9	322.5	358.0	406.4	432.2	461.5	493.4
23. Net lending (+) or net borrowing (-)	-7.6	-23.9	-25.7	-15.4	-22.5	-40.0	-40.5	-52.8	-52.7	-42.5	-40.2	-23.2	-29.6	-34.3	-35.3

Table 26B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland**

(percentage of GDP at current market prices (excessive deficit procedure))

	1991	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	15.0	14.2	13.1	13.6	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.2	14.4	14.7	14.7
2. Current taxes on income and wealth	11.0	11.7	10.8	7.7	7.2	6.6	6.9	6.6	6.4	7.0	7.5	8.6	8.4	7.9	8.0
3. Social contributions	10.7	11.3	11.6	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.0	11.1	11.1
4. Of which actual social contributions	10.7	11.3	11.6	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.0	11.1	11.1
5. Other current revenue	:	6.0	4.5	5.4	5.4	6.4	6.4	6.0	5.5	5.8	5.9	5.0	4.9	5.2	5.1
6. Total current revenue	:	43.2	40.1	40.4	38.1	38.9	39.5	38.6	37.1	38.7	39.7	39.7	38.8	38.9	38.8
7. Government consumption expenditure	20.0	18.7	17.3	17.4	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	17.5	17.2	16.9
8. Of which compensation of employees	9.7	10.7	10.0	10.1	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	9.7	9.7	9.6
9. Collective consumption	10.6	7.3	7.3	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	7.9	7.7	7.6	7.4
10. Social transfers in kind	9.4	11.3	10.1	10.1	10.2	10.5	10.2	10.3	9.9	10.1	10.2	10.0	9.8	9.6	9.5
11. Social transfers other than in kind	16.3	17.0	16.3	16.8	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.2	14.3	14.3	13.9
12. Interest	4.4	5.7	4.0	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.4	2.5	2.7	2.8
13. Subsidies	2.5	0.9	0.6	0.5	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.7	0.8	0.8
14. Other current expenditure	:	1.4	1.2	1.1	1.2	1.4	2.1	1.8	1.7	1.9	2.3	2.0	2.4	2.5	2.6
15. Total current expenditure	:	43.7	39.5	38.8	38.2	39.8	40.2	40.2	38.7	39.0	39.1	37.2	37.2	37.2	36.7
16. Gross saving	-2.7	-0.5	0.6	1.6	-0.1	-0.9	-0.8	-1.7	-1.7	-0.4	0.6	2.5	1.5	1.7	2.2
17. Capital transfers received	0.0	0.1	0.0	0.0	0.0	-0.2	-0.2	-0.2	-0.1	0.4	0.3	0.3	0.4	0.8	0.8
18. Total revenue	:	43.3	40.1	40.4	38.1	38.6	39.2	38.4	36.9	39.0	40.0	40.0	39.2	39.8	39.7
19. Gross fixed capital formation	2.7	3.3	3.9	3.5	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.1	4.0	4.9	5.3
20. Other capital expenditure	3.2	0.7	1.0	0.4	0.5	0.6	0.5	1.1	0.6	0.9	0.9	0.6	0.2	0.2	0.2
21. Total expenditure	:	47.7	44.3	42.7	41.1	43.8	44.2	44.6	42.6	43.3	43.8	42.0	41.5	42.2	42.1
22. Tax burden	36.6	37.3	35.6	35.1	32.8	32.2	32.7	32.2	31.5	32.8	33.8	34.6	33.6	33.6	33.6
23. Net lending (+) or net borrowing (-)	-8.5	-4.4	-4.3	-2.3	-3.0	-5.1	-5.0	-6.3	-5.7	-4.3	-3.8	-2.0	-2.3	-2.5	-2.4

Table 26C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	27.3	17.2	10.0	15.2	3.8	3.7	9.5	4.1	7.1	12.4	12.6	10.5	11.5	9.1	6.9
2. Current taxes on income and wealth	21.0	19.0	14.4	-21.1	3.8	-2.9	8.1	-0.9	6.3	16.1	16.0	27.5	6.9	0.6	7.9
3. Social contributions	28.5	23.0	16.0	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	0.2	8.5	6.3
4. Of which actual social contributions	28.5	23.0	16.0	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	0.2	8.5	6.3
5. Other current revenue	9.1	21.9	1.7	31.5	11.4	23.8	4.7	-2.2	0.1	12.5	9.0	-5.9	8.6	12.7	3.5
6. Total current revenue	23.4	19.8	11.8	11.7	5.3	6.9	5.3	1.9	5.4	11.0	10.8	10.8	6.7	7.5	6.5
7. Government consumption expenditure	22.5	18.6	13.6	11.6	11.9	7.4	3.7	5.7	6.4	9.3	9.0	8.9	6.5	5.5	4.7
8. Of which compensation of employees	23.3	21.8	11.2	12.4	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	10.2	7.0	5.5
9. Collective consumption	26.4	20.7	15.3	12.2	10.5	7.3	6.8	5.9	8.8	9.9	9.1	8.7	6.6	5.4	4.6
10. Social transfers in kind	20.0	17.1	12.4	11.1	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	6.4	5.6	4.8
11. Social transfers other than in kind	26.0	21.9	11.6	14.3	6.3	10.8	4.0	4.0	3.9	3.8	4.8	3.4	10.0	6.8	4.4
12. Interest	-0.4	21.3	3.2	-18.5	14.4	8.1	-4.0	7.3	1.7	7.9	4.3	-0.2	12.8	13.5	10.5
13. Subsidies	27.3	-4.5	0.0	-12.2	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	23.6	16.7	14.8
14. Other current expenditure 1)	0.3	0.0	-0.5	-0.1	0.1	0.2	0.7	-0.3	-0.1	0.2	0.4	-0.3	0.4	0.1	0.1
15. Total current expenditure	22.0	19.8	10.2	8.8	9.9	9.1	5.0	4.2	5.6	7.2	8.0	5.5	9.3	6.9	5.3
16. Gross saving 1)	0.5	0.0	0.6	1.0	-1.7	-0.8	0.1	-0.9	0.0	1.3	1.0	1.9	-1.0	0.2	0.4
17. Capital transfers received	6607.1	-100.5	175.3	12.1	43.6	417.3	4.0	-25.2	-12.9	-375.6	-11.5	5.3	75.7	98.9	9.7
18. Total revenue	33.5	10.5	11.7	11.7	5.3	6.3	5.3	2.0	5.5	12.4	10.6	10.8	7.2	8.6	6.5
19. Gross fixed capital formation	37.1	31.4	16.2	0.5	-23.6	49.0	5.3	0.8	10.5	7.1	22.9	17.9	8.0	29.5	14.5
20. Other capital expenditure 1)	4.1	-4.1	0.2	-0.6	0.1	0.1	-0.1	0.6	-0.5	0.4	-0.1	-0.2	-0.4	-0.1	0.0
21. Total expenditure	33.9	11.1	11.3	6.7	7.5	11.6	4.8	5.3	4.7	8.2	9.0	6.2	8.1	9.0	6.3
22. Tax burden	25.7	19.5	13.3	9.2	4.4	2.9	5.4	2.7	7.1	10.8	11.0	13.5	6.4	6.8	6.9
23. Net lending (+) or net borrowing (-) 1)	-0.5	0.2	0.4	2.0	-0.7	-2.1	0.1	-1.3	0.6	1.4	0.5	1.8	-0.3	-0.2	0.1

1) Changes in GDP ratios.

Table 26D**Contributions to the change in the general government gross debt ratio****Poland**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	4.9	4.6	4.3	2.3	3.0	5.1	5.0	6.3	5.7	4.3	3.8	2.0	2.3	2.5	2.4
2. Interest payments (% of GDP)	4.6	4.5	4.0	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.4	2.5	2.7	2.8
3. Implicit interest rate 2)	:	12.8	10.9	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.2	5.7	6.1	6.5	6.8
4. Nominal GDP growth rate	25.3	22.0	16.6	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	10.9	9.3	7.1	6.7
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.9	4.6	4.3	2.3	3.0	5.1	5.0	6.3	5.7	4.3	3.8	2.0	2.3	2.5	2.4
6. Contribution of nominal GDP growth	:	-7.8	-6.1	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.8	-2.9	-2.7
7. Stock-flow adjustment 3)	:	2.7	-2.2	2.2	-1.6	-2.7	0.9	0.4	-2.9	-0.2	0.2	-0.1	0.3	0.1	-0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	0.3	0.1	0.3	-0.6	0.0	2.0	2.1	3.3	2.9	1.5	1.1	-0.5	-0.2	-0.2	-0.4
9. Snow-ball effect	:	-3.3	-2.1	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.7	-2.2	-1.3	-0.2	0.0
10. Stock-flow adjustment 3)	:	2.7	-2.2	2.2	-1.6	-2.7	0.9	0.4	-2.9	-0.2	0.2	-0.1	0.3	0.1	-0.2
(% of GDP)															
11. Change in gross debt 5)	:	-0.5	-4.0	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	-1.2	-0.3	-0.5
12. Level of gross debt (end of year)	43.4	42.9	38.9	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	44.9	43.7	43.4	42.9

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 27A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Romania

(Mrd RON)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	5.0	8.1	13.1	13.3	17.7	24.7	29.0	37.2	43.9	52.7	62.7	69.6	75.8
2. Current taxes on income and wealth	:	:	3.0	3.6	5.3	7.1	8.6	11.2	15.7	15.4	21.0	27.9	39.9	50.2	61.8
3. Social contributions	:	:	3.4	6.2	9.9	12.4	17.1	19.4	23.9	29.6	35.6	43.6	53.2	59.1	66.5
4. Of which actual social contributions	:	:	3.3	6.0	9.6	12.0	16.5	18.7	22.8	27.9	33.7	40.8	49.8	55.3	62.2
5. Other current revenue	:	:	4.0	7.2	6.2	9.7	13.4	7.9	10.2	10.1	13.0	15.8	18.7	21.8	24.8
6. Total current revenue	:	:	15.4	25.1	34.6	42.4	56.7	63.2	78.8	92.4	113.5	140.0	174.5	200.8	228.9
7. Government consumption expenditure	:	:	5.4	7.9	12.9	18.4	22.0	37.5	40.3	50.2	57.4	66.7	80.1	90.9	101.4
8. Of which compensation of employees	:	:	3.2	4.2	6.5	9.2	12.8	16.1	20.1	25.3	31.5	38.6	49.5	58.4	67.1
9. Collective consumption	:	:	2.7	3.1	5.8	17.6	9.3	18.5	19.6	24.1	26.4	31.5	37.5	42.4	47.0
10. Social transfers in kind	:	:	2.8	4.8	7.1	0.7	12.7	18.9	20.7	26.1	31.0	35.2	42.6	48.5	54.3
11. Social transfers other than in kind	:	:	3.8	5.6	7.4	10.6	14.1	16.7	21.6	25.6	30.4	38.3	53.7	66.6	75.6
12. Interest	:	:	1.6	3.0	3.5	3.8	3.7	3.2	3.5	3.2	2.8	3.1	4.4	5.7	7.4
13. Subsidies	:	:	0.7	0.9	1.5	1.6	2.4	2.8	3.7	4.3	6.1	6.2	8.7	9.1	9.1
14. Other current expenditure	:	:	3.4	6.2	4.5	6.5	9.7	-4.0	1.3	-0.6	2.0	8.5	9.3	11.0	12.5
15. Total current expenditure	:	:	14.9	23.6	29.9	41.0	51.9	56.0	70.4	82.6	98.7	122.9	156.2	183.3	205.9
16. Gross saving	:	:	0.5	1.5	4.7	1.5	4.8	7.2	8.4	9.7	14.9	17.1	18.3	17.4	23.0
17. Capital transfers received	:	:	1.1	1.2	0.6	0.4	0.2	0.1	1.0	0.7	0.4	0.5	0.7	0.8	1.0
18. Total revenue	:	:	16.5	26.2	35.2	42.9	56.9	63.4	79.9	93.1	114.0	140.5	175.1	201.6	229.9
19. Gross fixed capital formation	:	:	0.7	1.1	1.5	2.8	4.7	6.4	7.5	11.2	17.7	23.2	28.8	33.5	39.1
20. Other capital expenditure	:	:	1.3	0.7	1.2	1.5	3.3	3.9	5.0	2.9	5.3	4.9	7.3	8.5	9.9
21. Total expenditure	:	:	16.9	25.4	32.6	45.2	59.9	66.3	82.9	96.7	121.6	151.0	192.3	225.4	254.9
22. Tax burden	:	:	:	:	:	:	:	:	67.5	80.5	98.5	122.0	153.1	175.9	200.8
23. Net lending (+) or net borrowing (-)	:	:	-1.2	-2.4	-3.7	-3.9	-3.0	-3.0	-3.0	-3.5	-7.6	-10.5	-17.1	-23.8	-25.1

Table 27B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Romania

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	13.5	14.8	16.4	11.4	11.7	12.5	11.8	12.9	12.7	13.0	12.5	12.0	11.6
2. Current taxes on income and wealth	:	:	8.1	6.5	6.6	6.1	5.7	5.7	6.4	5.3	6.1	6.9	7.9	8.7	9.4
3. Social contributions	:	:	9.1	11.4	12.3	10.6	11.3	9.8	9.7	10.3	10.3	10.8	10.6	10.2	10.1
4. Of which actual social contributions	:	:	8.8	11.1	12.0	10.3	10.9	9.4	9.3	9.7	9.8	10.1	9.9	9.6	9.5
5. Other current revenue	:	:	10.6	13.1	7.8	8.3	8.8	4.0	4.1	3.5	3.8	3.9	3.7	3.8	3.8
6. Total current revenue	:	:	41.3	45.9	43.1	36.4	37.4	32.0	32.0	32.1	32.9	34.6	34.7	34.7	34.9
7. Government consumption expenditure	:	:	14.5	14.5	16.1	15.7	14.5	19.0	16.3	17.4	16.7	16.5	15.9	15.7	15.5
8. Of which compensation of employees	:	:	8.6	7.6	8.1	7.8	8.4	8.2	8.2	8.8	9.1	9.5	9.8	10.1	10.2
9. Collective consumption	:	:	7.1	5.7	7.2	15.1	6.1	9.4	7.9	8.4	7.7	7.8	7.5	7.3	7.2
10. Social transfers in kind	:	:	7.4	8.8	8.9	0.6	8.4	9.6	8.4	9.0	9.0	8.7	8.5	8.4	8.3
11. Social transfers other than in kind	:	:	10.1	10.3	9.2	9.1	9.3	8.4	8.8	8.9	8.8	9.5	10.7	11.5	11.5
12. Interest	:	:	4.3	5.4	4.4	3.3	2.5	1.6	1.4	1.1	0.8	0.8	0.9	1.0	1.1
13. Subsidies	:	:	1.8	1.7	1.9	1.4	1.6	1.4	1.5	1.5	1.8	1.5	1.7	1.6	1.4
14. Other current expenditure	:	:	9.2	11.3	5.6	5.6	6.4	-2.0	0.5	-0.2	0.6	2.1	1.9	1.9	1.9
15. Total current expenditure	:	:	39.9	43.2	37.2	35.1	34.3	28.3	28.6	28.7	28.6	30.4	31.1	31.7	31.4
16. Gross saving	:	:	1.4	2.7	5.9	1.3	3.2	3.7	3.4	3.4	4.3	4.2	3.6	3.0	3.5
17. Capital transfers received	:	:	2.9	2.1	0.7	0.4	0.1	0.1	0.4	0.3	0.1	0.1	0.1	0.1	0.1
18. Total revenue	:	:	44.2	48.0	43.8	36.7	37.6	32.1	32.4	32.3	33.1	34.7	34.9	34.9	35.1
19. Gross fixed capital formation	:	:	1.9	2.1	1.9	2.4	3.1	3.2	3.0	3.9	5.1	5.7	5.7	5.8	6.0
20. Other capital expenditure	:	:	3.4	1.3	1.5	1.2	2.2	2.0	2.0	1.0	1.5	1.2	1.5	1.5	1.5
21. Total expenditure	:	:	45.2	46.6	40.5	38.7	39.6	33.6	33.6	33.5	35.3	37.3	38.3	39.0	38.9
22. Tax burden	:	:	:	:	:	:	:	:	27.4	27.9	28.6	30.1	30.5	30.4	30.6
23. Net lending (+) or net borrowing (-)	:	:	-3.2	-4.5	-4.6	-3.3	-2.0	-1.5	-1.2	-1.2	-2.2	-2.6	-3.4	-4.1	-3.8

Table 27C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Romania

(RON; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	60.6	62.3	1.0	33.4	39.4	17.5	28.3	17.9	20.0	19.0	11.0	9.0
2. Current taxes on income and wealth	:	:	17.7	49.6	33.4	20.7	30.8	39.9	-2.1	36.3	33.0	43.0	26.0	23.0
3. Social contributions	:	:	83.3	58.9	25.2	37.5	13.9	23.0	24.1	20.1	22.6	22.0	11.0	12.5
4. Of which actual social contributions	:	:	83.4	59.5	25.0	37.0	13.2	22.3	22.4	20.6	21.4	22.0	11.0	12.5
5. Other current revenue	:	:	80.3	-12.8	54.7	38.4	-41.1	29.9	-1.1	29.0	20.8	18.5	17.0	13.5
6. Total current revenue	:	:	62.2	38.2	22.6	33.6	11.5	24.7	17.2	22.9	23.3	24.7	15.1	14.0
7. Government consumption expenditure	:	:	45.5	63.7	42.1	19.5	70.6	7.5	24.5	14.4	16.2	20.1	13.5	11.5
8. Of which compensation of employees	:	:	29.8	57.4	39.9	39.3	26.5	24.7	25.5	24.5	22.8	28.0	18.0	15.0
9. Collective consumption	:	:	17.0	86.6	204.6	-47.6	100.4	5.5	23.3	9.6	19.3	19.0	13.0	11.0
10. Social transfers in kind	:	:	72.7	48.8	-89.7	1636.4	48.9	9.5	25.7	18.9	13.5	21.0	14.0	12.0
11. Social transfers other than in kind	:	:	48.6	32.5	42.9	33.0	18.1	29.7	18.7	18.4	26.3	40.0	24.0	13.5
12. Interest	:	:	82.2	18.6	9.4	-2.3	-15.6	12.0	-10.5	-10.8	11.2	40.0	30.0	29.0
13. Subsidies	:	:	40.9	58.9	7.5	53.0	13.0	34.8	15.0	42.8	1.7	40.0	5.0	0.0
14. Other current expenditure 1)	:	:	2.1	-5.7	0.0	0.8	-8.4	2.6	-0.7	0.8	1.5	-0.2	0.0	0.0
15. Total current expenditure	:	:	58.0	26.7	37.1	26.8	7.8	25.8	17.3	19.4	24.5	27.1	17.4	12.3
16. Gross saving 1)	:	:	1.3	3.2	-4.6	1.9	0.5	-0.2	0.0	0.9	-0.1	-0.6	-0.6	0.5
17. Capital transfers received	:	:	8.0	-49.8	-26.0	-56.4	-29.8	667.8	-27.4	-42.4	27.4	23.0	20.0	20.0
18. Total revenue	:	:	58.7	34.3	21.8	32.7	11.3	26.1	16.6	22.4	23.3	24.7	15.1	14.0
19. Gross fixed capital formation	:	:	64.6	32.4	84.4	67.6	35.6	17.5	49.4	58.3	31.4	23.8	16.6	16.6
20. Other capital expenditure 1)	:	:	-2.1	0.2	-0.2	0.9	-0.2	0.0	-1.0	0.5	-0.3	0.3	0.0	0.0
21. Total expenditure	:	:	50.4	28.1	38.8	32.6	10.6	25.0	16.6	25.8	24.1	27.3	17.2	13.1
22. Tax burden	:	:	:	:	:	:	:	:	19.2	22.4	23.8	25.5	14.9	14.1
23. Net lending (+) or net borrowing (-) 1)	:	:	-1.3	-0.2	1.3	1.3	0.5	0.3	0.0	-1.0	-0.4	-0.8	-0.7	0.3

1) Changes in GDP ratios.

Table 27D**Contributions to the change in the general government gross debt ratio****Romania**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	:	:	3.2	4.5	4.6	3.3	2.0	1.5	1.2	1.2	2.2	2.6	3.4	4.1	3.8
2. Interest payments (% of GDP)	:	:	4.3	5.4	4.4	3.3	2.5	1.6	1.4	1.1	0.8	0.8	0.9	1.0	1.1
3. Implicit interest rate 2)	:	:	:	41.9	29.0	19.3	12.3	8.4	8.3	6.8	6.2	7.4	8.4	8.5	8.3
4. Nominal GDP growth rate	51.0	132.2	47.8	46.0	47.3	45.3	29.7	30.4	24.8	16.9	19.6	17.4	24.1	15.1	13.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	:	3.2	4.5	4.6	3.3	2.0	1.5	1.2	1.2	2.2	2.6	3.4	4.1	3.8
6. Contribution of nominal GDP growth	:	:	:	-5.9	-7.1	-7.7	-5.9	-5.8	-4.3	-2.7	-2.6	-1.8	-2.5	-1.8	-1.8
7. Stock-flow adjustment 3)	:	:	:	4.7	5.1	5.6	2.9	0.9	0.4	-1.5	-3.1	-0.2	-0.4	-0.3	-0.3
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	:	:	-1.1	-0.9	0.3	0.0	-0.5	-0.1	-0.2	0.1	1.4	1.8	2.5	3.1	2.7
9. Snow-ball effect	:	:	:	-0.5	-2.7	-4.4	-3.5	-4.2	-2.8	-1.6	-1.8	-1.1	-1.6	-0.8	-0.7
10. Stock-flow adjustment 3)	:	:	:	4.7	5.1	5.6	2.9	0.9	0.4	-1.5	-3.1	-0.2	-0.4	-0.3	-0.3
(% of GDP)															
11. Change in gross debt 5)	:	:	:	3.3	2.6	1.2	-1.0	-3.5	-2.7	-3.0	-3.5	0.6	0.5	2.0	1.7
12. Level of gross debt (end of year)	:	:	18.8	22.1	24.7	26.0	25.0	21.5	18.8	15.8	12.4	12.9	13.4	15.4	17.1

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 28A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Sweden

(Mrd SEK)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	292	308	338	382	360	374	398	417	432	455	485	516	539	551	570
2. Current taxes on income and wealth	382	406	423	462	493	454	424	458	500	543	575	583	578	565	568
3. Social contributions	256	261	273	255	311	333	342	347	355	368	371	395	407	407	415
4. Of which actual social contributions	246	251	263	244	298	319	326	329	337	349	352	373	385	385	392
5. Other current revenue	173	163	172	167	166	165	170	177	182	199	205	230	231	234	239
6. Total current revenue	1103	1139	1205	1266	1331	1326	1334	1399	1469	1565	1637	1723	1754	1757	1793
7. Government consumption expenditure	505	515	543	572	585	615	658	692	703	723	762	797	830	858	884
8. Of which compensation of employees	312	317	320	329	345	363	383	405	418	429	443	463	482	499	514
9. Collective consumption	156	159	163	176	184	178	186	194	196	197	209	217	227	238	249
10. Social transfers in kind	349	356	379	396	401	437	472	498	506	525	553	580	603	620	635
11. Social transfers other than in kind	357	357	368	378	384	393	411	445	459	466	474	470	477	515	546
12. Interest	98	99	95	83	78	66	69	51	42	45	49	56	59	56	53
13. Subsidies	58	51	43	42	35	34	36	37	36	42	46	45	56	58	61
14. Other current expenditure	83	80	90	97	105	115	114	123	133	139	148	149	150	151	152
15. Total current expenditure	1101	1103	1139	1171	1187	1222	1288	1348	1373	1415	1478	1515	1572	1639	1696
16. Gross saving	2	36	66	95	145	104	46	51	95	150	158	208	182	118	97
17. Capital transfers received	3	4	4	4	4	4	5	4	5	3	2	2	2	2	2
18. Total revenue	1106	1142	1208	1270	1335	1330	1339	1403	1473	1568	1639	1725	1756	1759	1795
19. Gross fixed capital formation	64	58	62	65	63	68	75	74	77	81	89	96	99	104	108
20. Other capital expenditure	1	11	-14	5	2	3	5	5	2	7	4	5	5	5	5
21. Total expenditure	1165	1172	1187	1241	1251	1293	1368	1427	1453	1503	1572	1616	1676	1747	1810
22. Tax burden	933	981	1037	1101	1166	1161	1160	1216	1279	1357	1421	1478	1503	1502	1533
23. Net lending (+) or net borrowing (-)	-59	-30	22	28	84	38	-29	-23	21	65	67	109	81	12	-14

Table 28B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Sweden**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	15.8	16.0	16.8	18.0	16.0	16.1	16.4	16.6	16.4	16.6	16.7	16.8	17.2	17.3	17.3
2. Current taxes on income and wealth	20.6	21.1	21.0	21.7	21.9	19.5	17.5	18.2	19.0	19.9	19.8	19.0	18.4	17.8	17.3
3. Social contributions	13.8	13.6	13.6	12.0	13.8	14.3	14.1	13.8	13.5	13.4	12.8	12.9	13.0	12.8	12.6
4. Of which actual social contributions	13.3	13.0	13.0	11.5	13.2	13.7	13.5	13.1	12.8	12.8	12.1	12.2	12.3	12.1	11.9
5. Other current revenue	9.3	8.4	8.5	7.9	7.4	7.1	7.0	7.0	6.9	7.3	7.1	7.5	7.4	7.4	7.3
6. Total current revenue	59.6	59.1	59.9	59.6	59.2	57.0	55.1	55.6	56.0	57.2	56.4	56.1	56.0	55.2	54.5
7. Government consumption expenditure	27.3	26.7	27.0	26.9	26.0	26.4	27.2	27.5	26.8	26.4	26.3	25.9	26.5	27.0	26.9
8. Of which compensation of employees	16.8	16.4	15.9	15.5	15.3	15.6	15.8	16.1	15.9	15.7	15.3	15.1	15.4	15.7	15.6
9. Collective consumption	8.4	8.3	8.1	8.3	8.2	7.6	7.7	7.7	7.5	7.2	7.2	7.1	7.2	7.5	7.6
10. Social transfers in kind	18.9	18.5	18.8	18.7	17.8	18.8	19.5	19.8	19.3	19.2	19.1	18.9	19.2	19.5	19.3
11. Social transfers other than in kind	19.3	18.5	18.3	17.8	17.1	16.9	17.0	17.7	17.5	17.0	16.3	15.3	15.2	16.2	16.6
12. Interest	5.3	5.1	4.7	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.7	1.8	1.9	1.8	1.6
13. Subsidies	3.2	2.6	2.1	2.0	1.5	1.4	1.5	1.5	1.4	1.5	1.6	1.5	1.8	1.8	1.8
14. Other current expenditure	4.5	4.2	4.5	4.6	4.7	4.9	4.7	4.9	5.1	5.1	5.1	4.8	4.8	4.8	4.6
15. Total current expenditure	59.4	57.2	56.6	55.1	52.7	52.5	53.2	53.6	52.3	51.7	51.0	49.4	50.2	51.5	51.5
16. Gross saving	0.1	1.9	3.3	4.5	6.4	4.5	1.9	2.0	3.6	5.5	5.5	6.8	5.8	3.7	2.9
17. Capital transfers received	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
18. Total revenue	59.7	59.3	60.1	59.8	59.3	57.2	55.3	55.8	56.1	57.3	56.5	56.2	56.1	55.3	54.5
19. Gross fixed capital formation	3.4	3.0	3.1	3.1	2.8	2.9	3.1	2.9	2.9	3.0	3.1	3.1	3.2	3.3	3.3
20. Other capital expenditure	0.0	0.6	-0.7	0.2	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.2	0.2	0.2	0.1
21. Total expenditure	62.9	60.8	59.0	58.4	55.6	55.6	56.5	56.7	55.3	55.0	54.2	52.6	53.5	54.9	55.0
22. Tax burden	50.4	50.9	51.5	51.8	51.8	49.9	47.9	48.3	48.7	49.6	49.0	48.1	48.0	47.2	46.6
23. Net lending (+) or net borrowing (-)	-3.2	-1.5	1.1	1.3	3.7	1.6	-1.2	-0.9	0.8	2.4	2.3	3.6	2.6	0.4	-0.4

Table 28C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	5.8	5.4	9.6	13.2	-5.7	3.9	6.4	4.7	3.5	5.4	6.6	6.3	4.4	2.3	3.5
2. Current taxes on income and wealth	7.5	6.4	4.0	9.2	6.9	-8.1	-6.5	8.0	9.1	8.7	5.8	1.3	-0.8	-2.2	0.6
3. Social contributions	10.4	2.0	4.4	-6.5	22.0	7.0	2.5	1.6	2.2	3.7	0.9	6.5	3.0	0.0	2.0
4. Of which actual social contributions	10.7	2.3	4.5	-7.2	22.2	7.3	2.0	1.1	2.3	3.5	0.7	6.2	3.0	0.0	2.0
5. Other current revenue	-3.2	-5.8	5.4	-2.4	-0.7	-0.8	3.1	3.9	3.2	9.0	3.3	12.0	0.6	1.2	2.2
6. Total current revenue	5.9	3.2	5.8	5.1	5.1	-0.4	0.6	4.9	5.0	6.5	4.6	5.3	1.8	0.1	2.1
7. Government consumption expenditure	4.9	2.0	5.3	5.4	2.4	5.1	7.0	5.1	1.6	2.9	5.4	4.6	4.2	3.4	3.0
8. Of which compensation of employees	5.3	1.6	0.9	3.0	4.8	5.3	5.3	6.0	3.1	2.5	3.4	4.5	4.0	3.5	3.1
9. Collective consumption	5.1	2.2	2.7	7.4	4.7	-3.4	4.7	4.3	1.2	0.6	5.7	3.9	4.8	4.8	4.8
10. Social transfers in kind	4.8	2.0	6.4	4.5	1.3	9.0	7.9	5.5	1.7	3.7	5.3	4.8	3.9	2.9	2.4
11. Social transfers other than in kind	-2.2	0.2	3.1	2.5	1.6	2.5	4.4	8.3	3.2	1.6	1.6	-0.9	1.6	8.0	6.0
12. Interest	0.2	1.3	-4.3	-13.0	-5.0	-16.1	4.8	-26.2	-16.7	6.1	9.0	13.9	5.1	-5.1	-5.1
13. Subsidies	-11.2	-12.6	-16.1	-2.5	-16.7	-3.4	7.3	3.9	-3.3	16.3	8.6	-2.3	25.5	4.0	4.0
14. Other current expenditure 1)	-0.5	-0.3	0.3	0.1	0.1	0.3	-0.2	0.2	0.2	0.0	0.0	-0.3	0.0	0.0	-0.1
15. Total current expenditure	0.1	0.2	3.3	2.8	1.3	3.0	5.4	4.6	1.9	3.0	4.5	2.5	3.7	4.3	3.5
16. Gross saving 1)	3.3	1.7	1.4	1.2	1.9	-2.0	-2.6	0.1	1.6	1.9	0.0	1.3	-0.9	-2.1	-0.8
17. Capital transfers received	-21.2	29.3	3.1	-4.7	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	-2.2	0.0	0.0	0.0
18. Total revenue	5.8	3.3	5.8	5.1	5.2	-0.4	0.7	4.8	5.0	6.4	4.5	5.3	1.8	0.1	2.1
19. Gross fixed capital formation	-8.6	-8.9	6.1	6.4	-4.4	8.2	10.4	-1.1	4.2	5.6	9.4	7.4	3.4	4.5	4.5
20. Other capital expenditure 1)	-0.5	0.5	-1.3	0.9	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	0.0	0.0	0.0
21. Total expenditure	-1.2	0.5	1.3	4.6	0.8	3.3	5.8	4.3	1.8	3.5	4.6	2.8	3.7	4.3	3.6
22. Tax burden	7.5	5.1	5.8	6.1	5.9	-0.4	-0.1	4.8	5.2	6.1	4.7	4.0	2.0	0.0	2.0
23. Net lending (+) or net borrowing (-) 1)	4.2	1.7	2.6	0.3	2.4	-2.1	-2.8	0.3	1.7	1.6	-0.1	1.3	-1.0	-2.2	-0.8

1) Changes in GDP ratios.

Table 28D**Contributions to the change in the general government gross debt ratio****Sweden**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	3.2	1.5	-1.1	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.4	-2.3	-3.6	-2.6	-0.4	0.4
2. Interest payments (% of GDP)	5.3	5.1	4.7	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.7	1.8	1.9	1.8	1.6
3. Implicit interest rate 2)	7.5	7.4	7.1	5.9	5.7	5.5	5.4	4.0	3.2	3.3	3.5	4.2	4.7	5.1	4.9
4. Nominal GDP growth rate	2.3	4.0	4.4	5.6	5.9	3.4	4.1	3.9	4.4	4.2	6.0	5.9	2.0	1.6	3.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	3.2	1.5	-1.1	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.4	-2.3	-3.6	-2.6	-0.4	0.4
6. Contribution of nominal GDP growth	-1.6	-2.8	-2.9	-3.6	-3.6	-1.8	-2.1	-2.0	-2.2	-2.1	-2.9	-2.6	-0.8	-0.5	-1.1
7. Stock-flow adjustment 3)	-1.6	-1.6	3.9	0.7	-3.8	4.2	-0.9	0.7	1.9	4.1	0.2	0.7	-2.4	0.0	-0.7
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-2.1	-3.6	-5.8	-5.2	-7.2	-4.4	-1.7	-1.1	-2.4	-4.0	-4.0	-5.4	-4.5	-2.1	-1.2
9. Snow-ball effect	3.6	2.3	1.8	0.2	-0.1	1.1	0.7	0.0	-0.6	-0.4	-1.2	-0.7	1.1	1.2	0.5
10. Stock-flow adjustment 3)	-1.6	-1.6	3.9	0.7	-3.8	4.2	-0.9	0.7	1.9	4.1	0.2	0.7	-2.4	0.0	-0.7
(% of GDP)															
11. Change in gross debt 5)	0.0	-2.9	-0.1	-4.3	-11.2	0.9	-1.8	-0.3	-1.0	-0.3	-5.0	-5.5	-5.7	-0.9	-1.4
12. Level of gross debt (end of year)	72.1	69.2	69.1	64.8	53.6	54.4	52.6	52.3	51.2	50.9	45.9	40.4	34.7	33.8	32.4

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 29A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

United Kingdom

(Mrd GBP)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	30.4	46.2	66.4	91.2	129.3	132.2	138.8	146.2	154.8	158.0	167.0	175.5	178.8	179.9	181.8
2. Current taxes on income and wealth	36.5	60.9	95.0	109.7	160.5	169.5	166.5	170.3	182.1	201.9	223.7	231.9	244.0	246.9	253.9
3. Social contributions	17.5	29.7	41.7	54.0	74.0	78.4	80.0	89.1	97.6	104.9	110.6	116.2	121.5	123.1	128.2
4. Of which actual social contributions	15.6	26.7	37.7	48.5	66.2	70.1	71.1	82.3	91.3	97.5	103.3	108.4	114.1	116.0	120.7
5. Other current revenue	:	:	19.4	21.8	27.4	31.9	30.8	31.6	35.8	40.4	42.4	54.3	58.6	59.8	62.2
6. Total current revenue	:	:	222.4	276.7	391.3	412.0	416.1	437.3	470.3	505.3	543.6	577.9	602.9	609.7	626.0
7. Government consumption expenditure	49.7	74.2	111.1	141.8	180.4	193.7	212.2	232.2	251.4	267.9	285.0	295.2	316.3	330.2	346.1
8. Of which compensation of employees	29.9	43.6	64.7	77.7	94.8	102.9	110.7	121.5	131.8	140.0	146.7	152.8	158.3	163.8	169.5
9. Collective consumption	24.0	35.6	49.3	59.5	71.6	75.7	81.1	88.2	100.6	108.0	112.1	111.8	121.0	126.3	132.4
10. Social transfers in kind	25.7	38.6	61.8	82.3	108.8	118.0	131.1	144.0	150.8	159.9	172.9	183.4	195.3	203.9	213.8
11. Social transfers other than in kind	27.5	50.2	67.0	110.3	123.0	131.7	138.1	146.0	154.4	161.4	167.0	177.6	189.1	200.9	209.9
12. Interest	11.4	18.4	20.9	26.2	26.7	23.9	21.2	22.4	23.4	26.5	26.8	30.9	33.3	36.2	39.7
13. Subsidies	5.0	6.1	3.9	4.5	4.3	4.5	5.7	6.7	6.6	7.6	9.1	9.3	9.9	9.8	9.8
14. Other current expenditure	:	:	7.1	15.8	30.4	33.8	40.1	43.4	49.1	56.2	58.1	69.4	73.4	71.6	71.0
15. Total current expenditure	:	:	210.0	298.6	364.7	387.6	417.3	450.7	485.0	519.7	546.0	582.4	620.7	650.2	677.9
16. Gross saving	0.7	0.4	12.4	-21.9	26.6	24.3	-1.2	-13.4	-14.7	-14.4	-2.4	-4.6	-17.9	-40.5	-51.9
17. Capital transfers received	0.6	1.1	1.7	1.8	2.7	3.3	3.6	3.7	3.9	5.0	4.9	5.4	5.0	5.5	5.3
18. Total revenue	97.9	156.0	224.1	278.5	394.0	415.3	419.7	441.0	474.2	510.3	548.5	583.2	607.8	615.2	631.4
19. Gross fixed capital formation	6.0	8.1	13.2	14.6	11.6	14.7	15.7	17.4	20.6	8.3	23.8	25.3	29.7	29.5	33.2
20. Other capital expenditure	2.7	3.5	11.2	8.7	-17.2	7.6	7.8	11.0	9.7	24.9	14.1	14.5	18.4	18.5	18.6
21. Total expenditure	111.1	176.1	234.4	321.9	359.0	409.9	440.9	479.2	515.3	552.9	583.9	622.2	668.8	698.2	729.7
22. Tax burden	88.3	138.2	208.3	260.9	364.1	379.1	383.0	405.6	435.0	464.8	501.9	524.3	544.2	548.9	562.4
23. Net lending (+) or net borrowing (-)	-7.5	-10.1	-10.3	-43.4	34.9	5.4	-21.2	-38.1	-41.1	-42.6	-35.3	-38.9	-61.0	-83.0	-98.4

Table 29B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****United Kingdom**

(percentage of GDP at current market prices (excessive deficit procedure))

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	13.0	12.8	11.6	12.4	13.2	12.9	12.9	12.8	12.9	12.6	12.6	12.5	12.2	12.2	12.0
2. Current taxes on income and wealth	15.6	16.8	16.7	15.0	16.4	16.6	15.5	14.9	15.2	16.1	16.9	16.6	16.7	16.7	16.8
3. Social contributions	7.5	8.2	7.3	7.4	7.6	7.7	7.4	7.8	8.1	8.4	8.4	8.3	8.3	8.3	8.5
4. Of which actual social contributions	6.7	7.4	6.6	6.6	6.8	6.9	6.6	7.2	7.6	7.8	7.8	7.7	7.8	7.8	8.0
5. Other current revenue	:	:	3.4	3.0	2.8	3.1	2.9	2.8	3.0	3.2	3.2	3.9	4.0	4.0	4.1
6. Total current revenue	:	:	39.0	37.7	40.1	40.3	38.7	38.4	39.2	40.3	41.1	41.2	41.3	41.3	41.4
7. Government consumption expenditure	21.3	20.5	19.5	19.3	18.5	19.0	19.7	20.4	20.9	21.4	21.6	21.1	21.7	22.3	22.9
8. Of which compensation of employees	12.8	12.0	11.3	10.6	9.7	10.1	10.3	10.7	11.0	11.2	11.1	10.9	10.8	11.1	11.2
9. Collective consumption	10.3	9.9	8.6	8.1	7.3	7.4	7.5	7.7	8.4	8.6	8.5	8.0	8.3	8.5	8.7
10. Social transfers in kind	11.0	10.7	10.8	11.2	11.1	11.6	12.2	12.6	12.6	12.8	13.1	13.1	13.4	13.8	14.1
11. Social transfers other than in kind	11.8	13.9	11.7	15.0	12.6	12.9	12.8	12.8	12.9	12.9	12.6	12.7	13.0	13.6	13.9
12. Interest	4.9	5.1	3.7	3.6	2.7	2.3	2.0	2.0	2.0	2.1	2.0	2.2	2.3	2.5	2.6
13. Subsidies	2.2	1.7	0.7	0.6	0.4	0.4	0.5	0.6	0.5	0.6	0.7	0.7	0.7	0.7	0.6
14. Other current expenditure	:	:	1.3	2.2	3.1	3.3	3.7	3.8	4.1	4.5	4.4	5.0	5.0	4.8	4.7
15. Total current expenditure	:	:	36.8	40.7	37.3	37.9	38.8	39.5	40.4	41.5	41.3	41.6	42.5	44.0	44.8
16. Gross saving	0.3	0.1	2.2	-3.0	2.7	2.4	-0.1	-1.2	-1.2	-1.1	-0.2	-0.3	-1.2	-2.7	-3.4
17. Capital transfers received	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4
18. Total revenue	42.0	43.1	39.3	38.0	40.3	40.6	39.0	38.7	39.5	40.7	41.5	41.6	41.6	41.6	41.7
19. Gross fixed capital formation	2.6	2.2	2.3	2.0	1.2	1.4	1.5	1.5	1.7	0.7	1.8	1.8	2.0	2.0	2.2
20. Other capital expenditure	1.2	1.0	2.0	1.2	-1.8	0.7	0.7	1.0	0.8	2.0	1.1	1.0	1.3	1.3	1.2
21. Total expenditure	47.6	48.7	41.1	43.9	36.8	40.1	41.0	42.0	42.9	44.1	44.2	44.4	45.8	47.2	48.2
22. Tax burden	37.9	38.2	36.5	35.6	37.3	37.1	35.6	35.6	36.2	37.1	38.0	37.4	37.3	37.1	37.2
23. Net lending (+) or net borrowing (-)	-3.2	-2.8	-1.8	-5.9	3.6	0.5	-2.0	-3.3	-3.4	-3.4	-2.7	-2.8	-4.2	-5.6	-6.5

Table 29C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	28.9	4.8	2.9	5.3	5.7	2.2	5.1	5.3	5.9	2.1	5.7	5.1	1.9	0.6	1.0
2. Current taxes on income and wealth	23.5	10.6	11.8	10.7	7.6	5.6	-1.7	2.3	6.9	10.9	10.8	3.7	5.2	1.2	2.9
3. Social contributions	22.3	7.6	4.2	4.6	6.9	5.9	2.0	11.5	9.5	7.5	5.4	5.1	4.6	1.3	4.1
4. Of which actual social contributions	21.6	8.1	3.2	5.5	6.7	5.9	1.4	15.8	11.0	6.8	5.9	5.0	5.2	1.6	4.1
5. Other current revenue	:	:	-9.6	3.0	3.3	16.4	-3.6	2.8	13.1	12.9	4.8	28.2	7.9	2.1	4.0
6. Total current revenue	:	:	5.5	7.0	6.5	5.3	1.0	5.1	7.5	7.4	7.6	6.3	4.3	1.1	2.7
7. Government consumption expenditure	25.7	5.5	11.3	3.9	7.2	7.4	9.5	9.4	8.3	6.6	6.4	3.6	7.1	4.4	4.8
8. Of which compensation of employees	26.1	5.2	10.0	3.1	6.3	8.6	7.5	9.7	8.5	6.1	4.8	4.1	3.6	3.5	3.5
9. Collective consumption	25.3	6.4	10.9	3.5	8.4	5.7	7.1	8.7	14.1	7.3	3.8	-0.2	8.2	4.4	4.8
10. Social transfers in kind	26.1	4.7	11.6	4.2	6.4	8.5	11.1	9.9	4.7	6.1	8.1	6.1	6.5	4.4	4.8
11. Social transfers other than in kind	22.6	9.0	9.6	3.8	3.2	7.1	4.8	5.7	5.8	4.5	3.5	6.3	6.5	6.2	4.5
12. Interest	25.0	9.0	-0.3	14.9	1.4	-10.5	-11.1	5.6	4.5	13.1	1.2	15.2	7.9	8.8	9.7
13. Subsidies	19.1	-0.3	-12.0	-6.6	6.8	6.5	24.8	18.0	-1.3	15.7	18.9	2.6	6.2	-1.2	-0.1
14. Other current expenditure 1)	:	:	-0.1	0.0	0.3	0.2	0.4	0.1	0.3	0.4	-0.1	0.6	0.1	-0.2	-0.2
15. Total current expenditure	:	:	8.6	4.6	6.0	6.3	7.7	8.0	7.6	7.2	5.1	6.7	6.6	4.7	4.3
16. Gross saving 1)	0.2	0.4	-1.1	0.9	0.2	-0.3	-2.5	-1.1	0.0	0.1	1.0	-0.1	-0.9	-1.5	-0.7
17. Capital transfers received	19.6	28.1	11.4	-3.2	19.6	24.0	6.6	4.6	4.8	28.7	-1.7	8.5	-6.8	9.5	-2.4
18. Total revenue	24.9	7.7	5.5	7.0	6.6	5.4	1.1	5.1	7.5	7.6	7.5	6.3	4.2	1.2	2.6
19. Gross fixed capital formation	10.1	5.9	14.4	-0.9	-2.3	27.2	7.0	10.8	18.1	-59.6	185.7	6.3	17.6	-0.6	12.4
20. Other capital expenditure 1)	0.1	-0.3	1.3	0.1	-2.3	2.5	0.0	0.2	-0.2	1.2	-0.9	0.0	0.2	0.0	0.0
21. Total expenditure	23.5	6.2	12.5	4.6	-0.5	14.2	7.6	8.7	7.5	7.3	5.6	6.6	7.5	4.4	4.5
22. Tax burden	22.5	8.1	8.1	8.5	6.6	4.1	1.0	5.9	7.2	6.9	8.0	4.5	3.8	0.9	2.5
23. Net lending (+) or net borrowing (-) 1)	0.3	0.8	-2.6	0.9	2.6	-3.0	-2.5	-1.4	-0.1	0.0	0.7	-0.1	-1.4	-1.4	-0.9

1) Changes in GDP ratios.

Table 29D**Contributions to the change in the general government gross debt ratio****United Kingdom**

	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	1.8	5.9	0.1	-0.9	-3.6	-0.5	2.0	3.3	3.4	3.4	2.7	2.8	4.2	5.6	6.5
2. Interest payments (% of GDP)	3.7	3.6	3.5	2.8	2.7	2.3	2.0	2.0	2.0	2.1	2.0	2.2	2.3	2.5	2.6
3. Implicit interest rate 2)	:	7.9	7.4	6.4	6.6	6.0	5.5	5.6	5.3	5.4	5.1	5.4	5.4	5.0	4.9
4. Nominal GDP growth rate	8.6	5.8	5.9	5.6	5.1	4.6	5.3	6.0	5.3	4.3	5.5	6.0	4.2	1.2	2.4
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	1.8	5.9	0.1	-0.9	-3.6	-0.5	2.0	3.3	3.4	3.4	2.7	2.8	4.2	5.6	6.5
6. Contribution of nominal GDP growth	:	-2.6	-2.8	-2.5	-2.1	-1.8	-1.9	-2.1	-2.0	-1.7	-2.2	-2.5	-1.8	-0.6	-1.3
7. Stock-flow adjustment 3)	:	-0.2	-0.4	0.4	3.1	-0.9	-0.4	0.0	0.5	-0.1	0.7	0.5	3.5	0.0	0.0
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.9	2.3	-3.4	-3.8	-6.3	-2.9	0.0	1.4	1.5	1.3	0.6	0.6	1.9	3.2	3.9
9. Snow-ball effect	:	1.0	0.7	0.3	0.6	0.5	0.1	-0.1	0.0	0.4	-0.2	-0.2	0.5	1.9	1.3
10. Stock-flow adjustment 3)	:	-0.2	-0.4	0.4	3.1	-0.9	-0.4	0.0	0.5	-0.1	0.7	0.5	3.5	0.0	0.0
(% of GDP)															
11. Change in gross debt 5)	:	3.0	-3.1	-3.0	-2.7	-3.3	-0.3	1.2	1.9	1.6	1.1	0.8	5.9	5.0	5.2
12. Level of gross debt (end of year)	33.3	50.8	46.7	43.7	41.0	37.7	37.5	38.7	40.6	42.3	43.4	44.2	50.1	55.1	60.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 30A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EU-27

(Mrd EUR)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	1092	1175	1236	1258	1313	1338	1414	1484	1583	1667	1668	1715	1757
2. Current taxes on income and wealth	:	:	1081	1158	1261	1273	1265	1249	1309	1402	1540	1654	1668	1689	1739
3. Social contributions	:	:	1160	1215	1284	1327	1371	1415	1469	1526	1597	1672	1725	1771	1830
4. Of which actual social contributions	:	:	1076	1128	1192	1233	1272	1316	1368	1420	1490	1559	1610	1653	1708
5. Other current revenue	:	:	:	:	:	:	399	390	408	434	462	501	515	530	548
6. Total current revenue	:	:	:	:	:	:	4348	4392	4600	4845	5181	5493	5576	5705	5874
7. Government consumption expenditure	:	:	1609	1701	1819	1909	2027	2098	2196	2300	2413	2516	2599	2699	2794
8. Of which compensation of employees	:	:	871	912	967	1008	1061	1093	1141	1189	1234	1282	1317	1358	1400
9. Collective consumption	:	:	655	694	741	772	809	833	879	912	945	977	1009	1047	1085
10. Social transfers in kind	:	:	954	1007	1078	1137	1219	1265	1317	1389	1469	1539	1590	1652	1709
11. Social transfers other than in kind	:	:	1316	1367	1425	1486	1570	1617	1681	1740	1798	1863	1926	2022	2108
12. Interest	:	:	355	326	334	332	312	302	297	300	307	334	346	355	369
13. Subsidies	:	:	114	118	119	122	126	127	125	127	133	140	148	151	154
14. Other current expenditure	:	:	188	208	226	235	250	260	280	306	318	343	345	347	355
15. Total current expenditure	:	:	3583	3720	3922	4084	4286	4403	4580	4774	4970	5197	5362	5575	5780
16. Gross saving	:	:	93	181	225	172	62	-12	20	71	211	297	215	130	93
17. Capital transfers received	:	:	36	39	39	36	43	70	62	65	55	54	56	58	61
18. Total revenue	:	:	:	:	:	:	4391	4462	4662	4910	5237	5547	5633	5763	5935
19. Gross fixed capital formation	:	:	187	200	209	226	229	243	253	249	290	314	331	344	362
20. Other capital expenditure	:	:	94	101	-5	118	123	128	132	156	142	144	144	143	144
21. Total expenditure	:	:	:	:	:	:	4638	4774	4965	5180	5402	5654	5837	6061	6286
22. Tax burden	:	:	:	:	:	:	:	:	4148	4363	4668	4938	5013	5117	5272
23. Net lending (+) or net borrowing (-)	:	:	-153	-82	57	-135	-248	-313	-304	-270	-166	-107	-204	-298	-351

Table 30B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-27**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	13.4	13.7	13.4	13.1	13.2	13.2	13.3	13.4	13.6	13.5	13.2	13.3	13.2
2. Current taxes on income and wealth	:	:	13.3	13.5	13.7	13.3	12.7	12.4	12.3	12.7	13.2	13.4	13.2	13.1	13.0
3. Social contributions	:	:	14.2	14.2	14.0	13.9	13.8	14.0	13.9	13.8	13.7	13.5	13.6	13.7	13.7
4. Of which actual social contributions	:	:	13.2	13.1	13.0	12.9	12.8	13.0	12.9	12.8	12.8	12.6	12.7	12.8	12.8
5. Other current revenue	:	:	:	:	:	:	4.0	3.9	3.8	3.9	4.0	4.1	4.1	4.1	4.1
6. Total current revenue	:	:	:	:	:	:	43.7	43.4	43.4	43.8	44.4	44.5	44.1	44.1	44.0
7. Government consumption expenditure	:	:	19.7	19.8	19.8	19.9	20.4	20.8	20.7	20.8	20.7	20.4	20.6	20.9	20.9
8. Of which compensation of employees	:	:	10.7	10.6	10.5	10.5	10.7	10.8	10.8	10.7	10.6	10.4	10.4	10.5	10.5
9. Collective consumption	:	:	8.0	8.1	8.1	8.1	8.1	8.2	8.3	8.2	8.1	7.9	8.0	8.1	8.1
10. Social transfers in kind	:	:	11.7	11.7	11.7	11.9	12.3	12.5	12.4	12.6	12.6	12.5	12.6	12.8	12.8
11. Social transfers other than in kind	:	:	16.1	15.9	15.5	15.5	15.8	16.0	15.9	15.7	15.4	15.1	15.2	15.6	15.8
12. Interest	:	:	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.7	2.8
13. Subsidies	:	:	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1	1.2	1.2	1.2
14. Other current expenditure	:	:	2.3	2.4	2.5	2.4	2.5	2.6	2.6	2.8	2.7	2.8	2.7	2.7	2.7
15. Total current expenditure	:	:	43.9	43.4	42.6	42.6	43.1	43.6	43.2	43.2	42.6	42.1	42.4	43.1	43.3
16. Gross saving	:	:	1.1	2.1	2.4	1.8	0.6	-0.1	0.2	0.6	1.8	2.4	1.7	1.0	0.7
17. Capital transfers received	:	:	0.4	0.5	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.4	0.4	0.4	0.5
18. Total revenue	:	:	:	:	:	:	44.2	44.1	44.0	44.4	44.9	44.9	44.6	44.6	44.4
19. Gross fixed capital formation	:	:	2.3	2.3	2.3	2.4	2.3	2.4	2.4	2.3	2.5	2.5	2.6	2.7	2.7
20. Other capital expenditure	:	:	1.2	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.2	1.2	1.1	1.1	1.1
21. Total expenditure	:	:	:	:	:	:	46.7	47.2	46.8	46.8	46.3	45.8	46.2	46.9	47.1
22. Tax burden	:	:	:	:	:	:	:	:	39.1	39.4	40.0	40.0	39.7	39.6	39.5
23. Net lending (+) or net borrowing (-)	:	:	-1.9	-1.0	0.6	-1.4	-2.5	-3.1	-2.9	-2.4	-1.4	-0.9	-1.6	-2.3	-2.6

Table 30C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	:	:	7.6	5.1	1.8	4.4	1.9	5.7	4.9	6.7	5.3	0.1	2.8	2.4
2. Current taxes on income and wealth	:	:	7.1	8.8	0.9	-0.6	-1.3	4.8	7.2	9.8	7.4	0.9	1.2	3.0
3. Social contributions	:	:	4.7	5.7	3.4	3.3	3.2	3.8	3.9	4.7	4.7	3.2	2.7	3.3
4. Of which actual social contributions	:	:	4.8	5.7	3.4	3.2	3.5	3.9	3.8	4.9	4.7	3.2	2.7	3.3
5. Other current revenue	:	:	:	:	:	:	-2.3	4.6	6.3	6.6	8.4	2.8	2.9	3.3
6. Total current revenue	:	:	:	:	:	:	1.0	4.7	5.3	6.9	6.0	1.5	2.3	3.0
7. Government consumption expenditure	:	:	5.7	7.0	5.0	6.2	3.5	4.7	4.8	4.9	4.2	3.3	3.9	3.5
8. Of which compensation of employees	:	:	4.7	6.0	4.3	5.2	3.0	4.4	4.2	3.8	3.9	2.7	3.1	3.1
9. Collective consumption	:	:	5.9	6.8	4.3	4.7	2.9	5.6	3.7	3.6	3.4	3.3	3.8	3.6
10. Social transfers in kind	:	:	5.5	7.1	5.5	7.2	3.8	4.1	5.5	5.8	4.8	3.3	3.9	3.5
11. Social transfers other than in kind	:	:	3.8	4.3	4.3	5.7	3.0	4.0	3.5	3.3	3.6	3.4	5.0	4.2
12. Interest	:	:	-8.0	2.4	-0.6	-6.0	-3.4	-1.4	1.0	2.1	9.0	3.4	2.6	4.0
13. Subsidies	:	:	4.0	0.5	2.5	3.4	0.7	-1.2	1.1	5.0	5.4	5.1	2.1	2.1
14. Other current expenditure 1)	:	:	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
15. Total current expenditure	:	:	3.8	5.4	4.1	4.9	2.7	4.0	4.2	4.1	4.6	3.2	4.0	3.7
16. Gross saving 1)	:	:	1.0	0.3	-0.6	-1.2	-0.7	0.3	0.5	1.2	0.6	-0.7	-0.7	-0.3
17. Capital transfers received	:	:	7.3	0.1	-7.0	18.7	63.0	-12.1	4.8	-14.4	-2.9	4.9	3.4	5.6
18. Total revenue	:	:	:	:	:	:	1.6	4.5	5.3	6.7	5.9	1.5	2.3	3.0
19. Gross fixed capital formation	:	:	6.9	4.6	8.1	1.6	6.1	4.0	-1.4	16.1	8.2	5.7	3.7	5.3
20. Other capital expenditure 1)	:	:	0.0	-1.2	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	0.0	0.0	0.0
21. Total expenditure	:	:	:	:	:	:	2.9	4.0	4.3	4.3	4.7	3.2	3.8	3.7
22. Tax burden	:	:	:	:	:	:	:	:	5.2	7.0	5.8	1.5	2.1	3.0
23. Net lending (+) or net borrowing (-) 1)	:	:	0.9	1.6	-2.0	-1.1	-0.6	0.2	0.4	1.0	0.6	-0.8	-0.7	-0.3

1) Changes in GDP ratios.

Table 30D**Contributions to the change in the general government gross debt ratio****EU-27**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	:	:	1.9	1.0	-0.6	1.4	2.5	3.1	2.9	2.4	1.4	0.9	1.6	2.3	2.6
2. Interest payments (% of GDP)	:	:	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.7	2.8
3. Implicit interest rate 2)	:	:	:	6.0	5.9	5.8	5.4	5.0	4.8	4.6	4.4	4.7	4.8	4.7	4.7
4. Nominal GDP growth rate	5.2	5.6	4.8	5.2	7.2	4.1	3.8	1.7	4.9	4.3	5.5	5.7	2.4	2.3	3.3
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	:	:	1.9	1.0	-0.6	1.4	2.5	3.1	2.9	2.4	1.4	0.9	1.6	2.3	2.6
6. Contribution of nominal GDP growth	:	:	:	-3.3	-4.4	-2.4	-2.2	-1.0	-2.9	-2.6	-3.3	-3.3	-1.4	-1.4	-1.9
7. Stock-flow adjustment 3)	:	:	:	1.6	1.1	0.1	-0.9	-0.6	0.4	0.6	0.5	-0.1	0.8	0.2	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	:	:	-2.5	-2.8	-4.2	-2.1	-0.6	0.1	0.1	-0.3	-1.2	-1.8	-1.1	-0.4	-0.1
9. Snow-ball effect	:	:	:	0.5	-0.8	1.0	0.9	2.0	-0.1	0.1	-0.6	-0.6	1.4	1.4	0.8
10. Stock-flow adjustment 3)	:	:	:	1.6	1.1	0.1	-0.9	-0.6	0.4	0.6	0.5	-0.1	0.8	0.2	0.2
(% of GDP)															
11. Change in gross debt 5)	:	:	:	-0.7	-4.0	-0.9	-0.6	1.5	0.4	0.5	-1.3	-2.6	1.1	1.1	0.9
12. Level of gross debt (end of year)	:	:	66.4	65.7	61.7	60.8	60.2	61.8	62.2	62.7	61.3	58.7	59.8	60.9	61.8

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 31A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-15****(Mrd EUR)**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	896	958	1043	1123	1177	1195	1245	1268	1338	1393	1481	1549	1532	1571	1603
2. Current taxes on income and wealth	898	968	1046	1127	1227	1235	1224	1208	1266	1352	1481	1579	1583	1599	1641
3. Social contributions	1094	1131	1115	1165	1228	1264	1305	1350	1398	1443	1505	1565	1605	1643	1693
4. Of which actual social contributions	1016	1050	1031	1079	1136	1170	1206	1251	1298	1339	1399	1454	1491	1526	1573
5. Other current revenue	325	317	321	329	342	369	369	363	380	401	425	462	471	482	497
6. Total current revenue	3213	3375	3524	3745	3974	4064	4142	4190	4382	4589	4893	5156	5190	5295	5435
7. Government consumption expenditure	1452	1498	1541	1630	1737	1816	1927	1992	2086	2172	2271	2357	2419	2509	2592
8. Of which compensation of employees	795	822	835	875	924	959	1007	1038	1084	1123	1161	1200	1221	1255	1290
9. Collective consumption	597	614	624	662	703	726	762	783	828	852	878	902	924	958	990
10. Social transfers in kind	855	884	916	968	1034	1090	1165	1209	1258	1321	1393	1455	1494	1551	1602
11. Social transfers other than in kind	1200	1244	1265	1313	1365	1417	1497	1545	1604	1651	1701	1754	1796	1882	1958
12. Interest	371	354	341	314	321	318	299	289	284	286	292	318	326	333	345
13. Subsidies	108	103	108	113	113	116	120	121	118	120	125	131	136	139	141
14. Other current expenditure	158	165	182	201	219	227	241	255	273	297	306	326	325	325	331
15. Total current expenditure	3289	3364	3437	3570	3755	3894	4083	4202	4365	4525	4694	4886	5000	5190	5370
16. Gross saving	-76	10	87	175	219	170	59	-12	16	64	199	270	190	105	65
17. Capital transfers received	34	46	35	38	38	36	43	70	61	62	52	49	50	49	51
18. Total revenue	3248	3421	3559	3783	4012	4100	4185	4260	4442	4651	4945	5205	5240	5344	5486
19. Gross fixed capital formation	172	165	174	188	197	210	210	225	233	225	258	277	288	294	305
20. Other capital expenditure	81	82	85	94	-13	109	112	119	126	148	133	134	135	133	134
21. Total expenditure	3542	3611	3696	3852	3939	4213	4406	4546	4724	4898	5085	5296	5424	5617	5810
22. Tax burden	2874	3045	3182	3389	3606	3662	3729	3796	3959	4140	4416	4639	4659	4743	4871
23. Net lending (+) or net borrowing (-)	-294	-190	-137	-69	73	-113	-220	-286	-282	-247	-141	-91	-183	-273	-324

Table 31B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****EU-15**

(percentage of GDP at current market prices (excessive deficit procedure))

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	12.7	12.9	13.4	13.7	13.4	13.2	13.2	13.2	13.3	13.4	13.6	13.5	13.2	13.2	13.1
2. Current taxes on income and wealth	12.7	13.0	13.4	13.7	14.0	13.6	13.0	12.6	12.6	13.0	13.6	13.8	13.6	13.5	13.4
3. Social contributions	15.5	15.2	14.3	14.2	14.0	13.9	13.9	14.1	13.9	13.9	13.8	13.6	13.8	13.8	13.9
4. Of which actual social contributions	14.4	14.1	13.2	13.2	13.0	12.9	12.8	13.1	12.9	12.9	12.8	12.7	12.8	12.9	12.9
5. Other current revenue	4.6	4.3	4.1	4.0	3.9	4.1	3.9	3.8	3.8	3.9	3.9	4.0	4.0	4.1	4.1
6. Total current revenue	45.4	45.3	45.3	45.7	45.3	44.7	44.0	43.7	43.7	44.1	44.8	44.9	44.6	44.6	44.5
7. Government consumption expenditure	20.5	20.1	19.8	19.9	19.8	20.0	20.5	20.8	20.8	20.9	20.8	20.5	20.8	21.1	21.2
8. Of which compensation of employees	11.2	11.0	10.7	10.7	10.5	10.6	10.7	10.8	10.8	10.8	10.6	10.5	10.5	10.6	10.6
9. Collective consumption	8.4	8.2	8.0	8.1	8.0	8.0	8.1	8.2	8.3	8.2	8.0	7.9	7.9	8.1	8.1
10. Social transfers in kind	12.1	11.9	11.8	11.8	11.8	12.0	12.4	12.6	12.5	12.7	12.8	12.7	12.8	13.1	13.1
11. Social transfers other than in kind	17.0	16.7	16.2	16.0	15.6	15.6	15.9	16.1	16.0	15.9	15.6	15.3	15.4	15.9	16.0
12. Interest	5.3	4.8	4.4	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.8	2.8	2.8	2.8
13. Subsidies	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.2	1.2	1.2
14. Other current expenditure	2.2	2.2	2.3	2.5	2.5	2.5	2.6	2.7	2.7	2.9	2.8	2.8	2.8	2.7	2.7
15. Total current expenditure	46.5	45.1	44.1	43.5	42.8	42.8	43.4	43.8	43.5	43.5	43.0	42.6	43.0	43.7	44.0
16. Gross saving	-1.1	0.1	1.1	2.1	2.5	1.9	0.6	-0.1	0.2	0.6	1.8	2.4	1.6	0.9	0.5
17. Capital transfers received	0.5	0.6	0.4	0.5	0.4	0.4	0.5	0.7	0.6	0.6	0.5	0.4	0.4	0.4	0.4
18. Total revenue	45.9	45.9	45.7	46.1	45.8	45.1	44.4	44.4	44.3	44.7	45.3	45.3	45.0	45.0	44.9
19. Gross fixed capital formation	2.4	2.2	2.2	2.3	2.2	2.3	2.2	2.3	2.3	2.2	2.4	2.4	2.5	2.5	2.5
20. Other capital expenditure	1.1	1.1	1.1	1.2	-0.1	1.2	1.2	1.2	1.3	1.4	1.2	1.2	1.2	1.1	1.1
21. Total expenditure	50.1	48.5	47.5	47.0	44.9	46.4	46.8	47.4	47.1	47.1	46.5	46.1	46.6	47.3	47.6
22. Tax burden	40.6	40.9	40.9	41.3	41.1	40.3	39.6	39.6	39.5	39.8	40.4	40.4	40.0	40.0	39.9
23. Net lending (+) or net borrowing (-)	-4.2	-2.6	-1.8	-0.8	0.8	-1.2	-2.3	-3.0	-2.8	-2.4	-1.3	-0.8	-1.6	-2.3	-2.6

Table 31C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)

EU-15

(EUR; annual percentage changes unless otherwise stated)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Taxes on production and imports	6.9	6.9	8.8	7.7	4.8	1.6	4.2	1.9	5.5	4.1	6.3	4.6	-1.1	2.5	2.1
2. Current taxes on income and wealth	8.8	7.8	8.0	7.8	8.8	0.7	-0.9	-1.3	4.7	6.8	9.5	6.6	0.2	1.1	2.6
3. Social contributions	5.8	3.3	-1.4	4.5	5.3	3.0	3.2	3.5	3.6	3.2	4.3	4.0	2.5	2.4	3.1
4. Of which actual social contributions	7.0	3.3	-1.8	4.6	5.4	3.0	3.0	3.8	3.7	3.1	4.5	4.0	2.5	2.3	3.1
5. Other current revenue	4.2	-2.3	1.0	2.7	4.0	7.8	-0.1	-1.5	4.5	5.7	6.0	8.7	1.9	2.4	3.1
6. Total current revenue	6.8	5.0	4.4	6.3	6.1	2.3	1.9	1.1	4.6	4.7	6.6	5.4	0.7	2.0	2.6
7. Government consumption expenditure	5.2	3.1	2.8	5.8	6.6	4.6	6.1	3.4	4.7	4.1	4.5	3.8	2.6	3.7	3.3
8. Of which compensation of employees	5.6	3.4	1.5	4.8	5.6	3.8	5.0	3.1	4.4	3.6	3.4	3.3	1.8	2.8	2.8
9. Collective consumption	4.8	2.8	1.6	6.1	6.2	3.3	5.0	2.7	5.8	2.9	3.0	2.8	2.5	3.6	3.4
10. Social transfers in kind	5.5	3.4	3.7	5.6	6.8	5.5	6.8	3.8	4.0	5.0	5.5	4.4	2.7	3.8	3.3
11. Social transfers other than in kind	6.2	3.7	1.7	3.7	4.0	3.8	5.6	3.2	3.8	3.0	3.0	3.1	2.4	4.8	4.0
12. Interest	6.0	-4.6	-3.7	-8.0	2.3	-0.9	-6.1	-3.3	-1.7	0.6	2.1	9.0	2.6	2.2	3.6
13. Subsidies	0.2	-4.4	4.8	4.3	0.2	2.3	3.7	0.5	-1.9	1.1	4.2	4.9	4.0	2.0	1.8
14. Other current expenditure 1)	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	-0.1	0.0	-0.1	-0.1	0.0
15. Total current expenditure	5.6	2.3	2.2	3.9	5.2	3.7	4.9	2.9	3.9	3.7	3.7	4.1	2.3	3.8	3.5
16. Gross saving 1)	0.5	1.2	1.0	1.0	0.4	-0.6	-1.2	-0.8	0.3	0.5	1.2	0.5	-0.7	-0.7	-0.4
17. Capital transfers received	-4.0	34.1	-24.5	8.6	1.0	-6.0	19.4	62.8	-13.1	2.1	-15.9	-5.4	1.1	-1.8	4.1
18. Total revenue	6.6	5.3	4.0	6.3	6.1	2.2	2.1	1.8	4.3	4.7	6.3	5.3	0.7	2.0	2.7
19. Gross fixed capital formation	-0.4	-4.2	5.3	8.0	4.9	6.6	0.4	7.0	3.4	-3.5	14.9	7.0	4.3	1.8	4.0
20. Other capital expenditure 1)	-0.4	0.0	0.0	0.1	-1.3	1.3	0.0	0.1	0.0	0.2	-0.2	-0.1	0.0	0.0	0.0
21. Total expenditure	4.5	1.9	2.3	4.2	2.3	7.0	4.6	3.2	3.9	3.7	3.8	4.1	2.4	3.6	3.4
22. Tax burden	7.0	5.9	4.5	6.5	6.4	1.6	1.8	1.8	4.3	4.6	6.7	5.1	0.4	1.8	2.7
23. Net lending (+) or net borrowing (-) 1)	1.0	1.6	0.8	0.9	1.7	-2.1	-1.1	-0.6	0.2	0.4	1.1	0.5	-0.8	-0.7	-0.4

1) Changes in GDP ratios.

Table 31D**Contributions to the change in the general government gross debt ratio****EU-15**

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net borrowing (% of GDP) 1)	4.2	2.6	1.8	0.8	-0.8	1.2	2.3	3.0	2.8	2.4	1.3	0.8	1.6	2.3	2.6
2. Interest payments (% of GDP)	5.3	4.8	4.4	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.8	2.8	2.8	2.8
3. Implicit interest rate 2)	7.9	7.0	6.6	5.9	5.8	5.8	5.3	5.0	4.7	4.5	4.4	4.6	4.7	4.6	4.6
4. Nominal GDP growth rate	5.0	5.3	4.5	5.3	6.9	3.7	3.6	1.8	4.6	3.7	5.1	5.1	1.4	2.0	2.9
(% of GDP)															
Budgetary constraint based on the deficit															
5. Deficit (net borrowing) 1)	4.2	2.6	1.8	0.8	-0.8	1.2	2.3	3.0	2.8	2.4	1.3	0.8	1.6	2.3	2.6
6. Contribution of nominal GDP growth	-3.3	-3.6	-3.0	-3.4	-4.3	-2.2	-2.2	-1.1	-2.8	-2.2	-3.1	-3.0	-0.8	-1.2	-1.8
7. Stock-flow adjustment 3)	1.0	-0.7	-0.5	1.7	1.1	0.0	-0.8	-0.4	0.3	0.7	0.6	-0.2	0.7	0.2	0.2
Budgetary constraint based on the primary deficit															
8. Primary deficit 4)	-1.1	-2.2	-2.6	-3.0	-4.5	-2.3	-0.8	0.0	0.0	-0.4	-1.4	-2.0	-1.2	-0.5	-0.2
9. Snow-ball effect	2.0	1.1	1.4	0.4	-0.7	1.3	1.0	1.9	0.0	0.5	-0.4	-0.3	2.0	1.6	1.1
10. Stock-flow adjustment 3)	1.0	-0.7	-0.5	1.7	1.1	0.0	-0.8	-0.4	0.3	0.7	0.6	-0.2	0.7	0.2	0.2
(% of GDP)															
11. Change in gross debt 5)	1.9	-1.7	-1.8	-0.9	-4.0	-1.0	-0.6	1.6	0.3	0.8	-1.3	-2.5	1.5	1.3	1.1
12. Level of gross debt (end of year)	71.4	69.7	67.9	67.0	63.0	62.1	61.4	63.0	63.3	64.1	62.9	60.4	61.9	63.2	64.3

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.