



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 2009



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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

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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 2008 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2009 - 2011 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2009.

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)	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.*

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A: *National currency, ESA 95*

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

C: *Annual percentage change, ESA 95*

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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 2008 have been compiled by national statistical offices, reported by the Member States to the Commission and checked by Eurostat. Figures for 2009 - 2011 are Commission services' (Directorate General Economic and Financial Affairs) forecasts of autumn 2009.

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)**

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	4.7	6.8	10.3	14.4	19.4	24.7	32.5	39.3	41.6	42.7	43.3	41.3	42.4	44.3
2. Current taxes on income and wealth	3.9	9.0	15.1	22.0	25.6	33.8	43.0	51.3	52.6	54.6	57.1	51.5	53.7	56.0
3. Social contributions	4.1	7.9	12.3	19.8	26.3	34.0	40.3	47.8	49.8	52.6	55.6	55.8	55.9	57.3
4. Of which actual social contributions	3.7	7.1	10.8	17.6	23.4	29.8	35.0	41.4	43.0	45.5	48.1	48.2	48.4	49.5
5. Other current revenue	0.7	1.1	2.0	2.4	2.8	2.9	3.3	3.4	3.3	3.4	4.0	4.1	4.6	5.2
6. Total current revenue	13.9	25.6	40.9	60.2	75.9	98.0	122.4	146.7	152.7	158.9	165.7	159.1	163.0	169.2
7. Government consumption expenditure	6.2	12.2	20.3	28.6	33.1	44.4	53.7	69.0	71.5	74.7	79.8	83.3	85.4	88.0
8. Of which compensation of employees	3.5	7.0	11.7	15.5	18.2	24.7	29.0	36.4	37.9	39.3	41.6	43.0	43.5	44.3
9. Collective consumption	2.7	5.0	8.3	11.6	12.8	17.5	21.1	26.2	27.3	28.4	30.0	30.7	31.3	32.3
10. Social transfers in kind	3.5	7.3	12.0	17.0	20.2	26.9	32.6	42.8	44.2	46.3	49.8	52.7	54.1	55.7
11. Social transfers other than in kind	4.1	9.0	15.3	22.4	26.5	33.8	38.3	47.7	49.2	51.5	54.7	57.9	60.3	62.6
12. Interest	1.3	2.4	5.8	13.0	19.5	18.4	16.6	12.7	12.5	12.8	13.0	13.3	13.9	14.7
13. Subsidies	0.8	1.5	2.5	3.0	2.8	2.5	3.1	4.8	5.4	6.4	7.1	7.8	8.2	8.5
14. Other current expenditure	0.8	1.1	1.5	2.4	2.6	3.9	4.9	7.3	7.6	7.2	8.0	8.1	7.8	7.8
15. Total current expenditure	13.0	25.7	44.6	68.0	83.5	102.2	115.8	141.5	146.2	152.5	162.6	170.2	175.6	181.5
16. Gross saving	1.0	-0.1	-3.7	-7.7	-7.5	-4.2	6.6	5.2	6.5	6.4	3.0	-11.2	-12.6	-12.3
17. Capital transfers received	0.1	0.2	0.3	0.4	0.5	0.9	1.3	2.8	2.4	2.4	2.5	2.6	2.7	2.6
18. Total revenue	14.1	25.8	41.3	60.6	76.5	98.9	123.7	149.5	155.1	161.3	168.2	161.7	165.7	171.9
19. Gross fixed capital formation	1.7	2.6	4.1	3.6	2.8	4.0	4.9	5.5	5.1	5.4	5.7	6.1	6.5	7.3
20. Other capital expenditure	0.5	0.7	1.1	1.6	1.5	2.2	3.1	10.7	3.1	4.0	3.9	5.3	3.7	3.8
21. Total expenditure	15.2	29.0	49.9	73.2	87.8	108.3	123.8	157.7	154.3	161.9	172.3	181.6	185.8	192.6
22. Tax burden	12.6	23.4	37.6	55.8	70.9	91.0	113.6	135.5	141.2	146.9	152.7	145.3	148.7	154.2
23. Net lending (+) or net borrowing (-)	-1.1	-3.2	-8.6	-12.6	-11.3	-9.4	-0.1	-8.2	0.8	-0.7	-4.1	-20.0	-20.1	-20.8

1) Changes in GDP ratios.

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))

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.0	11.5	11.3	11.5	11.6	11.9	12.9	13.0	13.1	12.7	12.6	12.2	12.3	12.4
2. Current taxes on income and wealth	10.7	15.1	16.7	17.6	15.3	16.3	17.0	16.9	16.5	16.3	16.6	15.2	15.5	15.7
3. Social contributions	11.4	13.4	13.6	15.8	15.7	16.4	16.0	15.8	15.6	15.7	16.1	16.5	16.2	16.1
4. Of which actual social contributions	10.1	11.9	11.9	14.0	14.0	14.3	13.9	13.7	13.5	13.6	13.9	14.2	14.0	13.9
5. Other current revenue	1.9	1.8	2.2	1.9	1.7	1.4	1.3	1.1	1.0	1.0	1.2	1.2	1.3	1.5
6. Total current revenue	38.4	43.2	45.1	48.1	45.3	47.2	48.5	48.4	48.0	47.4	48.1	46.9	47.2	47.5
7. Government consumption expenditure	17.1	20.6	22.4	22.8	19.7	21.4	21.3	22.8	22.5	22.3	23.2	24.6	24.7	24.7
8. Of which compensation of employees	9.6	11.8	13.0	12.4	10.9	11.9	11.5	12.0	11.9	11.7	12.1	12.7	12.6	12.4
9. Collective consumption	7.5	8.3	9.2	9.2	7.7	8.4	8.4	8.7	8.6	8.5	8.7	9.0	9.1	9.1
10. Social transfers in kind	9.6	12.2	13.2	13.6	12.1	12.9	12.9	14.1	13.9	13.8	14.5	15.5	15.6	15.6
11. Social transfers other than in kind	11.4	15.1	16.9	17.9	15.8	16.3	15.2	15.8	15.5	15.4	15.9	17.1	17.5	17.6
12. Interest	3.6	4.0	6.4	10.4	11.6	8.9	6.6	4.2	3.9	3.8	3.8	3.9	4.0	4.1
13. Subsidies	2.1	2.5	2.7	2.4	1.7	1.2	1.2	1.6	1.7	1.9	2.1	2.3	2.4	2.4
14. Other current expenditure	2.1	1.9	1.7	1.9	1.6	1.9	2.0	2.4	2.4	2.1	2.3	2.4	2.3	2.2
15. Total current expenditure	35.7	43.4	49.2	54.3	49.7	49.2	45.9	46.7	45.9	45.5	47.2	50.2	50.8	50.9
16. Gross saving	2.6	-0.2	-4.1	-6.2	-4.5	-2.0	2.6	1.7	2.1	1.9	0.9	-3.3	-3.6	-3.5
17. Capital transfers received	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.9	0.8	0.7	0.7	0.8	0.8	0.7
18. Total revenue	38.7	43.5	45.5	48.4	45.6	47.6	49.1	49.4	48.7	48.2	48.8	47.7	48.0	48.2
19. Gross fixed capital formation	4.8	4.3	4.5	2.9	1.6	1.9	2.0	1.8	1.6	1.6	1.7	1.8	1.9	2.0
20. Other capital expenditure	1.3	1.2	1.2	1.3	0.9	1.1	1.2	3.5	1.0	1.2	1.1	1.6	1.1	1.1
21. Total expenditure	41.8	48.8	55.0	58.5	52.3	52.2	49.1	52.1	48.5	48.4	50.0	53.6	53.8	54.0
22. Tax burden	34.6	39.4	41.4	44.5	42.3	43.8	45.0	44.7	44.4	43.9	44.3	42.8	43.0	43.3
23. Net lending (+) or net borrowing (-)	-3.1	-5.4	-9.4	-10.1	-6.7	-4.5	0.0	-2.7	0.3	-0.2	-1.2	-5.9	-5.8	-5.8

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

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.5	8.2	1.0	5.7	7.6	1.6	4.0	4.9	5.9	2.5	1.4	-4.6	2.6	4.6
2. Current taxes on income and wealth	16.2	25.5	4.5	4.7	7.8	7.2	6.6	5.8	2.6	3.9	4.5	-9.7	4.1	4.3
3. Social contributions	14.7	20.3	8.2	10.1	6.8	2.4	3.4	2.3	4.1	5.7	5.6	0.3	0.3	2.4
4. Of which actual social contributions	15.1	20.4	7.8	10.6	6.8	1.9	3.2	2.3	3.9	5.9	5.6	0.3	0.3	2.4
5. Other current revenue	-10.0	39.8	31.3	3.7	23.3	2.4	14.9	20.9	-0.7	3.3	15.4	4.2	11.5	13.2
6. Total current revenue	10.6	19.0	5.8	6.6	7.8	3.9	4.9	4.8	4.1	4.1	4.3	-4.0	2.5	3.8
7. Government consumption expenditure	16.0	23.6	8.3	5.7	5.0	4.6	5.0	4.7	3.6	4.4	6.9	4.4	2.5	3.1
8. Of which compensation of employees	13.7	22.3	9.7	0.8	5.8	4.1	3.6	5.1	3.9	3.9	5.6	3.5	1.2	1.8
9. Collective consumption	16.2	20.4	8.6	9.2	3.3	3.1	5.7	4.2	4.3	3.8	5.6	2.3	2.1	3.1
10. Social transfers in kind	15.8	25.9	8.1	3.4	6.0	5.5	4.5	5.0	3.2	4.8	7.7	5.7	2.7	3.1
11. Social transfers other than in kind	11.7	30.3	9.3	3.9	5.1	3.0	2.8	3.2	3.1	4.8	6.2	5.7	4.3	3.8
12. Interest	13.9	18.8	24.1	13.1	11.0	0.2	1.8	-6.7	-1.2	2.4	1.4	1.9	5.0	5.4
13. Subsidies	4.8	22.3	0.3	-9.5	0.4	4.3	4.5	41.6	13.0	17.7	11.4	9.1	6.0	3.0
14. Other current expenditure 1)	-0.2	0.2	0.0	0.1	-0.1	-0.1	-0.1	0.0	0.0	-0.2	0.2	0.1	-0.1	-0.1
15. Total current expenditure	12.4	25.6	9.9	5.8	6.2	3.2	3.5	4.0	3.3	4.4	6.6	4.7	3.2	3.4
16. Gross saving 1)	-0.5	-2.1	-1.8	0.4	0.7	0.3	0.6	0.3	0.3	-0.1	-1.0	-4.2	-0.4	0.2
17. Capital transfers received	-2.9	24.0	-2.1	0.8	14.7	9.7	-12.4	8.1	-12.3	-1.6	6.5	1.9	5.6	-2.9
18. Total revenue	10.5	19.0	5.8	6.5	7.9	3.9	4.7	4.8	3.8	4.0	4.3	-3.9	2.5	3.7
19. Gross fixed capital formation	27.0	25.4	15.4	-0.2	-2.4	-2.7	5.9	16.7	-7.5	6.6	6.2	5.9	8.0	11.0
20. Other capital expenditure 1)	-0.2	-0.1	-1.0	-0.2	0.0	-0.1	-0.1	2.6	-2.6	0.2	-0.1	0.4	-0.5	0.0
21. Total expenditure	13.1	24.8	8.3	5.1	6.0	2.7	3.5	10.0	-2.2	5.0	6.4	5.4	2.3	3.7
22. Tax burden	13.3	18.4	4.4	6.6	7.3	3.7	5.0	4.2	4.2	4.1	3.9	-4.9	2.4	3.7
23. Net lending (+) or net borrowing (-) 1)	-1.0	-2.5	-1.1	0.8	0.8	0.6	0.6	-2.4	3.0	-0.5	-1.0	-4.7	0.1	0.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.5	0.6	0.0	-0.4	0.1	0.1	0.3	2.7	-0.3	0.2	1.2	5.9	5.8	5.8
2. Interest payments (% of GDP)	8.9	6.8	6.6	6.4	5.7	5.3	4.7	4.2	3.9	3.8	3.8	3.9	4.0	4.1
3. Implicit interest rate 2)	7.0	6.1	6.1	6.2	5.5	5.2	5.0	4.6	4.5	4.6	4.6	4.3	4.2	4.2
4. Nominal GDP growth rate	3.6	3.9	5.7	2.9	3.4	2.8	5.5	4.1	5.1	5.3	2.9	-1.6	1.9	3.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.5	0.6	0.0	-0.4	0.1	0.1	0.3	2.7	-0.3	0.2	1.2	5.9	5.8	5.8
6. Contribution of nominal GDP growth	-4.6	-4.4	-6.1	-3.0	-3.5	-2.8	-5.1	-3.7	-4.4	-4.4	-2.4	1.5	-1.8	-3.1
7. Stock-flow adjustment 3)	-2.3	0.1	0.2	2.2	0.3	-2.2	0.5	-0.8	0.7	0.3	6.8	-0.1	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.3	-6.2	-6.5	-6.8	-5.6	-5.2	-4.4	-1.5	-4.2	-3.6	-2.6	2.0	1.8	1.7
9. Snow-ball effect	4.2	2.5	0.4	3.4	2.2	2.5	-0.4	0.5	-0.5	-0.6	1.4	5.4	2.2	1.0
10. Stock-flow adjustment 3)	-2.3	0.1	0.2	2.2	0.3	-2.2	0.5	-0.8	0.7	0.3	6.8	-0.1	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	-2.4	-3.6	-5.9	-1.2	-3.1	-4.9	-4.3	-1.8	-4.0	-3.9	5.6	7.3	4.0	2.8
12. Level of gross debt (end of year)	129.9	113.5	107.6	106.3	103.2	98.3	93.9	92.1	88.1	84.2	89.8	97.2	101.2	104.0

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	167	205	245	248	250	256	260	266	281	305	311	304	308	314
2. Current taxes on income and wealth	171	200	254	230	227	226	221	228	250	271	281	263	246	246
3. Social contributions	258	339	378	384	391	396	397	397	400	400	408	409	413	419
4. Of which actual social contributions	244	319	357	362	367	372	372	372	376	375	383	384	388	394
5. Other current revenue	30	36	31	34	35	33	29	32	32	33	33	34	30	30
6. Total current revenue	661	824	949	937	944	953	948	967	1007	1056	1082	1058	1045	1057
7. Government consumption expenditure	293	362	392	400	412	417	416	420	426	436	452	472	485	495
8. Of which compensation of employees	135	162	166	166	169	169	170	169	168	168	172	177	179	181
9. Collective consumption	135	156	167	168	174	174	176	173	173	176	185	190	194	199
10. Social transfers in kind	158	206	225	232	238	242	240	247	253	259	266	282	291	296
11. Social transfers other than in kind	235	326	380	393	417	427	429	430	427	419	422	448	458	461
12. Interest	41	65	65	64	63	64	62	62	65	67	67	66	68	71
13. Subsidies	33	38	35	33	32	30	29	27	28	28	28	30	33	32
14. Other current expenditure	27	23	35	35	31	33	33	36	35	37	40	42	41	41
15. Total current expenditure	640	826	916	935	962	981	977	987	993	998	1021	1072	1097	1112
16. Gross saving	21	-2	33	3	-18	-28	-29	-20	14	58	60	-14	-52	-54
17. Capital transfers received	5	10	8	8	8	9	10	10	9	10	10	9	10	10
18. Total revenue	666	834	957	945	953	962	958	976	1016	1065	1092	1067	1055	1067
19. Gross fixed capital formation	40	40	37	37	36	34	32	30	32	34	37	41	47	41
20. Other capital expenditure	29	26	-23	34	33	35	32	33	29	29	32	34	31	29
21. Total expenditure	710	893	930	1005	1031	1049	1041	1050	1054	1060	1091	1147	1175	1182
22. Tax burden	597	743	872	854	856	866	864	876	918	964	988	956	951	964
23. Net lending (+) or net borrowing (-)	-44	-59	27	-60	-78	-87	-84	-74	-38	5	1	-80	-121	-115

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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	10.9	11.1	11.9	11.7	11.7	11.8	11.8	11.8	12.1	12.6	12.5	12.7	12.6	12.6
2. Current taxes on income and wealth	11.1	10.8	12.3	10.9	10.6	10.4	10.0	10.2	10.8	11.2	11.3	11.0	10.1	9.9
3. Social contributions	16.8	18.3	18.3	18.2	18.2	18.3	17.9	17.7	17.2	16.5	16.4	17.1	17.0	16.8
4. Of which actual social contributions	15.9	17.3	17.3	17.1	17.1	17.2	16.8	16.6	16.2	15.5	15.3	16.0	15.9	15.8
5. Other current revenue	2.0	1.9	1.5	1.6	1.6	1.5	1.3	1.4	1.4	1.3	1.3	1.4	1.2	1.2
6. Total current revenue	43.1	44.6	46.0	44.4	44.0	44.0	42.9	43.1	43.3	43.5	43.3	44.2	42.9	42.5
7. Government consumption expenditure	19.1	19.6	19.0	18.9	19.2	19.3	18.8	18.7	18.3	17.9	18.1	19.7	19.9	19.9
8. Of which compensation of employees	8.8	8.7	8.1	7.9	7.9	7.8	7.7	7.5	7.2	6.9	6.9	7.4	7.3	7.3
9. Collective consumption	8.8	8.4	8.1	8.0	8.1	8.1	8.0	7.7	7.4	7.3	7.4	7.9	8.0	8.0
10. Social transfers in kind	10.3	11.1	10.9	11.0	11.1	11.2	10.8	11.0	10.9	10.7	10.7	11.8	11.9	11.9
11. Social transfers other than in kind	15.3	17.6	18.4	18.6	19.5	19.8	19.4	19.2	18.4	17.2	16.9	18.7	18.8	18.5
12. Interest	2.7	3.5	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.7	2.8	2.9
13. Subsidies	2.1	2.1	1.7	1.6	1.5	1.4	1.3	1.2	1.2	1.1	1.1	1.2	1.3	1.3
14. Other current expenditure	1.8	1.2	1.7	1.6	1.4	1.5	1.5	1.6	1.5	1.5	1.6	1.8	1.7	1.7
15. Total current expenditure	41.7	44.7	44.4	44.2	44.9	45.3	44.2	44.0	42.7	41.1	40.9	44.8	45.1	44.6
16. Gross saving	1.4	-0.1	1.6	0.1	-0.8	-1.3	-1.3	-0.9	0.6	2.4	2.4	-0.6	-2.2	-2.2
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
18. Total revenue	43.4	45.1	46.4	44.7	44.4	44.5	43.3	43.5	43.7	43.9	43.7	44.6	43.3	42.9
19. Gross fixed capital formation	2.6	2.2	1.8	1.7	1.7	1.6	1.4	1.3	1.4	1.4	1.5	1.7	1.9	1.6
20. Other capital expenditure	1.9	1.4	-1.1	1.6	1.5	1.6	1.5	1.5	1.2	1.2	1.3	1.4	1.3	1.2
21. Total expenditure	46.3	48.3	45.1	47.6	48.1	48.5	47.1	46.8	45.3	43.7	43.7	48.0	48.3	47.5
22. Tax burden	38.9	40.2	42.3	40.4	39.9	40.0	39.1	39.1	39.5	39.7	39.6	40.0	39.0	38.7
23. Net lending (+) or net borrowing (-)	-2.9	-3.2	1.3	-2.8	-3.7	-4.0	-3.8	-3.3	-1.6	0.2	0.0	-3.4	-5.0	-4.6

Table 2C

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

Germany

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	: -0.3	1.2	1.1	1.0	2.2	1.7	2.1	5.6	8.9	1.9	-2.4	1.3	1.8	
2. Current taxes on income and wealth	: 4.5	7.0	-9.5	-1.2	-0.5	-2.2	2.9	9.9	8.3	3.8	-6.4	-6.7	0.2	
3. Social contributions	: 4.7	0.8	1.4	1.8	1.4	0.1	0.0	0.9	0.0	2.1	0.2	1.0	1.5	
4. Of which actual social contributions	: 4.8	0.8	1.4	1.4	1.4	0.0	0.0	1.0	-0.2	2.0	0.2	1.0	1.6	
5. Other current revenue	: -12.2	-5.1	10.4	2.4	-7.1	-12.3	10.8	0.3	1.9	2.8	1.3	-11.8	0.3	
6. Total current revenue	: 2.4	2.2	-1.3	0.7	0.9	-0.5	1.9	4.2	4.8	2.5	-2.2	-1.2	1.2	
7. Government consumption expenditure	: 4.3	1.2	2.1	2.9	1.2	-0.2	0.9	1.6	2.2	3.7	4.6	2.8	1.9	
8. Of which compensation of employees	: 3.1	0.3	0.1	1.5	0.3	0.2	-0.4	-0.6	0.3	2.2	2.9	1.0	1.0	
9. Collective consumption	: 2.5	-0.2	0.8	3.1	0.5	0.9	-1.9	0.2	1.7	5.3	2.4	2.4	2.4	
10. Social transfers in kind	: 5.7	2.3	3.1	2.8	1.7	-1.0	2.9	2.6	2.5	2.7	6.0	3.0	1.6	
11. Social transfers other than in kind	: 6.1	1.4	3.5	6.2	2.5	0.3	0.2	-0.7	-1.9	0.7	6.3	2.2	0.7	
12. Interest	: 14.1	2.9	-0.9	-2.9	2.6	-2.9	0.1	4.5	2.9	-0.1	-2.0	3.4	4.8	
13. Subsidies	: 4.9	-3.1	-5.7	-3.6	-6.2	-3.5	-4.7	1.3	-0.2	1.4	6.5	9.7	-2.0	
14. Other current expenditure 1)	: -0.2	0.1	-0.1	-0.2	0.1	0.0	0.1	-0.1	0.0	0.1	0.2	-0.1	0.0	
15. Total current expenditure	: 5.2	1.4	2.0	2.9	2.0	-0.4	1.0	0.6	0.5	2.4	4.9	2.4	1.3	
16. Gross saving 1)	: -1.2	0.4	-1.5	-1.0	-0.5	0.0	0.4	1.5	1.8	0.0	-3.0	-1.6	0.0	
17. Capital transfers received	: 38.3	-9.4	2.2	3.3	6.2	5.3	0.8	-4.0	5.9	3.6	-10.1	5.9	2.8	
18. Total revenue	: 2.7	2.1	-1.3	0.7	1.0	-0.4	1.9	4.1	4.8	2.5	-2.3	-1.2	1.2	
19. Gross fixed capital formation	: -10.8	-2.1	0.0	-2.1	-6.1	-6.4	-4.4	7.0	6.0	9.1	10.0	15.0	-14.0	
20. Other capital expenditure 1)	: 0.2	-2.4	2.7	0.0	0.1	-0.1	0.0	-0.2	-0.1	0.1	0.2	-0.2	-0.1	
21. Total expenditure	: 4.7	-3.8	8.0	2.6	1.8	-0.8	0.8	0.4	0.6	2.9	5.2	2.5	0.5	
22. Tax burden	: 3.3	2.8	-2.1	0.3	1.1	-0.2	1.4	4.7	5.0	2.6	-3.3	-0.6	1.5	
23. Net lending (+) or net borrowing (-) 1)	: -0.9	2.8	-4.1	-0.8	-0.4	0.3	0.5	1.7	1.8	-0.2	-3.4	-1.6	0.4	

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	3.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.3	1.6	-0.2	0.0	3.4	5.0	4.6
2. Interest payments (% of GDP)	3.5	3.1	3.2	3.1	2.9	3.0	2.8	2.8	2.8	2.8	2.7	2.7	2.8	2.9
3. Implicit interest rate 2)	7.6	5.3	5.3	5.2	5.0	5.0	4.5	4.3	4.3	4.3	4.2	4.0	3.9	3.8
4. Nominal GDP growth rate	3.8	2.4	2.5	2.5	1.4	1.0	2.2	1.4	3.7	4.4	2.8	-4.2	1.8	2.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.2	1.5	-1.3	2.8	3.7	4.0	3.8	3.3	1.6	-0.2	0.0	3.4	5.0	4.6
6. Contribution of nominal GDP growth	-1.8	-1.4	-1.5	-1.4	-0.8	-0.6	-1.4	-0.9	-2.4	-2.9	-1.8	2.9	-1.3	-1.7
7. Stock-flow adjustment 3)	6.2	0.5	1.6	-2.3	-1.3	0.0	-0.6	0.0	0.4	0.5	2.7	1.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.3	-1.7	-4.5	-0.2	0.7	1.1	1.0	0.5	-1.2	-3.0	-2.7	0.6	2.2	1.7
9. Snow-ball effect	1.7	1.7	1.7	1.6	2.1	2.4	1.5	1.9	0.4	-0.1	0.9	5.6	1.5	1.2
10. Stock-flow adjustment 3)	6.2	0.5	1.6	-2.3	-1.3	0.0	-0.6	0.0	0.4	0.5	2.7	1.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	7.6	0.6	-1.2	-0.9	1.6	3.5	1.8	2.3	-0.4	-2.6	0.9	7.2	3.7	2.9
12. Level of gross debt (end of year)	55.6	60.9	59.7	58.8	60.3	63.8	65.6	68.0	67.6	65.0	65.9	73.1	76.7	79.7

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)**

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.26	7.10	13.70	13.99	15.83	17.24	19.36	21.81	24.67	25.34	22.15	17.36	16.58	17.16
2. Current taxes on income and wealth	5.23	7.16	13.94	14.77	15.00	16.45	18.35	19.73	23.04	24.00	20.56	16.78	16.70	17.22
3. Social contributions	2.81	3.58	5.93	6.78	7.47	8.08	8.94	9.81	10.94	12.00	12.48	12.45	12.64	12.84
4. Of which actual social contributions	2.05	2.63	4.62	5.29	5.76	6.21	6.90	7.63	8.50	9.42	9.67	10.67	10.96	11.13
5. Other current revenue	1.21	1.08	1.40	1.58	1.58	1.49	1.54	1.62	1.84	2.08	2.47	2.81	2.83	2.90
6. Total current revenue	15.18	19.79	36.32	38.53	41.58	45.25	50.43	55.56	63.47	66.64	61.03	53.41	52.68	53.78
7. Government consumption expenditure	6.60	8.67	14.30	16.90	19.37	20.94	22.74	24.54	27.20	30.34	32.19	30.45	30.63	31.78
8. Of which compensation of employees	4.14	5.36	8.34	9.72	11.30	12.57	13.67	15.73	17.40	18.97	20.13	19.69	19.49	19.90
9. Collective consumption	2.86	3.43	5.37	6.09	6.86	7.18	7.67	8.66	9.73	10.87	11.65	11.63	11.69	11.75
10. Social transfers in kind	3.74	5.23	8.93	10.81	12.51	13.76	15.07	15.88	17.47	19.47	20.54	18.82	18.94	20.03
11. Social transfers other than in kind	4.71	6.20	8.14	9.67	11.43	12.29	13.63	15.41	17.13	19.41	22.33	25.41	26.62	26.98
12. Interest	2.88	2.81	2.13	1.80	1.82	1.77	1.71	1.71	1.60	1.58	1.88	3.67	5.35	6.67
13. Subsidies	0.43	0.51	0.76	1.04	0.79	0.82	0.77	0.88	0.78	0.87	0.88	0.90	0.89	0.97
14. Other current expenditure	0.75	1.13	2.21	2.62	2.92	3.29	3.59	3.74	4.15	4.43	4.71	4.63	4.32	4.29
15. Total current expenditure	15.71	19.78	28.12	32.58	37.02	39.99	43.42	47.46	52.26	58.11	63.40	66.81	69.22	71.57
16. Gross saving	-0.52	0.01	8.20	5.96	4.56	5.26	7.01	8.10	11.21	8.53	-2.36	-13.40	-16.55	-17.79
17. Capital transfers received	0.66	0.96	1.54	1.42	1.62	1.71	1.64	1.80	2.30	2.59	2.37	3.07	2.51	2.52
18. Total revenue	15.84	20.75	37.86	39.95	43.20	46.96	52.07	57.35	65.77	69.23	63.40	56.49	55.19	56.30
19. Gross fixed capital formation	0.83	1.21	3.68	5.02	5.55	5.15	5.26	5.74	6.68	8.69	9.55	7.28	6.59	6.24
20. Other capital expenditure	0.38	0.85	1.07	1.33	1.10	1.27	1.31	1.47	1.55	1.95	3.46	2.90	2.90	2.90
21. Total expenditure	16.92	21.84	32.87	38.93	43.67	46.42	49.99	54.66	60.49	68.75	76.41	76.98	78.72	80.71
22. Tax burden	13.04	17.58	33.12	34.81	37.08	40.49	45.09	49.82	57.00	59.43	53.01	45.32	44.75	46.04
23. Net lending (+) or net borrowing (-)	-1.08	-1.09	4.99	1.02	-0.47	0.54	2.08	2.69	5.28	0.47	-13.01	-20.50	-23.53	-24.41

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))

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.8	13.4	13.1	12.0	12.2	12.3	13.0	13.5	14.0	13.4	12.2	10.6	10.3	10.3
2. Current taxes on income and wealth	13.7	13.5	13.3	12.6	11.5	11.8	12.3	12.2	13.0	12.6	11.3	10.2	10.4	10.3
3. Social contributions	7.4	6.7	5.7	5.8	5.7	5.8	6.0	6.0	6.2	6.3	6.9	7.6	7.9	7.7
4. Of which actual social contributions	5.4	5.0	4.4	4.5	4.4	4.4	4.6	4.7	4.8	5.0	5.3	6.5	6.8	6.7
5. Other current revenue	3.2	2.0	1.3	1.4	1.2	1.1	1.0	1.0	1.0	1.1	1.4	1.7	1.8	1.7
6. Total current revenue	39.9	37.3	34.6	33.0	31.9	32.4	33.8	34.3	35.9	35.1	33.6	32.5	32.8	32.3
7. Government consumption expenditure	17.3	16.3	13.6	14.5	14.9	15.0	15.3	15.1	15.4	16.0	17.7	18.5	19.1	19.1
8. Of which compensation of employees	10.9	10.1	8.0	8.3	8.7	9.0	9.2	9.7	9.8	10.0	11.1	12.0	12.1	11.9
9. Collective consumption	7.5	6.5	5.1	5.2	5.3	5.1	5.1	5.3	5.5	5.7	6.4	7.1	7.3	7.1
10. Social transfers in kind	9.8	9.9	8.5	9.2	9.6	9.8	10.1	9.8	9.9	10.3	11.3	11.5	11.8	12.0
11. Social transfers other than in kind	12.4	11.7	7.8	8.3	8.8	8.8	9.1	9.5	9.7	10.2	12.3	15.5	16.6	16.2
12. Interest	7.6	5.3	2.0	1.5	1.4	1.3	1.2	1.1	0.9	0.8	1.0	2.2	3.3	4.0
13. Subsidies	1.1	1.0	0.7	0.9	0.6	0.6	0.5	0.5	0.4	0.5	0.5	0.5	0.6	0.6
14. Other current expenditure	2.0	2.1	2.1	2.2	2.2	2.4	2.4	2.3	2.3	2.3	2.6	2.8	2.7	2.6
15. Total current expenditure	41.3	37.3	26.8	27.9	28.4	28.6	29.1	29.3	29.6	30.6	34.9	40.7	43.1	43.0
16. Gross saving	-1.4	0.0	7.8	5.1	3.5	3.8	4.7	5.0	6.3	4.5	-1.3	-8.2	-10.3	-10.7
17. Capital transfers received	1.7	1.8	1.5	1.2	1.2	1.2	1.1	1.1	1.3	1.4	1.3	1.9	1.6	1.5
18. Total revenue	41.6	39.1	36.1	34.2	33.2	33.6	34.9	35.4	37.2	36.5	34.9	34.4	34.4	33.8
19. Gross fixed capital formation	2.2	2.3	3.5	4.3	4.3	3.7	3.5	3.5	3.8	4.6	5.3	4.4	4.1	3.7
20. Other capital expenditure	1.0	1.6	1.0	1.1	0.8	0.9	0.9	0.9	0.9	1.0	1.9	1.8	1.8	1.7
21. Total expenditure	44.4	41.2	31.4	33.3	33.5	33.2	33.5	33.7	34.2	36.2	42.0	46.9	49.1	48.4
22. Tax burden	34.3	33.1	31.6	29.8	28.5	29.0	30.2	30.7	32.2	31.3	29.2	27.6	27.9	27.6
23. Net lending (+) or net borrowing (-)	-2.8	-2.1	4.8	0.9	-0.4	0.4	1.4	1.7	3.0	0.3	-7.2	-12.5	-14.7	-14.7

Table 3C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Ireland****(EURO-IEP; annual percentage changes unless otherwise stated)**

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.9	9.3	16.7	2.1	13.2	9.0	12.3	12.7	13.1	2.7	-12.6	-21.6	-4.5	3.5
2. Current taxes on income and wealth	9.1	0.6	12.8	5.9	1.6	9.7	11.5	7.5	16.8	4.2	-14.3	-18.4	-0.4	3.1
3. Social contributions	8.1	3.9	17.2	14.4	10.1	8.3	10.6	9.7	11.5	9.7	4.0	-0.2	1.5	1.6
4. Of which actual social contributions	7.5	3.9	19.2	14.5	8.9	7.7	11.2	10.6	11.4	10.8	2.7	10.3	2.7	1.6
5. Other current revenue	36.5	-7.9	5.7	13.1	-0.2	-5.9	3.6	5.2	13.7	12.7	19.1	13.5	0.8	2.4
6. Total current revenue	7.2	3.7	14.5	6.1	7.9	8.8	11.4	10.2	14.2	5.0	-8.4	-12.5	-1.4	2.1
7. Government consumption expenditure	9.9	6.2	14.8	18.2	14.6	8.1	8.6	7.9	10.8	11.5	6.1	-5.4	0.6	3.7
8. Of which compensation of employees	10.0	4.9	13.4	16.6	16.3	11.2	8.8	15.1	10.6	9.0	6.1	-2.2	-1.0	2.1
9. Collective consumption	11.3	5.6	13.4	13.5	12.5	4.7	6.8	13.0	12.4	11.7	7.1	-0.1	0.5	0.5
10. Social transfers in kind	8.8	6.7	15.7	21.1	15.7	10.0	9.6	5.3	10.0	11.4	5.5	-8.4	0.7	5.7
11. Social transfers other than in kind	9.7	5.8	6.2	18.8	18.1	7.5	10.9	13.0	11.1	13.3	15.0	13.8	4.8	1.4
12. Interest	0.9	-0.7	2.1	-15.2	1.2	-2.7	-3.3	-0.5	-6.2	-1.0	18.6	95.1	45.8	24.8
13. Subsidies	3.7	1.8	3.1	36.6	-24.1	3.8	-6.2	14.7	-12.0	12.2	1.0	2.1	-1.1	9.6
14. Other current expenditure 1)	0.2	-0.1	0.0	0.1	0.0	0.1	0.1	-0.1	0.0	0.0	0.3	0.2	-0.1	-0.1
15. Total current expenditure	7.8	4.8	10.3	15.9	13.6	8.0	8.6	9.3	10.1	11.2	9.1	5.4	3.6	3.4
16. Gross saving 1)	-0.3	-0.4	0.9	-2.7	-1.6	0.3	0.9	0.3	1.3	-1.8	-5.8	-6.9	-2.2	-0.4
17. Capital transfers received	24.2	52.9	4.7	-8.0	14.3	5.3	-3.7	9.2	28.3	12.2	-8.4	29.8	-18.3	0.4
18. Total revenue	7.8	5.2	14.1	5.5	8.1	8.7	10.9	10.1	14.7	5.2	-8.4	-10.9	-2.3	2.0
19. Gross fixed capital formation	8.3	12.0	32.4	36.4	10.7	-7.2	2.1	9.0	16.5	30.1	9.9	-23.8	-9.4	-5.4
20. Other capital expenditure 1)	0.0	0.1	-1.7	0.1	-0.3	0.1	0.0	0.0	0.0	0.2	0.9	-0.1	0.0	-0.1
21. Total expenditure	7.6	5.8	6.8	18.4	12.2	6.3	7.7	9.3	10.7	13.7	11.1	0.7	2.3	2.5
22. Tax burden	5.5	4.9	15.0	5.1	6.5	9.2	11.3	10.5	14.4	4.3	-10.8	-14.5	-1.3	2.9
23. Net lending (+) or net borrowing (-) 1)	0.0	-0.1	2.1	-3.9	-1.2	0.8	1.0	0.3	1.3	-2.7	-7.4	-5.3	-2.2	0.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.1	-2.7	-4.8	-0.9	0.4	-0.4	-1.4	-1.7	-3.0	-0.3	7.2	12.5	14.7	14.7
2. Interest payments (% of GDP)	5.3	2.3	2.0	1.5	1.4	1.3	1.2	1.1	0.9	0.8	1.0	2.2	3.3	4.0
3. Implicit interest rate 2)	6.7	5.0	4.9	4.6	4.4	4.2	4.0	3.9	3.6	3.6	3.9	4.6	4.9	5.0
4. Nominal GDP growth rate	13.0	15.1	16.0	11.5	11.4	7.3	6.7	8.7	9.0	7.4	-4.2	-9.7	-2.3	3.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.1	-2.7	-4.8	-0.9	0.4	-0.4	-1.4	-1.7	-3.0	-0.3	7.2	12.5	14.7	14.7
6. Contribution of nominal GDP growth	-10.2	-7.0	-6.6	-3.9	-3.6	-2.2	-1.9	-2.4	-2.3	-1.7	1.1	4.7	1.5	-3.0
7. Stock-flow adjustment 3)	0.6	4.7	0.9	2.5	0.0	1.4	1.8	2.2	2.8	2.1	10.7	4.5	0.9	1.7

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.2	-5.0	-6.8	-2.4	-1.0	-1.7	-2.5	-2.7	-3.9	-1.1	6.1	10.2	11.3	10.6
9. Snow-ball effect	-4.9	-4.7	-4.6	-2.4	-2.2	-0.9	-0.8	-1.3	-1.4	-0.9	2.1	7.0	4.9	1.0
10. Stock-flow adjustment 3)	0.6	4.7	0.9	2.5	0.0	1.4	1.8	2.2	2.8	2.1	10.7	4.5	0.9	1.7

(% of GDP)

11. Change in gross debt 5)	-7.6	-4.9	-10.5	-2.2	-3.3	-1.2	-1.6	-1.9	-2.5	0.1	18.9	21.7	17.1	13.3
12. Level of gross debt (end of year)	81.1	48.2	37.7	35.5	32.2	31.0	29.4	27.6	25.0	25.1	44.1	65.8	82.9	96.2

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)**

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.5	10.8	18.5	19.4	20.2	20.8	21.6	22.8	25.5	27.8	28.9	27.2	28.0	28.8
2. Current taxes on income and wealth	2.7	5.9	13.2	12.5	13.4	13.5	14.8	16.6	16.8	18.0	18.5	16.6	16.3	16.8
3. Social contributions	5.5	10.0	17.0	18.4	21.3	23.7	24.7	26.1	28.0	31.8	35.2	34.2	34.3	34.8
4. Of which actual social contributions	4.3	8.4	14.3	15.5	18.1	20.2	20.7	21.9	23.5	26.6	29.3	28.9	28.9	29.4
5. Other current revenue	1.3	3.6	4.3	5.4	4.2	3.8	3.5	3.6	4.6	5.2	6.0	4.3	4.4	4.5
6. Total current revenue	16.7	31.6	54.6	57.7	61.1	64.3	67.5	72.1	78.3	86.1	92.2	85.9	86.5	88.6
7. Government consumption expenditure	6.7	14.3	24.3	25.4	28.7	29.4	31.9	33.2	34.4	38.6	40.4	41.7	42.3	43.3
8. Of which compensation of employees	5.5	9.0	14.3	15.2	17.3	18.6	21.3	22.4	23.5	25.3	27.5	28.4	28.7	29.5
9. Collective consumption	4.5	9.6	16.2	17.0	19.2	18.6	20.0	19.5	19.7	22.3	23.1	24.1	24.5	25.0
10. Social transfers in kind	2.2	4.7	8.1	8.4	9.4	10.9	11.9	13.7	14.7	16.3	17.3	17.6	17.8	18.3
11. Social transfers other than in kind	6.9	12.1	20.2	22.5	24.2	27.3	28.9	31.8	35.2	39.4	45.6	48.1	48.1	49.4
12. Interest	4.7	10.1	10.0	9.5	8.6	8.5	9.2	8.7	8.7	9.3	10.9	11.8	13.6	15.2
13. Subsidies	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3
14. Other current expenditure	0.5	1.0	1.4	1.4	1.6	2.4	3.4	3.3	3.3	4.4	4.7	4.8	4.8	5.0
15. Total current expenditure	19.6	37.0	54.8	57.9	62.1	67.5	73.2	76.7	81.4	90.9	100.9	106.9	109.2	113.4
16. Gross saving	-3.0	-5.5	-0.2	-0.2	-1.0	-3.1	-5.7	-4.6	-3.1	-4.8	-8.8	-21.0	-22.7	-24.8
17. Capital transfers received	0.6	1.3	3.9	2.1	1.9	2.9	3.1	3.1	5.2	5.4	4.9	3.9	3.9	4.0
18. Total revenue	17.2	32.8	58.5	59.8	63.0	67.3	70.6	75.2	83.5	91.5	97.0	89.7	90.4	92.6
19. Gross fixed capital formation	1.4	2.5	5.0	5.2	5.3	6.0	6.5	5.5	6.2	6.5	6.8	7.2	7.3	7.5
20. Other capital expenditure	1.5	1.4	3.8	3.3	3.1	3.6	4.8	3.1	2.0	2.4	7.8	6.0	3.6	3.7
21. Total expenditure	22.6	41.0	63.6	66.4	70.5	77.0	84.5	85.3	89.6	99.8	115.6	120.2	120.1	124.6
22. Tax burden	14.2	26.1	47.1	48.7	52.7	55.3	58.0	62.2	66.7	73.3	79.2	75.2	75.8	77.8
23. Net lending (+) or net borrowing (-)	-5.3	-8.1	-5.0	-6.5	-7.5	-9.7	-13.9	-10.1	-6.1	-8.3	-18.5	-30.4	-29.7	-32.0

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))**

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.0	12.1	13.6	13.3	12.9	12.0	11.6	11.7	12.1	12.3	12.1	11.3	11.5	11.5
2. Current taxes on income and wealth	5.0	6.6	9.7	8.6	8.6	7.8	8.0	8.5	8.0	7.9	7.7	6.9	6.7	6.7
3. Social contributions	10.1	11.2	12.5	12.6	13.6	13.8	13.3	13.4	13.3	14.0	14.7	14.2	14.1	13.9
4. Of which actual social contributions	7.9	9.3	10.5	10.6	11.6	11.7	11.1	11.2	11.1	11.7	12.2	12.0	11.9	11.8
5. Other current revenue	2.5	4.1	3.1	3.7	2.7	2.2	1.9	1.9	2.2	2.3	2.5	1.8	1.8	1.8
6. Total current revenue	30.8	35.3	40.1	39.4	39.0	37.3	36.3	36.9	37.2	38.0	38.5	35.7	35.6	35.4
7. Government consumption expenditure	12.3	16.0	17.8	17.4	18.3	17.1	17.2	17.0	16.4	17.0	16.9	17.3	17.4	17.3
8. Of which compensation of employees	10.2	10.1	10.5	10.4	11.1	10.8	11.5	11.5	11.1	11.2	11.5	11.8	11.8	11.8
9. Collective consumption	8.3	10.7	11.9	11.6	12.3	10.8	10.8	10.0	9.4	9.8	9.7	10.0	10.1	10.0
10. Social transfers in kind	4.0	5.3	5.9	5.8	6.0	6.3	6.4	7.0	7.0	7.2	7.3	7.3	7.3	7.3
11. Social transfers other than in kind	12.8	13.5	14.8	15.4	15.4	15.9	15.5	16.3	16.7	17.4	19.1	20.0	19.8	19.7
12. Interest	8.6	11.2	7.3	6.5	5.5	4.9	4.9	4.4	4.1	4.1	4.6	4.9	5.6	6.1
13. Subsidies	0.5	0.4	0.1	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	0.9	1.2	1.0	1.0	1.0	1.4	1.8	1.7	1.6	1.9	2.0	2.0	2.0	2.0
15. Total current expenditure	36.3	41.4	40.2	39.5	39.7	39.1	39.4	39.3	38.7	40.1	42.2	44.4	44.9	45.3
16. Gross saving	-5.5	-6.1	-0.1	-0.1	-0.6	-1.8	-3.1	-2.3	-1.5	-2.1	-3.7	-8.7	-9.3	-9.9
17. Capital transfers received	1.0	1.4	2.9	1.5	1.2	1.7	1.7	1.6	2.5	2.4	2.0	1.6	1.6	1.6
18. Total revenue	31.8	36.7	43.0	40.9	40.3	39.0	38.0	38.5	39.7	40.4	40.6	37.3	37.2	37.0
19. Gross fixed capital formation	2.7	2.8	3.6	3.6	3.4	3.5	3.5	2.8	3.0	2.9	2.9	3.0	3.0	3.0
20. Other capital expenditure	2.7	1.6	2.8	2.2	2.0	2.1	2.6	1.6	0.9	1.1	3.2	2.5	1.5	1.5
21. Total expenditure	41.7	45.7	46.6	45.3	45.0	44.7	45.5	43.7	42.6	44.1	48.3	50.0	49.4	49.8
22. Tax burden	26.3	29.1	34.6	33.2	33.7	32.1	31.2	31.8	31.7	32.4	33.1	31.2	31.2	31.1
23. Net lending (+) or net borrowing (-)	-9.9	-9.1	-3.7	-4.5	-4.8	-5.6	-7.5	-5.2	-2.9	-3.7	-7.7	-12.7	-12.2	-12.8

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

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	28.7	10.1	8.6	4.9	3.9	3.0	4.2	5.2	12.2	8.7	4.2	-6.0	2.9	2.9
2. Current taxes on income and wealth	26.8	21.8	18.2	-4.8	7.1	0.6	9.8	11.8	1.5	6.8	2.9	-10.2	-1.9	3.0
3. Social contributions	20.0	14.9	10.3	8.3	15.8	11.3	4.0	5.8	7.4	13.4	10.7	-2.9	0.4	1.5
4. Of which actual social contributions	21.3	16.4	11.5	8.5	16.9	11.3	2.4	6.0	7.1	13.3	10.2	-1.4	0.2	1.7
5. Other current revenue	49.9	11.1	-0.1	27.7	-22.9	-9.2	-8.7	4.2	26.5	13.1	16.7	-28.3	0.6	2.7
6. Total current revenue	27.4	13.5	10.4	5.6	6.0	5.3	4.9	6.9	8.6	9.9	7.1	-6.8	0.8	2.4
7. Government consumption expenditure	13.5	46.2	14.5	4.8	12.7	2.7	8.4	4.2	3.6	12.0	4.9	3.1	1.4	2.4
8. Of which compensation of employees	13.4	19.1	7.8	6.4	14.0	7.7	14.5	4.9	4.8	8.0	8.4	3.4	1.1	2.9
9. Collective consumption	12.8	65.9	17.1	5.0	13.3	-3.6	8.0	-2.6	1.0	12.8	3.8	4.4	1.4	2.4
10. Social transfers in kind	15.0	17.9	9.7	4.3	11.4	15.5	9.0	15.5	7.3	10.9	6.4	1.4	1.4	2.4
11. Social transfers other than in kind	22.1	13.8	13.0	11.6	7.5	13.0	5.6	10.2	10.8	11.7	15.8	5.5	0.1	2.7
12. Interest	18.9	1.4	7.4	-5.0	-9.1	-1.9	8.3	-5.5	0.4	7.0	17.6	8.0	15.0	12.0
13. Subsidies	-37.7	16.5	-9.4	1.6	5.1	16.1	0.8	7.1	7.8	3.2	4.5	1.6	1.6	1.6
14. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.0	0.4	0.5	-0.1	-0.1	0.3	0.0	0.0	0.0	0.0
15. Total current expenditure	17.5	14.1	12.5	5.7	7.3	8.6	8.5	4.8	6.1	11.6	11.1	5.9	2.1	3.9
16. Gross saving 1)	2.8	-0.3	-0.7	0.0	-0.5	-1.2	-1.3	0.7	0.9	-0.7	-1.6	-5.1	-0.6	-0.6
17. Capital transfers received	39.2	7.3	49.4	-45.5	-10.5	53.6	4.8	-0.4	68.1	5.1	-10.1	-21.2	1.0	3.2
18. Total revenue	27.7	13.2	12.4	2.2	5.4	6.7	4.9	6.6	11.0	9.6	6.1	-7.5	0.8	2.4
19. Gross fixed capital formation	35.6	20.1	25.6	5.4	0.7	13.3	9.3	-15.9	13.9	4.9	4.5	5.6	0.9	2.3
20. Other capital expenditure 1)	-1.5	0.3	0.2	-0.6	-0.2	0.1	0.5	-1.0	-0.6	0.1	2.2	-0.7	-1.0	0.0
21. Total expenditure	14.9	15.1	13.6	4.4	6.3	9.3	9.7	0.9	5.1	11.4	15.8	4.0	0.0	3.7
22. Tax burden	26.6	14.9	12.1	3.3	8.3	4.9	4.8	7.3	7.3	9.9	8.0	-5.0	0.9	2.5
23. Net lending (+) or net borrowing (-) 1)	4.2	-0.8	-0.6	-0.8	-0.3	-0.9	-1.9	2.3	2.3	-0.8	-4.1	-4.9	0.4	-0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	9.1	3.1	3.7	4.5	4.8	5.6	7.5	5.2	2.9	3.7	7.7	12.7	12.2	12.8
2. Interest payments (% of GDP)	11.2	7.4	7.3	6.5	5.5	4.9	4.9	4.4	4.1	4.1	4.6	4.9	5.6	6.1
3. Implicit interest rate 2)	13.1	7.8	7.9	6.8	5.7	5.3	5.5	4.7	4.5	4.6	5.1	5.0	5.0	5.0
4. Nominal GDP growth rate	12.1	6.6	8.0	7.4	7.0	10.1	7.8	5.1	7.7	7.6	5.6	0.6	1.1	3.0
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	9.1	3.1	3.7	4.5	4.8	5.6	7.5	5.2	2.9	3.7	7.7	12.7	12.2	12.8
6. Contribution of nominal GDP growth	-10.4	-6.2	-7.5	-7.1	-6.7	-9.3	-7.0	-4.8	-7.2	-6.9	-5.1	-0.6	-1.2	-3.6
7. Stock-flow adjustment 3)	2.0	3.0	5.3	3.7	0.5	-0.5	0.8	1.1	1.4	1.6	1.0	1.3	1.3	1.3
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-2.2	-4.3	-3.6	-2.0	-0.7	0.7	2.6	0.7	-1.2	-0.5	3.2	7.7	6.6	6.7
9. Snow-ball effect	0.8	1.2	-0.1	-0.6	-1.2	-4.4	-2.1	-0.4	-3.0	-2.7	-0.5	4.3	4.4	2.5
10. Stock-flow adjustment 3)	2.0	3.0	5.3	3.7	0.5	-0.5	0.8	1.1	1.4	1.6	1.0	1.3	1.3	1.3
(% of GDP)														
11. Change in gross debt 5)	0.7	-0.1	1.5	1.1	-1.5	-4.2	1.3	1.5	-2.9	-1.6	3.6	13.4	12.4	10.5
12. Level of gross debt (end of year)	97.0	100.3	101.8	102.9	101.5	97.3	98.6	100.0	97.1	95.6	99.2	112.6	124.9	135.4

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	44.6	66.3	71.6	74.9	81.7	89.9	99.9	111.0	121.4	123.5	107.6	79.9	92.1	97.1
2. Current taxes on income and wealth	44.4	57.8	64.0	68.2	76.1	78.8	85.5	99.1	114.8	135.8	117.5	105.3	108.5	113.0
3. Social contributions	56.8	74.0	81.1	88.4	94.5	101.8	109.1	117.4	127.1	136.8	143.0	139.8	139.9	143.4
4. Of which actual social contributions	52.7	69.1	75.8	82.8	88.5	95.5	102.2	110.1	119.2	128.1	133.8	130.8	130.9	134.2
5. Other current revenue	11.8	12.7	11.7	14.3	13.6	13.3	12.1	12.6	15.3	18.4	18.6	16.8	16.7	17.1
6. Total current revenue	163.6	218.6	236.7	254.3	275.1	293.5	316.9	351.1	390.9	427.9	400.4	355.3	370.3	384.0
7. Government consumption expenditure	80.9	99.6	108.4	116.2	125.4	135.9	149.8	163.7	177.5	193.5	211.1	220.1	226.5	233.6
8. Of which compensation of employees	50.2	60.7	64.7	68.7	72.9	78.7	84.6	91.0	98.3	107.8	117.6	123.7	127.1	130.5
9. Collective consumption	35.2	42.2	46.3	50.3	53.2	57.8	63.0	67.9	74.0	80.7	87.7	92.0	94.7	97.8
10. Social transfers in kind	45.7	57.5	62.1	65.9	72.2	78.1	86.7	95.9	103.5	112.8	123.4	128.1	131.8	135.8
11. Social transfers other than in kind	60.7	70.3	75.5	79.8	86.2	91.5	98.6	105.5	112.7	122.5	135.5	153.3	153.4	151.6
12. Interest	22.9	20.3	20.3	20.6	19.6	18.4	17.1	16.3	16.1	16.9	17.2	19.3	25.8	31.5
13. Subsidies	4.4	6.8	7.1	6.9	7.7	8.2	8.3	9.2	9.8	11.3	11.7	11.2	11.1	11.4
14. Other current expenditure	4.3	7.4	8.1	8.7	10.0	11.5	12.7	14.2	16.1	15.7	18.7	17.8	17.8	18.2
15. Total current expenditure	172.0	203.3	217.6	230.1	246.6	262.6	282.8	304.7	328.0	355.6	388.7	415.1	425.8	436.2
16. Gross saving	-8.4	15.4	19.1	24.2	28.5	30.9	34.1	46.4	63.0	72.3	11.7	-59.8	-55.5	-52.2
17. Capital transfers received	6.1	4.3	3.5	4.2	5.0	5.4	7.2	7.0	6.8	4.9	2.3	1.5	1.5	1.5
18. Total revenue	169.7	222.9	240.3	258.5	280.1	298.9	324.0	358.1	397.7	432.8	402.7	356.8	371.8	385.5
19. Gross fixed capital formation	16.7	19.3	19.9	22.6	25.8	28.1	28.4	32.4	36.6	42.6	41.6	48.9	40.8	37.6
20. Other capital expenditure	10.0	8.5	9.0	10.2	11.0	9.8	15.7	12.3	13.3	14.6	16.6	10.6	10.6	10.9
21. Total expenditure	198.7	231.1	246.4	262.9	283.4	300.5	326.9	349.4	377.9	412.7	446.9	474.6	477.2	484.6
22. Tax burden	146.3	194.8	213.7	227.9	247.3	265.5	290.1	323.6	358.7	390.7	360.3	316.7	332.4	345.1
23. Net lending (+) or net borrowing (-)	-28.9	-8.3	-6.2	-4.4	-3.3	-1.6	-2.9	8.8	19.8	20.1	-44.3	-117.8	-105.4	-99.1

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	10.0	11.4	11.4	11.0	11.2	11.5	11.9	12.2	12.3	11.7	9.9	7.6	8.8	9.1
2. Current taxes on income and wealth	9.9	10.0	10.2	10.0	10.4	10.1	10.2	10.9	11.7	12.9	10.8	10.0	10.4	10.6
3. Social contributions	12.7	12.8	12.9	13.0	13.0	13.0	13.0	12.9	12.9	13.0	13.1	13.3	13.4	13.4
4. Of which actual social contributions	11.8	11.9	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.2	12.3	12.5	12.5	12.5
5. Other current revenue	2.6	2.2	1.9	2.1	1.9	1.7	1.4	1.4	1.6	1.7	1.7	1.6	1.6	1.6
6. Total current revenue	36.6	37.7	37.6	37.4	37.7	37.5	37.7	38.6	39.7	40.6	36.8	33.9	35.4	35.9
7. Government consumption expenditure	18.1	17.2	17.2	17.1	17.2	17.4	17.8	18.0	18.0	18.4	19.4	21.0	21.7	21.8
8. Of which compensation of employees	11.2	10.5	10.3	10.1	10.0	10.1	10.1	10.0	10.0	10.2	10.8	11.8	12.2	12.2
9. Collective consumption	7.9	7.3	7.3	7.4	7.3	7.4	7.5	7.5	7.5	7.7	8.1	8.8	9.1	9.1
10. Social transfers in kind	10.2	9.9	9.9	9.7	9.9	10.0	10.3	10.6	10.5	10.7	11.3	12.2	12.6	12.7
11. Social transfers other than in kind	13.6	12.1	12.0	11.7	11.8	11.7	11.7	11.6	11.5	11.6	12.4	14.6	14.7	14.2
12. Interest	5.1	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	2.5	2.9
13. Subsidies	1.0	1.2	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1
14. Other current expenditure	1.0	1.3	1.3	1.3	1.4	1.5	1.5	1.6	1.6	1.5	1.7	1.7	1.7	1.7
15. Total current expenditure	38.5	35.0	34.5	33.8	33.8	33.5	33.6	33.5	33.3	33.8	35.7	39.6	40.7	40.7
16. Gross saving	-1.9	2.6	3.0	3.5	3.9	3.9	4.0	5.1	6.4	6.9	1.1	-5.7	-5.3	-4.9
17. Capital transfers received	1.4	0.7	0.6	0.6	0.7	0.7	0.9	0.8	0.7	0.5	0.2	0.1	0.1	0.1
18. Total revenue	38.0	38.4	38.1	38.0	38.4	38.2	38.5	39.4	40.4	41.1	37.0	34.0	35.6	36.0
19. Gross fixed capital formation	3.7	3.3	3.2	3.3	3.5	3.6	3.4	3.6	3.7	4.0	3.8	4.7	3.9	3.5
20. Other capital expenditure	2.2	1.5	1.4	1.5	1.5	1.3	1.9	1.4	1.3	1.4	1.5	1.0	1.0	1.0
21. Total expenditure	44.4	39.9	39.1	38.6	38.9	38.4	38.9	38.4	38.4	39.2	41.1	45.2	45.6	45.3
22. Tax burden	32.7	33.6	33.9	33.5	33.9	33.9	34.5	35.6	36.4	37.1	33.1	30.2	31.8	32.2
23. Net lending (+) or net borrowing (-)	-6.5	-1.4	-1.0	-0.6	-0.5	-0.2	-0.3	1.0	2.0	1.9	-4.1	-11.2	-10.1	-9.3

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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.6	12.8	7.9	4.7	9.0	10.1	11.1	11.1	9.4	1.7	-12.8	-25.8	15.3	5.4
2. Current taxes on income and wealth	7.3	7.6	10.7	6.5	11.7	3.6	8.5	15.8	15.9	18.3	-13.5	-10.4	3.1	4.1
3. Social contributions	7.6	7.6	9.7	8.9	7.0	7.7	7.1	7.7	8.2	7.6	4.6	-2.3	0.1	2.5
4. Of which actual social contributions	7.7	7.7	9.8	9.2	6.9	7.8	7.0	7.7	8.3	7.4	4.5	-2.3	0.1	2.5
5. Other current revenue	9.7	3.1	-7.6	22.1	-5.4	-1.8	-8.9	3.4	21.6	20.6	1.2	-10.0	-0.4	2.5
6. Total current revenue	7.1	8.9	8.3	7.4	8.2	6.7	8.0	10.8	11.3	9.4	-6.4	-11.3	4.2	3.7
7. Government consumption expenditure	5.4	6.7	8.8	7.2	7.9	8.4	10.2	9.3	8.4	9.0	9.1	4.3	2.9	3.1
8. Of which compensation of employees	5.8	5.9	6.6	6.2	6.1	8.0	7.5	7.6	8.0	9.7	9.1	5.2	2.7	2.7
9. Collective consumption	3.9	5.3	9.8	8.8	5.8	8.6	9.1	7.6	9.1	9.0	8.7	4.9	2.9	3.3
10. Social transfers in kind	6.6	7.7	8.1	6.1	9.6	8.2	11.0	10.6	7.9	9.0	9.4	3.8	2.9	3.0
11. Social transfers other than in kind	5.0	4.3	7.3	5.8	8.0	6.2	7.7	7.0	6.9	8.6	10.6	13.2	0.0	-1.1
12. Interest	8.2	-10.5	0.0	1.6	-4.9	-6.3	-7.1	-4.7	-0.7	4.8	1.8	12.1	33.3	22.2
13. Subsidies	3.1	13.6	4.3	-2.6	10.6	6.5	1.4	10.5	6.9	15.7	3.3	-4.4	-0.4	2.5
14. Other current expenditure 1)	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	-0.1	0.2	0.0	0.0	0.0
15. Total current expenditure	5.5	4.2	7.1	5.7	7.2	6.5	7.7	7.7	7.7	8.4	9.3	6.8	2.6	2.4
16. Gross saving 1)	0.5	1.6	0.4	0.5	0.4	0.0	0.1	1.1	1.3	0.5	-5.8	-6.8	0.4	0.4
17. Capital transfers received	6.2	25.3	-17.5	20.4	18.3	7.5	33.4	-1.9	-3.7	-27.2	-54.1	-33.2	-0.4	2.4
18. Total revenue	7.1	9.2	7.8	7.6	8.4	6.7	8.4	10.5	11.1	8.8	-7.0	-11.4	4.2	3.7
19. Gross fixed capital formation	-11.4	8.6	2.7	13.6	14.5	8.6	1.3	13.8	13.1	16.3	-2.2	17.4	-16.5	-8.0
20. Other capital expenditure 1)	-0.5	-0.1	-0.1	0.1	0.0	-0.3	0.6	-0.5	0.0	0.0	0.1	-0.5	0.0	0.0
21. Total expenditure	3.0	4.3	6.6	6.7	7.8	6.0	8.8	6.9	8.2	9.2	8.3	6.2	0.5	1.6
22. Tax burden	7.1	9.4	9.7	6.6	8.5	7.4	9.3	11.5	10.9	8.9	-7.8	-12.1	4.9	3.8
23. Net lending (+) or net borrowing (-) 1)	1.6	1.8	0.4	0.3	0.2	0.2	-0.1	1.3	1.1	-0.1	-6.0	-7.2	1.1	0.8

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	6.5	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-1.9	4.1	11.2	10.1	9.3
2. Interest payments (% of GDP)	5.1	3.5	3.2	3.0	2.7	2.3	2.0	1.8	1.6	1.6	1.6	1.8	2.5	2.9
3. Implicit interest rate 2)	9.2	6.0	5.7	5.5	5.2	4.8	4.5	4.2	4.1	4.3	4.5	4.5	4.5	4.5
4. Nominal GDP growth rate	7.8	7.5	8.7	8.0	7.1	7.4	7.4	8.1	8.3	7.0	3.4	-3.6	-0.3	2.4

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.5	1.4	1.0	0.6	0.5	0.2	0.3	-1.0	-2.0	-1.9	4.1	11.2	10.1	9.3
6. Contribution of nominal GDP growth	-4.3	-4.4	-4.9	-4.4	-3.7	-3.6	-3.4	-3.4	-3.3	-2.6	-1.2	1.5	0.2	-1.5
7. Stock-flow adjustment 3)	0.7	1.3	1.7	0.0	0.3	-0.4	0.5	1.3	1.9	1.1	0.7	1.8	1.8	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.4	-2.1	-2.2	-2.4	-2.2	-2.1	-1.7	-2.8	-3.7	-3.5	2.5	9.4	7.6	6.3
9. Snow-ball effect	0.8	-0.9	-1.7	-1.4	-1.0	-1.3	-1.3	-1.7	-1.7	-1.0	0.4	3.3	2.6	1.4
10. Stock-flow adjustment 3)	0.7	1.3	1.7	0.0	0.3	-0.4	0.5	1.3	1.9	1.1	0.7	1.8	1.8	0.0

(% of GDP)

11. Change in gross debt 5)	2.9	-1.7	-2.3	-3.8	-3.0	-3.8	-2.6	-3.2	-3.5	-3.4	3.5	14.6	12.0	7.7
12. Level of gross debt (end of year)	62.7	61.5	59.2	55.5	52.5	48.7	46.2	43.0	39.6	36.1	39.7	54.3	66.3	74.0

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	66	115	149	182	219	239	254	266	276	285	288	280	289	297
2. Current taxes on income and wealth	33	59	81	96	173	174	184	195	212	216	223	192	202	219
3. Social contributions	85	151	207	243	258	290	299	312	328	340	349	338	338	345
4. Of which actual social contributions	77	138	191	222	232	261	269	281	296	307	315	304	303	309
5. Other current revenue	6	15	19	25	22	23	25	26	30	32	34	34	35	37
6. Total current revenue	203	362	486	583	718	775	814	853	902	934	956	908	927	963
7. Government consumption expenditure	95	172	224	283	330	378	394	409	422	437	452	466	476	491
8. Of which compensation of employees	57	101	127	162	192	216	221	228	234	242	248	254	260	266
9. Collective consumption	38	70	88	107	124	133	139	143	147	152	156	161	164	170
10. Social transfers in kind	57	102	136	176	206	245	255	266	275	285	296	305	312	322
11. Social transfers other than in kind	68	129	169	214	247	280	292	305	318	330	342	363	374	382
12. Interest	5	19	28	41	42	45	45	45	46	51	54	54	57	62
13. Subsidies	9	18	18	19	21	26	25	24	26	27	27	29	28	29
14. Other current expenditure	7	14	20	32	39	52	54	58	60	61	66	70	69	70
15. Total current expenditure	185	355	463	593	687	787	816	848	878	912	946	987	1011	1039
16. Gross saving	18	7	23	-10	31	-12	-2	5	24	22	10	-79	-84	-76
17. Capital transfers received	0	0	0	2	5	8	9	17	8	6	5	5	5	6
18. Total revenue	203	363	486	585	723	784	823	870	910	940	961	913	933	968
19. Gross fixed capital formation	14	23	36	38	44	49	52	57	58	62	62	68	66	67
20. Other capital expenditure	4	7	13	19	12	13	15	16	15	16	18	18	20	21
21. Total expenditure	203	385	511	650	744	849	882	921	951	991	1027	1073	1097	1126
22. Tax burden	178	316	429	510	636	684	717	753	793	818	834	785	803	836
23. Net lending (+) or net borrowing (-)	0	-23	-25	-65	-21	-65	-60	-50	-41	-51	-66	-160	-164	-158

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.8	15.4	14.5	15.2	15.2	15.0	15.3	15.4	15.3	15.1	14.8	14.4	14.5	14.4
2. Current taxes on income and wealth	7.4	7.9	7.9	8.1	12.0	10.9	11.1	11.3	11.7	11.4	11.4	9.9	10.1	10.7
3. Social contributions	19.1	20.3	20.0	20.3	17.9	18.2	18.0	18.1	18.2	18.0	17.9	17.4	17.0	16.8
4. Of which actual social contributions	17.4	18.6	18.5	18.6	16.1	16.4	16.2	16.3	16.4	16.2	16.1	15.6	15.2	15.0
5. Other current revenue	1.4	2.0	1.8	2.1	1.5	1.5	1.5	1.5	1.7	1.7	1.8	1.7	1.7	1.8
6. Total current revenue	45.6	48.7	47.0	48.8	49.8	48.6	49.0	49.4	50.0	49.3	49.0	46.7	46.6	46.8
7. Government consumption expenditure	21.4	23.1	21.7	23.7	22.9	23.7	23.7	23.7	23.4	23.1	23.2	24.0	23.9	23.9
8. Of which compensation of employees	12.8	13.5	12.3	13.6	13.3	13.5	13.3	13.2	13.0	12.8	12.7	13.1	13.0	12.9
9. Collective consumption	8.6	9.4	8.6	9.0	8.6	8.3	8.4	8.3	8.1	8.0	8.0	8.3	8.2	8.2
10. Social transfers in kind	12.8	13.7	13.2	14.7	14.3	15.4	15.4	15.4	15.2	15.1	15.2	15.7	15.6	15.6
11. Social transfers other than in kind	15.2	17.3	16.4	17.9	17.1	17.5	17.6	17.7	17.6	17.4	17.5	18.7	18.8	18.6
12. Interest	1.2	2.5	2.7	3.5	2.9	2.8	2.7	2.6	2.5	2.7	2.8	2.8	2.9	3.0
13. Subsidies	2.0	2.5	1.8	1.6	1.5	1.6	1.5	1.4	1.4	1.4	1.4	1.5	1.4	1.4
14. Other current expenditure	1.6	1.9	2.0	2.7	2.7	3.2	3.3	3.4	3.3	3.2	3.4	3.6	3.4	3.4
15. Total current expenditure	41.6	47.7	44.8	49.7	47.7	49.4	49.2	49.1	48.6	48.2	48.5	50.8	50.8	50.5
16. Gross saving	4.0	1.0	2.2	-0.9	2.1	-0.7	-0.1	0.3	1.3	1.1	0.5	-4.1	-4.2	-3.7
17. Capital transfers received	0.0	0.0	0.0	0.2	0.3	0.5	0.5	1.0	0.4	0.3	0.2	0.3	0.3	0.3
18. Total revenue	45.6	48.8	47.0	49.0	50.2	49.2	49.6	50.4	50.4	49.6	49.3	47.0	46.8	47.1
19. Gross fixed capital formation	3.1	3.2	3.4	3.2	3.1	3.1	3.1	3.3	3.2	3.3	3.2	3.5	3.3	3.3
20. Other capital expenditure	1.0	0.9	1.3	1.6	0.8	0.8	0.9	0.9	0.8	0.9	0.9	0.9	1.0	1.0
21. Total expenditure	45.7	51.8	49.5	54.4	51.6	53.3	53.2	53.3	52.7	52.3	52.7	55.2	55.1	54.8
22. Tax burden	40.1	42.5	41.6	42.7	44.1	42.9	43.2	43.6	43.9	43.2	42.8	40.4	40.3	40.6
23. Net lending (+) or net borrowing (-)	-0.1	-3.0	-2.4	-5.5	-1.5	-4.1	-3.6	-2.9	-2.3	-2.7	-3.4	-8.3	-8.2	-7.7

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.0	7.5	5.5	4.8	1.3	3.2	6.5	4.5	3.8	3.6	0.9	-2.7	3.2	2.8
2. Current taxes on income and wealth	20.8	5.3	8.1	3.3	5.8	-0.5	5.8	5.6	8.7	2.3	3.0	-13.9	5.1	8.6
3. Social contributions	16.1	7.0	6.0	3.0	4.0	4.3	3.1	4.4	5.2	3.6	2.7	-3.3	-0.1	2.1
4. Of which actual social contributions	16.1	6.9	6.0	3.0	4.0	4.2	3.1	4.5	5.5	3.6	2.6	-3.6	-0.4	2.1
5. Other current revenue	14.3	18.3	6.5	9.5	16.9	-12.6	5.7	6.5	15.9	5.8	6.4	-2.0	3.4	5.9
6. Total current revenue	15.7	7.4	6.1	4.1	4.0	2.0	5.0	4.8	5.8	3.5	2.4	-5.0	2.1	3.8
7. Government consumption expenditure	16.6	7.4	5.8	3.2	4.2	4.5	4.1	3.8	3.3	3.5	3.4	3.2	2.1	3.2
8. Of which compensation of employees	15.7	6.9	5.6	4.7	3.8	3.4	2.4	3.4	2.8	3.1	2.4	2.5	2.4	2.4
9. Collective consumption	17.2	7.6	4.0	0.2	3.2	2.2	4.4	2.9	3.0	3.0	3.0	3.2	2.0	3.2
10. Social transfers in kind	16.2	7.3	7.0	5.1	4.8	5.8	3.9	4.2	3.5	3.7	3.5	3.2	2.2	3.2
11. Social transfers other than in kind	15.8	8.5	6.3	3.1	2.3	4.1	4.4	4.4	4.5	3.7	3.6	6.0	3.1	2.1
12. Interest	21.7	16.1	14.4	7.2	1.6	-1.4	1.3	-0.3	1.2	10.2	7.4	-1.3	6.6	8.2
13. Subsidies	11.5	0.6	2.0	0.9	2.2	-0.7	-3.9	-1.2	6.0	6.0	-0.5	5.9	-1.6	1.4
14. Other current expenditure 1)	0.0	0.0	0.1	0.0	0.1	0.3	0.0	0.1	-0.1	-0.1	0.2	0.2	-0.2	-0.1
15. Total current expenditure	16.0	8.1	6.4	3.9	3.7	4.1	3.7	3.9	3.6	3.9	3.7	4.3	2.4	2.7
16. Gross saving 1)	0.0	-0.3	-0.1	0.1	0.1	-1.0	0.6	0.4	1.0	-0.2	-0.6	-4.6	-0.1	0.5
17. Capital transfers received	-106.1	-112.8	-93.4	-9.9	13.7	37.1	2.8	98.9	-54.9	-27.1	-17.4	9.4	3.1	5.1
18. Total revenue	16.2	7.9	5.6	4.0	4.1	2.3	5.0	5.8	4.6	3.2	2.3	-5.0	2.1	3.8
19. Gross fixed capital formation	17.1	12.4	5.6	-3.6	10.8	8.1	5.3	10.4	1.5	7.8	0.2	9.7	-4.1	2.5
20. Other capital expenditure 1)	-0.1	0.1	0.3	0.3	-0.3	-0.1	0.1	0.0	-0.1	0.0	0.1	0.0	0.1	0.0
21. Total expenditure	15.9	8.5	6.9	4.0	3.5	4.2	3.9	4.3	3.3	4.2	3.6	4.6	2.2	2.7
22. Tax burden	15.6	7.3	5.5	3.7	3.5	2.5	4.8	5.0	5.4	3.1	2.0	-5.9	2.3	4.0
23. Net lending (+) or net borrowing (-) 1)	0.1	-0.3	-0.6	0.0	0.3	-1.0	0.5	0.7	0.6	-0.4	-0.7	-4.9	0.0	0.5

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.5	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.3	2.7	3.4	8.3	8.2	7.7
2. Interest payments (% of GDP)	3.5	3.0	2.9	3.0	2.9	2.8	2.7	2.6	2.5	2.7	2.8	2.8	2.9	3.0
3. Implicit interest rate 2)	7.3	5.2	5.2	5.5	5.3	4.9	4.5	4.2	4.0	4.4	4.5	4.1	3.9	3.8
4. Nominal GDP growth rate	3.5	3.3	5.4	3.9	3.4	3.0	4.1	4.0	4.7	4.9	2.9	-0.3	2.5	3.3

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.5	1.8	1.5	1.5	3.1	4.1	3.6	2.9	2.3	2.7	3.4	8.3	8.2	7.7
6. Contribution of nominal GDP growth	-1.6	-1.9	-3.0	-2.1	-1.9	-1.7	-2.5	-2.5	-3.0	-3.0	-1.8	0.2	-1.9	-2.6
7. Stock-flow adjustment 3)	2.3	-0.5	0.1	0.1	0.7	1.7	0.8	1.0	-2.0	0.4	2.0	0.2	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.0	-1.2	-1.4	-1.5	0.2	1.3	0.9	0.3	-0.3	0.0	0.6	5.5	5.4	4.7
9. Snow-ball effect	1.8	1.1	-0.1	0.9	1.1	1.1	0.3	0.2	-0.4	-0.3	1.0	3.0	1.0	0.4
10. Stock-flow adjustment 3)	2.3	-0.5	0.1	0.1	0.7	1.7	0.8	1.0	-2.0	0.4	2.0	0.2	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	6.1	-0.6	-1.5	-0.5	1.9	4.1	2.0	1.5	-2.7	0.1	3.6	8.7	6.4	5.1
12. Level of gross debt (end of year)	55.5	58.8	57.3	56.9	58.8	62.9	64.9	66.4	63.7	63.8	67.4	76.1	82.5	87.6

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 7A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Italy****(Mrd EURO-ITL)**

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	16.7	37.8	72.8	111.6	175.0	186.8	195.5	202.7	220.3	227.2	215.5	206.0	209.8	215.3
2. Current taxes on income and wealth	18.9	52.3	97.1	137.0	171.8	178.7	185.4	189.8	213.9	233.2	241.4	230.4	234.3	244.4
3. Social contributions	28.0	58.1	98.5	136.1	148.0	168.8	176.0	183.4	189.7	205.3	214.7	212.2	215.6	220.8
4. Of which actual social contributions	25.4	51.3	88.1	120.2	144.1	165.0	172.4	180.0	186.1	201.3	210.9	208.4	211.7	216.8
5. Other current revenue	3.5	7.8	13.6	22.7	21.7	23.6	27.2	25.3	27.7	28.0	29.3	30.2	31.1	32.0
6. Total current revenue	68.3	159.7	289.2	419.3	534.7	575.6	602.6	619.6	669.5	712.5	720.0	698.9	711.0	733.3
7. Government consumption expenditure	34.4	80.3	141.2	170.2	219.7	262.9	276.2	290.8	299.3	304.4	318.1	328.2	333.3	337.4
8. Of which compensation of employees	21.8	48.9	85.6	103.9	124.3	144.7	149.9	156.5	163.2	164.1	171.2	175.0	177.6	179.9
9. Collective consumption	:	:	56.9	71.9	90.8	110.1	116.2	120.9	122.3	123.9	129.2	133.3	135.4	137.0
10. Social transfers in kind	:	:	84.3	98.2	129.0	152.9	160.0	169.9	177.0	180.4	188.9	194.9	198.0	200.4
11. Social transfers other than in kind	25.0	63.6	105.4	154.3	195.4	224.5	234.7	242.3	252.2	264.5	278.0	291.6	297.5	305.7
12. Interest	9.0	36.2	70.7	109.8	75.6	68.4	65.8	66.1	68.6	77.2	80.9	72.8	74.4	83.5
13. Subsidies	5.4	10.8	12.8	13.5	14.1	14.2	14.3	12.9	13.1	14.9	14.2	14.3	14.4	14.5
14. Other current expenditure	1.2	3.1	6.3	9.4	22.1	29.3	30.7	31.9	32.6	33.9	34.8	36.3	37.3	39.4
15. Total current expenditure	73.9	192.1	334.0	454.9	518.9	586.7	608.4	628.6	648.7	677.4	707.5	724.5	737.1	759.7
16. Gross saving	-5.6	-32.4	-44.8	-35.6	15.8	-11.1	-5.8	-9.0	20.9	35.1	12.5	-25.5	-26.0	-26.5
17. Capital transfers received	0.5	1.2	1.6	7.9	5.0	22.3	12.2	6.3	4.4	4.6	3.6	11.3	4.5	4.4
18. Total revenue	68.8	160.9	290.8	427.3	539.7	597.9	614.8	625.9	673.9	717.1	723.5	710.2	715.6	737.7
19. Gross fixed capital formation	6.0	14.7	22.3	19.5	27.7	32.8	33.4	33.7	34.7	36.0	35.0	37.9	35.3	33.6
20. Other capital expenditure	3.0	7.4	14.7	23.1	3.1	25.0	21.6	25.0	39.9	26.9	24.1	28.7	26.7	26.9
21. Total expenditure	83.0	214.1	371.0	497.5	549.7	644.5	663.4	687.3	723.2	740.3	766.5	791.0	799.0	820.2
22. Tax burden	62.4	144.6	263.4	380.1	497.9	552.5	565.3	578.2	624.5	666.3	673.4	656.4	661.7	682.6
23. Net lending (+) or net borrowing (-)	-14.2	-53.2	-80.2	-70.2	-10.0	-46.6	-48.6	-61.4	-49.3	-23.2	-43.0	-80.8	-83.5	-82.5

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	8.2	8.8	10.4	11.8	14.7	14.0	14.0	14.2	14.8	14.7	13.7	13.4	13.3	13.3
2. Current taxes on income and wealth	9.3	12.2	13.8	14.5	14.4	13.4	13.3	13.3	14.4	15.1	15.4	15.0	14.9	15.1
3. Social contributions	13.7	13.5	14.0	14.4	12.4	12.6	12.6	12.8	12.8	13.3	13.7	13.8	13.7	13.6
4. Of which actual social contributions	12.5	11.9	12.6	12.7	12.1	12.4	12.4	12.6	12.5	13.0	13.4	13.6	13.5	13.4
5. Other current revenue	1.7	1.8	1.9	2.4	1.8	1.8	2.0	1.8	1.9	1.8	1.9	2.0	2.0	2.0
6. Total current revenue	33.6	37.2	41.2	44.3	44.9	43.1	43.3	43.3	45.1	46.1	45.8	45.6	45.2	45.2
7. Government consumption expenditure	16.9	18.7	20.1	18.0	18.4	19.7	19.9	20.3	20.1	19.7	20.2	21.4	21.2	20.8
8. Of which compensation of employees	10.7	11.4	12.2	11.0	10.4	10.8	10.8	11.0	11.0	10.6	10.9	11.4	11.3	11.1
9. Collective consumption	:	:	8.1	7.6	7.6	8.2	8.4	8.5	8.2	8.0	8.2	8.7	8.6	8.4
10. Social transfers in kind	:	:	12.0	10.4	10.8	11.4	11.5	11.9	11.9	11.7	12.0	12.7	12.6	12.3
11. Social transfers other than in kind	12.3	14.8	15.0	16.3	16.4	16.8	16.9	17.0	17.0	17.1	17.7	19.0	18.9	18.8
12. Interest	4.4	8.4	10.1	11.6	6.3	5.1	4.7	4.6	4.6	5.0	5.1	4.7	4.7	5.1
13. Subsidies	2.6	2.5	1.8	1.4	1.2	1.1	1.0	0.9	0.9	1.0	0.9	0.9	0.9	0.9
14. Other current expenditure	0.6	0.7	0.9	1.0	1.9	2.2	2.2	2.2	2.2	2.2	2.2	2.4	2.4	2.4
15. Total current expenditure	36.3	44.7	47.6	48.0	43.6	43.9	43.7	44.0	43.7	43.8	45.0	47.2	46.9	46.8
16. Gross saving	-2.7	-7.5	-6.4	-3.8	1.3	-0.8	-0.4	-0.6	1.4	2.3	0.8	-1.7	-1.7	-1.6
17. Capital transfers received	0.2	0.3	0.2	0.8	0.4	1.7	0.9	0.4	0.3	0.3	0.2	0.7	0.3	0.3
18. Total revenue	33.8	37.5	41.5	45.1	45.3	44.8	44.2	43.8	45.4	46.4	46.0	46.3	45.5	45.4
19. Gross fixed capital formation	3.0	3.4	3.2	2.1	2.3	2.5	2.4	2.4	2.3	2.3	2.2	2.5	2.2	2.1
20. Other capital expenditure	1.5	1.7	2.1	2.4	0.3	1.9	1.5	1.7	2.7	1.7	1.5	1.9	1.7	1.7
21. Total expenditure	40.8	49.8	52.9	52.5	46.2	48.3	47.7	48.1	48.7	47.9	48.8	51.6	50.8	50.5
22. Tax burden	30.7	33.7	37.6	40.1	41.8	41.4	40.6	40.4	42.0	43.1	42.8	42.8	42.1	42.0
23. Net lending (+) or net borrowing (-)	-7.0	-12.4	-11.4	-7.4	-0.8	-3.5	-3.5	-4.3	-3.3	-1.5	-2.7	-5.3	-5.3	-5.1

Table 7C

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

Italy

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

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	:	8.6	14.7	10.7	4.6	0.9	4.7	3.7	8.7	3.1	-5.1	-4.4	1.8	2.6
2. Current taxes on income and wealth	:	13.6	13.2	7.0	2.2	-0.5	3.7	2.4	12.7	9.1	3.5	-4.5	1.7	4.3
3. Social contributions	:	12.7	14.8	6.3	4.9	4.7	4.3	4.2	3.4	8.2	4.6	-1.2	1.6	2.4
4. Of which actual social contributions	:	12.6	14.5	7.2	5.0	4.7	4.5	4.4	3.4	8.2	4.7	-1.2	1.6	2.4
5. Other current revenue	:	14.6	23.3	22.6	-6.5	-4.6	15.4	-6.9	9.2	1.3	4.5	3.0	3.0	3.0
6. Total current revenue	:	12.3	14.5	8.5	3.3	1.2	4.7	2.8	8.1	6.4	1.1	-2.9	1.7	3.1
7. Government consumption expenditure	:	13.1	15.2	0.7	6.9	5.7	5.1	5.3	2.9	1.7	4.5	3.2	1.6	1.2
8. Of which compensation of employees	:	10.6	16.7	2.0	4.5	5.2	3.5	4.5	4.3	0.5	4.3	2.2	1.5	1.3
9. Collective consumption	:	:	:	1.7	5.3	7.9	5.6	4.0	1.1	1.3	4.2	3.2	1.6	1.2
10. Social transfers in kind	:	:	:	-0.1	8.1	4.1	4.7	6.2	4.2	2.0	4.7	3.2	1.6	1.2
11. Social transfers other than in kind	:	14.6	10.6	4.6	2.9	4.9	4.6	3.3	4.1	4.9	5.1	4.9	2.0	2.8
12. Interest	:	12.8	21.7	10.1	1.6	-4.4	-3.8	0.5	3.8	12.6	4.8	-9.9	2.1	12.3
13. Subsidies	:	2.3	-6.1	-6.9	2.6	-1.6	0.8	-9.9	1.2	14.1	-4.5	0.6	0.7	0.2
14. Other current expenditure 1)	:	0.1	-0.2	-0.1	-0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.1
15. Total current expenditure	:	13.2	13.3	3.8	4.1	3.9	3.7	3.3	3.2	4.4	4.4	2.4	1.7	3.1
16. Gross saving 1)	:	-0.4	0.3	2.2	-0.4	-1.2	0.4	-0.2	2.0	0.9	-1.5	-2.5	0.0	0.0
17. Capital transfers received	:	-36.0	-26.9	126.2	-10.3	293.3	-45.4	-48.4	-30.3	3.9	-21.8	216.2	-59.7	-2.0
18. Total revenue	:	11.6	14.2	9.6	3.2	4.0	2.8	1.8	7.7	6.4	0.9	-1.8	0.8	3.1
19. Gross fixed capital formation	:	15.9	11.6	2.3	3.2	45.9	2.0	0.9	2.9	3.7	-2.8	8.3	-6.9	-4.8
20. Other capital expenditure 1)	:	0.2	0.1	1.0	-1.3	0.0	-0.3	0.2	0.9	-0.9	-0.2	0.3	-0.2	0.0
21. Total expenditure	:	13.8	13.4	5.9	1.3	5.4	2.9	3.6	5.2	2.4	3.5	3.2	1.0	2.6
22. Tax burden	:	11.0	13.6	9.2	3.9	4.2	2.3	2.3	8.0	6.7	1.1	-2.5	0.8	3.1
23. Net lending (+) or net borrowing (-) 1)	:	-0.9	0.0	1.7	0.9	-0.6	0.0	-0.8	1.0	1.8	-1.2	-2.5	0.0	0.2

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	7.4	1.7	0.8	3.1	2.9	3.5	3.5	4.3	3.3	1.5	2.7	5.3	5.3	5.1
2. Interest payments (% of GDP)	11.6	6.6	6.3	6.3	5.5	5.1	4.7	4.6	4.6	5.0	5.1	4.7	4.7	5.1
3. Implicit interest rate 2)	10.3	5.9	5.9	6.1	5.3	5.0	4.7	4.6	4.5	4.9	5.1	4.4	4.2	4.6
4. Nominal GDP growth rate	7.9	3.3	5.7	4.8	3.7	3.1	4.2	2.7	3.9	4.0	1.8	-2.4	2.5	3.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	1.7	0.8	3.1	2.9	3.5	3.5	4.3	3.3	1.5	2.7	5.3	5.3	5.1
6. Contribution of nominal GDP growth	-9.0	-3.6	-6.1	-5.0	-3.9	-3.2	-4.2	-2.8	-4.0	-4.1	-1.8	2.7	-2.8	-3.6
7. Stock-flow adjustment 3)	1.2	0.7	0.7	1.6	-2.1	-1.6	0.2	0.5	1.3	-0.4	1.3	0.9	-0.4	-0.3

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-4.2	-4.9	-5.5	-3.2	-2.7	-1.6	-1.2	-0.3	-1.3	-3.5	-2.4	0.5	0.6	-0.1
9. Snow-ball effect	2.6	3.0	0.2	1.3	1.6	1.9	0.5	1.9	0.6	0.9	3.3	7.4	1.9	1.5
10. Stock-flow adjustment 3)	1.2	0.7	0.7	1.6	-2.1	-1.6	0.2	0.5	1.3	-0.4	1.3	0.9	-0.4	-0.3

(% of GDP)

11. Change in gross debt 5)	-0.3	-1.2	-4.6	-0.4	-3.1	-1.3	-0.5	2.0	0.7	-3.0	2.2	8.8	2.1	1.1
12. Level of gross debt (end of year)	121.5	113.7	109.2	108.8	105.7	104.4	103.8	105.8	106.5	103.5	105.8	114.6	116.7	117.8

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)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.813	0.966	1.228	1.378	1.463	1.924	2.130	2.271	2.546	3.076	3.169	2.899	3.115	3.252
2. Current taxes on income and wealth	0.624	0.964	1.081	1.183	1.222	1.125	1.013	1.244	1.555	2.181	2.220	1.815	1.903	1.987
3. Social contributions	0.465	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.579	1.694	1.768
4. Of which actual social contributions	0.465	0.601	0.647	0.720	0.736	0.821	0.972	1.111	1.128	1.195	1.333	1.579	1.694	1.768
5. Other current revenue	0.234	0.167	0.207	0.261	0.222	0.335	0.328	0.384	0.457	0.279	0.301	0.203	0.240	0.250
6. Total current revenue	2.299	2.938	3.419	3.811	3.931	4.521	4.802	5.406	6.087	7.220	7.494	7.000	7.481	7.809
7. Government consumption expenditure	0.969	1.579	1.589	1.825	1.997	2.322	2.255	2.427	2.683	2.765	3.092	3.388	3.607	3.798
8. Of which compensation of employees	0.897	1.227	1.337	1.405	1.512	1.825	1.874	1.982	2.129	2.259	2.427	2.637	2.786	2.926
9. Collective consumption	0.527	0.860	0.854	1.020	1.103	1.284	1.221	1.351	1.469	1.543	1.732	1.898	2.021	2.128
10. Social transfers in kind	0.442	0.718	0.735	0.805	0.893	1.039	1.034	1.077	1.214	1.221	1.360	1.490	1.586	1.670
11. Social transfers other than in kind	0.560	0.803	0.886	0.978	1.122	1.327	1.513	1.705	1.758	1.805	2.058	2.381	2.581	2.712
12. Interest	0.143	0.275	0.331	0.357	0.348	0.401	0.417	0.473	0.470	0.480	0.484	0.355	0.385	0.417
13. Subsidies	0.064	0.066	0.134	0.149	0.115	0.140	0.142	0.095	0.077	0.065	0.070	0.071	0.102	0.106
14. Other current expenditure	0.214	0.183	0.220	0.240	0.265	0.425	0.333	0.438	0.473	0.681	0.773	0.518	0.820	0.837
15. Total current expenditure	2.069	3.047	3.312	3.694	4.029	4.821	4.884	5.383	5.731	6.112	6.743	6.996	7.779	8.153
16. Gross saving	0.230	-0.109	0.108	0.117	-0.098	-0.300	-0.082	0.023	0.357	1.108	0.752	0.005	-0.298	-0.345
17. Capital transfers received	0.009	0.005	0.007	0.007	0.005	0.010	0.096	0.135	0.011	0.011	0.009	0.058	0.015	0.016
18. Total revenue	2.307	2.943	3.427	3.818	3.936	4.531	4.898	5.541	6.099	7.231	7.503	7.059	7.496	7.825
19. Gross fixed capital formation	0.252	0.222	0.290	0.310	0.327	0.394	0.508	0.421	0.431	0.461	0.509	0.563	0.621	0.648
20. Other capital expenditure	0.047	0.066	0.054	0.050	0.063	0.079	0.022	0.063	0.109	0.121	0.094	0.104	0.115	0.120
21. Total expenditure	2.367	3.334	3.655	4.055	4.419	5.294	5.414	5.866	6.271	6.694	7.346	7.663	8.515	8.921
22. Tax burden	1.922	2.499	2.891	3.220	3.330	3.731	4.117	4.667	5.117	6.339	6.609	6.349	6.726	7.021
23. Net lending (+) or net borrowing (-)	-0.060	-0.392	-0.229	-0.237	-0.484	-0.763	-0.516	-0.326	-0.173	0.537	0.158	-0.604	-1.019	-1.097

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.4	10.7	12.4	13.0	13.3	16.4	16.8	16.9	17.6	19.4	18.4	16.8	17.5	17.5
2. Current taxes on income and wealth	8.7	10.6	10.9	11.1	11.1	9.6	8.0	9.2	10.8	13.7	12.9	10.5	10.7	10.7
3. Social contributions	6.5	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.5	7.7	9.1	9.5	9.5
4. Of which actual social contributions	6.5	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.5	7.7	9.1	9.5	9.5
5. Other current revenue	3.3	1.8	2.1	2.5	2.0	2.8	2.6	2.9	3.2	1.8	1.7	1.2	1.3	1.3
6. Total current revenue	32.1	32.4	34.6	35.9	35.8	38.4	37.9	40.2	42.2	45.5	43.5	40.6	42.0	42.0
7. Government consumption expenditure	13.6	17.4	16.1	17.2	18.2	19.7	17.8	18.0	18.6	17.4	17.9	19.6	20.2	20.4
8. Of which compensation of employees	12.5	13.5	13.5	13.2	13.8	15.5	14.8	14.7	14.7	14.2	14.1	15.3	15.6	15.7
9. Collective consumption	7.4	9.5	8.6	9.6	10.0	10.9	9.7	10.0	10.2	9.7	10.0	11.0	11.3	11.4
10. Social transfers in kind	6.2	7.9	7.4	7.6	8.1	8.8	8.2	8.0	8.4	7.7	7.9	8.6	8.9	9.0
11. Social transfers other than in kind	7.8	8.9	9.0	9.2	10.2	11.3	12.0	12.7	12.2	11.4	11.9	13.8	14.5	14.6
12. Interest	2.0	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.0	2.8	2.1	2.2	2.2
13. Subsidies	0.9	0.7	1.4	1.4	1.0	1.2	1.1	0.7	0.5	0.4	0.4	0.4	0.6	0.6
14. Other current expenditure	3.0	2.0	2.2	2.3	2.4	3.6	2.6	3.3	3.3	4.3	4.5	3.0	4.6	4.5
15. Total current expenditure	28.9	33.6	33.5	34.8	36.7	41.0	38.6	40.0	39.7	38.5	39.1	40.5	43.6	43.8
16. Gross saving	3.2	-1.2	1.1	1.1	-0.9	-2.6	-0.6	0.2	2.5	7.0	4.4	0.0	-1.7	-1.9
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	0.3	0.1	0.1
18. Total revenue	32.3	32.5	34.7	35.9	35.8	38.5	38.7	41.2	42.2	45.5	43.5	40.9	42.1	42.1
19. Gross fixed capital formation	3.5	2.5	2.9	2.9	3.0	3.4	4.0	3.1	3.0	2.9	3.0	3.3	3.5	3.5
20. Other capital expenditure	0.7	0.7	0.5	0.5	0.6	0.7	0.2	0.5	0.8	0.8	0.5	0.6	0.6	0.6
21. Total expenditure	33.1	36.8	37.0	38.2	40.2	45.0	42.8	43.6	43.4	42.2	42.6	44.4	47.8	48.0
22. Tax burden	26.9	27.6	29.3	30.3	30.3	31.7	32.5	34.7	35.4	39.9	38.3	36.8	37.7	37.7
23. Net lending (+) or net borrowing (-)	-0.8	-4.3	-2.3	-2.2	-4.4	-6.5	-4.1	-2.4	-1.2	3.4	0.9	-3.5	-5.7	-5.9

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

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.0	3.4	27.1	12.2	6.2	31.4	10.7	6.6	12.1	20.8	3.0	-8.5	7.5	4.4
2. Current taxes on income and wealth	0.8	17.6	12.1	9.4	3.4	-8.0	-10.0	22.9	25.0	40.2	1.8	-18.3	4.9	4.4
3. Social contributions	6.4	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	18.5	7.3	4.4
4. Of which actual social contributions	6.4	3.4	7.6	11.4	2.2	11.6	18.4	14.2	1.6	5.9	11.5	18.5	7.3	4.4
5. Other current revenue	9.1	-11.6	23.9	25.8	-15.0	51.2	-2.1	17.1	19.0	-39.0	7.9	-32.6	18.3	4.4
6. Total current revenue	3.1	6.9	16.4	11.5	3.1	15.0	6.2	12.6	12.6	18.6	3.8	-6.6	6.9	4.4
7. Government consumption expenditure	18.5	12.4	0.6	14.9	9.4	16.3	-2.9	7.6	10.5	3.1	11.8	9.6	6.5	5.3
8. Of which compensation of employees	9.7	7.4	9.0	5.1	7.6	20.7	2.7	5.8	7.4	6.1	7.4	8.7	5.6	5.1
9. Collective consumption	18.5	12.6	-0.7	19.4	8.2	16.3	-4.9	10.6	8.7	5.1	12.2	9.6	6.5	5.3
10. Social transfers in kind	18.5	12.1	2.3	9.6	11.0	16.3	-0.4	4.1	12.8	0.6	11.3	9.6	6.5	5.3
11. Social transfers other than in kind	8.9	9.2	10.4	10.4	14.8	18.2	14.0	12.7	3.1	2.7	14.0	15.7	8.4	5.1
12. Interest	23.9	6.3	20.4	7.6	-2.4	15.1	4.2	13.3	-0.6	2.0	0.9	-26.8	8.6	8.3
13. Subsidies	23.1	-31.0	102.6	11.1	-22.7	22.1	1.0	-33.4	-18.8	-14.7	7.0	1.3	43.4	4.2
14. Other current expenditure 1)	-0.1	-0.1	0.2	0.0	0.2	1.2	-1.0	0.6	0.0	1.0	0.2	-1.5	1.6	-0.1
15. Total current expenditure	13.1	8.2	8.7	11.6	9.0	19.7	1.3	10.2	6.5	6.7	10.3	3.8	11.2	4.8
16. Gross saving 1)	-2.8	-0.4	2.3	0.0	-2.0	-1.7	1.9	0.8	2.3	4.5	-2.6	-4.3	-1.7	-0.2
17. Capital transfers received	-31.8	-22.6	52.1	-8.2	-32.8	117.8	881.6	40.0	-91.7	1.8	-21.9	555.3	-73.9	4.0
18. Total revenue	3.0	6.9	16.5	11.4	3.1	15.1	8.1	13.1	10.1	18.6	3.8	-5.9	6.2	4.4
19. Gross fixed capital formation	-1.9	-8.0	30.4	7.1	5.4	20.5	28.9	-17.2	2.4	6.8	10.5	10.6	10.3	4.4
20. Other capital expenditure 1)	-0.3	0.2	-0.2	-0.1	0.1	0.1	-0.5	0.3	0.3	0.0	-0.2	0.1	0.0	0.0
21. Total expenditure	10.4	7.5	9.6	10.9	9.0	19.8	2.3	8.4	6.9	6.7	9.7	4.3	11.1	4.8
22. Tax burden	1.5	8.3	15.7	11.4	3.4	12.1	10.3	13.4	9.6	23.9	4.3	-5.6	5.9	4.4
23. Net lending (+) or net borrowing (-) 1)	-2.3	-0.2	2.0	0.1	-2.2	-2.1	2.4	1.7	1.2	4.6	-2.5	-4.4	-2.2	-0.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.1	4.3	2.3	2.2	4.4	6.5	4.1	2.4	1.2	-3.4	-0.9	3.5	5.7	5.9
2. Interest payments (% of GDP)	3.1	3.0	3.4	3.4	3.2	3.4	3.3	3.5	3.3	3.0	2.8	2.1	2.2	2.2
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	5.2	4.2	4.2	4.0
4. Nominal GDP growth rate	8.1	7.3	9.1	7.5	3.3	7.1	7.6	6.4	7.2	10.0	8.6	0.0	3.3	4.4

(% 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	-3.4	-0.9	3.5	5.7	5.9
6. Contribution of nominal GDP growth	-4.1	-4.0	-4.9	-4.1	-1.9	-4.3	-4.9	-4.2	-4.7	-5.9	-4.6	0.0	-1.7	-2.5
7. Stock-flow adjustment 3)	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	2.9	-4.4	1.3	1.4	1.4

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	-6.4	-3.7	1.4	3.6	3.7
9. Snow-ball effect	-1.0	-0.9	-1.5	-0.8	1.2	-0.9	-1.6	-0.7	-1.4	-2.9	-1.8	2.0	0.5	-0.2
10. Stock-flow adjustment 3)	4.0	-0.1	2.7	3.8	1.5	2.1	2.0	0.7	-1.0	2.9	-4.4	1.3	1.4	1.4

(% of GDP)

11. Change in gross debt 5)	4.0	0.3	0.2	1.9	3.9	4.3	1.3	-1.1	-4.4	-6.3	-9.9	4.8	5.4	4.8
12. Level of gross debt (end of year)	58.4	58.7	58.8	60.7	64.6	68.9	70.2	69.1	64.6	58.3	48.4	53.2	58.6	63.4

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.09	1.66	2.97	2.96	3.05	3.18	3.64	3.99	4.26	4.68	4.65	4.67	4.79	4.94
2. Current taxes on income and wealth	1.54	2.31	3.29	3.42	3.66	3.77	3.57	4.12	4.42	4.89	5.27	4.80	4.71	4.99
3. Social contributions	1.25	1.66	2.40	2.66	2.82	3.02	3.19	3.43	3.65	4.01	4.30	4.44	4.46	4.56
4. Of which actual social contributions	1.11	1.49	2.23	2.48	2.62	2.79	2.96	3.17	3.38	3.71	3.99	4.12	4.14	4.23
5. Other current revenue	0.40	0.38	0.50	0.48	0.45	0.39	0.38	0.39	0.55	0.65	0.80	0.72	0.74	0.77
6. Total current revenue	4.52	6.33	9.55	9.95	10.42	10.85	11.32	12.50	13.49	14.88	15.71	15.34	15.43	16.03
7. Government consumption expenditure	1.70	2.41	3.33	3.63	3.96	4.24	4.65	5.00	5.23	5.56	5.97	6.43	6.72	7.00
8. Of which compensation of employees	0.98	1.28	1.66	1.78	1.94	2.07	2.22	2.38	2.51	2.65	2.81	3.01	3.16	3.30
9. Collective consumption	0.71	1.02	1.38	1.47	1.64	1.74	1.85	1.98	2.04	2.14	2.33	2.54	2.64	2.74
10. Social transfers in kind	0.99	1.38	1.95	2.17	2.32	2.51	2.80	3.02	3.19	3.42	3.64	3.89	4.08	4.25
11. Social transfers other than in kind	1.54	2.16	2.87	3.13	3.49	3.88	4.04	4.37	4.57	4.76	5.28	5.86	6.24	6.46
12. Interest	0.05	0.06	0.07	0.07	0.06	0.06	0.05	0.05	0.06	0.09	0.12	0.23	0.24	0.27
13. Subsidies	0.26	0.24	0.34	0.35	0.37	0.40	0.45	0.50	0.52	0.56	0.58	0.59	0.60	0.61
14. Other current expenditure	0.28	0.37	0.64	0.62	0.67	0.74	0.95	0.90	0.96	0.95	1.03	1.11	1.14	1.18
15. Total current expenditure	3.81	5.21	7.20	7.74	8.48	9.27	10.07	10.76	11.29	11.86	12.96	14.17	14.93	15.52
16. Gross saving	0.71	1.12	2.35	2.21	1.94	1.58	1.24	1.74	2.20	3.02	2.76	1.16	0.51	0.52
17. Capital transfers received	0.02	0.03	0.03	0.04	0.04	0.06	0.07	0.07	0.06	0.07	0.09	0.09	0.10	0.10
18. Total revenue	4.54	6.36	9.58	9.99	10.47	10.91	11.38	12.57	13.55	14.95	15.81	15.43	15.53	16.13
19. Gross fixed capital formation	0.47	0.58	0.84	0.97	1.18	1.18	1.17	1.36	1.22	1.25	1.40	1.59	1.76	1.84
20. Other capital expenditure	0.18	0.20	0.22	-0.11	0.30	0.34	0.44	0.45	0.58	0.47	0.48	0.50	0.51	0.52
21. Total expenditure	4.46	6.00	8.27	8.61	9.96	10.79	11.68	12.57	13.09	13.57	14.84	16.26	17.19	17.87
22. Tax burden	3.97	5.61	8.62	8.96	9.43	9.86	10.26	11.39	12.17	13.40	14.03	13.64	13.69	14.21
23. Net lending (+) or net borrowing (-)	0.08	0.37	1.31	1.38	0.50	0.12	-0.30	0.00	0.46	1.38	0.97	-0.82	-1.66	-1.74

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))

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	9.4	11.0	13.5	13.1	12.7	12.3	13.3	13.2	12.5	12.5	11.8	12.5	12.2	12.1
2. Current taxes on income and wealth	13.3	15.3	14.9	15.2	15.3	14.6	13.0	13.6	12.9	13.0	13.4	12.8	12.0	12.2
3. Social contributions	10.8	11.0	10.9	11.8	11.8	11.7	11.6	11.3	10.7	10.7	10.9	11.8	11.4	11.1
4. Of which actual social contributions	9.6	9.9	10.1	11.0	10.9	10.8	10.8	10.5	9.9	9.9	10.1	11.0	10.6	10.3
5. Other current revenue	3.4	2.5	2.3	2.1	1.9	1.5	1.4	1.3	1.6	1.7	2.0	1.9	1.9	1.9
6. Total current revenue	38.9	41.9	43.4	44.1	43.4	42.0	41.2	41.3	39.5	39.7	39.9	40.9	39.4	39.1
7. Government consumption expenditure	14.6	15.9	15.1	16.1	16.5	16.4	16.9	16.5	15.3	14.8	15.2	17.1	17.2	17.1
8. Of which compensation of employees	8.4	8.5	7.5	7.9	8.1	8.0	8.1	7.9	7.3	7.1	7.1	8.0	8.1	8.1
9. Collective consumption	6.1	6.8	6.3	6.5	6.8	6.7	6.7	6.5	6.0	5.7	5.9	6.8	6.7	6.7
10. Social transfers in kind	8.5	9.2	8.9	9.6	9.7	9.7	10.2	10.0	9.3	9.1	9.2	10.4	10.4	10.4
11. Social transfers other than in kind	13.3	14.3	13.1	13.9	14.5	15.0	14.7	14.4	13.4	12.7	13.4	15.6	15.9	15.8
12. Interest	0.4	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.6	0.6	0.7
13. Subsidies	2.3	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.6	1.5	1.5
14. Other current expenditure	2.4	2.4	2.9	2.7	2.8	2.9	3.5	3.0	2.8	2.5	2.6	3.0	2.9	2.9
15. Total current expenditure	32.8	34.5	32.7	34.3	35.4	35.9	36.7	35.5	33.0	31.6	32.9	37.8	38.1	37.9
16. Gross saving	6.1	7.4	10.7	9.8	8.1	6.1	4.5	5.7	6.4	8.1	7.0	3.1	1.3	1.3
17. Capital transfers received	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2
18. Total revenue	39.1	42.1	43.6	44.2	43.6	42.2	41.5	41.5	39.7	39.9	40.2	41.1	39.7	39.4
19. Gross fixed capital formation	4.1	3.8	3.8	4.3	4.9	4.6	4.3	4.5	3.6	3.3	3.6	4.2	4.5	4.5
20. Other capital expenditure	1.5	1.3	1.0	-0.5	1.2	1.3	1.6	1.5	1.7	1.3	1.2	1.3	1.3	1.3
21. Total expenditure	38.4	39.7	37.6	38.1	41.5	41.8	42.6	41.5	38.3	36.2	37.7	43.3	43.9	43.6
22. Tax burden	34.2	37.1	39.2	39.7	39.3	38.2	37.4	37.6	35.6	35.8	35.7	36.3	35.0	34.7
23. Net lending (+) or net borrowing (-)	0.7	2.4	6.0	6.1	2.1	0.5	-1.1	0.0	1.3	3.7	2.5	-2.2	-4.2	-4.2

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

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

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.1	-2.0	17.1	-0.1	2.8	4.4	14.5	9.5	6.8	9.7	-0.4	0.4	2.5	3.2
2. Current taxes on income and wealth	-0.3	9.1	11.7	4.2	6.9	3.0	-5.4	15.4	7.3	10.7	7.8	-8.9	-1.8	5.8
3. Social contributions	9.6	5.2	10.0	10.9	5.8	6.9	5.8	7.5	6.4	9.7	7.3	3.2	0.5	2.3
4. Of which actual social contributions	9.8	5.4	10.5	11.3	5.8	6.6	5.8	7.4	6.3	10.0	7.3	3.3	0.5	2.3
5. Other current revenue	-3.5	17.0	25.7	-4.4	-5.8	-14.6	-1.7	2.1	41.0	19.1	23.0	-10.0	2.0	5.0
6. Total current revenue	2.8	5.5	13.2	4.2	4.8	4.1	4.3	10.5	7.9	10.3	5.6	-2.4	0.6	3.9
7. Government consumption expenditure	6.8	13.2	7.8	9.2	8.9	7.2	9.6	7.6	4.5	6.4	7.3	7.8	4.5	4.1
8. Of which compensation of employees	6.3	4.8	6.5	7.5	8.7	7.0	7.2	6.9	5.5	5.8	6.0	6.9	5.0	4.5
9. Collective consumption	5.5	17.8	11.8	6.5	11.4	6.2	6.4	7.0	3.2	5.0	8.6	9.0	4.2	3.8
10. Social transfers in kind	7.8	10.0	5.1	11.2	7.2	7.9	11.8	8.0	5.3	7.3	6.5	7.0	4.8	4.3
11. Social transfers other than in kind	16.2	6.7	7.2	9.0	11.4	11.4	4.0	8.3	4.6	4.1	10.9	11.0	6.5	3.6
12. Interest	-0.7	-1.2	15.6	0.3	-15.1	-8.7	-20.0	2.7	27.7	45.7	30.4	97.0	5.0	12.5
13. Subsidies	15.3	-31.2	19.0	2.4	7.1	7.0	12.2	12.0	5.0	7.1	4.0	1.0	2.0	2.0
14. Other current expenditure 1)	0.0	-0.2	-0.5	-0.2	0.1	0.1	0.6	-0.5	-0.1	-0.3	0.1	0.3	0.0	0.0
15. Total current expenditure	11.2	6.0	6.7	7.5	9.5	9.3	8.7	6.9	4.8	5.1	9.3	9.4	5.3	3.9
16. Gross saving 1)	-3.1	-0.1	2.2	-0.9	-1.7	-2.0	-1.6	1.2	0.7	1.6	-1.1	-3.9	-1.8	0.0
17. Capital transfers received	14.3	11.2	-3.7	5.0	23.1	35.2	11.7	10.1	-14.4	18.4	25.6	2.0	2.0	4.0
18. Total revenue	2.8	5.5	13.2	4.2	4.8	4.3	4.3	10.5	7.7	10.4	5.7	-2.4	0.6	3.9
19. Gross fixed capital formation	15.5	7.8	-1.2	15.2	21.9	-0.3	-1.1	16.6	-10.1	1.8	12.6	13.0	11.0	4.6
20. Other capital expenditure 1)	0.3	-0.1	0.1	-1.5	1.7	0.1	0.3	-0.1	0.2	-0.4	0.0	0.1	0.0	0.0
21. Total expenditure	12.5	5.7	6.1	4.1	15.8	8.3	8.2	7.6	4.1	3.7	9.4	9.5	5.8	4.0
22. Tax burden	6.0	4.7	13.1	4.0	5.2	4.6	4.0	11.0	6.9	10.1	4.7	-2.3	0.4	3.8
23. Net lending (+) or net borrowing (-) 1)	-3.6	0.0	2.6	0.1	-4.0	-1.6	-1.6	1.1	1.3	2.3	-1.2	-4.7	-2.1	0.0

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	-2.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.3	-3.7	-2.5	2.2	4.2	4.2
2. Interest payments (% of GDP)	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.6	0.6	0.7
3. Implicit interest rate 2)	8.1	5.0	5.6	5.3	4.3	3.7	2.9	2.7	3.3	3.9	4.7	4.3	4.2	4.2
4. Nominal GDP growth rate	3.8	14.2	10.6	2.6	6.3	7.7	6.3	10.3	12.8	9.7	5.0	-4.6	4.3	4.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	-2.4	-3.4	-6.0	-6.1	-2.1	-0.5	1.1	0.0	-1.3	-3.7	-2.5	2.2	4.2	4.2
6. Contribution of nominal GDP growth	-0.2	-0.9	-0.6	-0.2	-0.4	-0.5	-0.4	-0.6	-0.7	-0.6	-0.3	0.7	-0.6	-0.7
7. Stock-flow adjustment 3)	4.6	3.6	6.3	6.4	2.5	0.7	-0.6	0.3	2.5	4.3	9.7	-1.4	-2.2	-2.2

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-2.8	-3.7	-6.3	-6.4	-2.4	-0.7	0.9	-0.2	-1.5	-3.9	-2.7	1.6	3.6	3.6
9. Snow-ball effect	0.2	-0.6	-0.3	0.2	-0.1	-0.2	-0.2	-0.4	-0.5	-0.3	0.0	1.3	0.0	-0.1
10. Stock-flow adjustment 3)	4.6	3.6	6.3	6.4	2.5	0.7	-0.6	0.3	2.5	4.3	9.7	-1.4	-2.2	-2.2

(% of GDP)

11. Change in gross debt 5)	1.9	-0.7	-0.3	0.1	0.0	-0.3	0.1	-0.3	0.5	0.0	6.9	1.5	1.4	1.4
12. Level of gross debt (end of year)	7.4	6.7	6.4	6.5	6.5	6.2	6.3	6.1	6.6	6.6	13.5	15.0	16.4	17.7

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)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.365	0.450	0.499	0.535	0.582	0.566	0.658	0.718	0.759	0.802	0.830	0.825	0.842	0.879
2. Current taxes on income and wealth	0.242	0.315	0.362	0.406	0.482	0.520	0.502	0.559	0.610	0.726	0.743	0.781	0.857	0.906
3. Social contributions	0.216	0.272	0.299	0.340	0.342	0.350	0.360	0.380	0.390	0.398	0.432	0.430	0.441	0.458
4. Of which actual social contributions	0.181	0.224	0.253	0.280	0.279	0.285	0.293	0.307	0.315	0.322	0.352	0.350	0.359	0.373
5. Other current revenue	0.122	0.141	0.110	0.114	0.110	0.123	0.125	0.083	0.082	0.094	0.099	0.093	0.097	0.103
6. Total current revenue	1.029	1.241	1.339	1.467	1.591	1.640	1.745	1.835	1.937	2.128	2.255	2.252	2.356	2.465
7. Government consumption expenditure	0.550	0.684	0.737	0.811	0.854	0.902	0.934	0.945	1.018	1.039	1.218	1.271	1.317	1.366
8. Of which compensation of employees	0.433	0.499	0.515	0.600	0.618	0.647	0.658	0.668	0.678	0.708	0.832	0.833	0.865	0.888
9. Collective consumption	0.278	0.338	0.357	0.403	0.412	0.494	0.492	0.496	0.517	0.540	0.666	0.693	0.713	0.734
10. Social transfers in kind	0.272	0.346	0.380	0.408	0.442	0.408	0.442	0.448	0.502	0.499	0.552	0.578	0.604	0.632
11. Social transfers other than in kind	0.335	0.461	0.471	0.505	0.538	0.559	0.576	0.615	0.634	0.686	0.726	0.767	0.806	0.847
12. Interest	0.060	0.135	0.144	0.136	0.152	0.150	0.164	0.178	0.180	0.182	0.188	0.188	0.189	0.203
13. Subsidies	0.052	0.069	0.056	0.066	0.090	0.096	0.086	0.101	0.109	0.112	0.122	0.073	0.073	0.073
14. Other current expenditure	0.036	0.034	0.049	0.064	0.038	0.053	0.086	0.080	0.078	0.094	0.094	0.082	0.083	0.084
15. Total current expenditure	1.068	1.371	1.443	1.566	1.654	1.746	1.843	1.910	2.004	2.106	2.375	2.377	2.468	2.574
16. Gross saving	-0.038	-0.130	-0.105	-0.099	-0.063	-0.106	-0.098	-0.075	-0.067	0.023	-0.120	-0.125	-0.112	-0.109
17. Capital transfers received	0.021	0.041	0.045	0.012	0.021	0.024	0.089	0.173	0.168	0.070	0.036	0.083	0.089	0.093
18. Total revenue	1.050	1.282	1.383	1.478	1.612	1.664	1.834	2.008	2.105	2.199	2.292	2.335	2.445	2.558
19. Gross fixed capital formation	0.085	0.162	0.155	0.139	0.175	0.207	0.173	0.226	0.202	0.203	0.142	0.185	0.198	0.205
20. Other capital expenditure	0.022	0.029	0.030	0.033	0.016	0.143	0.030	0.010	0.030	0.009	0.040	0.029	0.037	0.041
21. Total expenditure	1.174	1.562	1.629	1.738	1.845	2.096	2.047	2.146	2.235	2.317	2.557	2.591	2.704	2.820
22. Tax burden	0.792	0.993	1.119	1.227	1.348	1.377	1.477	1.625	1.720	1.890	1.968	1.997	2.101	2.202
23. Net lending (+) or net borrowing (-)	-0.124	-0.280	-0.245	-0.260	-0.233	-0.432	-0.213	-0.138	-0.131	-0.119	-0.265	-0.256	-0.259	-0.262

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.3	12.4	12.6	13.3	13.6	12.9	14.7	15.0	14.8	14.7	14.6	14.5	14.4	14.5
2. Current taxes on income and wealth	8.2	8.7	9.1	10.1	11.3	11.8	11.2	11.7	11.9	13.3	13.1	13.8	14.7	14.9
3. Social contributions	7.3	7.5	7.5	8.4	8.0	8.0	8.0	8.0	7.6	7.3	7.6	7.6	7.6	7.5
4. Of which actual social contributions	6.1	6.2	6.4	6.9	6.5	6.5	6.5	6.4	6.2	5.9	6.2	6.2	6.1	6.1
5. Other current revenue	4.1	3.9	2.8	2.8	2.6	2.8	2.8	1.7	1.6	1.7	1.7	1.6	1.7	1.7
6. Total current revenue	34.8	34.2	33.7	36.3	37.2	37.4	38.9	38.4	37.9	39.1	39.7	39.7	40.4	40.6
7. Government consumption expenditure	18.6	18.8	18.5	20.1	20.0	20.6	20.8	19.8	19.9	19.1	21.4	22.4	22.6	22.5
8. Of which compensation of employees	14.6	13.8	13.0	14.9	14.5	14.7	14.7	14.0	13.3	13.0	14.6	14.7	14.8	14.6
9. Collective consumption	9.4	9.3	9.0	10.0	9.6	11.3	11.0	10.4	10.1	9.9	11.7	12.2	12.2	12.1
10. Social transfers in kind	9.2	9.5	9.6	10.1	10.3	9.3	9.9	9.4	9.8	9.2	9.7	10.2	10.3	10.4
11. Social transfers other than in kind	11.3	12.7	11.9	12.5	12.6	12.7	12.8	12.9	12.4	12.6	12.8	13.5	13.8	14.0
12. Interest	2.0	3.7	3.6	3.4	3.6	3.4	3.7	3.7	3.5	3.3	3.3	3.3	3.2	3.3
13. Subsidies	1.7	1.9	1.4	1.6	2.1	2.2	1.9	2.1	2.1	2.1	2.1	1.3	1.3	1.2
14. Other current expenditure	1.2	0.9	1.2	1.6	0.9	1.2	1.9	1.7	1.5	1.7	1.6	1.4	1.4	1.4
15. Total current expenditure	36.1	37.7	36.3	38.8	38.7	39.8	41.1	39.9	39.2	38.6	41.8	41.9	42.3	42.4
16. Gross saving	-1.3	-3.6	-2.6	-2.4	-1.5	-2.4	-2.2	-1.6	-1.3	0.4	-2.1	-2.2	-1.9	-1.8
17. Capital transfers received	0.7	1.1	1.1	0.3	0.5	0.5	2.0	3.6	3.3	1.3	0.6	1.5	1.5	1.5
18. Total revenue	35.5	35.3	34.8	36.6	37.7	37.9	40.9	42.0	41.2	40.4	40.3	41.2	41.9	42.1
19. Gross fixed capital formation	2.9	4.5	3.9	3.4	4.1	4.7	3.9	4.7	3.9	3.7	2.5	3.3	3.4	3.4
20. Other capital expenditure	0.7	0.8	0.8	0.8	0.4	3.3	0.7	0.2	0.6	0.2	0.7	0.5	0.6	0.7
21. Total expenditure	39.7	43.0	41.0	43.1	43.2	47.8	45.7	44.9	43.7	42.5	45.0	45.7	46.3	46.4
22. Tax burden	26.8	27.3	28.2	30.4	31.5	31.4	32.9	34.0	33.6	34.7	34.6	35.2	36.0	36.2
23. Net lending (+) or net borrowing (-)	-4.2	-7.7	-6.2	-6.4	-5.5	-9.8	-4.7	-2.9	-2.6	-2.2	-4.7	-4.5	-4.4	-4.3

Table 10C

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

Malta

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	-1.1	14.1	11.0	7.2	8.7	-2.8	16.2	9.2	5.7	5.6	3.6	-0.7	2.1	4.4
2. Current taxes on income and wealth	-7.7	15.8	14.9	12.3	18.5	7.9	-3.3	11.4	9.0	19.1	2.3	5.2	9.8	5.7
3. Social contributions	10.3	6.0	9.8	13.8	0.5	2.2	3.0	5.5	2.5	2.2	8.5	-0.4	2.4	3.8
4. Of which actual social contributions	7.7	6.3	13.2	10.7	-0.3	1.9	3.0	4.6	2.6	2.3	9.2	-0.4	2.4	3.8
5. Other current revenue	-6.1	19.5	-21.6	3.2	-3.1	11.3	1.5	-33.0	-1.2	14.1	4.9	-5.8	4.0	6.3
6. Total current revenue	-2.5	11.9	7.9	9.6	8.5	3.1	6.4	5.2	5.5	9.9	6.0	-0.1	4.6	4.6
7. Government consumption expenditure	12.0	2.4	7.7	10.1	5.3	5.6	3.5	1.2	7.8	2.0	17.2	4.4	3.6	3.8
8. Of which compensation of employees	7.9	0.3	3.2	16.5	3.0	4.7	1.7	1.5	1.5	4.3	17.5	0.1	3.8	2.7
9. Collective consumption	13.5	3.5	5.5	12.8	2.4	19.8	-0.4	0.9	4.1	4.5	23.3	4.0	2.9	2.9
10. Social transfers in kind	10.4	1.4	9.8	7.5	8.2	-7.6	8.3	1.4	11.9	-0.5	10.5	4.7	4.5	4.7
11. Social transfers other than in kind	13.8	6.3	2.2	7.1	6.5	4.0	2.9	6.9	3.0	8.2	5.9	5.6	5.2	5.1
12. Interest	14.2	21.4	7.2	-5.7	11.9	-1.7	9.7	8.4	1.1	1.3	3.1	0.3	0.5	7.3
13. Subsidies	34.6	-8.6	-18.6	18.5	35.7	6.1	-10.0	17.6	8.1	2.4	8.6	-39.8	0.0	0.0
14. Other current expenditure 1)	-0.3	0.3	0.3	0.3	-0.7	0.3	0.7	-0.2	-0.1	0.2	-0.1	-0.2	0.0	0.0
15. Total current expenditure	10.0	4.7	5.3	8.5	5.6	5.6	5.5	3.6	4.9	5.1	12.8	0.1	3.8	4.3
16. Gross saving 1)	-4.3	2.2	0.9	0.2	1.0	-0.9	0.2	0.6	0.2	1.7	-2.5	-0.1	0.3	0.1
17. Capital transfers received	206.0	32.6	7.9	-74.2	81.6	12.8	278.7	93.5	-2.9	-58.2	-48.4	127.8	7.7	4.8
18. Total revenue	1.6	12.4	7.9	6.9	9.0	3.2	10.2	9.5	4.8	4.5	4.2	1.9	4.7	4.6
19. Gross fixed capital formation	25.8	3.0	-4.4	-10.3	26.1	18.0	-16.3	30.6	-10.9	0.6	-30.0	30.5	7.2	3.4
20. Other capital expenditure 1)	0.3	0.3	0.0	0.1	-0.5	2.9	-2.6	-0.5	0.4	-0.4	0.5	-0.2	0.1	0.0
21. Total expenditure	11.8	5.3	4.3	6.7	6.2	13.6	-2.4	4.8	4.2	3.7	10.3	1.3	4.3	4.3
22. Tax burden	-1.1	12.7	12.7	9.6	9.9	2.1	7.3	10.0	5.9	9.9	4.1	1.5	5.2	4.8
23. Net lending (+) or net borrowing (-) 1)	-3.8	2.2	1.5	-0.3	1.0	-4.4	5.1	1.9	0.3	0.4	-2.5	0.1	0.1	0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	9.9	7.7	6.2	6.4	5.5	9.8	4.7	2.9	2.6	2.2	4.7	4.5	4.4	4.3
2. Interest payments (% of GDP)	3.2	3.7	3.6	3.4	3.6	3.4	3.7	3.7	3.5	3.3	3.3	3.3	3.2	3.3
3. Implicit interest rate 2)	7.1	7.4	7.0	6.1	6.1	5.8	5.4	5.5	5.4	5.6	5.6	5.2	4.9	4.9
4. Nominal GDP growth rate	5.5	5.3	9.4	1.6	5.9	2.6	2.1	6.7	7.0	6.5	4.4	-0.3	3.0	4.0

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	9.9	7.7	6.2	6.4	5.5	9.8	4.7	2.9	2.6	2.2	4.7	4.5	4.4	4.3
6. Contribution of nominal GDP growth	-2.5	-2.7	-4.9	-0.9	-3.5	-1.5	-1.5	-4.5	-4.6	-3.9	-2.6	0.2	-2.0	-2.8
7. Stock-flow adjustment 3)	-2.4	-0.6	-2.3	0.6	-4.0	0.9	-0.1	-0.7	-4.5	0.1	-0.3	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	6.7	4.0	2.5	3.1	1.9	6.4	1.1	-0.8	-1.0	-1.2	1.4	1.2	1.2	1.0
9. Snow-ball effect	0.7	1.0	-1.3	2.5	0.1	1.9	2.2	-0.8	-1.1	-0.6	0.7	3.5	1.2	0.6
10. Stock-flow adjustment 3)	-2.4	-0.6	-2.3	0.6	-4.0	0.9	-0.1	-0.7	-4.5	0.1	-0.3	0.0	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	5.1	4.4	-1.0	6.2	-2.0	9.2	3.2	-2.3	-6.6	-1.6	1.7	4.7	2.4	1.6
12. Level of gross debt (end of year)	52.6	57.0	55.9	62.1	60.1	69.3	72.5	70.2	63.6	62.0	63.8	68.5	70.9	72.5

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 11A

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

Netherlands

(Mrd EURO-NLG)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.5	10.2	16.5	20.5	25.1	32.6	49.0	63.9	68.2	71.2	72.4	68.7	67.9	69.2
2. Current taxes on income and wealth	8.9	16.0	24.5	24.7	36.6	37.5	48.5	58.5	62.4	67.9	69.2	66.6	63.0	66.7
3. Social contributions	9.4	18.4	28.8	39.6	40.2	52.1	68.7	71.5	79.9	81.4	90.6	80.7	87.0	89.9
4. Of which actual social contributions	8.5	16.5	26.0	36.9	36.9	48.4	64.5	66.5	75.6	77.0	86.3	76.8	82.8	85.7
5. Other current revenue	1.6	3.9	9.3	16.5	10.5	10.4	10.6	14.2	17.4	17.6	23.0	19.0	19.9	20.9
6. Total current revenue	28.0	50.9	83.1	107.2	120.1	143.1	191.1	226.6	246.8	257.7	275.6	255.5	258.7	268.2
7. Government consumption expenditure	13.3	24.5	39.9	47.7	56.1	72.7	91.9	121.7	135.4	144.0	151.8	157.4	160.6	163.3
8. Of which compensation of employees	8.4	15.0	22.7	24.6	26.4	32.3	39.6	49.5	50.2	52.4	54.5	56.0	57.3	58.2
9. Collective consumption	7.0	12.4	20.0	23.6	27.6	34.6	41.8	53.0	55.6	58.4	62.2	65.2	68.3	71.6
10. Social transfers in kind	6.3	12.1	20.0	24.1	28.5	38.1	50.1	68.7	79.8	85.6	89.5	92.2	92.3	91.8
11. Social transfers other than in kind	8.5	17.6	29.9	37.3	44.5	46.3	47.2	56.2	58.1	58.9	61.9	65.8	70.9	73.6
12. Interest	1.9	3.1	6.0	12.4	14.1	17.2	15.3	12.0	11.8	12.4	12.5	13.6	14.2	15.0
13. Subsidies	0.6	1.5	2.8	4.7	5.5	3.1	6.1	6.2	6.1	7.2	7.2	7.6	8.0	8.2
14. Other current expenditure	0.5	1.2	1.5	1.9	2.1	3.8	7.6	10.2	10.9	10.5	11.1	10.6	12.1	12.4
15. Total current expenditure	25.1	47.9	79.8	104.5	123.5	145.6	172.3	212.0	227.9	238.3	249.7	260.0	270.7	277.2
16. Gross saving	2.9	3.0	3.3	2.7	-3.3	-2.5	18.8	14.6	18.9	19.4	25.9	-4.5	-12.0	-9.1
17. Capital transfers received	0.3	0.4	0.5	0.6	0.7	1.0	1.7	1.9	2.1	2.1	2.0	2.0	2.0	2.0
18. Total revenue	28.3	51.3	83.6	107.8	120.8	144.2	192.9	228.5	248.8	259.8	277.6	257.6	260.7	270.2
19. Gross fixed capital formation	3.6	5.0	6.6	6.8	7.8	9.6	13.1	16.9	17.8	19.1	20.7	21.4	22.5	23.3
20. Other capital expenditure	0.6	1.5	3.6	3.7	2.5	2.2	-0.8	1.0	0.2	1.3	3.0	2.9	3.2	3.3
21. Total expenditure	29.4	54.3	90.0	115.0	133.8	157.4	184.6	229.9	245.9	258.7	273.4	284.4	296.4	303.9
22. Tax burden	24.6	43.5	69.0	84.8	102.0	122.7	166.9	192.9	210.7	221.1	232.8	216.1	218.3	226.3
23. Net lending (+) or net borrowing (-)	-1.0	-3.0	-6.4	-7.2	-13.0	-13.2	8.2	-1.4	2.9	1.1	4.2	-26.8	-35.6	-33.6

1) Changes in GDP ratios.

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))

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	9.8	9.6	10.1	10.2	10.3	10.7	11.7	12.4	12.6	12.5	12.1	11.9	11.7	11.5
2. Current taxes on income and wealth	13.5	14.9	15.0	12.3	15.0	12.3	11.6	11.4	11.5	11.9	11.6	11.6	10.8	11.1
3. Social contributions	14.3	17.2	17.7	19.7	16.5	17.1	16.4	13.9	14.8	14.3	15.2	14.0	14.9	15.0
4. Of which actual social contributions	12.8	15.4	16.0	18.4	15.2	15.9	15.4	12.9	14.0	13.5	14.5	13.4	14.2	14.3
5. Other current revenue	2.4	3.6	5.7	8.2	4.3	3.4	2.5	2.8	3.2	3.1	3.9	3.3	3.4	3.5
6. Total current revenue	42.5	47.6	51.0	53.4	49.3	46.9	45.7	44.1	45.7	45.3	46.2	44.5	44.5	44.8
7. Government consumption expenditure	20.2	22.9	24.5	23.7	23.0	23.8	22.0	23.7	25.1	25.3	25.5	27.4	27.6	27.3
8. Of which compensation of employees	12.7	14.0	13.9	12.2	10.8	10.6	9.5	9.6	9.3	9.2	9.1	9.7	9.8	9.7
9. Collective consumption	10.6	11.6	12.2	11.8	11.3	11.3	10.0	10.3	10.3	10.3	10.4	11.3	11.7	11.9
10. Social transfers in kind	9.6	11.3	12.2	12.0	11.7	12.5	12.0	13.4	14.8	15.1	15.0	16.0	15.9	15.3
11. Social transfers other than in kind	13.0	16.5	18.3	18.6	18.2	15.2	11.3	10.9	10.8	10.4	10.4	11.4	12.2	12.3
12. Interest	2.8	2.9	3.7	6.2	5.8	5.6	3.7	2.3	2.2	2.2	2.1	2.4	2.4	2.5
13. Subsidies	0.9	1.4	1.7	2.4	2.2	1.0	1.5	1.2	1.1	1.3	1.2	1.3	1.4	1.4
14. Other current expenditure	0.8	1.1	0.9	1.0	0.9	1.3	1.8	2.0	2.0	1.9	1.9	1.8	2.1	2.1
15. Total current expenditure	38.2	44.7	49.0	52.0	50.7	47.7	41.2	41.3	42.2	41.9	41.9	45.2	46.5	46.3
16. Gross saving	4.4	2.8	2.0	1.4	-1.4	-0.8	4.5	2.8	3.5	3.4	4.3	-0.8	-2.1	-1.5
17. Capital transfers received	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.3
18. Total revenue	43.0	47.9	51.2	53.7	49.6	47.2	46.1	44.5	46.1	45.7	46.6	44.8	44.8	45.1
19. Gross fixed capital formation	5.5	4.6	4.1	3.4	3.2	3.2	3.1	3.3	3.3	3.4	3.5	3.7	3.9	3.9
20. Other capital expenditure	0.9	1.4	2.2	1.8	1.0	0.7	-0.2	0.2	0.0	0.2	0.5	0.5	0.5	0.5
21. Total expenditure	44.6	50.8	55.2	57.3	54.9	51.6	44.2	44.8	45.5	45.5	45.9	49.5	50.9	50.7
22. Tax burden	37.4	40.7	42.3	42.2	41.9	40.2	39.9	37.6	39.0	38.9	39.1	37.6	37.5	37.8
23. Net lending (+) or net borrowing (-)	-1.6	-2.8	-3.9	-3.6	-5.3	-4.3	2.0	-0.3	0.5	0.2	0.7	-4.7	-6.1	-5.6

Table 11C

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

Netherlands

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	16.0	12.4	3.0	4.4	6.7	5.5	6.9	4.8	6.7	4.5	1.7	-5.1	-1.2	2.0
2. Current taxes on income and wealth	20.2	14.6	7.8	3.3	18.6	-2.6	6.7	14.2	6.7	8.9	1.9	-3.8	-5.4	5.8
3. Social contributions	19.0	14.2	6.3	4.3	-3.7	-2.5	7.0	-2.3	11.7	1.9	11.4	-11.0	7.8	3.4
4. Of which actual social contributions	18.9	13.6	7.9	4.7	-4.6	-2.9	7.6	-2.7	13.7	1.8	12.0	-11.0	7.8	3.5
5. Other current revenue	0.0	37.4	17.7	13.5	9.5	-1.5	18.5	10.9	22.5	1.1	30.7	-17.4	4.6	5.0
6. Total current revenue	17.1	15.2	7.6	5.4	6.2	-0.5	7.5	5.0	8.9	4.4	6.9	-7.3	1.2	3.7
7. Government consumption expenditure	18.4	17.9	6.8	4.9	5.0	5.0	7.0	2.3	11.3	6.3	5.4	3.7	2.0	1.7
8. Of which compensation of employees	15.8	16.3	5.3	1.2	3.4	3.6	5.9	1.3	1.4	4.3	4.1	2.7	2.3	1.6
9. Collective consumption	16.1	16.4	5.9	4.6	5.3	5.8	5.4	0.9	4.9	5.0	6.6	4.8	4.8	4.8
10. Social transfers in kind	21.1	19.4	7.8	5.2	4.7	4.2	8.3	3.4	16.3	7.2	4.6	3.0	0.1	-0.6
11. Social transfers other than in kind	18.7	22.3	8.8	-1.9	12.4	-2.5	1.4	0.4	3.3	1.5	5.0	6.3	7.9	3.8
12. Interest	11.5	12.5	20.4	8.5	6.9	7.0	-7.6	-0.8	-2.1	5.6	0.8	8.3	4.9	5.4
13. Subsidies	18.9	26.4	7.5	12.5	4.1	-43.6	5.8	-9.9	-0.8	16.3	1.1	5.4	4.6	3.3
14. Other current expenditure 1)	0.2	0.3	0.0	-0.1	-0.1	0.0	0.3	0.0	0.0	-0.2	0.0	0.0	0.2	0.0
15. Total current expenditure	18.2	19.8	8.5	3.0	7.5	0.6	4.6	1.4	7.5	4.6	4.8	4.1	4.1	2.4
16. Gross saving 1)	-0.2	-1.5	-0.4	1.2	-0.6	-0.5	1.1	1.4	0.6	-0.1	0.9	-5.1	-1.3	0.5
17. Capital transfers received	13.8	9.7	8.5	9.3	-2.8	-11.1	8.3	4.6	7.5	2.1	-4.0	0.0	0.0	1.0
18. Total revenue	17.0	15.1	7.6	5.4	6.1	-0.6	7.5	5.0	8.9	4.4	6.8	-7.2	1.2	3.6
19. Gross fixed capital formation	15.0	21.6	11.4	-2.2	8.0	4.3	12.5	6.8	5.6	6.9	8.6	3.5	4.8	3.7
20. Other capital expenditure 1)	-0.2	0.6	0.9	-0.2	-0.4	0.3	-0.6	-0.1	-0.2	0.2	0.3	0.0	0.0	0.0
21. Total expenditure	17.1	21.2	10.6	2.3	6.7	1.4	3.9	1.6	7.0	5.2	5.7	4.0	4.2	2.5
22. Tax burden	17.9	13.6	6.6	4.3	5.7	-0.4	7.1	4.7	9.2	4.9	5.3	-7.1	1.0	3.7
23. Net lending (+) or net borrowing (-) 1)	-0.1	-2.6	-1.5	1.7	-0.3	-0.8	1.6	1.5	0.8	-0.3	0.5	-5.4	-1.5	0.5

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.3	-0.4	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.7	4.7	6.1	5.6
2. Interest payments (% of GDP)	5.6	4.3	3.7	3.2	2.8	2.6	2.5	2.3	2.2	2.2	2.1	2.4	2.4	2.5
3. Implicit interest rate 2)	7.8	6.9	6.5	6.3	5.7	5.2	4.9	4.7	4.4	4.9	4.8	3.9	4.1	3.9
4. Nominal GDP growth rate	5.2	6.5	8.2	7.1	3.9	2.5	3.0	4.5	5.2	5.3	4.8	-3.5	1.2	3.0

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.3	-0.4	-2.0	0.2	2.1	3.1	1.7	0.3	-0.5	-0.2	-0.7	4.7	6.1	5.6
6. Contribution of nominal GDP growth	-3.8	-4.0	-4.6	-3.6	-1.9	-1.2	-1.5	-2.3	-2.6	-2.4	-2.1	2.1	-0.7	-1.9
7. Stock-flow adjustment 3)	-0.2	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.5	-5.2	0.4	0.4

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-1.3	-4.7	-5.6	-2.9	-0.7	0.6	-0.7	-2.1	-2.7	-2.4	-2.8	2.3	3.7	3.1
9. Snow-ball effect	1.9	0.2	-1.0	-0.4	0.9	1.3	1.0	0.1	-0.4	-0.2	0.0	4.5	1.7	0.6
10. Stock-flow adjustment 3)	-0.2	-0.1	-0.7	0.3	-0.4	-0.4	0.2	1.4	-1.3	0.7	15.5	-5.2	0.4	0.4

(% of GDP)

11. Change in gross debt 5)	0.3	-4.6	-7.4	-3.0	-0.2	1.5	0.4	-0.6	-4.4	-1.9	12.7	1.6	5.8	4.1
12. Level of gross debt (end of year)	76.1	61.1	53.8	50.7	50.5	52.0	52.4	51.8	47.4	45.5	58.2	59.8	65.6	69.7

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.8	16.3	20.6	24.5	30.5	33.2	34.6	35.5	36.3	38.2	39.9	39.4	40.1	41.1
2. Current taxes on income and wealth	8.9	12.7	15.5	20.4	27.3	30.7	31.4	31.3	33.2	36.5	39.5	35.4	34.4	35.7
3. Social contributions	11.0	15.8	20.8	30.1	34.9	36.9	37.9	39.5	41.2	43.0	44.9	45.4	45.9	47.4
4. Of which actual social contributions	9.5	13.6	17.9	26.2	30.9	33.1	34.5	35.9	37.4	39.0	40.8	41.2	41.7	43.0
5. Other current revenue	2.2	3.2	4.0	4.8	5.6	6.2	6.3	6.6	6.7	7.0	6.5	6.2	6.3	6.4
6. Total current revenue	37.0	52.4	66.5	87.7	104.0	111.1	114.8	117.6	122.3	129.7	136.1	131.8	132.2	136.3
7. Government consumption expenditure	13.8	19.8	25.5	35.7	39.7	42.1	43.4	45.1	47.4	49.5	52.9	54.5	55.8	57.0
8. Of which compensation of employees	8.6	12.4	15.5	22.0	22.9	21.6	21.9	22.9	24.0	24.8	25.9	26.7	26.9	27.7
9. Collective consumption	5.8	8.3	10.9	15.0	16.6	17.1	17.5	18.2	20.0	20.5	22.1	22.9	23.5	24.0
10. Social transfers in kind	8.0	11.5	14.6	20.7	23.1	25.0	25.8	27.0	27.4	29.0	30.7	31.6	32.3	33.0
11. Social transfers other than in kind	12.5	18.4	23.8	34.4	39.2	43.6	44.7	45.9	47.4	48.7	51.0	54.1	55.8	57.4
12. Interest	1.8	3.5	4.7	7.0	7.2	6.6	6.6	7.0	7.1	7.4	7.1	8.0	8.4	9.3
13. Subsidies	2.4	3.2	4.1	4.8	6.5	8.1	8.2	8.2	8.7	8.9	9.8	9.9	9.9	9.9
14. Other current expenditure	1.8	2.5	3.3	4.2	4.4	6.1	5.7	6.0	6.3	6.6	6.6	6.8	6.8	7.0
15. Total current expenditure	33.6	49.2	63.6	89.9	100.9	107.5	110.0	113.8	118.5	122.8	129.0	134.9	138.4	142.2
16. Gross saving	3.4	3.2	3.0	-2.2	3.0	3.6	4.8	3.8	3.8	6.9	7.1	-3.1	-6.3	-6.0
17. Capital transfers received	0.1	0.2	0.2	0.4	0.4	0.4	0.4	0.3	0.4	0.6	0.4	0.3	0.3	0.3
18. Total revenue	37.1	52.5	66.7	88.1	104.3	111.5	115.2	117.9	122.7	130.3	136.5	132.1	132.5	136.6
19. Gross fixed capital formation	3.2	3.5	4.1	5.3	3.1	2.7	2.6	2.8	2.8	2.8	3.1	3.2	3.4	3.4
20. Other capital expenditure	1.5	2.6	2.5	3.0	3.8	4.5	12.9	5.2	5.6	6.3	5.7	5.9	6.1	6.2
21. Total expenditure	38.3	55.3	70.2	98.2	107.8	114.7	125.4	121.7	126.9	131.8	137.7	144.1	147.8	151.9
22. Tax burden	30.2	42.6	54.2	72.5	89.9	97.9	101.1	103.4	107.7	114.5	120.9	116.8	116.9	120.6
23. Net lending (+) or net borrowing (-)	-1.2	-2.8	-3.4	-10.1	-3.5	-3.2	-10.2	-3.8	-4.1	-1.5	-1.3	-12.0	-15.3	-15.3

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	15.4	15.8	15.2	14.0	14.7	14.9	14.9	14.6	14.2	14.1	14.2	14.3	14.3	14.2
2. Current taxes on income and wealth	11.6	12.3	11.4	11.7	13.2	13.7	13.5	12.9	13.0	13.5	14.0	12.9	12.2	12.3
3. Social contributions	14.3	15.2	15.3	17.2	16.8	16.5	16.3	16.2	16.1	15.9	15.9	16.5	16.3	16.3
4. Of which actual social contributions	12.4	13.1	13.1	15.0	14.9	14.8	14.8	14.7	14.6	14.4	14.5	15.0	14.8	14.8
5. Other current revenue	2.9	3.1	3.0	2.7	2.7	2.8	2.7	2.7	2.6	2.6	2.3	2.3	2.2	2.2
6. Total current revenue	48.2	50.7	48.8	50.2	50.1	49.7	49.3	48.3	47.7	47.9	48.3	47.8	47.0	47.0
7. Government consumption expenditure	18.0	19.1	18.7	20.5	19.1	18.9	18.6	18.5	18.5	18.3	18.8	19.8	19.9	19.7
8. Of which compensation of employees	11.3	12.0	11.4	12.6	11.0	9.7	9.4	9.4	9.4	9.2	9.2	9.7	9.6	9.5
9. Collective consumption	7.5	8.0	8.0	8.6	8.0	7.7	7.5	7.5	7.8	7.6	7.9	8.3	8.4	8.3
10. Social transfers in kind	10.5	11.1	10.7	11.9	11.1	11.2	11.1	11.1	10.7	10.7	10.9	11.5	11.5	11.4
11. Social transfers other than in kind	16.3	17.8	17.5	19.7	18.9	19.5	19.2	18.8	18.5	18.0	18.1	19.6	19.9	19.8
12. Interest	2.4	3.4	3.4	4.0	3.5	3.0	2.9	2.9	2.8	2.7	2.5	2.9	3.0	3.2
13. Subsidies	3.1	3.1	3.0	2.8	3.2	3.6	3.5	3.4	3.4	3.3	3.5	3.6	3.5	3.4
14. Other current expenditure	2.3	2.4	2.5	2.4	2.1	2.7	2.5	2.5	2.5	2.4	2.4	2.5	2.4	2.4
15. Total current expenditure	43.8	47.6	46.7	51.5	48.6	48.2	47.2	46.7	46.3	45.4	45.8	49.0	49.3	49.0
16. Gross saving	4.4	3.1	2.2	-1.3	1.5	1.6	2.1	1.6	1.5	2.6	2.5	-1.1	-2.2	-2.1
17. Capital transfers received	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1
18. Total revenue	48.4	50.8	49.0	50.5	50.3	49.9	49.5	48.4	47.9	48.1	48.4	47.9	47.1	47.1
19. Gross fixed capital formation	4.2	3.4	3.0	3.0	1.5	1.2	1.1	1.1	1.1	1.0	1.1	1.2	1.2	1.2
20. Other capital expenditure	2.0	2.5	1.9	1.7	1.8	2.0	5.5	2.1	2.2	2.3	2.0	2.2	2.2	2.2
21. Total expenditure	50.0	53.5	51.5	56.2	52.0	51.4	53.9	50.0	49.5	48.7	48.9	52.3	52.6	52.4
22. Tax burden	39.4	41.2	39.8	41.5	43.3	43.9	43.4	42.4	42.0	42.3	42.9	42.4	41.6	41.6
23. Net lending (+) or net borrowing (-)	-1.6	-2.7	-2.5	-5.8	-1.7	-1.4	-4.4	-1.6	-1.6	-0.6	-0.4	-4.3	-5.5	-5.3

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	7.7	4.6	5.1	-5.1	2.0	1.6	4.2	2.6	2.3	5.1	4.6	-1.2	1.8	2.5
2. Current taxes on income and wealth	8.9	11.7	14.4	9.5	3.9	1.0	2.5	-0.3	6.0	10.0	8.0	-10.2	-2.9	3.8
3. Social contributions	10.2	8.0	6.7	5.0	2.7	2.4	2.9	4.1	4.3	4.2	4.6	1.0	1.1	3.2
4. Of which actual social contributions	10.8	8.1	6.8	5.4	2.9	2.5	4.0	4.0	4.3	4.3	4.6	1.0	1.1	3.2
5. Other current revenue	25.1	6.2	17.2	4.5	6.3	1.2	1.5	4.2	1.8	5.1	-6.6	-5.1	1.7	2.0
6. Total current revenue	9.5	7.5	8.4	2.8	2.9	1.7	3.3	2.5	4.0	6.1	4.9	-3.2	0.3	3.1
7. Government consumption expenditure	7.5	6.5	6.3	6.9	1.6	3.3	3.0	4.1	5.1	4.4	6.8	3.1	2.4	2.2
8. Of which compensation of employees	7.1	6.8	7.0	7.1	1.6	2.5	1.6	4.4	4.9	3.3	4.4	3.0	1.0	2.7
9. Collective consumption	5.3	5.4	5.3	10.5	0.4	3.2	2.2	3.6	10.3	2.5	7.8	3.5	2.5	2.4
10. Social transfers in kind	9.2	7.4	7.1	4.5	2.4	3.4	3.5	4.4	1.6	5.7	6.1	2.9	2.2	2.1
11. Social transfers other than in kind	6.7	7.7	7.1	6.1	4.0	3.5	2.5	2.6	3.4	2.7	4.7	6.0	3.3	2.7
12. Interest	16.1	11.0	11.4	13.4	6.7	-4.3	0.7	6.0	0.3	5.2	-3.8	12.3	5.1	10.2
13. Subsidies	11.6	10.7	4.8	0.8	-1.3	12.4	1.2	0.9	5.4	2.6	10.0	0.5	0.2	-0.2
14. Other current expenditure 1)	0.0	0.1	-0.1	-0.5	-0.1	0.1	-0.3	0.0	0.0	0.0	-0.1	0.1	0.0	0.0
15. Total current expenditure	7.8	7.6	7.0	5.7	2.5	3.7	2.3	3.4	4.2	3.6	5.0	4.6	2.6	2.7
16. Gross saving 1)	0.8	0.0	0.6	-1.4	0.2	-0.9	0.5	-0.5	-0.1	1.1	0.0	-3.7	-1.1	0.2
17. Capital transfers received	6.3	-3.8	-9.1	77.8	-22.5	3.9	2.2	-30.8	40.4	45.6	-40.3	-10.1	3.9	1.0
18. Total revenue	9.5	7.5	8.3	3.0	2.8	1.7	3.3	2.3	4.1	6.2	4.7	-3.2	0.3	3.1
19. Gross fixed capital formation	0.8	2.1	4.4	-3.3	-8.6	-5.5	-2.6	6.6	0.8	-0.3	12.0	4.0	4.0	1.9
20. Other capital expenditure 1)	0.4	0.1	0.1	-0.2	-0.3	-0.1	3.5	-3.4	0.0	0.1	-0.3	0.2	0.0	0.0
21. Total expenditure	7.9	7.5	7.2	4.8	1.7	3.2	9.4	-2.9	4.2	3.9	4.5	4.6	2.6	2.7
22. Tax burden	9.2	7.6	8.2	4.3	2.9	1.6	3.3	2.2	4.2	6.4	5.6	-3.5	0.1	3.2
23. Net lending (+) or net borrowing (-) 1)	0.7	0.0	0.5	-0.9	0.6	-0.7	-3.0	2.8	0.0	1.1	0.1	-3.9	-1.1	0.2

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.8	2.3	1.7	0.0	0.7	1.4	4.4	1.6	1.6	0.6	0.4	4.3	5.5	5.3
2. Interest payments (% of GDP)	4.0	3.4	3.5	3.4	3.1	3.0	2.9	2.9	2.8	2.7	2.5	2.9	3.0	3.2
3. Implicit interest rate 2)	6.5	5.4	5.4	5.2	4.8	4.5	4.5	4.7	4.5	4.7	4.4	4.5	4.4	4.5
4. Nominal GDP growth rate	4.6	3.7	4.8	2.4	3.0	2.0	4.2	4.6	5.2	5.7	4.1	-2.2	2.0	3.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.8	2.3	1.7	0.0	0.7	1.4	4.4	1.6	1.6	0.6	0.4	4.3	5.5	5.3
6. Contribution of nominal GDP growth	-2.8	-2.3	-3.1	-1.6	-1.9	-1.3	-2.7	-2.9	-3.1	-3.4	-2.3	1.4	-1.4	-2.3
7. Stock-flow adjustment 3)	1.2	2.5	0.6	2.1	0.6	-1.0	-2.4	0.5	-0.2	0.0	5.1	0.7	0.7	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.8	-1.1	-1.8	-3.4	-2.5	-1.5	1.5	-1.3	-1.1	-2.2	-2.1	1.4	2.5	2.1
9. Snow-ball effect	1.2	1.1	0.4	1.8	1.2	1.6	0.2	0.0	-0.4	-0.6	0.2	4.3	1.6	0.9
10. Stock-flow adjustment 3)	1.2	2.5	0.6	2.1	0.6	-1.0	-2.4	0.5	-0.2	0.0	5.1	0.7	0.7	0.1

(% of GDP)

11. Change in gross debt 5)	4.2	2.4	-0.8	0.6	-0.6	-0.9	-0.7	-0.8	-1.7	-2.8	3.2	6.5	4.8	3.1
12. Level of gross debt (end of year)	68.3	67.2	66.4	67.0	66.4	65.4	64.8	63.9	62.2	59.5	62.6	69.1	73.9	77.0

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 13A

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

Portugal

(Mrd EURO-PTE)

	1980	1985	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.89	2.65	6.56	11.04	16.49	20.47	20.40	22.38	23.95	24.54	24.29	22.24	22.93	23.43
2. Current taxes on income and wealth	0.42	1.62	3.89	7.17	12.02	11.95	12.32	12.57	13.72	15.91	16.52	15.50	15.27	15.58
3. Social contributions	0.57	1.66	4.81	8.98	13.68	16.92	17.57	18.70	19.36	20.72	21.55	22.24	22.97	23.52
4. Of which actual social contributions	0.53	1.51	4.36	8.27	12.64	15.34	16.03	16.95	17.71	19.08	19.86	20.37	21.07	21.58
5. Other current revenue	0.07	0.24	1.11	2.13	2.07	2.66	3.37	2.61	3.25	3.61	3.87	4.42	3.99	4.05
6. Total current revenue	2.06	6.55	17.28	31.16	47.46	55.20	57.04	59.84	64.05	68.91	70.42	68.73	69.64	71.23
7. Government consumption expenditure	1.09	2.99	8.06	15.20	23.62	28.13	29.75	31.97	32.13	33.05	34.52	36.45	37.36	38.33
8. Of which compensation of employees	0.74	2.09	6.01	10.98	17.33	19.57	20.34	21.54	21.17	21.06	21.44	22.10	22.43	22.79
9. Collective consumption	0.57	1.33	3.50	6.36	9.48	11.09	11.75	12.85	12.69	13.85	14.22	14.86	15.24	15.54
10. Social transfers in kind	0.51	1.66	4.56	8.83	14.14	17.03	18.00	19.12	19.44	19.19	20.29	21.58	22.12	22.79
11. Social transfers other than in kind	0.54	1.84	4.73	9.49	14.28	19.11	20.62	22.25	23.43	24.71	25.98	28.27	29.05	30.10
12. Interest	0.19	1.44	4.37	4.93	3.68	3.74	3.81	3.89	4.27	4.59	4.83	4.74	5.07	5.86
13. Subsidies	0.34	0.72	0.88	1.10	1.52	2.51	2.17	2.34	2.23	1.90	1.97	2.76	2.10	2.16
14. Other current expenditure	0.06	0.15	0.60	1.18	2.36	2.48	3.01	3.07	3.37	3.26	3.29	3.71	3.63	3.73
15. Total current expenditure	2.23	7.14	18.78	32.47	46.68	57.05	60.49	64.67	66.61	68.90	71.94	77.32	78.68	81.70
16. Gross saving	-0.17	-0.59	-1.49	-1.31	0.78	-1.84	-3.45	-4.83	-2.56	0.01	-1.52	-8.59	-9.04	-10.47
17. Capital transfers received	0.01	0.09	0.74	1.51	1.66	3.76	5.12	2.15	1.77	1.46	1.56	2.21	1.75	1.78
18. Total revenue	2.07	6.64	18.02	32.67	49.11	58.96	62.16	61.99	65.82	70.37	71.98	70.94	71.39	73.01
19. Gross fixed capital formation	0.31	0.68	1.69	3.22	4.59	4.30	4.52	4.37	3.70	3.76	3.62	4.40	3.78	3.86
20. Other capital expenditure	0.09	0.72	0.91	1.27	1.42	1.61	1.98	2.02	1.60	1.93	0.87	2.12	2.09	2.13
21. Total expenditure	2.63	8.54	21.38	36.96	52.68	62.96	66.99	71.07	71.91	74.59	76.43	83.84	84.55	87.69
22. Tax burden	1.82	5.76	15.38	27.32	41.95	48.31	49.16	52.34	55.81	59.98	61.11	58.52	59.67	60.99
23. Net lending (+) or net borrowing (-)	-0.56	-1.90	-3.36	-4.29	-3.57	-3.99	-4.83	-9.08	-6.09	-4.22	-4.46	-12.91	-13.16	-14.68

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.3	12.0	12.2	13.0	13.5	14.8	14.2	15.0	15.4	15.0	14.6	13.7	14.0	13.9
2. Current taxes on income and wealth	5.4	7.3	7.2	8.4	9.8	8.6	8.5	8.4	8.8	9.8	9.9	9.6	9.3	9.2
3. Social contributions	7.2	7.5	8.9	10.5	11.2	12.2	12.2	12.5	12.5	12.7	12.9	13.7	14.0	14.0
4. Of which actual social contributions	6.7	6.9	8.1	9.7	10.3	11.1	11.1	11.4	11.4	11.7	11.9	12.6	12.8	12.8
5. Other current revenue	0.9	1.1	2.1	2.5	1.7	1.9	2.3	1.8	2.1	2.2	2.3	2.7	2.4	2.4
6. Total current revenue	26.1	29.6	32.1	36.6	38.8	39.8	39.6	40.1	41.2	42.3	42.3	42.3	42.4	42.3
7. Government consumption expenditure	13.8	13.5	15.0	17.9	19.3	20.3	20.6	21.4	20.7	20.3	20.7	22.5	22.8	22.8
8. Of which compensation of employees	9.4	9.5	11.2	12.9	14.2	14.1	14.1	14.4	13.6	12.9	12.9	13.6	13.7	13.5
9. Collective consumption	7.3	6.0	6.5	7.5	7.8	8.0	8.1	8.6	8.2	8.5	8.5	9.2	9.3	9.2
10. Social transfers in kind	6.5	7.5	8.5	10.4	11.6	12.3	12.5	12.8	12.5	11.8	12.2	13.3	13.5	13.5
11. Social transfers other than in kind	6.8	8.3	8.8	11.2	11.7	13.8	14.3	14.9	15.1	15.2	15.6	17.4	17.7	17.9
12. Interest	2.4	6.5	8.1	5.8	3.0	2.7	2.6	2.6	2.7	2.8	2.9	2.9	3.1	3.5
13. Subsidies	4.3	3.3	1.6	1.3	1.2	1.8	1.5	1.6	1.4	1.2	1.2	1.7	1.3	1.3
14. Other current expenditure	0.8	0.7	1.1	1.4	1.9	1.8	2.1	2.1	2.2	2.0	2.0	2.3	2.2	2.2
15. Total current expenditure	28.3	32.3	34.8	38.1	38.2	41.2	42.0	43.4	42.9	42.3	43.2	47.6	47.9	48.5
16. Gross saving	-2.2	-2.6	-2.8	-1.5	0.6	-1.3	-2.4	-3.2	-1.6	0.0	-0.9	-5.3	-5.5	-6.2
17. Capital transfers received	0.1	0.4	1.4	1.8	1.4	2.7	3.6	1.4	1.1	0.9	0.9	1.4	1.1	1.1
18. Total revenue	26.2	30.0	33.4	38.4	40.2	42.5	43.1	41.6	42.3	43.2	43.2	43.7	43.5	43.3
19. Gross fixed capital formation	3.9	3.1	3.1	3.8	3.8	3.1	3.1	2.9	2.4	2.3	2.2	2.7	2.3	2.3
20. Other capital expenditure	1.1	3.3	1.7	1.5	1.2	1.2	1.4	1.4	1.0	1.2	0.5	1.3	1.3	1.3
21. Total expenditure	33.3	38.6	39.7	43.4	43.1	45.4	46.5	47.7	46.3	45.7	45.9	51.6	51.5	52.0
22. Tax burden	23.0	26.1	28.5	32.1	34.3	34.9	34.1	35.1	35.9	36.8	36.7	36.0	36.4	36.2
23. Net lending (+) or net borrowing (-)	-7.1	-8.6	-6.2	-5.0	-2.9	-2.9	-3.4	-6.1	-3.9	-2.6	-2.7	-8.0	-8.0	-8.7

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	48.3	21.9	17.4	8.6	3.3	6.5	-0.3	9.7	7.0	2.5	-1.0	-8.5	3.1	2.2
2. Current taxes on income and wealth	22.3	27.2	18.6	13.7	12.7	-4.9	3.0	2.1	9.1	15.9	3.8	-6.1	-1.5	2.0
3. Social contributions	40.1	27.3	20.9	11.0	11.0	6.6	3.8	6.4	3.5	7.0	4.0	3.2	3.3	2.4
4. Of which actual social contributions	39.6	28.4	21.3	13.8	9.6	5.0	4.5	5.8	4.5	7.7	4.1	2.6	3.4	2.4
5. Other current revenue	-28.3	-8.3	-3.1	49.0	-14.5	-2.7	26.9	-22.5	24.3	11.3	7.0	14.3	-9.7	1.4
6. Total current revenue	34.3	23.1	16.6	13.8	7.2	2.8	3.3	4.9	7.0	7.6	2.2	-2.4	1.3	2.3
7. Government consumption expenditure	41.7	27.2	24.3	11.8	11.1	3.6	5.8	7.5	0.5	2.9	4.4	5.6	2.5	2.6
8. Of which compensation of employees	33.9	24.3	21.9	7.9	11.1	-1.7	4.0	5.9	-1.7	-0.5	1.8	3.1	1.5	1.6
9. Collective consumption	47.4	10.1	24.6	7.7	12.5	3.7	5.9	9.4	-1.2	9.1	2.7	4.5	2.5	2.0
10. Social transfers in kind	35.8	45.5	24.1	15.0	10.2	3.6	5.7	6.2	1.7	-1.3	5.7	6.4	2.5	3.0
11. Social transfers other than in kind	44.4	23.3	22.5	0.2	11.1	12.1	7.9	7.9	5.3	5.5	5.1	8.8	2.8	3.6
12. Interest	32.4	40.8	64.3	-0.4	6.8	-2.8	1.8	2.1	9.8	7.6	5.3	-2.0	7.1	15.4
13. Subsidies	44.6	8.6	-3.7	-14.9	-25.1	19.8	-13.4	7.8	-4.6	-14.8	3.6	40.1	-23.8	2.5
14. Other current expenditure 1)	0.0	0.1	0.0	-0.1	0.1	-0.3	0.3	0.0	0.1	-0.2	0.0	0.3	-0.1	0.0
15. Total current expenditure	40.7	26.8	28.0	5.8	9.1	5.5	6.0	6.9	3.0	3.4	4.4	7.5	1.8	3.8
16. Gross saving 1)	-1.3	-1.0	-3.1	2.7	-0.7	-1.0	-1.1	-0.8	1.6	1.7	-0.9	-4.4	-0.2	-0.7
17. Capital transfers received	-27.2	-30.7	20.3	16.8	-13.7	60.8	36.3	-58.1	-17.6	-17.4	6.6	41.7	-20.8	2.0
18. Total revenue	33.7	21.8	16.7	13.9	6.3	5.2	5.4	-0.3	6.2	6.9	2.3	-1.4	0.6	2.3
19. Gross fixed capital formation	21.3	19.0	17.2	16.6	-0.9	-10.2	5.1	-3.3	-15.5	1.8	-3.7	21.5	-14.1	2.2
20. Other capital expenditure 1)	-0.3	2.1	0.2	0.2	-0.5	0.4	0.2	0.0	-0.3	0.2	-0.7	0.8	0.0	0.0
21. Total expenditure	36.5	33.1	27.6	7.2	6.7	5.1	6.4	6.1	1.2	3.7	2.5	9.7	0.8	3.7
22. Tax burden	38.6	25.3	19.0	10.8	7.8	2.8	1.8	6.5	6.6	7.5	1.9	-4.2	2.0	2.2
23. Net lending (+) or net borrowing (-) 1)	-0.9	-3.2	-3.3	2.3	-0.2	0.0	-0.5	-2.7	2.2	1.3	-0.1	-5.3	-0.1	-0.7

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.0	2.8	2.9	4.3	2.8	2.9	3.4	6.1	3.9	2.6	2.7	8.0	8.0	8.7
2. Interest payments (% of GDP)	5.8	3.0	3.0	3.0	2.8	2.7	2.6	2.6	2.7	2.8	2.9	2.9	3.1	3.5
3. Implicit interest rate 2)	10.6	6.2	6.3	6.3	5.6	5.0	4.8	4.6	4.5	4.6	4.7	4.3	4.0	4.2
4. Nominal GDP growth rate	8.1	7.2	7.1	5.8	4.7	2.3	4.0	3.5	4.2	4.9	2.1	-2.5	1.1	2.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.0	2.8	2.9	4.3	2.8	2.9	3.4	6.1	3.9	2.6	2.7	8.0	8.0	8.7
6. Contribution of nominal GDP growth	-4.4	-3.5	-3.4	-2.7	-2.4	-1.3	-2.2	-2.0	-2.6	-3.0	-1.3	1.7	-0.8	-2.2
7. Stock-flow adjustment 3)	1.3	0.0	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.6	1.3	1.4	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.8	-0.2	-0.1	1.3	0.0	0.2	0.7	3.5	1.2	-0.2	-0.2	5.0	4.9	5.2
9. Snow-ball effect	1.4	-0.5	-0.4	0.2	0.4	1.4	0.5	0.7	0.2	-0.2	1.6	4.6	2.2	1.3
10. Stock-flow adjustment 3)	1.3	0.0	-0.5	1.1	2.1	-0.3	0.3	1.1	-0.2	-0.6	1.3	1.4	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	1.9	-0.7	-1.0	2.6	2.6	1.3	1.4	5.3	1.1	-1.1	2.7	11.1	7.2	6.5
12. Level of gross debt (end of year)	61.0	51.4	50.4	52.9	55.5	56.9	58.3	63.6	64.7	63.6	66.3	77.4	84.6	91.1

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1.59	2.79	2.92	3.22	3.67	4.02	4.24	4.45	4.63	5.02	5.19	4.98	5.22	5.39
2. Current taxes on income and wealth	0.71	1.23	1.35	1.55	1.80	2.00	2.22	2.49	2.83	3.17	3.33	3.15	3.16	3.29
3. Social contributions	1.75	2.41	2.68	3.04	3.35	3.62	3.92	4.16	4.43	4.81	5.31	5.31	5.30	5.46
4. Of which actual social contributions	1.73	2.38	2.64	3.00	3.30	3.57	3.86	4.09	4.35	4.73	5.22	5.22	5.21	5.37
5. Other current revenue	0.19	0.34	0.39	0.50	0.54	0.54	0.60	0.60	0.62	0.63	0.82	0.73	0.83	0.85
6. Total current revenue	4.54	7.26	7.92	8.95	10.11	10.94	11.77	12.54	13.36	14.53	15.66	15.20	15.58	16.09
7. Government consumption expenditure	1.91	3.06	3.47	4.00	4.42	4.78	5.12	5.45	5.82	5.99	6.74	7.21	7.32	7.64
8. Of which compensation of employees	1.17	1.85	2.09	2.44	2.68	2.94	3.14	3.30	3.48	3.64	4.11	4.48	4.52	4.74
9. Collective consumption	0.76	1.24	1.40	1.61	1.76	1.90	2.04	2.21	2.39	2.40	2.66	2.85	2.89	3.03
10. Social transfers in kind	1.15	1.82	2.07	2.40	2.66	2.88	3.07	3.25	3.43	3.59	4.07	4.36	4.43	4.61
11. Social transfers other than in kind	1.61	2.66	2.96	3.30	3.68	4.00	4.29	4.50	4.74	4.96	5.47	5.77	5.99	6.23
12. Interest	0.22	0.36	0.44	0.50	0.51	0.49	0.46	0.45	0.43	0.44	0.41	0.56	0.69	0.75
13. Subsidies	0.22	0.32	0.35	0.38	0.42	0.50	0.47	0.45	0.50	0.55	0.61	0.87	0.87	0.73
14. Other current expenditure	0.11	0.29	0.33	0.47	0.44	0.45	0.61	0.76	0.75	0.69	0.78	0.76	0.78	0.80
15. Total current expenditure	4.21	6.92	7.76	8.87	9.78	10.50	11.18	11.83	12.47	12.89	14.34	15.57	16.05	16.56
16. Gross saving	0.34	0.35	0.15	0.09	0.33	0.44	0.59	0.71	0.88	1.64	1.32	-0.37	-0.47	-0.47
17. Capital transfers received	0.01	0.04	0.03	0.05	0.04	0.03	0.04	0.04	0.06	0.14	0.10	0.11	0.11	0.12
18. Total revenue	4.56	7.30	7.95	9.00	10.15	10.98	11.81	12.58	13.42	14.67	15.76	15.31	15.70	16.21
19. Gross fixed capital formation	0.33	0.58	0.59	0.67	0.68	0.81	0.94	0.91	1.14	1.46	1.60	1.57	1.65	1.71
20. Other capital expenditure	0.88	0.32	0.28	0.29	0.25	0.34	0.29	0.25	0.21	0.32	0.48	0.42	0.54	0.55
21. Total expenditure	5.42	7.63	8.64	9.86	10.72	11.65	12.41	12.99	13.82	14.67	16.42	17.56	18.24	18.82
22. Tax burden	4.04	6.42	6.92	7.79	8.78	9.58	10.37	11.11	11.90	13.05	13.87	13.47	13.72	14.17
23. Net lending (+) or net borrowing (-)	-0.86	-0.33	-0.70	-0.85	-0.57	-0.67	-0.60	-0.41	-0.40	0.01	-0.67	-2.25	-2.54	-2.61

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))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	15.5	16.6	15.8	15.6	15.9	16.0	15.7	15.5	14.9	14.5	14.0	14.0	14.4	14.3
2. Current taxes on income and wealth	6.9	7.3	7.3	7.5	7.8	8.0	8.2	8.7	9.1	9.2	9.0	8.9	8.7	8.7
3. Social contributions	17.0	14.3	14.5	14.7	14.5	14.4	14.5	14.5	14.3	13.9	14.3	15.0	14.6	14.5
4. Of which actual social contributions	16.8	14.1	14.3	14.5	14.3	14.2	14.2	14.2	14.0	13.7	14.1	14.7	14.3	14.2
5. Other current revenue	1.9	2.0	2.1	2.4	2.4	2.2	2.2	2.1	2.0	1.8	2.2	2.1	2.3	2.2
6. Total current revenue	44.1	43.2	42.8	43.4	43.7	43.6	43.5	43.6	43.0	42.0	42.2	42.9	42.9	42.6
7. Government consumption expenditure	18.6	18.2	18.8	19.4	19.1	19.0	18.9	19.0	18.8	17.3	18.1	20.3	20.2	20.2
8. Of which compensation of employees	11.4	11.0	11.3	11.8	11.6	11.7	11.6	11.5	11.2	10.5	11.1	12.6	12.4	12.6
9. Collective consumption	7.4	7.4	7.6	7.8	7.6	7.5	7.5	7.7	7.7	6.9	7.2	8.0	8.0	8.0
10. Social transfers in kind	11.1	10.9	11.2	11.6	11.5	11.5	11.4	11.3	11.1	10.4	11.0	12.3	12.2	12.2
11. Social transfers other than in kind	15.6	15.8	16.0	16.0	15.9	15.9	15.9	15.7	15.3	14.4	14.7	16.3	16.5	16.5
12. Interest	2.1	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.6	1.9	2.0
13. Subsidies	2.2	1.9	1.9	1.8	1.8	2.0	1.7	1.6	1.6	1.6	1.6	2.5	2.4	1.9
14. Other current expenditure	1.1	1.7	1.8	2.3	1.9	1.8	2.3	2.6	2.4	2.0	2.1	2.1	2.2	2.1
15. Total current expenditure	40.9	41.2	42.0	42.9	42.3	41.8	41.3	41.2	40.2	37.3	38.6	43.9	44.2	43.9
16. Gross saving	3.3	2.1	0.8	0.4	1.4	1.8	2.2	2.5	2.8	4.7	3.6	-1.0	-1.3	-1.2
17. Capital transfers received	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.4	0.3	0.3	0.3	0.3
18. Total revenue	44.3	43.4	43.0	43.6	43.9	43.7	43.6	43.8	43.2	42.4	42.4	43.2	43.2	42.9
19. Gross fixed capital formation	3.2	3.4	3.2	3.2	3.0	3.2	3.5	3.2	3.7	4.2	4.3	4.4	4.5	4.5
20. Other capital expenditure	8.6	1.9	1.5	1.4	1.1	1.3	1.1	0.9	0.7	0.9	1.3	1.2	1.5	1.5
21. Total expenditure	52.6	45.4	46.8	47.7	46.3	46.4	45.8	45.2	44.5	42.4	44.2	49.5	50.2	49.9
22. Tax burden	39.2	38.2	37.5	37.7	38.0	38.2	38.3	38.6	38.3	37.8	37.3	38.0	37.8	37.5
23. Net lending (+) or net borrowing (-)	-8.4	-2.0	-3.8	-4.1	-2.5	-2.7	-2.2	-1.4	-1.3	0.0	-1.8	-6.3	-7.0	-6.9

Table 14C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Slovenia****(EURO-SIT; annual percentage changes unless otherwise stated)**

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.0	16.4	4.8	10.2	13.9	9.6	5.6	4.9	4.2	8.2	3.5	-4.1	4.9	3.2
2. Current taxes on income and wealth	23.4	12.7	10.1	14.8	15.6	11.3	11.0	12.4	13.3	12.0	5.2	-5.5	0.4	3.9
3. Social contributions	2.9	10.6	11.0	13.7	10.3	8.0	8.3	6.1	6.3	8.7	10.3	-0.1	-0.1	3.0
4. Of which actual social contributions	2.8	10.5	11.0	13.7	10.3	8.0	8.1	6.1	6.4	8.8	10.3	-0.1	-0.1	3.0
5. Other current revenue	19.6	2.9	15.4	28.3	9.0	-0.4	10.2	1.1	2.2	2.0	29.7	-10.9	13.5	2.6
6. Total current revenue	12.8	12.7	9.0	13.1	12.9	8.3	7.5	6.6	6.5	8.8	7.8	-2.9	2.5	3.2
7. Government consumption expenditure	14.5	12.4	13.3	15.4	10.4	8.1	7.1	6.5	6.8	2.8	12.5	7.0	1.6	4.3
8. Of which compensation of employees	14.2	12.4	13.1	16.7	9.9	9.8	6.7	5.3	5.3	4.6	12.9	9.0	1.0	4.8
9. Collective consumption	17.6	13.6	12.6	15.2	9.7	7.4	7.8	8.0	8.4	0.2	11.2	6.9	1.7	4.8
10. Social transfers in kind	12.4	11.6	13.7	15.5	10.9	8.5	6.6	5.6	5.8	4.6	13.3	7.1	1.5	4.0
11. Social transfers other than in kind	13.9	12.1	11.1	11.4	11.8	8.5	7.4	4.8	5.3	4.7	10.2	5.4	3.9	4.0
12. Interest	12.1	10.3	22.7	12.0	1.8	-3.0	-6.4	-2.9	-3.2	2.3	-7.1	35.0	23.5	10.0
13. Subsidies	1.8	7.5	8.9	8.1	11.4	19.5	-7.0	-3.4	11.3	9.3	10.3	43.5	-0.5	-15.6
14. Other current expenditure 1)	0.0	0.3	0.0	0.5	-0.4	-0.1	0.5	0.4	-0.2	-0.4	0.1	0.0	0.0	0.0
15. Total current expenditure	13.6	13.3	12.2	14.2	10.3	7.3	6.5	5.8	5.4	3.3	11.2	8.6	3.1	3.2
16. Gross saving 1)	-0.4	-0.2	-1.2	-0.4	1.0	0.4	0.4	0.3	0.4	1.9	-1.2	-4.6	-0.2	0.0
17. Capital transfers received	8.2	-11.5	-9.5	49.8	-11.6	-22.7	30.9	2.4	37.6	137.7	-33.6	16.7	2.4	4.0
18. Total revenue	12.8	12.6	8.9	13.3	12.7	8.2	7.6	6.5	6.6	9.4	7.4	-2.8	2.5	3.2
19. Gross fixed capital formation	11.2	31.1	2.0	13.9	2.2	19.0	15.0	-2.6	25.4	27.7	9.8	-2.0	5.0	3.6
20. Other capital expenditure 1)	-7.5	-0.1	-0.4	-0.1	-0.3	0.2	-0.3	-0.2	-0.2	0.3	0.4	-0.1	0.3	0.0
21. Total expenditure	-2.6	11.6	13.2	14.0	8.7	8.7	6.5	4.7	6.4	6.1	12.0	6.9	3.9	3.2
22. Tax burden	11.9	13.3	7.9	12.5	12.7	9.2	8.2	7.1	7.1	9.7	6.3	-2.9	1.9	3.3
23. Net lending (+) or net borrowing (-) 1)	7.2	0.4	-1.8	-0.4	1.7	-0.2	0.5	0.8	0.1	1.3	-1.8	-4.5	-0.7	0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.4	2.0	3.8	4.1	2.5	2.7	2.2	1.4	1.3	0.0	1.8	6.3	7.0	6.9
2. Interest payments (% of GDP)	2.2	2.2	2.4	2.4	2.2	2.0	1.7	1.6	1.4	1.3	1.1	1.6	1.9	2.0
3. Implicit interest rate 2)	11.7	11.3	11.1	10.1	8.9	7.6	6.7	6.1	5.6	5.3	5.1	6.7	5.5	4.8
4. Nominal GDP growth rate	10.8	12.3	10.0	11.8	12.0	8.6	7.8	6.2	8.0	11.3	7.4	-4.5	2.4	3.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.4	2.0	3.8	4.1	2.5	2.7	2.2	1.4	1.3	0.0	1.8	6.3	7.0	6.9
6. Contribution of nominal GDP growth	-2.0	-2.4	-2.2	-2.8	-2.9	-2.2	-2.0	-1.6	-2.0	-2.7	-1.6	1.1	-0.8	-1.6
7. Stock-flow adjustment 3)	0.3	2.8	1.3	-0.6	1.1	-1.1	-0.5	0.0	0.4	-0.6	-1.1	5.2	1.6	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.2	-0.2	1.4	1.7	0.3	0.7	0.5	-0.1	-0.1	-1.3	0.7	4.8	5.1	4.9
9. Snow-ball effect	0.2	-0.2	0.2	-0.4	-0.7	-0.3	-0.3	0.0	-0.6	-1.4	-0.5	2.6	1.1	0.4
10. Stock-flow adjustment 3)	0.3	2.8	1.3	-0.6	1.1	-1.1	-0.5	0.0	0.4	-0.6	-1.1	5.2	1.6	0.0

(% of GDP)

11. Change in gross debt 5)	0.7	2.4	2.9	0.7	0.6	-0.6	-0.3	-0.2	-0.3	-3.3	-0.9	12.6	7.8	5.3
12. Level of gross debt (end of year)	21.5	23.9	26.8	27.4	28.1	27.5	27.2	27.0	26.7	23.3	22.5	35.1	42.8	48.2

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	2.80	3.47	3.90	3.84	4.19	4.85	5.47	6.10	6.14	6.80	7.00	6.58	6.79	7.11
2. Current taxes on income and wealth	2.09	2.53	2.31	2.53	2.59	2.88	2.75	2.96	3.33	3.79	4.32	3.88	4.03	4.19
3. Social contributions	2.92	3.96	4.43	4.86	5.41	5.67	6.01	6.31	6.55	7.29	8.14	7.73	7.96	8.36
4. Of which actual social contributions	2.90	3.93	4.41	4.84	5.38	5.62	5.94	6.27	6.49	7.21	8.06	7.66	7.89	8.28
5. Other current revenue	0.77	0.87	1.19	1.09	0.72	0.99	1.07	1.30	1.66	1.26	1.71	1.82	2.26	2.51
6. Total current revenue	8.73	11.39	12.40	12.82	13.52	15.16	15.87	17.34	18.41	19.90	21.82	20.69	21.74	22.92
7. Government consumption expenditure	4.18	5.66	6.28	6.99	7.47	8.29	8.58	9.04	10.41	10.64	11.69	12.44	13.19	13.89
8. Of which compensation of employees	1.83	2.65	2.75	3.01	3.36	3.60	3.64	3.59	4.06	4.18	4.42	4.64	4.82	5.05
9. Collective consumption	3.34	3.00	3.52	4.01	4.24	4.95	5.20	5.37	6.20	5.72	6.55	6.99	7.37	7.72
10. Social transfers in kind	0.84	2.66	2.76	2.98	3.23	3.34	3.38	3.66	4.21	4.92	5.14	5.45	5.82	6.17
11. Social transfers other than in kind	2.74	4.01	4.22	4.60	5.05	4.84	5.53	6.12	6.54	7.13	7.59	8.16	8.24	8.38
12. Interest	0.46	0.95	1.27	1.35	1.31	1.02	0.98	0.85	0.80	0.85	0.83	0.87	0.93	1.00
13. Subsidies	0.91	0.75	0.77	0.71	0.55	0.67	0.84	0.65	0.73	0.74	1.12	1.22	1.22	1.25
14. Other current expenditure	0.22	0.32	0.59	0.44	0.60	1.07	0.78	0.99	1.02	1.03	0.92	1.04	1.09	1.02
15. Total current expenditure	7.89	11.14	12.49	13.30	14.21	15.07	15.73	16.86	18.69	19.51	21.17	22.76	23.65	24.48
16. Gross saving	0.84	0.25	-0.09	-0.48	-0.69	0.09	0.14	0.48	-0.29	0.39	0.65	-2.06	-1.91	-1.56
17. Capital transfers received	0.00	0.04	0.03	0.04	0.04	0.01	0.07	0.00	0.02	0.12	0.02	0.03	0.10	0.13
18. Total revenue	8.73	11.43	12.43	12.86	13.56	15.17	15.95	17.34	18.42	20.01	21.84	20.72	21.85	23.04
19. Gross fixed capital formation	0.45	0.82	0.88	1.05	1.20	1.04	1.08	1.03	1.20	1.15	1.31	1.19	1.30	1.36
20. Other capital expenditure	1.04	1.56	2.89	0.72	1.17	0.19	0.20	0.84	0.43	0.50	0.91	0.92	1.10	1.24
21. Total expenditure	9.39	13.52	16.26	15.06	16.58	16.30	17.01	18.73	20.33	21.16	23.39	24.87	26.05	27.08
22. Tax burden	7.79	9.94	10.62	11.21	12.23	13.44	14.33	15.55	16.22	18.23	19.78	18.43	19.03	19.93
23. Net lending (+) or net borrowing (-)	-0.66	-2.09	-3.82	-2.21	-3.02	-1.13	-1.07	-1.39	-1.90	-1.14	-1.55	-4.15	-4.20	-4.04

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.5	12.4	12.5	11.4	11.4	12.0	12.1	12.4	11.2	11.0	10.4	9.9	9.8	9.7
2. Current taxes on income and wealth	10.8	9.0	7.4	7.5	7.0	7.1	6.1	6.0	6.1	6.2	6.4	5.9	5.8	5.7
3. Social contributions	15.1	14.1	14.2	14.4	14.7	14.0	13.3	12.8	11.9	11.8	12.1	11.7	11.5	11.4
4. Of which actual social contributions	15.0	14.0	14.1	14.3	14.6	13.8	13.1	12.7	11.8	11.7	12.0	11.6	11.3	11.3
5. Other current revenue	4.0	3.1	3.8	3.2	2.0	2.4	2.4	2.6	3.0	2.1	2.6	2.8	3.2	3.4
6. Total current revenue	45.2	40.5	39.8	37.9	36.7	37.3	35.1	35.2	33.4	32.3	32.5	31.2	31.3	31.2
7. Government consumption expenditure	21.7	20.1	20.2	20.7	20.3	20.4	19.0	18.3	18.9	17.3	17.4	18.8	19.0	18.9
8. Of which compensation of employees	9.5	9.4	8.8	8.9	9.1	8.9	8.0	7.3	7.4	6.8	6.6	7.0	6.9	6.9
9. Collective consumption	17.3	10.7	11.3	11.9	11.5	12.2	11.5	10.9	11.3	9.3	9.7	10.6	10.6	10.5
10. Social transfers in kind	4.3	9.5	8.8	8.8	8.8	8.2	7.5	7.4	7.6	8.0	7.7	8.2	8.4	8.4
11. Social transfers other than in kind	14.2	14.3	13.6	13.6	13.7	11.9	12.2	12.4	11.9	11.6	11.3	12.3	11.9	11.4
12. Interest	2.4	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.3	1.3	1.4
13. Subsidies	4.7	2.7	2.5	2.1	1.5	1.7	1.9	1.3	1.3	1.2	1.7	1.8	1.8	1.7
14. Other current expenditure	1.1	1.1	1.9	1.3	1.6	2.6	1.7	2.0	1.9	1.7	1.4	1.6	1.6	1.4
15. Total current expenditure	40.9	39.7	40.1	39.3	38.6	37.1	34.8	34.2	34.0	31.7	31.5	34.3	34.0	33.3
16. Gross saving	4.3	0.9	-0.3	-1.4	-1.9	0.2	0.3	1.0	-0.5	0.6	1.0	-3.1	-2.7	-2.1
17. Capital transfers received	0.0	0.2	0.1	0.1	0.1	0.0	0.2	0.0	0.0	0.2	0.0	0.0	0.2	0.2
18. Total revenue	45.2	40.7	39.9	38.0	36.8	37.4	35.3	35.2	33.5	32.5	32.5	31.3	31.4	31.4
19. Gross fixed capital formation	2.4	2.9	2.8	3.1	3.3	2.6	2.4	2.1	2.2	1.9	2.0	1.8	1.9	1.8
20. Other capital expenditure	5.4	5.5	9.3	2.1	3.2	0.5	0.4	1.7	0.8	0.8	1.4	1.4	1.6	1.7
21. Total expenditure	48.6	48.1	52.2	44.5	45.0	40.1	37.6	38.0	36.9	34.4	34.8	37.5	37.5	36.9
22. Tax burden	40.3	35.4	34.1	33.1	33.2	33.1	31.7	31.6	29.5	29.6	29.4	27.8	27.4	27.1
23. Net lending (+) or net borrowing (-)	-3.4	-7.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.5	-1.9	-2.3	-6.3	-6.0	-5.5

Table 15C

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

Slovakia

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

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.3	3.4	12.1	-1.3	8.9	15.9	12.7	11.5	0.6	10.7	2.9	-6.0	3.2	4.8
2. Current taxes on income and wealth	-0.3	7.3	-8.4	9.1	2.4	11.5	-4.5	7.5	12.6	13.7	14.1	-10.2	3.8	4.0
3. Social contributions	18.0	1.1	12.0	9.8	11.3	4.8	5.9	5.1	3.8	11.2	11.7	-5.0	3.0	5.0
4. Of which actual social contributions	18.0	0.9	12.2	9.8	11.2	4.4	5.8	5.4	3.5	11.2	11.7	-5.0	3.0	5.0
5. Other current revenue	-36.9	50.0	37.7	-8.7	-33.6	36.6	8.0	21.8	27.9	-23.8	35.6	6.4	23.7	11.2
6. Total current revenue	7.4	7.7	8.9	3.4	5.4	12.2	4.7	9.2	6.1	8.1	9.7	-5.2	5.1	5.4
7. Government consumption expenditure	23.0	-2.7	10.9	11.4	6.8	11.0	3.5	5.3	15.2	2.2	9.9	6.4	6.0	5.3
8. Of which compensation of employees	11.8	7.0	3.7	9.5	11.9	7.0	1.1	-1.3	13.0	3.1	5.6	5.0	4.0	4.8
9. Collective consumption	-11.2	11.2	17.3	13.9	5.6	16.7	5.1	3.3	15.4	-7.8	14.5	6.8	5.4	4.8
10. Social transfers in kind	159.5	-14.8	3.7	8.1	8.3	3.6	1.2	8.2	14.9	16.9	4.5	5.9	6.7	6.0
11. Social transfers other than in kind	11.7	12.6	5.2	9.0	9.8	-4.2	14.4	10.6	6.9	8.9	6.5	7.5	1.0	1.7
12. Interest	19.3	43.7	32.7	7.0	-3.4	-22.1	-3.5	-13.8	-5.2	6.0	-2.2	4.0	7.8	7.0
13. Subsidies	-9.0	2.5	3.1	-7.9	-22.1	21.4	25.3	-23.3	12.2	1.9	50.9	9.0	0.5	2.0
14. Other current expenditure 1)	0.0	0.3	0.7	-0.6	0.3	1.0	-0.9	0.3	-0.2	-0.2	-0.3	0.2	0.0	-0.2
15. Total current expenditure	18.4	7.5	12.1	6.5	6.9	6.0	4.4	7.2	10.9	4.3	8.5	7.5	3.9	3.5
16. Gross saving 1)	-4.2	0.1	-1.2	-1.1	-0.5	2.1	0.1	0.7	-1.5	1.2	0.3	-4.1	0.4	0.6
17. Capital transfers received	2009.3	420.2	-26.6	10.8	17.9	-79.5	765.5	-98.9	1951.8	585.9	-79.5	10.0	298.9	20.0
18. Total revenue	7.8	8.0	8.7	3.4	5.5	11.9	5.1	8.7	6.2	8.6	9.1	-5.1	5.4	5.5
19. Gross fixed capital formation	78.1	-20.7	6.8	19.5	15.1	-13.7	3.7	-4.6	16.5	-4.1	14.4	-9.5	9.0	4.5
20. Other capital expenditure 1)	1.1	3.3	3.7	-7.2	1.0	-2.7	0.0	1.3	-0.9	0.0	0.5	0.0	0.2	0.1
21. Total expenditure	23.0	12.9	20.2	-7.3	10.1	-1.7	4.4	10.1	8.5	4.1	10.6	6.3	4.8	4.0
22. Tax burden	8.9	3.4	6.9	5.6	9.0	9.9	6.6	8.5	4.3	12.4	8.5	-6.5	3.3	4.7
23. Net lending (+) or net borrowing (-) 1)	-6.5	-2.1	-4.8	5.8	-1.7	5.4	0.4	-0.5	-0.6	1.6	-0.4	-4.0	0.2	0.5

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.3	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.5	1.9	2.3	6.3	6.0	5.5
2. Interest payments (% of GDP)	2.5	3.4	4.1	4.0	3.6	2.5	2.2	1.7	1.5	1.4	1.2	1.3	1.3	1.4
3. Implicit interest rate 2)	8.2	10.6	9.4	8.6	7.9	6.4	5.7	4.5	4.8	5.1	4.6	4.7	4.1	3.7
4. Nominal GDP growth rate	9.7	7.4	10.9	8.6	8.8	10.3	11.3	9.0	11.7	11.8	9.2	-1.4	4.9	5.6

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.3	7.4	12.3	6.5	8.2	2.8	2.4	2.8	3.5	1.9	2.3	6.3	6.0	5.5
6. Contribution of nominal GDP growth	-3.0	-2.4	-4.7	-4.0	-4.0	-4.1	-4.3	-3.4	-3.6	-3.2	-2.5	0.4	-1.6	-2.1
7. Stock-flow adjustment 3)	-1.6	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.6	0.2	-1.5	0.3	0.1	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.8	4.0	8.2	2.5	4.7	0.3	0.2	1.1	2.0	0.5	1.1	5.0	4.7	4.1
9. Snow-ball effect	-0.4	1.0	-0.6	0.0	-0.4	-1.5	-2.1	-1.7	-2.1	-1.8	-1.2	1.7	-0.3	-0.7
10. Stock-flow adjustment 3)	-1.6	8.3	-5.1	-3.9	-9.8	0.2	1.0	-6.6	-3.6	0.2	-1.5	0.3	0.1	0.1

(% of GDP)

11. Change in gross debt 5)	0.7	13.3	2.5	-1.4	-5.5	-1.0	-1.0	-7.2	-3.7	-1.1	-1.6	7.0	4.6	3.5
12. Level of gross debt (end of year)	34.5	47.8	50.3	48.9	43.4	42.4	41.4	34.2	30.5	29.3	27.7	34.6	39.2	42.7

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	4.4	8.2	13.4	12.9	17.8	20.3	21.0	21.8	22.7	23.4	23.9	23.0	22.9	23.8
2. Current taxes on income and wealth	4.7	9.5	15.5	16.6	27.9	25.9	26.7	27.6	28.7	31.5	32.3	27.6	27.3	28.1
3. Social contributions	3.6	6.5	11.3	14.1	16.0	17.4	18.0	19.1	20.5	21.6	22.5	21.8	22.0	22.6
4. Of which actual social contributions	3.1	5.5	10.6	13.9	16.0	17.4	18.0	19.1	20.5	21.6	22.5	21.8	22.0	22.6
5. Other current revenue	0.8	2.0	3.7	4.4	4.9	5.4	6.0	6.1	7.0	8.4	9.7	7.9	8.1	8.4
6. Total current revenue	14.6	28.5	47.7	52.9	72.5	76.0	79.0	82.4	87.2	93.8	97.7	89.9	90.2	93.2
7. Government consumption expenditure	6.1	11.7	19.4	21.8	26.9	31.7	33.4	35.1	36.6	38.4	41.3	43.8	45.3	46.8
8. Of which compensation of employees	4.2	8.3	13.2	14.6	17.2	19.9	20.7	21.7	22.3	23.3	24.7	25.8	26.6	27.3
9. Collective consumption	2.3	4.3	6.9	8.1	9.8	11.2	11.6	12.2	12.5	12.9	14.0	14.7	15.4	16.1
10. Social transfers in kind	3.8	7.5	12.5	13.7	17.1	20.6	21.8	22.9	24.1	25.5	27.3	29.1	30.0	30.7
11. Social transfers other than in kind	3.6	7.9	13.1	21.0	21.4	24.4	25.3	26.0	26.6	27.2	28.4	30.6	31.8	32.6
12. Interest	0.3	1.0	1.2	3.8	3.7	2.5	2.4	2.4	2.4	2.7	2.6	2.4	2.6	2.8
13. Subsidies	1.0	1.7	2.5	2.6	2.0	2.0	2.0	2.1	2.3	2.3	2.5	2.6	2.7	2.8
14. Other current expenditure	0.4	0.8	1.5	1.9	3.2	3.8	3.9	4.3	4.5	4.6	5.1	5.4	5.6	5.7
15. Total current expenditure	11.9	24.3	39.4	53.6	60.1	68.3	71.1	74.1	76.8	80.0	85.0	89.9	93.4	96.4
16. Gross saving	2.7	4.1	8.3	-0.7	12.4	7.7	7.9	8.4	10.3	13.8	12.8	0.0	-3.3	-3.2
17. Capital transfers received	0.0	0.1	0.1	0.2	0.5	0.5	0.6	0.6	0.7	0.6	0.8	0.7	0.7	0.8
18. Total revenue	14.6	28.6	47.8	53.0	73.0	76.5	79.6	83.1	87.8	94.4	98.6	90.6	90.9	94.0
19. Gross fixed capital formation	1.2	2.0	3.2	2.6	3.3	4.2	4.5	4.1	4.0	4.5	4.8	5.0	5.0	5.0
20. Other capital expenditure	0.2	0.3	0.5	2.8	0.5	0.3	0.4	0.5	0.3	0.5	0.6	0.6	0.6	0.7
21. Total expenditure	13.4	26.6	43.0	58.9	63.9	72.8	76.0	78.7	81.2	85.0	90.3	95.5	99.0	102.0
22. Tax burden	12.2	23.2	39.7	44.2	62.7	64.4	66.4	69.3	72.8	77.5	79.9	73.4	73.2	75.6
23. Net lending (+) or net borrowing (-)	1.3	2.0	4.8	-5.9	9.1	3.7	3.6	4.4	6.7	9.4	8.2	-4.9	-8.1	-8.1

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.1	14.2	14.9	13.5	13.5	13.9	13.8	13.9	13.6	13.0	12.9	13.1	12.7	12.8
2. Current taxes on income and wealth	14.1	16.5	17.3	17.3	21.1	17.8	17.5	17.6	17.2	17.5	17.5	15.7	15.2	15.1
3. Social contributions	10.7	11.3	12.6	14.7	12.1	11.9	11.8	12.2	12.3	12.0	12.2	12.4	12.2	12.2
4. Of which actual social contributions	9.2	9.6	11.9	14.5	12.1	11.9	11.8	12.2	12.3	12.0	12.2	12.4	12.2	12.2
5. Other current revenue	2.5	3.5	4.1	4.6	3.7	3.7	3.9	3.9	4.2	4.7	5.2	4.5	4.5	4.5
6. Total current revenue	43.8	49.6	53.1	55.1	54.8	52.1	51.9	52.5	52.2	52.2	52.9	51.1	50.1	50.2
7. Government consumption expenditure	18.3	20.4	21.7	22.8	20.3	21.8	22.0	22.3	21.9	21.4	22.3	24.9	25.2	25.2
8. Of which compensation of employees	12.5	14.4	14.7	15.2	13.0	13.6	13.6	13.8	13.4	13.0	13.4	14.7	14.8	14.7
9. Collective consumption	7.0	7.4	7.7	8.5	7.4	7.7	7.6	7.7	7.5	7.2	7.6	8.3	8.5	8.7
10. Social transfers in kind	11.3	13.0	14.0	14.3	12.9	14.1	14.3	14.6	14.4	14.2	14.8	16.6	16.7	16.5
11. Social transfers other than in kind	10.8	13.8	14.6	21.9	16.2	16.8	16.6	16.6	15.9	15.1	15.4	17.4	17.7	17.6
12. Interest	1.0	1.7	1.4	3.9	2.8	1.7	1.6	1.5	1.4	1.5	1.4	1.4	1.4	1.5
13. Subsidies	3.1	3.0	2.8	2.7	1.5	1.4	1.3	1.3	1.4	1.3	1.3	1.5	1.5	1.5
14. Other current expenditure	1.1	1.4	1.7	2.0	2.4	2.6	2.6	2.7	2.7	2.5	2.7	3.0	3.1	3.1
15. Total current expenditure	35.8	42.3	43.8	55.8	45.4	46.8	46.7	47.2	46.0	44.5	46.0	51.2	51.9	51.9
16. Gross saving	8.0	7.2	9.3	-0.7	9.4	5.3	5.2	5.3	6.2	7.7	6.9	0.0	-1.8	-1.7
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	0.4	0.4	0.4
18. Total revenue	43.9	49.8	53.3	55.3	55.2	52.5	52.3	52.9	52.6	52.5	53.4	51.5	50.5	50.6
19. Gross fixed capital formation	3.6	3.4	3.5	2.7	2.5	2.9	2.9	2.6	2.4	2.5	2.6	2.8	2.8	2.7
20. Other capital expenditure	0.7	0.6	0.5	2.9	0.4	0.2	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.4
21. Total expenditure	40.1	46.3	47.9	61.5	48.3	49.9	49.9	50.1	48.6	47.3	48.9	54.3	55.0	55.0
22. Tax burden	36.5	40.3	44.2	46.1	47.4	44.2	43.7	44.2	43.6	43.1	43.2	41.8	40.7	40.7
23. Net lending (+) or net borrowing (-)	3.8	3.5	5.4	-6.2	6.9	2.6	2.4	2.8	4.0	5.2	4.5	-2.8	-4.5	-4.3

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	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.4	10.0	1.2	0.4	3.8	5.6	3.1	3.9	4.1	3.3	2.1	-3.7	-0.7	4.2
2. Current taxes on income and wealth	16.0	12.9	10.2	9.4	23.1	-4.3	3.0	3.5	4.1	9.7	2.5	-14.6	-1.1	2.8
3. Social contributions	18.1	18.4	18.5	1.3	1.0	0.6	3.5	6.3	7.3	5.4	4.2	-3.3	0.9	3.0
4. Of which actual social contributions	18.7	19.8	19.2	1.3	1.2	0.6	3.5	6.3	7.3	5.4	4.2	-3.3	0.9	3.0
5. Other current revenue	15.1	14.1	20.1	22.4	35.1	-0.7	10.9	2.4	14.4	19.5	15.6	-17.8	2.1	3.0
6. Total current revenue	15.9	13.2	10.0	5.7	12.0	0.6	3.9	4.4	5.7	7.6	4.3	-8.1	0.3	3.4
7. Government consumption expenditure	16.2	13.9	14.6	5.5	3.5	4.6	5.3	5.0	4.2	5.1	7.4	6.1	3.5	3.2
8. Of which compensation of employees	14.2	13.2	11.5	5.0	4.0	4.6	4.1	4.5	3.1	4.2	6.1	4.5	3.0	2.5
9. Collective consumption	16.7	12.2	16.7	2.8	1.0	3.4	4.1	4.4	3.0	3.4	8.2	4.8	4.8	4.8
10. Social transfers in kind	15.9	15.0	13.5	7.3	5.1	5.2	5.9	5.3	4.9	6.0	7.0	6.8	2.9	2.4
11. Social transfers other than in kind	11.9	15.2	16.1	0.7	-1.3	3.9	3.5	2.8	2.2	2.3	4.6	7.5	4.0	2.6
12. Interest	24.8	19.5	3.6	3.6	0.5	-15.9	-6.2	-1.1	1.7	10.9	-1.1	-8.3	6.2	8.3
13. Subsidies	8.8	6.4	10.5	-1.2	2.4	0.5	0.0	2.9	8.7	2.8	5.7	7.4	2.9	2.9
14. Other current expenditure 1)	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.0	-0.1	0.2	0.3	0.0	0.0
15. Total current expenditure	14.3	13.8	13.5	3.4	2.0	3.9	4.1	4.2	3.7	4.1	6.2	5.8	3.9	3.2
16. Gross saving 1)	0.5	0.0	-0.9	1.3	4.6	-1.5	-0.1	0.2	0.9	1.5	-0.8	-6.9	-1.8	0.1
17. Capital transfers received	17.4	178.8	25.6	4.0	15.2	-7.8	16.4	1.1	6.7	-7.6	31.7	-15.0	5.6	5.6
18. Total revenue	15.9	13.5	10.1	5.7	12.0	0.6	4.0	4.4	5.7	7.4	4.4	-8.1	0.4	3.4
19. Gross fixed capital formation	20.3	10.6	21.1	-1.5	-1.8	8.0	6.0	-7.7	-2.7	12.6	5.6	4.8	0.0	-0.5
20. Other capital expenditure 1)	0.1	0.0	0.1	1.0	-0.4	-0.2	0.1	0.1	-0.1	0.1	0.1	0.0	0.0	0.0
21. Total expenditure	15.1	13.5	14.2	5.1	1.0	3.6	4.4	3.6	3.1	4.7	6.3	5.7	3.7	3.0
22. Tax burden	:	13.4	9.2	5.5	10.9	0.0	3.1	4.4	5.0	6.4	3.1	-8.1	-0.3	3.3
23. Net lending (+) or net borrowing (-) 1)	0.3	0.1	-1.5	0.6	5.3	-1.5	-0.2	0.4	1.2	1.2	-0.8	-7.3	-1.7	0.2

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	6.2	-1.6	-6.9	-5.0	-4.1	-2.6	-2.4	-2.8	-4.0	-5.2	-4.5	2.8	4.5	4.3
2. Interest payments (% of GDP)	3.9	3.0	2.8	2.6	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.4	1.4	1.5
3. Implicit interest rate 2)	7.4	6.5	6.6	6.4	5.1	4.3	3.7	3.5	3.6	4.0	4.2	3.8	3.5	3.2
4. Nominal GDP growth rate	8.9	4.8	7.8	5.7	2.9	1.4	4.4	3.2	6.3	7.6	2.8	-4.9	2.4	3.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	6.2	-1.6	-6.9	-5.0	-4.1	-2.6	-2.4	-2.8	-4.0	-5.2	-4.5	2.8	4.5	4.3
6. Contribution of nominal GDP growth	-4.7	-2.2	-3.3	-2.4	-1.2	-0.6	-1.9	-1.4	-2.5	-2.8	-1.0	1.7	-1.0	-1.4
7. Stock-flow adjustment 3)	-2.6	1.1	8.4	5.9	4.3	6.2	4.0	1.8	4.0	3.9	4.3	2.6	2.6	2.5

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.2	-4.6	-9.7	-7.6	-6.2	-4.3	-4.0	-4.3	-5.4	-6.7	-5.9	1.4	3.1	2.9
9. Snow-ball effect	-0.8	0.8	-0.5	0.3	0.9	1.2	-0.3	0.1	-1.1	-1.3	0.5	3.1	0.5	0.0
10. Stock-flow adjustment 3)	-2.6	1.1	8.4	5.9	4.3	6.2	4.0	1.8	4.0	3.9	4.3	2.6	2.6	2.5

(% of GDP)

11. Change in gross debt 5)	-1.2	-2.7	-1.7	-1.5	-1.0	3.1	-0.2	-2.4	-2.5	-4.1	-1.1	7.2	6.1	5.4
12. Level of gross debt (end of year)	56.7	45.5	43.8	42.3	41.3	44.4	44.2	41.8	39.3	35.2	34.1	41.3	47.4	52.7

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)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	681	872	901	920	958	989	1040	1088	1158	1214	1198	1129	1160	1192
2. Current taxes on income and wealth	616	804	857	866	865	862	889	939	1033	1119	1133	1035	1032	1074
3. Social contributions	947	1034	1072	1105	1145	1188	1221	1256	1310	1362	1417	1391	1407	1437
4. Of which actual social contributions	871	960	996	1027	1063	1103	1133	1166	1218	1266	1318	1293	1308	1336
5. Other current revenue	128	119	121	140	137	130	131	136	152	161	175	167	167	173
6. Total current revenue	2504	2973	3101	3184	3261	3330	3448	3597	3835	4048	4119	3925	3969	4083
7. Government consumption expenditure	1132	1280	1339	1404	1482	1545	1601	1664	1733	1804	1894	1965	2011	2059
8. Of which compensation of employees	608	679	704	730	764	793	817	846	872	900	939	967	985	1004
9. Collective consumption	477	535	555	577	604	626	650	665	686	711	749	775	794	816
10. Social transfers in kind	655	745	784	828	878	919	951	999	1048	1093	1144	1190	1216	1243
11. Social transfers other than in kind	936	1069	1097	1142	1211	1262	1304	1344	1384	1424	1488	1588	1629	1658
12. Interest	301	259	263	268	254	248	242	240	246	265	274	271	291	320
13. Subsidies	93	99	99	102	103	104	101	100	104	111	113	119	122	122
14. Other current expenditure	88	123	133	139	146	161	170	181	187	191	207	214	214	218
15. Total current expenditure	2572	2849	2950	3070	3209	3332	3428	3541	3664	3805	3983	4166	4272	4378
16. Gross saving	-69	124	151	114	52	-1	20	56	171	243	136	-242	-303	-295
17. Capital transfers received	33	33	33	29	36	63	53	53	43	41	35	42	35	36
18. Total revenue	2536	3006	3133	3213	3296	3393	3501	3650	3878	4089	4154	3967	4004	4119
19. Gross fixed capital formation	147	161	169	177	176	191	193	202	212	230	236	256	250	241
20. Other capital expenditure	95	87	17	97	99	102	111	112	113	106	118	119	112	113
21. Total expenditure	2813	3096	3136	3344	3484	3625	3731	3855	3989	4141	4337	4542	4634	4732
22. Tax burden	2225	2681	2804	2860	2927	3010	3108	3238	3450	3643	3691	3511	3553	3659
23. Net lending (+) or net borrowing (-)	-277	-90	-3	-131	-188	-231	-230	-204	-111	-52	-182	-575	-629	-613

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))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.2	13.5	13.3	13.0	13.1	13.1	13.2	13.4	13.5	13.5	12.9	12.5	12.7	12.6
2. Current taxes on income and wealth	11.1	12.5	12.6	12.2	11.8	11.4	11.3	11.5	12.1	12.4	12.2	11.5	11.2	11.4
3. Social contributions	17.0	16.0	15.8	15.6	15.6	15.7	15.5	15.4	15.3	15.1	15.3	15.4	15.3	15.2
4. Of which actual social contributions	15.7	14.9	14.7	14.5	14.5	14.6	14.4	14.3	14.2	14.1	14.2	14.3	14.3	14.2
5. Other current revenue	2.3	1.8	1.8	2.0	1.9	1.7	1.7	1.7	1.8	1.8	1.9	1.9	1.8	1.8
6. Total current revenue	45.0	46.1	45.7	45.0	44.5	44.1	43.9	44.2	44.8	45.0	44.5	43.5	43.3	43.3
7. Government consumption expenditure	20.4	19.9	19.7	19.8	20.2	20.5	20.4	20.4	20.3	20.0	20.4	21.8	21.9	21.8
8. Of which compensation of employees	10.9	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.1	10.7	10.7	10.6
9. Collective consumption	8.6	8.3	8.2	8.1	8.2	8.3	8.3	8.2	8.0	7.9	8.1	8.6	8.7	8.7
10. Social transfers in kind	11.8	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.2	12.1	12.4	13.2	13.3	13.2
11. Social transfers other than in kind	16.8	16.6	16.2	16.1	16.5	16.7	16.6	16.5	16.2	15.8	16.1	17.6	17.8	17.6
12. Interest	5.4	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	3.0	3.0	3.2	3.4
13. Subsidies	1.7	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3
14. Other current expenditure	1.6	1.9	2.0	2.0	2.0	2.1	2.2	2.2	2.2	2.1	2.2	2.4	2.3	2.3
15. Total current expenditure	46.2	44.2	43.5	43.4	43.8	44.1	43.6	43.5	42.8	42.3	43.0	46.2	46.6	46.4
16. Gross saving	-1.2	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	1.5	-2.7	-3.3	-3.1
17. Capital transfers received	0.6	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.4	0.4	0.5	0.4	0.4
18. Total revenue	45.6	46.7	46.2	45.4	45.0	45.0	44.6	44.8	45.3	45.4	44.8	44.0	43.7	43.7
19. Gross fixed capital formation	2.6	2.5	2.5	2.5	2.4	2.5	2.5	2.5	2.5	2.6	2.5	2.8	2.7	2.6
20. Other capital expenditure	1.7	1.3	0.3	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.3	1.3	1.2	1.2
21. Total expenditure	50.6	48.1	46.3	47.3	47.6	48.0	47.5	47.3	46.6	46.0	46.8	50.4	50.5	50.2
22. Tax burden	40.0	41.6	41.4	40.4	40.0	39.9	39.6	39.7	40.3	40.5	39.8	39.0	38.7	38.8
23. Net lending (+) or net borrowing (-)	-5.0	-1.4	0.0	-1.9	-2.6	-3.1	-2.9	-2.5	-1.3	-0.6	-2.0	-6.4	-6.9	-6.5

Table 17C

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

EA-16

(EUR; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.9	6.7	3.3	2.1	4.1	3.3	5.1	4.7	6.4	4.9	-1.3	-5.7	2.8	2.8
2. Current taxes on income and wealth	8.9	7.7	6.6	1.1	-0.2	-0.2	3.1	5.7	9.9	8.4	1.2	-8.6	-0.4	4.1
3. Social contributions	5.3	4.1	3.7	3.1	3.6	3.8	2.8	2.9	4.3	4.0	4.1	-1.9	1.1	2.2
4. Of which actual social contributions	6.6	4.2	3.7	3.1	3.5	3.7	2.8	2.9	4.5	3.9	4.0	-1.8	1.1	2.2
5. Other current revenue	1.3	0.8	2.3	15.9	-2.3	-5.5	1.1	4.1	11.6	5.8	8.4	-4.6	-0.1	3.6
6. Total current revenue	6.1	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.6	5.6	1.8	-4.7	1.1	2.9
7. Government consumption expenditure	4.6	4.9	4.6	4.9	5.5	4.3	3.6	3.9	4.1	4.1	5.0	3.8	2.3	2.4
8. Of which compensation of employees	4.8	4.2	3.7	3.6	4.6	3.8	3.1	3.5	3.1	3.2	4.3	3.0	1.8	1.9
9. Collective consumption	4.4	5.5	3.7	3.9	4.8	3.6	3.8	2.3	3.1	3.7	5.4	3.5	2.5	2.8
10. Social transfers in kind	4.7	4.5	5.2	5.6	6.0	4.7	3.5	5.0	4.9	4.3	4.7	4.0	2.2	2.2
11. Social transfers other than in kind	6.5	3.8	2.7	4.1	6.1	4.2	3.3	3.1	3.0	2.9	4.5	6.7	2.6	1.7
12. Interest	5.8	-7.3	1.6	1.9	-5.5	-2.4	-2.3	-0.7	2.4	7.6	3.7	-1.2	7.3	10.1
13. Subsidies	0.8	3.8	0.0	2.7	1.8	0.0	-2.0	-1.1	3.7	6.8	2.2	4.8	2.4	0.6
14. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0
15. Total current expenditure	5.5	3.3	3.5	4.1	4.5	3.8	2.9	3.3	3.5	3.8	4.7	4.6	2.5	2.5
16. Gross saving 1)	0.3	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-1.2	-4.1	-0.6	0.2
17. Capital transfers received	-4.8	8.7	-1.9	-10.2	22.0	76.5	-15.7	0.1	-18.7	-6.4	-12.6	18.9	-16.1	1.9
18. Total revenue	6.0	5.7	4.2	2.5	2.6	2.9	3.2	4.3	6.2	5.4	1.6	-4.5	0.9	2.9
19. Gross fixed capital formation	1.6	7.8	5.0	4.7	-0.6	8.3	0.9	4.8	4.9	8.8	2.3	8.7	-2.5	-3.3
20. Other capital expenditure 1)	-0.5	0.1	-1.1	1.1	0.0	0.0	0.1	0.0	-0.1	-0.1	0.1	0.1	-0.1	0.0
21. Total expenditure	4.3	3.7	1.3	6.6	4.2	4.0	2.9	3.3	3.5	3.8	4.7	4.7	2.0	2.1
22. Tax burden	6.7	5.9	4.6	2.0	2.3	2.8	3.2	4.2	6.6	5.6	1.3	-4.9	1.2	3.0
23. Net lending (+) or net borrowing (-) 1)	0.7	0.9	1.4	-1.8	-0.7	-0.5	0.1	0.4	1.2	0.7	-1.4	-4.4	-0.5	0.4

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	2.0	6.4	6.9	6.5
2. Interest payments (% of GDP)	4.5	4.0	3.9	3.8	3.5	3.3	3.1	2.9	2.9	2.9	3.0	3.0	3.2	3.4
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	4.6	4.2	4.1	4.2
4. Nominal GDP growth rate	3.9	4.6	5.3	4.4	3.5	3.0	4.1	3.7	5.0	5.2	2.9	-2.7	1.8	2.9

(% 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	2.0	6.4	6.9	6.5
6. Contribution of nominal GDP growth	-2.7	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.5	-3.4	-3.4	-1.9	1.9	-1.3	-2.3
7. Stock-flow adjustment 3)	0.1	0.6	1.0	0.0	-0.4	0.0	0.2	0.6	0.2	0.5	3.2	0.6	0.3	0.1

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	-2.4	-1.0	3.4	3.7	3.1
9. Snow-ball effect	1.8	0.8	0.3	0.9	1.1	1.3	0.4	0.5	-0.5	-0.5	1.1	4.9	1.8	1.0
10. Stock-flow adjustment 3)	0.1	0.6	1.0	0.0	-0.4	0.0	0.2	0.6	0.2	0.5	3.2	0.6	0.3	0.1

(% of GDP)

11. Change in gross debt 5)	-0.4	-1.2	-2.6	-1.0	-0.2	1.1	0.4	0.6	-1.8	-2.3	3.3	8.9	5.8	4.2
12. Level of gross debt (end of year)	72.9	71.7	69.2	68.2	68.0	69.1	69.5	70.1	68.3	66.0	69.3	78.2	84.0	88.2

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	675	864	893	912	949	979	1029	1076	1145	1199	1182	1114	1144	1176
2. Current taxes on income and wealth	613	799	852	861	859	857	883	933	1025	1110	1122	1026	1022	1064
3. Social contributions	941	1027	1065	1097	1136	1179	1211	1246	1299	1349	1403	1376	1391	1421
4. Of which actual social contributions	865	954	989	1020	1055	1094	1124	1156	1207	1254	1303	1278	1293	1321
5. Other current revenue	127	117	120	139	136	128	129	134	150	159	172	164	163	169
6. Total current revenue	2487	2952	3078	3159	3235	3302	3418	3564	3798	4006	4073	3880	3922	4034
7. Government consumption expenditure	1125	1270	1328	1392	1469	1531	1586	1648	1715	1784	1871	1941	1985	2033
8. Of which compensation of employees	603	673	698	723	756	784	809	837	863	890	927	954	972	990
9. Collective consumption	473	530	550	571	598	619	642	657	676	702	738	763	781	803
10. Social transfers in kind	652	740	778	822	871	912	944	992	1039	1083	1133	1178	1204	1230
11. Social transfers other than in kind	931	1061	1089	1133	1202	1253	1293	1332	1372	1411	1472	1571	1612	1639
12. Interest	300	258	261	266	252	246	240	238	244	263	272	269	289	318
13. Subsidies	92	98	98	100	102	102	100	99	103	110	112	117	119	120
14. Other current expenditure	87	123	132	138	145	160	168	179	185	189	205	212	211	216
15. Total current expenditure	2556	2828	2927	3045	3182	3303	3398	3509	3629	3766	3940	4119	4222	4326
16. Gross saving	-70	124	151	114	52	-1	20	55	170	240	133	-239	-300	-292
17. Capital transfers received	33	33	32	29	36	63	53	53	43	40	35	42	35	36
18. Total revenue	2519	2985	3110	3189	3270	3365	3471	3616	3841	4047	4108	3921	3957	4069
19. Gross fixed capital formation	145	159	167	175	174	189	190	199	209	227	232	253	246	237
20. Other capital expenditure	92	85	15	96	98	101	110	111	112	105	116	118	110	111
21. Total expenditure	2794	3073	3109	3317	3455	3593	3698	3819	3950	4098	4288	4489	4578	4674
22. Tax burden	2210	2663	2784	2839	2904	2986	3081	3208	3418	3605	3650	3459	3499	3604
23. Net lending (+) or net borrowing (-)	-275	-88	1	-128	-184	-229	-228	-202	-109	-52	-180	-568	-621	-605

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))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.2	13.5	13.3	13.0	13.1	13.1	13.2	13.4	13.5	13.5	12.9	12.5	12.7	12.6
2. Current taxes on income and wealth	11.1	12.5	12.7	12.3	11.8	11.5	11.4	11.6	12.1	12.5	12.3	11.5	11.3	11.4
3. Social contributions	17.0	16.1	15.8	15.6	15.7	15.8	15.6	15.5	15.3	15.2	15.3	15.5	15.4	15.3
4. Of which actual social contributions	15.7	14.9	14.7	14.5	14.5	14.6	14.5	14.3	14.3	14.1	14.3	14.4	14.3	14.2
5. Other current revenue	2.3	1.8	1.8	2.0	1.9	1.7	1.7	1.7	1.8	1.8	1.9	1.8	1.8	1.8
6. Total current revenue	45.0	46.2	45.8	45.0	44.6	44.2	43.9	44.2	44.9	45.1	44.6	43.6	43.4	43.4
7. Government consumption expenditure	20.4	19.9	19.8	19.8	20.2	20.5	20.4	20.5	20.3	20.1	20.5	21.8	22.0	21.9
8. Of which compensation of employees	10.9	10.5	10.4	10.3	10.4	10.5	10.4	10.4	10.2	10.0	10.1	10.7	10.7	10.6
9. Collective consumption	8.6	8.3	8.2	8.1	8.2	8.3	8.3	8.1	8.0	7.9	8.1	8.6	8.6	8.6
10. Social transfers in kind	11.8	11.6	11.6	11.7	12.0	12.2	12.1	12.3	12.3	12.2	12.4	13.3	13.3	13.2
11. Social transfers other than in kind	16.9	16.6	16.2	16.2	16.6	16.8	16.6	16.5	16.2	15.9	16.1	17.7	17.8	17.6
12. Interest	5.4	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	3.0	3.2	3.4
13. Subsidies	1.7	1.5	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3
14. Other current expenditure	1.6	1.9	2.0	2.0	2.0	2.1	2.2	2.2	2.2	2.1	2.2	2.4	2.3	2.3
15. Total current expenditure	46.3	44.3	43.5	43.4	43.8	44.2	43.7	43.5	42.9	42.4	43.1	46.3	46.7	46.5
16. Gross saving	-1.3	1.9	2.2	1.6	0.7	0.0	0.3	0.7	2.0	2.7	1.5	-2.7	-3.3	-3.1
17. Capital transfers received	0.6	0.5	0.5	0.4	0.5	0.8	0.7	0.7	0.5	0.5	0.4	0.5	0.4	0.4
18. Total revenue	45.6	46.7	46.3	45.5	45.1	45.0	44.6	44.9	45.4	45.5	44.9	44.1	43.8	43.8
19. Gross fixed capital formation	2.6	2.5	2.5	2.5	2.4	2.5	2.4	2.5	2.5	2.6	2.5	2.8	2.7	2.6
20. Other capital expenditure	1.7	1.3	0.2	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.3	1.3	1.2	1.2
21. Total expenditure	50.6	48.1	46.2	47.3	47.6	48.1	47.6	47.4	46.7	46.1	46.9	50.5	50.6	50.3
22. Tax burden	40.0	41.7	41.4	40.5	40.0	39.9	39.6	39.8	40.4	40.5	39.9	38.9	38.7	38.8
23. Net lending (+) or net borrowing (-)	-5.0	-1.4	0.0	-1.8	-2.5	-3.1	-2.9	-2.5	-1.3	-0.6	-2.0	-6.4	-6.9	-6.5

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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.9	6.7	3.3	2.1	4.1	3.2	5.1	4.6	6.4	4.7	-1.4	-5.8	2.7	2.8
2. Current taxes on income and wealth	8.9	7.7	6.6	1.0	-0.2	-0.3	3.1	5.6	9.9	8.2	1.1	-8.6	-0.4	4.1
3. Social contributions	5.3	4.2	3.7	3.1	3.6	3.7	2.7	2.9	4.2	3.9	4.0	-1.9	1.1	2.1
4. Of which actual social contributions	6.7	4.3	3.7	3.1	3.4	3.7	2.7	2.9	4.4	3.8	3.9	-1.9	1.1	2.2
5. Other current revenue	1.4	0.7	2.1	16.0	-2.1	-5.7	1.0	3.9	11.5	6.1	8.1	-4.7	-0.5	3.5
6. Total current revenue	6.1	5.6	4.3	2.7	2.4	2.1	3.5	4.3	6.6	5.5	1.7	-4.7	1.1	2.8
7. Government consumption expenditure	4.5	4.9	4.6	4.8	5.5	4.2	3.6	3.9	4.1	4.0	4.9	3.7	2.3	2.4
8. Of which compensation of employees	4.8	4.2	3.7	3.6	4.6	3.7	3.1	3.5	3.1	3.1	4.2	2.9	1.8	1.9
9. Collective consumption	4.5	5.5	3.7	3.8	4.8	3.5	3.8	2.3	2.9	3.8	5.2	3.4	2.4	2.7
10. Social transfers in kind	4.6	4.6	5.2	5.6	6.0	4.7	3.5	5.0	4.8	4.2	4.7	3.9	2.2	2.2
11. Social transfers other than in kind	6.5	3.8	2.6	4.0	6.0	4.2	3.2	3.0	3.0	2.8	4.4	6.7	2.6	1.7
12. Interest	5.8	-7.4	1.5	1.9	-5.5	-2.4	-2.3	-0.7	2.4	7.6	3.7	-1.2	7.2	10.1
13. Subsidies	0.9	4.0	-0.1	2.8	1.9	-0.1	-2.2	-1.0	3.7	6.8	1.7	4.6	2.4	0.7
14. Other current expenditure 1)	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.0	-0.1	0.1	0.1	0.0	0.0
15. Total current expenditure	5.5	3.3	3.5	4.0	4.5	3.8	2.9	3.3	3.4	3.8	4.6	4.5	2.5	2.5
16. Gross saving 1)	0.3	1.0	0.3	-0.6	-0.9	-0.7	0.3	0.4	1.3	0.7	-1.2	-4.1	-0.6	0.2
17. Capital transfers received	-5.0	8.7	-1.9	-10.2	22.0	76.8	-16.0	-0.1	-18.6	-6.6	-12.2	18.7	-16.3	1.8
18. Total revenue	6.0	5.7	4.2	2.5	2.6	2.9	3.1	4.2	6.2	5.3	1.5	-4.5	0.9	2.8
19. Gross fixed capital formation	1.4	7.9	5.0	4.7	-0.7	8.4	0.8	4.9	4.8	8.7	2.2	8.8	-2.7	-3.4
20. Other capital expenditure 1)	-0.4	0.1	-1.1	1.2	0.0	0.0	0.1	0.0	0.0	-0.1	0.1	0.1	-0.1	0.0
21. Total expenditure	4.3	3.7	1.2	6.7	4.1	4.0	2.9	3.3	3.4	3.8	4.6	4.7	2.0	2.1
22. Tax burden	6.7	5.9	4.5	2.0	2.3	2.8	3.2	4.1	6.6	5.5	1.2	-5.2	1.2	3.0
23. Net lending (+) or net borrowing (-) 1)	0.7	0.9	1.4	-1.9	-0.7	-0.5	0.1	0.4	1.2	0.7	-1.4	-4.4	-0.5	0.4

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.0	1.4	0.0	1.8	2.5	3.1	2.9	2.5	1.3	0.6	2.0	6.4	6.9	6.5
2. Interest payments (% of GDP)	5.4	4.0	3.9	3.8	3.5	3.3	3.1	3.0	2.9	3.0	3.0	3.0	3.2	3.4
3. Implicit interest rate 2)	8.4	5.8	5.7	5.7	5.2	5.0	4.6	4.4	4.3	4.5	4.6	4.2	4.1	4.2
4. Nominal GDP growth rate	4.7	4.6	5.2	4.3	3.5	3.0	4.0	3.6	5.0	5.1	2.8	-2.8	1.7	2.8

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.0	1.4	0.0	1.8	2.5	3.1	2.9	2.5	1.3	0.6	2.0	6.4	6.9	6.5
6. Contribution of nominal GDP growth	-3.1	-3.2	-3.6	-2.9	-2.3	-2.0	-2.7	-2.4	-3.3	-3.3	-1.8	2.0	-1.3	-2.3
7. Stock-flow adjustment 3)	2.7	0.5	1.0	0.0	-0.4	0.0	0.2	0.6	0.2	0.5	3.3	0.6	0.3	0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.4	-2.7	-3.9	-2.0	-0.9	-0.2	-0.2	-0.4	-1.6	-2.4	-1.0	3.4	3.7	3.1
9. Snow-ball effect	2.4	0.8	0.3	0.9	1.2	1.3	0.4	0.5	-0.4	-0.4	1.2	5.0	1.9	1.1
10. Stock-flow adjustment 3)	2.7	0.5	1.0	0.0	-0.4	0.0	0.2	0.6	0.2	0.5	3.3	0.6	0.3	0.1

(% of GDP)

11. Change in gross debt 5)	4.6	-1.3	-2.6	-1.0	-0.2	1.1	0.4	0.7	-1.8	-2.2	3.5	8.9	5.8	4.3
12. Level of gross debt (end of year)	72.4	72.0	69.4	68.4	68.2	69.3	69.7	70.4	68.6	66.4	69.8	78.7	84.6	88.8

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	3.02	3.25	4.01	4.33	4.66	5.47	6.81	7.98	9.56	10.45	12.11	11.53	11.43	11.90
2. Current taxes on income and wealth	1.92	1.81	1.83	2.21	2.03	2.24	2.24	2.34	2.73	3.73	4.31	4.21	4.25	4.48
3. Social contributions	2.12	2.46	2.94	2.98	3.08	3.65	4.08	4.41	4.31	4.89	5.39	5.35	5.35	5.59
4. Of which actual social contributions	2.04	2.37	2.94	2.98	3.08	3.65	4.08	4.41	4.31	4.89	5.39	5.35	5.35	5.59
5. Other current revenue	1.32	1.34	1.49	1.92	1.96	1.63	1.94	1.74	1.59	2.12	2.03	2.00	2.05	2.22
6. Total current revenue	9.09	10.14	11.38	12.49	12.97	14.07	16.31	17.80	19.61	23.13	25.83	24.84	24.68	25.83
7. Government consumption expenditure	3.52	3.94	4.79	5.18	5.86	6.57	7.15	7.71	8.20	9.13	10.86	11.19	11.52	11.97
8. Of which compensation of employees	2.22	2.50	2.68	2.64	3.13	3.60	3.96	4.18	4.44	5.08	5.99	6.46	6.52	6.87
9. Collective consumption	1.86	2.11	2.60	2.81	3.26	3.48	3.91	4.19	4.40	5.06	5.80	6.01	6.25	6.43
10. Social transfers in kind	1.65	1.83	2.18	2.37	2.59	3.09	3.24	3.52	3.79	4.07	5.06	5.19	5.27	5.54
11. Social transfers other than in kind	2.39	2.58	3.39	3.56	4.11	4.39	4.67	5.10	5.62	6.15	7.01	7.22	7.26	7.33
12. Interest	0.96	0.90	1.08	0.99	0.74	0.70	0.70	0.72	0.69	0.58	0.56	0.53	0.57	0.63
13. Subsidies	0.39	0.39	0.28	0.29	0.28	0.40	0.36	0.37	0.37	0.44	0.48	0.52	0.56	0.57
14. Other current expenditure	0.10	0.27	0.13	0.21	0.35	0.24	0.45	0.37	0.27	1.36	1.14	1.16	1.17	1.20
15. Total current expenditure	7.80	8.95	10.32	10.82	11.90	12.78	13.95	14.96	15.91	18.86	21.16	21.31	21.42	22.01
16. Gross saving	1.29	1.20	1.06	1.66	1.07	1.29	2.36	2.84	3.70	4.28	4.67	3.52	3.27	3.82
17. Capital transfers received	0.02	-0.16	-0.08	-0.34	-0.17	-0.23	-0.29	-0.16	-0.10	0.33	0.29	0.48	0.61	0.88
18. Total revenue	9.10	9.99	11.30	12.15	12.80	13.84	16.02	17.64	19.51	23.47	26.12	25.31	25.29	26.71
19. Gross fixed capital formation	0.73	0.92	0.98	1.04	0.92	0.95	1.13	1.79	2.06	2.70	3.79	4.53	4.64	4.97
20. Other capital expenditure	0.29	0.08	0.08	0.10	0.23	0.23	0.33	0.08	0.05	1.87	-0.05	-0.02	-0.01	-0.01
21. Total expenditure	8.82	9.95	11.38	11.96	13.05	13.96	15.41	16.83	18.03	23.43	24.90	25.82	26.05	26.97
22. Tax burden	:	:	8.72	9.20	9.60	11.14	12.82	14.53	16.37	19.28	22.35	21.74	21.72	22.75
23. Net lending (+) or net borrowing (-)	0.29	0.04	-0.09	0.19	-0.26	-0.12	0.61	0.81	1.49	0.04	1.22	-0.51	-0.76	-0.26

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))

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.5	13.7	15.0	14.6	14.4	15.8	17.5	18.7	19.4	18.5	18.1	17.6	17.3	17.1
2. Current taxes on income and wealth	8.6	7.6	6.9	7.4	6.3	6.5	5.8	5.5	5.5	6.6	6.5	6.4	6.4	6.4
3. Social contributions	9.4	10.3	11.0	10.0	9.5	10.6	10.5	10.3	8.7	8.7	8.1	8.2	8.1	8.0
4. Of which actual social contributions	9.1	10.0	11.0	10.0	9.5	10.6	10.5	10.3	8.7	8.7	8.1	8.2	8.1	8.0
5. Other current revenue	5.9	5.6	5.6	6.5	6.0	4.7	5.0	4.1	3.2	3.8	3.0	3.1	3.1	3.2
6. Total current revenue	40.5	42.6	42.5	42.0	40.0	40.6	42.0	41.6	39.7	40.9	38.7	38.0	37.5	37.1
7. Government consumption expenditure	15.7	16.5	17.9	17.4	18.1	19.0	18.4	18.0	16.6	16.2	16.3	17.1	17.5	17.2
8. Of which compensation of employees	9.9	10.5	10.0	8.9	9.6	10.4	10.2	9.8	9.0	9.0	9.0	9.9	9.9	9.9
9. Collective consumption	8.3	8.9	9.7	9.5	10.1	10.0	10.1	9.8	8.9	8.9	8.7	9.2	9.5	9.2
10. Social transfers in kind	7.4	7.7	8.2	8.0	8.0	8.9	8.3	8.2	7.7	7.2	7.6	7.9	8.0	8.0
11. Social transfers other than in kind	10.7	10.8	12.7	12.0	12.7	12.7	12.0	11.9	11.4	10.9	10.5	11.0	11.0	10.5
12. Interest	4.3	3.8	4.0	3.3	2.3	2.0	1.8	1.7	1.4	1.0	0.8	0.8	0.9	0.9
13. Subsidies	1.8	1.6	1.0	1.0	0.9	1.2	0.9	0.9	0.8	0.8	0.7	0.8	0.9	0.8
14. Other current expenditure	0.4	1.1	0.5	0.7	1.1	0.7	1.2	0.9	0.6	2.4	1.7	1.8	1.8	1.7
15. Total current expenditure	34.8	37.6	38.6	36.4	36.7	36.9	35.9	35.0	32.2	33.4	31.7	32.6	32.5	31.6
16. Gross saving	5.7	5.0	4.0	5.6	3.3	3.7	6.1	6.6	7.5	7.6	7.0	5.4	5.0	5.5
17. Capital transfers received	0.1	-0.7	-0.3	-1.1	-0.5	-0.7	-0.8	-0.4	-0.2	0.6	0.4	0.7	0.9	1.3
18. Total revenue	40.6	42.0	42.2	40.9	39.5	40.0	41.3	41.2	39.5	41.5	39.1	38.7	38.4	38.4
19. Gross fixed capital formation	3.2	3.9	3.7	3.5	2.8	2.7	2.9	4.2	4.2	4.8	5.7	6.9	7.0	7.1
20. Other capital expenditure	1.3	0.3	0.3	0.3	0.7	0.7	0.9	0.2	0.1	3.3	-0.1	0.0	0.0	0.0
21. Total expenditure	39.3	41.8	42.6	40.3	40.3	40.3	39.7	39.3	36.5	41.5	37.3	39.5	39.5	38.7
22. Tax burden	:	:	32.6	31.0	29.6	32.2	33.0	34.0	33.2	34.1	33.5	33.3	33.0	32.7
23. Net lending (+) or net borrowing (-)	1.3	0.2	-0.3	0.6	-0.8	-0.3	1.6	1.9	3.0	0.1	1.8	-0.8	-1.2	-0.4

Table 19C

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

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	36.1	7.8	23.3	8.0	7.6	17.4	24.5	17.3	19.7	9.4	15.8	-4.8	-0.9	4.1
2. Current taxes on income and wealth	-1.4	-5.9	1.5	20.6	-8.1	10.2	-0.1	4.3	16.8	36.7	15.5	-2.2	0.8	5.4
3. Social contributions	21.2	16.2	19.7	1.4	3.0	18.8	11.7	8.1	-2.3	13.5	10.3	-0.7	0.0	4.4
4. Of which actual social contributions	19.8	16.1	24.1	1.4	3.0	18.8	11.7	8.1	-2.3	13.5	10.3	-0.7	0.0	4.4
5. Other current revenue	153.6	1.7	10.8	29.1	2.0	-16.9	18.9	-10.4	-8.3	33.4	-4.4	-1.6	2.8	8.1
6. Total current revenue	:	11.6	12.2	9.7	3.8	8.5	15.9	9.1	10.2	18.0	11.7	-3.9	-0.6	4.7
7. Government consumption expenditure	60.6	12.0	21.5	8.2	13.2	12.2	8.8	7.8	6.4	11.3	19.0	3.1	2.9	3.9
8. Of which compensation of employees	88.2	12.4	7.2	-1.5	18.3	15.3	9.9	5.5	6.3	14.4	17.9	7.8	1.0	5.5
9. Collective consumption	76.7	13.2	23.4	7.9	16.2	6.5	12.6	6.9	5.2	14.8	14.7	3.5	4.0	3.0
10. Social transfers in kind	45.7	10.7	19.4	8.5	9.6	19.2	4.7	8.8	7.7	7.3	24.2	2.6	1.6	5.0
11. Social transfers other than in kind	58.4	7.6	31.6	5.0	15.4	6.8	6.5	9.1	10.2	9.6	13.9	3.0	0.5	1.0
12. Interest	-33.7	-6.0	20.6	-8.7	-25.3	-5.0	-0.4	2.9	-3.9	-16.2	-3.6	-5.0	8.0	10.0
13. Subsidies	260.6	-2.4	-27.7	3.9	-3.8	43.6	-8.7	2.0	0.4	19.1	8.6	7.5	8.0	1.0
14. Other current expenditure 1)	0.2	0.7	-0.7	0.2	0.4	-0.4	0.5	-0.3	-0.3	1.9	-0.7	0.1	0.0	-0.1
15. Total current expenditure	17.3	14.7	15.4	4.9	9.9	7.4	9.1	7.3	6.3	18.5	12.2	0.7	0.5	2.8
16. Gross saving 1)	-1.1	-0.7	-1.1	1.6	-2.3	0.4	2.4	0.5	0.9	0.1	-0.6	-1.6	-0.4	0.5
17. Capital transfers received	14.5	-1092.7	-46.5	301.5	-49.9	34.6	27.8	-44.9	-36.9	-428.7	-14.2	66.8	27.5	44.2
18. Total revenue	:	9.7	13.1	7.5	5.4	8.1	15.7	10.1	10.6	20.3	11.3	-3.1	-0.1	5.6
19. Gross fixed capital formation	188.6	27.3	5.9	5.9	-11.0	2.6	19.7	58.6	15.1	30.8	40.3	19.6	2.5	7.0
20. Other capital expenditure 1)	1.1	-1.0	0.0	0.0	0.4	0.0	0.2	-0.7	-0.1	3.2	-3.4	0.1	0.0	0.0
21. Total expenditure	:	12.8	14.4	5.1	9.2	6.9	10.4	9.2	7.1	30.0	6.3	3.7	0.9	3.5
22. Tax burden	:	:	:	5.5	4.3	16.1	15.0	13.3	12.6	17.8	15.9	-3.2	-0.1	4.8
23. Net lending (+) or net borrowing (-) 1)	-4.0	-1.1	-0.5	1.0	-1.4	0.5	1.9	0.3	1.1	-2.9	1.8	-2.6	-0.4	0.8

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	-1.3	-0.2	0.3	-0.6	0.8	0.3	-1.6	-1.9	-3.0	-0.1	-1.8	0.8	1.2	0.4
2. Interest payments (% of GDP)	4.3	3.8	4.0	3.3	2.3	2.0	1.8	1.7	1.4	1.0	0.8	0.8	0.9	0.9
3. Implicit interest rate 2)	5.2	5.0	5.7	5.0	3.7	4.0	4.4	4.9	5.5	5.2	5.4	5.7	5.8	5.9
4. Nominal GDP growth rate	28.6	6.1	12.5	11.1	9.1	6.9	12.1	10.2	15.3	14.5	18.1	-2.1	0.8	5.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	-1.3	-0.2	0.3	-0.6	0.8	0.3	-1.6	-1.9	-3.0	-0.1	-1.8	0.8	1.2	0.4
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	-2.8	0.3	-0.1	-0.9
7. Stock-flow adjustment 3)	-0.8	4.5	3.4	1.0	-8.9	-4.6	-1.5	-3.3	0.4	-1.5	0.5	0.0	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-5.5	-3.9	-3.7	-4.0	-1.5	-1.7	-3.4	-3.6	-4.4	-1.1	-2.7	0.0	0.3	-0.5
9. Snow-ball effect	-19.1	-0.8	-4.7	-4.1	-3.3	-1.4	-3.2	-1.8	-2.5	-1.8	-1.9	1.1	0.7	0.0
10. Stock-flow adjustment 3)	-0.8	4.5	3.4	1.0	-8.9	-4.6	-1.5	-3.3	0.4	-1.5	0.5	0.0	0.0	0.0

(% 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	-4.1	1.1	1.0	-0.5
12. Level of gross debt (end of year)	79.6	79.3	74.3	67.3	53.6	45.9	37.9	29.2	22.7	18.2	14.1	15.1	16.2	15.7

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)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	180	240	248	258	267	285	325	342	352	394	406	400	428	441
2. Current taxes on income and wealth	140	176	181	207	224	247	270	273	295	334	317	285	288	302
3. Social contributions	211	293	312	335	367	389	453	482	525	577	599	551	573	591
4. Of which actual social contributions	211	293	312	335	367	389	452	482	524	576	599	551	573	590
5. Other current revenue	21	35	31	42	46	46	51	47	51	52	53	55	60	64
6. Total current revenue	594	800	830	905	971	1043	1177	1225	1305	1453	1477	1399	1454	1505
7. Government consumption expenditure	306	441	461	497	549	603	622	658	687	718	753	768	776	799
8. Of which compensation of employees	108	151	155	173	192	214	222	238	252	269	280	288	279	293
9. Collective consumption	146	217	232	242	271	306	297	330	342	355	374	379	383	393
10. Social transfers in kind	160	223	229	255	278	298	325	329	345	363	380	388	393	407
11. Social transfers other than in kind	158	244	264	280	305	316	362	376	405	454	471	502	512	537
12. Interest	15	21	18	24	31	30	33	35	36	41	41	51	57	61
13. Subsidies	42	61	61	65	57	68	59	55	61	62	64	64	61	63
14. Other current expenditure	15	14	21	18	22	33	34	43	47	54	60	68	70	75
15. Total current expenditure	509	736	778	841	922	1007	1065	1120	1187	1285	1344	1409	1423	1483
16. Gross saving	85	65	52	63	49	36	112	105	118	168	133	-9	31	22
17. Capital transfers received	8	2	4	7	4	6	10	11	20	28	31	34	37	41
18. Total revenue	602	802	834	911	974	1049	1188	1236	1325	1481	1508	1433	1491	1545
19. Gross fixed capital formation	77	68	79	83	95	117	136	147	161	166	183	192	197	206
20. Other capital expenditure	213	76	58	118	124	96	70	76	61	54	58	68	70	73
21. Total expenditure	799	880	915	1043	1141	1220	1271	1342	1410	1505	1585	1669	1690	1761
22. Tax burden	531	709	741	800	860	924	1054	1109	1183	1317	1334	1249	1303	1348
23. Net lending (+) or net borrowing (-)	-197	-77	-81	-132	-167	-171	-83	-107	-85	-24	-77	-236	-200	-216

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.3	11.5	11.3	11.0	10.8	11.1	11.6	11.5	10.9	11.2	11.0	11.2	11.8	11.7
2. Current taxes on income and wealth	9.6	8.5	8.3	8.8	9.1	9.6	9.6	9.2	9.2	9.4	8.6	8.0	7.9	8.0
3. Social contributions	14.4	14.1	14.2	14.2	14.9	15.1	16.1	16.2	16.3	16.3	16.2	15.5	15.8	15.6
4. Of which actual social contributions	14.4	14.1	14.2	14.2	14.9	15.1	16.1	16.1	16.3	16.3	16.2	15.5	15.8	15.6
5. Other current revenue	1.4	1.7	1.4	1.8	1.9	1.8	1.8	1.6	1.6	1.5	1.4	1.5	1.6	1.7
6. Total current revenue	40.5	38.5	37.9	38.5	39.4	40.5	41.8	41.1	40.5	41.1	40.0	39.3	40.0	39.8
7. Government consumption expenditure	20.9	21.2	21.1	21.1	22.3	23.4	22.1	22.1	21.3	20.3	20.4	21.6	21.4	21.1
8. Of which compensation of employees	7.3	7.3	7.1	7.4	7.8	8.3	7.9	8.0	7.8	7.6	7.6	8.1	7.7	7.7
9. Collective consumption	10.0	10.4	10.6	10.3	11.0	11.9	10.5	11.0	10.6	10.0	10.1	10.7	10.5	10.4
10. Social transfers in kind	10.9	10.7	10.5	10.8	11.3	11.5	11.5	11.0	10.7	10.3	10.3	10.9	10.8	10.8
11. Social transfers other than in kind	10.7	11.7	12.1	11.9	12.4	12.2	12.9	12.6	12.6	12.8	12.8	14.1	14.1	14.2
12. Interest	1.0	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.2	1.1	1.4	1.6	1.6
13. Subsidies	2.9	2.9	2.8	2.8	2.3	2.6	2.1	1.8	1.9	1.8	1.7	1.8	1.7	1.7
14. Other current expenditure	1.0	0.7	1.0	0.8	0.9	1.3	1.2	1.4	1.5	1.5	1.6	1.9	1.9	2.0
15. Total current expenditure	34.7	35.4	35.6	35.8	37.4	39.1	37.8	37.5	36.8	36.3	36.4	39.6	39.2	39.2
16. Gross saving	5.8	3.1	2.4	2.7	2.0	1.4	4.0	3.5	3.7	4.7	3.6	-0.3	0.8	0.6
17. Capital transfers received	0.5	0.1	0.2	0.3	0.2	0.3	0.4	0.4	0.6	0.8	0.8	0.9	1.0	1.1
18. Total revenue	41.0	38.6	38.1	38.7	39.5	40.7	42.2	41.4	41.1	41.9	40.9	40.3	41.0	40.9
19. Gross fixed capital formation	5.3	3.3	3.6	3.5	3.9	4.5	4.8	4.9	5.0	4.7	5.0	5.4	5.4	5.4
20. Other capital expenditure	14.5	3.7	2.6	5.0	5.1	3.7	2.5	2.6	1.9	1.5	1.6	1.9	1.9	1.9
21. Total expenditure	54.5	42.3	41.8	44.4	46.3	47.3	45.2	45.0	43.8	42.6	43.0	46.9	46.5	46.6
22. Tax burden	36.2	34.1	33.9	34.0	34.9	35.8	37.5	37.2	36.7	37.3	36.2	35.1	35.9	35.6
23. Net lending (+) or net borrowing (-)	-13.4	-3.7	-3.7	-5.6	-6.8	-6.6	-3.0	-3.6	-2.6	-0.7	-2.1	-6.6	-5.5	-5.7

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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.3	9.8	3.2	4.1	3.4	7.0	14.0	5.2	2.9	11.9	2.9	-1.4	7.0	3.0
2. Current taxes on income and wealth	0.1	6.3	3.1	14.0	8.3	10.5	9.1	1.3	8.0	13.1	-5.1	-10.0	1.0	5.0
3. Social contributions	13.5	3.9	6.6	7.4	9.7	5.8	16.4	6.5	8.8	9.9	3.9	-8.0	4.0	3.0
4. Of which actual social contributions	13.6	3.9	6.5	7.5	9.7	5.8	16.4	6.5	8.9	9.9	3.9	-8.0	4.0	3.0
5. Other current revenue	29.0	-0.9	-11.9	36.3	10.3	-0.9	12.1	-8.2	7.6	3.1	0.9	4.2	8.4	7.2
6. Total current revenue	10.7	5.4	3.8	9.0	7.3	7.4	12.9	4.1	6.5	11.3	1.7	-5.3	3.9	3.5
7. Government consumption expenditure	11.1	10.2	4.6	7.8	10.6	9.8	3.1	5.9	4.3	4.5	4.9	1.9	1.1	3.0
8. Of which compensation of employees	17.6	12.1	2.2	11.8	10.8	11.8	3.7	7.1	6.1	6.4	4.2	3.0	-3.3	5.1
9. Collective consumption	7.2	16.0	6.8	4.2	12.2	12.7	-3.0	11.2	3.8	3.8	5.2	1.5	1.0	2.5
10. Social transfers in kind	14.7	5.2	2.5	11.4	9.2	6.9	9.2	1.1	4.9	5.3	4.5	2.3	1.2	3.5
11. Social transfers other than in kind	16.3	8.0	8.3	6.3	8.8	3.4	14.7	4.0	7.6	12.0	3.8	6.5	2.0	5.0
12. Interest	34.4	-8.4	-13.3	29.5	28.3	-2.3	10.9	4.4	4.1	13.9	1.2	22.2	12.0	8.0
13. Subsidies	-3.3	5.5	-0.2	7.3	-13.5	20.6	-13.5	-7.2	12.2	1.8	2.0	0.1	-4.5	4.1
14. Other current expenditure 1)	0.4	-0.1	0.3	-0.2	0.1	0.4	-0.1	0.2	0.0	0.0	0.1	0.3	0.0	0.0
15. Total current expenditure	13.6	8.6	5.8	8.1	9.5	9.3	5.7	5.2	6.0	8.2	4.6	4.8	1.0	4.2
16. Gross saving 1)	-1.1	-1.0	-0.7	0.3	-0.7	-0.6	2.6	-0.5	0.1	1.1	-1.1	-3.9	1.1	-0.3
17. Capital transfers received	-59.3	-5.9	80.6	86.2	-44.1	72.5	62.4	2.2	87.7	41.3	7.2	9.9	9.9	9.9
18. Total revenue	9.8	5.3	3.9	9.3	6.9	7.7	13.2	4.0	7.2	11.8	1.8	-5.0	4.0	3.7
19. Gross fixed capital formation	-0.5	-19.2	16.9	5.4	14.2	23.1	16.4	7.4	10.2	3.0	10.1	5.0	2.7	4.3
20. Other capital expenditure 1)	-10.8	-1.4	-1.0	2.4	0.0	-1.3	-1.2	0.1	-0.6	-0.4	0.1	0.3	0.0	0.0
21. Total expenditure	-10.3	2.1	4.1	14.0	9.4	6.9	4.2	5.6	5.0	6.7	5.3	5.3	1.3	4.2
22. Tax burden	9.9	6.4	4.5	7.9	7.4	7.4	14.1	5.2	6.7	11.3	1.3	-6.4	4.3	3.5
23. Net lending (+) or net borrowing (-) 1)	10.1	1.3	0.0	-1.9	-1.2	0.1	3.7	-0.6	0.9	2.0	-1.4	-4.5	1.1	-0.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.0	3.7	3.7	5.6	6.8	6.6	3.0	3.6	2.6	0.7	2.1	6.6	5.5	5.7
2. Interest payments (% of GDP)	1.2	1.0	0.8	1.0	1.2	1.2	1.2	1.2	1.1	1.2	1.1	1.4	1.6	1.6
3. Implicit interest rate 2)	9.8	7.1	5.4	5.9	5.2	4.2	4.3	4.0	4.1	4.3	4.0	4.6	4.4	4.1
4. Nominal GDP growth rate	10.2	4.2	5.2	7.4	4.8	4.6	9.2	6.0	8.0	9.7	4.3	-3.6	2.2	4.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.0	3.7	3.7	5.6	6.8	6.6	3.0	3.6	2.6	0.7	2.1	6.6	5.5	5.7
6. Contribution of nominal GDP growth	-1.2	-0.6	-0.8	-1.3	-1.1	-1.2	-2.5	-1.7	-2.2	-2.6	-1.2	1.1	-0.8	-1.6
7. Stock-flow adjustment 3)	-1.9	-1.8	-0.8	2.3	-2.3	-3.8	-0.1	-2.6	-0.7	1.5	0.1	-1.2	-0.6	-0.8

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	3.9	2.7	2.9	4.6	5.5	5.5	1.8	2.4	1.5	-0.5	1.0	5.2	3.9	4.1
9. Snow-ball effect	-0.1	0.4	0.0	-0.3	0.1	-0.1	-1.4	-0.6	-1.1	-1.4	-0.1	2.5	0.8	0.0
10. Stock-flow adjustment 3)	-1.9	-1.8	-0.8	2.3	-2.3	-3.8	-0.1	-2.6	-0.7	1.5	0.1	-1.2	-0.6	-0.8

(% of GDP)

11. Change in gross debt 5)	1.9	1.3	2.2	6.6	3.4	1.6	0.3	-0.7	-0.2	-0.5	1.0	6.6	4.1	3.4
12. Level of gross debt (end of year)	15.0	16.4	18.5	25.1	28.5	30.1	30.4	29.7	29.4	29.0	30.0	36.5	40.6	44.0

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	24	33	68	110	138	171	220	274	291	300	297	288	301	314
2. Current taxes on income and wealth	32	53	97	176	243	313	392	490	496	499	517	471	461	484
3. Social contributions	3	3	7	18	14	21	34	31	32	32	32	32	33	33
4. Of which actual social contributions	2	1	3	12	8	11	24	18	18	17	17	18	18	18
5. Other current revenue	3	6	16	32	36	32	32	42	45	46	53	52	52	53
6. Total current revenue	64	99	196	348	454	569	715	883	911	925	948	888	893	933
7. Government consumption expenditure	30	57	105	164	211	257	325	403	423	439	463	491	503	516
8. Of which compensation of employees	20	38	70	110	146	175	221	267	278	285	298	309	318	325
9. Collective consumption	10	17	34	51	72	84	103	120	125	130	132	138	143	148
10. Social transfers in kind	20	39	71	113	139	174	222	283	298	309	331	353	360	367
11. Social transfers other than in kind	15	29	62	100	143	199	210	251	251	253	258	274	291	297
12. Interest	2	3	15	61	60	60	46	28	26	26	25	25	26	26
13. Subsidies	4	3	6	10	18	28	31	36	36	38	38	37	38	38
14. Other current expenditure	1	3	7	13	15	26	38	43	46	47	48	48	49	49
15. Total current expenditure	52	94	193	345	450	579	664	780	802	824	852	891	924	944
16. Gross saving	13	5	3	3	4	-10	52	103	110	101	96	-3	-30	-11
17. Capital transfers received	0	1	2	3	5	6	7	10	11	10	10	13	13	13
18. Total revenue	65	100	198	351	459	575	723	893	923	936	958	901	906	947
19. Gross fixed capital formation	6	8	12	13	14	18	22	27	32	29	31	37	43	41
20. Other capital expenditure	1	2	2	2	6	7	7	5	5	7	16	7	22	22
21. Total expenditure	58	103	207	360	470	604	692	813	839	860	900	934	989	1007
22. Tax burden	57	88	170	301	392	498	639	786	809	822	838	783	786	823
23. Net lending (+) or net borrowing (-)	7	-3	-9	-9	-11	-29	31	81	85	77	59	-33	-82	-61

1) Changes in GDP ratios.

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))

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.4	14.3	17.4	16.9	16.4	16.8	17.0	17.7	17.9	17.8	17.2	17.3	17.5	17.6
2. Current taxes on income and wealth	23.5	23.4	24.6	27.2	28.9	30.7	30.3	31.7	30.4	29.6	29.8	28.2	26.9	27.1
3. Social contributions	2.4	1.5	1.8	2.8	1.7	2.1	2.6	2.0	1.9	1.9	1.8	1.9	1.9	1.9
4. Of which actual social contributions	1.6	0.6	0.8	1.8	1.0	1.1	1.8	1.2	1.1	1.0	1.0	1.1	1.0	1.0
5. Other current revenue	2.3	2.8	4.1	4.9	4.2	3.2	2.5	2.7	2.8	2.7	3.0	3.1	3.0	3.0
6. Total current revenue	46.8	43.6	49.8	53.6	54.0	55.8	55.3	57.2	56.0	54.8	54.7	53.2	52.1	52.3
7. Government consumption expenditure	21.8	24.9	26.8	25.3	25.1	25.2	25.1	26.0	25.9	26.0	26.7	29.4	29.3	28.9
8. Of which compensation of employees	14.3	16.9	17.7	17.0	17.3	17.2	17.1	17.3	17.1	16.9	17.2	18.5	18.5	18.2
9. Collective consumption	7.2	7.6	8.6	7.9	8.6	8.2	8.0	7.8	7.6	7.7	7.6	8.3	8.4	8.3
10. Social transfers in kind	14.6	17.2	18.2	17.5	16.5	17.0	17.2	18.3	18.3	18.3	19.1	21.1	21.0	20.6
11. Social transfers other than in kind	10.8	12.9	15.7	15.5	17.0	19.5	16.2	16.3	15.4	15.0	14.9	16.4	17.0	16.6
12. Interest	1.3	1.1	3.7	9.3	7.1	5.9	3.6	1.8	1.6	1.5	1.4	1.5	1.5	1.5
13. Subsidies	3.2	1.5	1.6	1.6	2.2	2.7	2.4	2.3	2.2	2.3	2.2	2.2	2.2	2.2
14. Other current expenditure	0.7	1.1	1.7	2.0	1.8	2.6	2.9	2.8	2.8	2.8	2.7	2.9	2.8	2.7
15. Total current expenditure	37.5	41.2	49.1	53.2	53.5	56.8	51.3	50.5	49.2	48.8	49.2	53.3	53.8	52.9
16. Gross saving	9.3	2.4	0.7	0.4	0.5	-1.0	4.0	6.7	6.7	6.0	5.5	-0.2	-1.8	-0.6
17. Capital transfers received	0.3	0.4	0.6	0.5	0.6	0.5	0.5	0.6	0.7	0.6	0.6	0.8	0.8	0.8
18. Total revenue	47.1	44.1	50.3	54.1	54.6	56.4	55.8	57.8	56.6	55.4	55.3	53.9	52.8	53.0
19. Gross fixed capital formation	4.2	3.4	3.1	2.0	1.7	1.8	1.7	1.8	1.9	1.7	1.8	2.2	2.5	2.3
20. Other capital expenditure	0.4	0.7	0.5	0.3	0.7	0.7	0.5	0.3	0.3	0.4	0.9	0.4	1.3	1.2
21. Total expenditure	42.2	45.3	52.7	55.5	55.9	59.3	53.5	52.6	51.5	50.9	51.9	55.9	57.6	56.4
22. Tax burden	41.7	38.7	43.3	46.5	46.6	48.8	49.4	50.9	49.7	48.7	48.3	46.9	45.8	46.1
23. Net lending (+) or net borrowing (-)	5.0	-1.2	-2.3	-1.4	-1.3	-2.9	2.4	5.2	5.2	4.5	3.4	-2.0	-4.8	-3.4

Table 21C

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

Denmark

(DKK; annual percentage changes unless otherwise stated)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	:	9.2	6.2	9.9	0.7	4.1	0.3	7.3	6.3	3.1	-1.0	-3.0	4.2	4.6
2. Current taxes on income and wealth	:	-2.2	12.6	13.1	2.8	4.9	7.1	10.9	1.1	0.7	3.6	-8.9	-2.0	5.0
3. Social contributions	:	14.7	22.4	8.1	-16.7	-1.9	13.8	2.1	0.7	0.0	0.7	1.0	1.5	1.5
4. Of which actual social contributions	:	10.8	30.5	9.9	-23.7	3.7	17.4	0.3	-1.0	-0.8	-0.2	1.0	1.5	1.5
5. Other current revenue	:	25.3	20.9	2.7	-12.4	-10.9	3.6	-3.7	8.5	1.9	14.6	-1.1	-0.3	2.7
6. Total current revenue	:	4.0	11.2	10.2	0.4	3.3	4.9	8.3	3.2	1.5	2.5	-6.3	0.6	4.5
7. Government consumption expenditure	:	17.3	14.7	6.0	3.2	3.1	4.1	3.5	5.0	3.9	5.5	6.0	2.5	2.5
8. Of which compensation of employees	:	20.2	12.7	5.2	2.9	3.8	4.2	2.4	4.0	2.3	4.8	3.6	2.7	2.3
9. Collective consumption	:	11.3	17.0	5.0	11.0	0.3	3.4	2.5	3.8	4.3	1.7	4.8	3.6	3.5
10. Social transfers in kind	:	20.2	13.6	6.4	-0.4	4.6	4.4	3.9	5.5	3.7	7.1	6.5	2.0	2.1
11. Social transfers other than in kind	:	23.2	16.1	3.7	1.5	1.7	2.7	1.6	-0.1	0.9	2.2	6.0	6.2	2.2
12. Interest	:	9.8	20.9	12.0	4.9	0.6	-5.9	-16.2	-7.8	-0.8	-5.7	2.0	2.9	2.0
13. Subsidies	:	-23.3	30.6	1.9	7.7	1.4	0.0	5.9	1.6	5.7	-0.2	-3.6	2.8	1.5
14. Other current expenditure 1)	:	0.2	0.0	0.1	-0.2	0.1	0.0	-0.1	0.0	0.0	0.0	0.1	0.0	-0.1
15. Total current expenditure	:	16.9	15.5	6.0	2.9	2.8	2.9	2.2	2.7	2.8	3.5	4.5	3.7	2.2
16. Gross saving 1)	:	-5.1	-1.8	2.1	-1.4	0.3	0.9	3.1	0.1	-0.7	-0.5	-5.7	-1.6	1.2
17. Capital transfers received	:	27.5	13.9	106.6	98.0	36.2	3.9	-18.2	13.6	-8.6	1.1	23.0	2.4	2.4
18. Total revenue	:	4.2	11.2	10.7	1.0	3.5	4.9	8.0	3.3	1.4	2.4	-6.0	0.6	4.5
19. Gross fixed capital formation	:	11.9	-1.9	16.8	-4.2	1.9	7.1	0.4	16.0	-7.1	6.3	17.1	17.6	-4.3
20. Other capital expenditure 1)	:	-0.1	0.2	0.0	0.7	0.0	0.0	-0.1	0.0	0.1	0.5	-0.5	0.9	0.0
21. Total expenditure	:	16.2	14.7	6.4	3.9	2.8	3.1	2.0	3.2	2.5	4.6	3.9	5.8	1.9
22. Tax burden	:	1.9	10.3	11.9	0.8	4.6	5.1	9.3	2.9	1.6	1.9	-6.5	0.4	4.8
23. Net lending (+) or net borrowing (-) 1)	:	-4.9	-1.6	2.2	-1.6	0.4	0.9	3.2	0.0	-0.7	-1.2	-5.4	-2.8	1.4

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	2.9	-1.5	-2.4	-1.5	-0.3	-0.1	-2.0	-5.2	-5.2	-4.5	-3.4	2.0	4.8	3.4
2. Interest payments (% of GDP)	5.9	4.0	3.6	3.3	3.0	2.6	2.3	1.8	1.6	1.5	1.4	1.5	1.5	1.5
3. Implicit interest rate 2)	8.1	6.9	6.6	6.6	6.5	5.7	5.3	4.4	4.6	5.1	5.4	4.3	4.6	4.3
4. Nominal GDP growth rate	4.4	4.3	6.6	3.2	2.8	2.0	4.7	5.4	5.4	3.6	2.7	-3.6	2.7	4.1

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	2.9	-1.5	-2.4	-1.5	-0.3	-0.1	-2.0	-5.2	-5.2	-4.5	-3.4	2.0	4.8	3.4
6. Contribution of nominal GDP growth	-3.2	-2.5	-3.6	-1.6	-1.3	-0.9	-2.0	-2.3	-1.9	-1.1	-0.7	1.3	-0.9	-1.4
7. Stock-flow adjustment 3)	-3.7	0.6	0.3	-1.2	1.0	0.0	2.7	0.1	1.3	1.2	10.7	-3.0	-2.3	-2.2

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-3.1	-5.5	-5.9	-4.8	-3.3	-2.7	-4.3	-7.1	-6.8	-6.1	-4.8	0.5	3.3	1.9
9. Snow-ball effect	2.7	1.5	0.0	1.7	1.7	1.7	0.3	-0.4	-0.3	0.4	0.7	2.7	0.6	0.1
10. Stock-flow adjustment 3)	-3.7	0.6	0.3	-1.2	1.0	0.0	2.7	0.1	1.3	1.2	10.7	-3.0	-2.3	-2.2

(% of GDP)

11. Change in gross debt 5)	-4.0	-3.4	-5.7	-4.3	-0.6	-1.0	-1.4	-7.4	-5.8	-4.4	6.6	0.2	1.6	-0.2
12. Level of gross debt (end of year)	72.5	57.4	51.7	47.4	46.8	45.8	44.5	37.1	31.3	26.8	33.5	33.7	35.3	35.2

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 22A

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

Estonia

(Mrd EEK)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.7	9.8	11.9	13.5	15.2	16.6	18.3	22.8	27.6	33.0	30.5	29.7	30.4	32.0
2. Current taxes on income and wealth	4.7	8.2	7.5	7.9	9.2	11.0	12.0	12.2	14.8	18.7	20.0	15.9	16.6	17.5
3. Social contributions	5.3	9.3	10.6	11.7	13.4	14.6	15.8	18.1	21.4	26.6	29.9	28.5	29.1	29.1
4. Of which actual social contributions	5.3	9.3	10.5	11.6	13.4	14.4	15.7	17.9	21.2	26.3	29.6	28.2	28.8	28.8
5. Other current revenue	0.8	1.1	1.9	2.1	2.5	3.5	3.5	3.6	4.8	6.0	6.1	8.7	6.9	6.3
6. Total current revenue	18.2	30.5	34.2	37.7	43.5	49.2	53.5	61.0	73.5	89.6	92.2	87.8	88.0	90.7
7. Government consumption expenditure	11.0	18.4	19.0	20.5	22.4	25.0	26.7	30.1	33.9	41.2	48.8	45.9	43.1	44.5
8. Of which compensation of employees	5.1	9.9	10.4	11.1	12.5	13.9	15.4	17.3	19.4	23.9	28.6	27.3	26.3	27.1
9. Collective consumption	4.2	8.3	8.8	9.4	10.3	11.8	12.0	13.6	15.2	18.8	22.1	20.3	18.3	18.4
10. Social transfers in kind	6.8	10.1	10.3	11.1	12.1	13.1	14.7	16.5	18.7	22.4	26.7	25.6	24.8	26.1
11. Social transfers other than in kind	4.1	8.8	9.1	9.9	10.8	12.0	14.0	15.6	18.2	21.4	26.8	29.9	29.6	29.6
12. Interest	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.8	1.1	1.5
13. Subsidies	0.4	1.0	1.1	1.1	1.2	1.2	1.2	1.3	2.0	2.2	2.6	2.2	2.3	2.3
14. Other current expenditure	0.2	0.7	0.5	0.6	0.8	1.1	2.0	2.8	3.6	3.9	3.8	3.5	3.7	3.7
15. Total current expenditure	15.6	29.7	30.8	33.1	36.6	41.1	45.7	51.8	59.8	70.5	83.9	83.5	81.4	83.8
16. Gross saving	2.6	0.8	3.4	4.6	6.9	8.2	7.8	9.2	13.6	19.0	8.3	4.3	6.6	6.9
17. Capital transfers received	0.2	0.3	0.4	0.2	0.4	0.6	0.5	0.6	1.6	1.9	1.1	2.9	3.2	3.8
18. Total revenue	18.3	30.8	34.6	37.9	43.8	49.8	54.0	61.6	75.1	91.5	93.3	90.7	91.2	94.5
19. Gross fixed capital formation	2.2	3.6	3.6	4.5	6.5	6.0	5.7	6.9	9.8	12.7	13.4	13.5	15.1	16.0
20. Other capital expenditure	0.1	0.4	0.4	0.4	0.5	0.5	0.0	0.1	0.7	1.8	2.9	0.2	1.3	1.3
21. Total expenditure	17.9	33.7	34.8	38.0	43.5	47.5	51.5	58.8	70.4	85.0	100.2	97.2	97.9	101.1
22. Tax burden	15.7	27.3	29.8	32.8	37.8	42.0	47.4	52.6	64.3	79.0	80.9	74.4	76.4	79.0
23. Net lending (+) or net borrowing (-)	0.5	-2.9	-0.2	-0.1	0.3	2.3	2.5	2.8	4.7	6.4	-6.9	-6.4	-6.7	-6.6

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.1	11.7	12.3	12.3	12.5	12.1	12.1	13.1	13.3	13.5	12.1	13.7	14.5	14.4
2. Current taxes on income and wealth	10.9	9.8	7.7	7.2	7.5	8.0	7.9	7.0	7.2	7.7	7.9	7.4	7.9	7.8
3. Social contributions	12.3	11.1	11.0	10.7	11.0	10.7	10.4	10.4	10.3	10.9	11.9	13.1	13.9	13.1
4. Of which actual social contributions	12.3	11.1	10.9	10.7	11.0	10.6	10.4	10.3	10.2	10.8	11.8	13.0	13.7	12.9
5. Other current revenue	1.7	1.3	1.9	2.0	2.1	2.6	2.3	2.1	2.3	2.5	2.4	4.0	3.3	2.8
6. Total current revenue	41.9	36.4	35.5	34.6	35.7	36.1	35.3	34.9	35.5	36.6	36.7	40.5	41.9	40.7
7. Government consumption expenditure	25.5	22.0	19.8	18.8	18.4	18.3	17.6	17.2	16.4	16.9	19.4	21.2	20.6	20.0
8. Of which compensation of employees	11.8	11.8	10.8	10.2	10.3	10.2	10.2	9.9	9.4	9.8	11.4	12.6	12.5	12.1
9. Collective consumption	9.7	9.9	9.1	8.7	8.5	8.7	7.9	7.8	7.3	7.7	8.8	9.4	8.7	8.3
10. Social transfers in kind	15.8	12.1	10.6	10.1	9.9	9.6	9.7	9.4	9.0	9.2	10.6	11.8	11.8	11.7
11. Social transfers other than in kind	9.5	10.5	9.5	9.1	8.9	8.8	9.2	8.9	8.8	8.8	10.6	13.8	14.1	13.3
12. Interest	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.5	0.7
13. Subsidies	0.8	1.2	1.1	1.0	1.0	0.9	0.8	0.7	1.0	0.9	1.0	1.0	1.1	1.0
14. Other current expenditure	0.6	0.8	0.6	0.6	0.6	0.8	1.3	1.6	1.8	1.6	1.5	1.6	1.8	1.7
15. Total current expenditure	36.0	35.5	32.0	30.3	30.1	30.1	30.2	29.6	28.9	28.9	33.4	38.5	38.8	37.6
16. Gross saving	5.9	0.9	3.5	4.3	5.7	6.0	5.1	5.3	6.6	7.8	3.3	2.0	3.1	3.1
17. Capital transfers received	0.4	0.3	0.4	0.2	0.3	0.4	0.3	0.3	0.8	0.8	0.4	1.4	1.5	1.7
18. Total revenue	42.4	36.7	35.9	34.7	36.0	36.5	35.6	35.2	36.3	37.4	37.1	41.9	43.5	42.4
19. Gross fixed capital formation	5.1	4.2	3.7	4.1	5.3	4.4	3.8	4.0	4.7	5.2	5.3	6.2	7.2	7.2
20. Other capital expenditure	0.2	0.4	0.4	0.4	0.4	0.4	0.0	0.0	0.3	0.7	1.2	0.1	0.6	0.6
21. Total expenditure	41.3	40.1	36.1	34.8	35.8	34.8	34.0	33.6	34.0	34.8	39.9	44.8	46.7	45.4
22. Tax burden	36.3	32.5	31.0	30.0	31.0	30.8	31.3	30.1	31.0	32.3	32.2	34.3	36.4	35.4
23. Net lending (+) or net borrowing (-)	1.1	-3.5	-0.2	-0.1	0.3	1.7	1.6	1.6	2.3	2.6	-2.7	-3.0	-3.2	-3.0

Table 22C

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

Estonia

(EEK; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	34.2	-0.1	21.0	13.4	13.0	8.8	10.3	25.1	20.7	19.8	-7.8	-2.4	2.2	5.4
2. Current taxes on income and wealth	11.7	0.3	-8.8	5.3	16.6	19.7	9.7	1.6	21.0	26.5	6.7	-20.2	4.2	5.1
3. Social contributions	24.6	5.4	13.5	10.4	15.2	8.3	8.7	14.5	18.0	24.4	12.5	-4.8	2.2	0.1
4. Of which actual social contributions	24.4	5.3	13.5	10.4	14.8	8.1	8.6	14.4	18.0	24.4	12.3	-4.8	2.2	0.1
5. Other current revenue	-2.3	-12.9	65.6	14.4	18.8	39.0	0.1	1.9	33.3	25.7	1.7	41.6	-21.0	-8.3
6. Total current revenue	21.7	1.6	12.1	10.3	15.3	13.2	8.7	14.1	20.4	21.9	3.0	-4.8	0.3	3.1
7. Government consumption expenditure	19.3	12.8	3.3	7.7	9.3	11.4	7.1	12.5	12.6	21.7	18.4	-5.9	-6.1	3.2
8. Of which compensation of employees	25.1	19.9	5.4	6.7	12.4	11.4	10.9	12.1	12.5	22.9	19.9	-4.6	-3.7	3.0
9. Collective consumption	24.4	14.4	5.9	7.5	9.2	14.6	1.5	13.2	12.0	23.7	17.5	-8.0	-10.0	0.5
10. Social transfers in kind	16.2	11.6	1.2	7.9	9.3	8.7	12.1	12.0	13.0	20.2	19.1	-4.2	-2.9	5.2
11. Social transfers other than in kind	36.2	16.1	3.7	8.2	9.1	11.6	15.9	12.1	16.4	17.6	25.0	11.8	-0.9	-0.3
12. Interest	0.6	-43.2	-17.7	-19.6	60.0	11.3	20.7	0.0	4.7	16.4	23.2	54.4	40.3	29.7
13. Subsidies	36.2	-8.2	6.8	6.7	6.0	-1.3	2.3	8.0	53.0	9.5	17.6	-13.4	2.0	0.0
14. Other current expenditure 1)	0.2	0.1	-0.2	0.0	0.1	0.2	0.5	0.3	0.1	-0.2	-0.1	0.1	0.1	-0.1
15. Total current expenditure	26.3	12.8	3.6	7.4	10.6	12.2	11.3	13.3	15.5	17.9	19.0	-0.5	-2.5	2.9
16. Gross saving 1)	-1.7	-3.7	2.6	0.7	1.4	0.3	-0.8	0.1	1.3	1.2	-4.5	-1.3	1.1	0.0
17. Capital transfers received	-12.7	-14.6	55.3	-57.2	115.2	56.8	-10.1	15.8	180.2	15.2	-42.4	170.0	9.9	18.0
18. Total revenue	21.4	1.4	12.5	9.5	15.7	13.5	8.5	14.1	21.9	21.8	2.0	-2.8	0.6	3.6
19. Gross fixed capital formation	15.4	-6.9	0.9	24.3	44.6	-7.7	-3.6	20.6	41.7	29.8	5.1	1.0	11.9	6.0
20. Other capital expenditure 1)	0.2	-0.4	0.0	-0.1	0.0	0.0	-0.3	0.0	0.3	0.4	0.4	-1.1	0.6	-0.1
21. Total expenditure	25.7	9.1	3.4	9.0	14.7	9.1	8.4	14.2	19.7	20.8	17.9	-3.1	0.8	3.3
22. Tax burden	24.2	1.8	9.4	9.8	15.3	11.1	13.0	11.0	22.1	23.0	2.4	-8.0	2.7	3.3
23. Net lending (+) or net borrowing (-) 1)	-1.4	-2.8	3.2	0.2	0.3	1.4	0.0	0.0	0.7	0.3	-5.4	-0.2	-0.2	0.2

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	0.7	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.3	-2.6	2.7	3.0	3.2	3.0
2. Interest payments (% of GDP)	0.5	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.5	0.7
3. Implicit interest rate 2)	9.9	5.6	4.0	3.2	4.9	4.2	4.6	4.5	4.5	4.5	5.6	6.9	7.0	6.4
4. Nominal GDP growth rate	12.3	6.5	15.0	13.2	11.6	12.1	11.1	15.5	18.3	18.1	2.9	-13.8	-3.2	6.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	0.7	3.5	0.2	0.1	-0.3	-1.7	-1.6	-1.6	-2.3	-2.6	2.7	3.0	3.2	3.0
6. Contribution of nominal GDP growth	-0.7	-0.3	-0.8	-0.6	-0.5	-0.6	-0.6	-0.7	-0.7	-0.7	-0.1	0.7	0.2	-0.6
7. Stock-flow adjustment 3)	-0.7	-2.6	-0.3	0.2	1.6	2.2	1.7	1.8	2.9	2.6	-1.8	-0.9	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.1	3.2	0.0	-0.1	-0.5	-1.9	-1.9	-1.8	-2.5	-2.8	2.5	2.6	2.6	2.3
9. Snow-ball effect	-0.1	0.0	-0.6	-0.4	-0.3	-0.4	-0.3	-0.5	-0.5	-0.5	0.1	1.1	0.8	0.0
10. Stock-flow adjustment 3)	-0.7	-2.6	-0.3	0.2	1.6	2.2	1.7	1.8	2.9	2.6	-1.8	-0.9	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	-0.7	0.5	-0.9	-0.3	0.8	-0.1	-0.5	-0.5	-0.1	-0.7	0.8	2.8	3.4	2.4
12. Level of gross debt (end of year)	5.5	6.0	5.1	4.8	5.6	5.5	5.0	4.6	4.5	3.8	4.6	7.4	10.9	13.2

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 23A

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

Latvia

(Mrd LVL)

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.018	0.368	0.586	0.615	0.647	0.773	0.870	1.121	1.430	1.806	1.750	1.341	1.165	1.145
2. Current taxes on income and wealth	0.017	0.186	0.346	0.394	0.449	0.483	0.588	0.715	0.949	1.357	1.571	0.974	0.801	0.800
3. Social contributions	0.015	0.314	0.479	0.488	0.544	0.579	0.661	0.779	1.007	1.322	1.400	1.217	1.114	1.125
4. Of which actual social contributions	0.015	0.313	0.470	0.481	0.534	0.567	0.648	0.760	0.979	1.286	1.330	1.162	1.067	1.078
5. Other current revenue	0.001	0.048	0.112	0.095	0.129	0.119	0.168	0.172	0.318	0.300	0.212	0.249	0.206	0.206
6. Total current revenue	:	0.963	1.609	1.689	1.907	2.114	2.547	3.083	4.090	5.138	5.348	4.163	3.668	3.654
7. Government consumption expenditure	0.015	0.594	0.988	1.068	1.208	1.371	1.451	1.581	1.855	2.575	3.208	2.744	2.265	2.107
8. Of which compensation of employees	0.007	0.292	0.513	0.534	0.603	0.685	0.781	0.910	1.122	1.574	1.947	1.655	1.340	1.246
9. Collective consumption	0.005	0.307	0.487	0.545	0.613	0.715	0.733	0.815	0.953	1.464	1.760	1.505	1.242	1.155
10. Social transfers in kind	0.010	0.287	0.501	0.523	0.595	0.657	0.718	0.766	0.902	1.111	1.448	1.239	1.022	0.951
11. Social transfers other than in kind	0.016	0.332	0.588	0.583	0.584	0.604	0.684	0.758	0.902	1.052	1.310	1.657	1.614	1.595
12. Interest	:	0.024	0.046	0.048	0.043	0.044	0.054	0.048	0.052	0.067	0.123	0.181	0.289	0.460
13. Subsidies	0.009	0.031	0.047	0.035	0.042	0.054	0.045	0.049	0.072	0.090	0.149	0.138	0.138	0.138
14. Other current expenditure	0.001	0.040	0.073	0.029	0.085	0.060	0.107	0.326	0.514	0.542	0.675	0.529	0.699	0.700
15. Total current expenditure	:	0.938	1.597	1.628	1.849	2.044	2.346	2.768	3.472	4.290	5.396	5.118	4.847	4.810
16. Gross saving	:	0.025	0.012	0.061	0.057	0.070	0.201	0.315	0.618	0.848	-0.048	-0.955	-1.180	-1.156
17. Capital transfers received	0.000	0.004	0.034	0.007	0.015	0.006	0.036	0.101	0.121	0.115	0.289	0.390	0.316	0.300
18. Total revenue	0.052	0.967	1.642	1.696	1.922	2.120	2.583	3.184	4.210	5.254	5.637	4.553	3.984	3.954
19. Gross fixed capital formation	0.003	0.050	0.063	0.058	0.073	0.152	0.231	0.280	0.515	0.837	0.782	0.475	0.471	0.471
20. Other capital expenditure	0.000	0.020	0.113	0.119	0.130	0.028	0.082	0.172	0.275	0.172	0.131	0.132	0.132	0.132
21. Total expenditure	:	1.008	1.774	1.805	2.053	2.224	2.660	3.220	4.262	5.298	6.309	5.725	5.450	5.412
22. Tax burden	0.051	0.867	1.402	1.490	1.630	1.823	2.121	2.628	3.400	4.503	4.711	3.515	3.069	3.057
23. Net lending (+) or net borrowing (-)	0.009	-0.041	-0.131	-0.109	-0.131	-0.103	-0.076	-0.035	-0.052	-0.045	-0.672	-1.172	-1.466	-1.459

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))**

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	11.4	14.1	12.3	11.8	11.2	12.1	11.7	12.4	12.8	12.2	10.8	10.3	9.8	9.5
2. Current taxes on income and wealth	10.9	7.1	7.3	7.6	7.8	7.6	7.9	7.9	8.5	9.2	9.7	7.5	6.7	6.7
3. Social contributions	9.2	12.0	10.1	9.4	9.5	9.1	8.9	8.6	9.0	8.9	8.6	9.3	9.3	9.4
4. Of which actual social contributions	9.2	12.0	9.9	9.2	9.3	8.9	8.7	8.4	8.8	8.7	8.2	8.9	9.0	9.0
5. Other current revenue	0.7	1.8	2.4	1.8	2.2	1.9	2.3	1.9	2.8	2.0	1.3	1.9	1.7	1.7
6. Total current revenue	:	36.8	33.9	32.4	33.1	33.1	34.3	34.0	36.6	34.8	32.9	31.9	30.8	30.4
7. Government consumption expenditure	9.2	22.7	20.8	20.5	21.0	21.4	19.5	17.4	16.6	17.4	19.7	21.0	19.0	17.6
8. Of which compensation of employees	4.1	11.2	10.8	10.2	10.5	10.7	10.5	10.0	10.0	10.6	12.0	12.7	11.2	10.4
9. Collective consumption	2.9	11.7	10.3	10.4	10.6	11.2	9.9	9.0	8.5	9.9	10.8	11.5	10.4	9.6
10. Social transfers in kind	6.2	11.0	10.5	10.0	10.3	10.3	9.7	8.5	8.1	7.5	8.9	9.5	8.6	7.9
11. Social transfers other than in kind	9.7	12.7	12.4	11.2	10.1	9.4	9.2	8.4	8.1	7.1	8.0	12.7	13.5	13.3
12. Interest	:	0.9	1.0	0.9	0.7	0.7	0.7	0.5	0.5	0.4	0.8	1.4	2.4	3.8
13. Subsidies	5.4	1.2	1.0	0.7	0.7	0.8	0.6	0.5	0.6	0.6	0.9	1.1	1.2	1.1
14. Other current expenditure	0.4	1.5	1.5	0.5	1.5	0.9	1.4	3.6	4.6	3.7	4.2	4.1	5.9	5.8
15. Total current expenditure	:	35.9	33.6	31.2	32.1	32.0	31.6	30.6	31.1	29.0	33.2	39.2	40.7	40.1
16. Gross saving	:	0.9	0.2	1.2	1.0	1.1	2.7	3.5	5.5	5.7	-0.3	-7.3	-9.9	-9.6
17. Capital transfers received	0.0	0.2	0.7	0.1	0.3	0.1	0.5	1.1	1.1	0.8	1.8	3.0	2.7	2.5
18. Total revenue	32.1	37.0	34.6	32.5	33.4	33.2	34.7	35.1	37.7	35.5	34.6	34.9	33.4	32.9
19. Gross fixed capital formation	1.7	1.9	1.3	1.1	1.3	2.4	3.1	3.1	4.6	5.7	4.8	3.6	3.9	3.9
20. Other capital expenditure	0.2	0.8	2.4	2.3	2.3	0.4	1.1	1.9	2.5	1.2	0.8	1.0	1.1	1.1
21. Total expenditure	:	38.6	37.3	34.6	35.6	34.8	35.8	35.5	38.2	35.8	38.8	43.8	45.7	45.1
22. Tax burden	31.4	33.2	29.5	28.5	28.3	28.5	28.5	29.0	30.4	30.5	28.9	26.9	25.7	25.5
23. Net lending (+) or net borrowing (-)	5.7	-1.6	-2.8	-2.1	-2.3	-1.6	-1.0	-0.4	-0.5	-0.3	-4.1	-9.0	-12.3	-12.2

Table 23C

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

Latvia

(LVL; annual percentage changes unless otherwise stated)

	1991	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	33.7	32.7	0.4	5.0	5.3	19.4	12.5	28.9	27.6	26.3	-3.1	-23.4	-13.1	-1.7
2. Current taxes on income and wealth	124.7	28.7	5.8	14.0	13.9	7.7	21.5	21.8	32.7	43.0	15.8	-38.0	-17.8	-0.1
3. Social contributions	474.0	19.2	3.0	1.9	11.5	6.5	14.1	17.9	29.2	31.3	5.9	-13.0	-8.5	1.0
4. Of which actual social contributions	474.0	19.6	3.5	2.2	11.1	6.1	14.3	17.4	28.8	31.4	3.4	-12.6	-8.2	1.0
5. Other current revenue	-61.0	-35.3	-16.5	-15.1	35.2	-7.8	41.4	2.5	85.2	-5.6	-29.4	17.4	-17.3	0.0
6. Total current revenue	:	16.3	1.5	5.0	12.9	10.9	20.5	21.0	32.7	25.6	4.1	-22.1	-11.9	-0.4
7. Government consumption expenditure	175.5	44.7	2.3	8.1	13.0	13.5	5.8	8.9	17.4	38.8	24.6	-14.5	-17.5	-7.0
8. Of which compensation of employees	225.9	34.5	6.9	4.2	12.9	13.5	14.0	16.6	23.3	40.2	23.7	-15.0	-19.0	-7.0
9. Collective consumption	261.8	87.7	-3.8	11.9	12.4	16.6	2.6	11.2	16.9	53.6	20.2	-14.5	-17.5	-7.0
10. Social transfers in kind	147.5	16.2	8.9	4.5	13.7	10.4	9.4	6.6	17.9	23.2	30.3	-14.5	-17.5	-7.0
11. Social transfers other than in kind	294.7	10.0	-7.7	-0.8	0.1	3.4	13.2	10.8	19.1	16.6	24.4	26.5	-2.6	-1.1
12. Interest	:	21.4	65.7	2.7	-10.8	3.7	23.5	-11.9	9.0	27.1	84.5	47.2	60.2	58.9
13. Subsidies	-9.2	187.7	-20.7	-27.0	22.6	26.1	-15.4	9.2	46.1	24.5	66.0	-7.5	0.0	0.0
14. Other current expenditure 1)	-1.9	1.2	0.0	-1.0	0.9	-0.5	0.5	2.2	1.0	-0.9	0.5	-0.1	1.8	0.0
15. Total current expenditure	:	21.0	0.0	1.9	13.6	10.5	14.8	18.0	25.4	23.6	25.8	-5.1	-5.3	-0.8
16. Gross saving 1)	:	-1.3	0.5	0.9	-0.2	0.1	1.6	0.8	2.1	0.2	-6.0	-7.0	-2.6	0.3
17. Capital transfers received	:	-65.3	3.5	-79.9	121.4	-58.3	477.0	181.8	19.2	-4.5	150.7	35.1	-19.0	-5.1
18. Total revenue	92.0	15.1	1.5	3.2	13.3	10.3	21.8	23.3	32.2	24.8	7.3	-19.2	-12.5	-0.8
19. Gross fixed capital formation	236.6	-29.6	2.3	-9.1	26.5	108.0	52.3	21.1	84.3	62.3	-6.6	-39.2	-1.0	0.0
20. Other capital expenditure 1)	-1.1	-0.3	-0.5	-0.1	0.0	-1.8	0.7	0.8	0.6	-1.3	-0.4	0.2	0.1	0.0
21. Total expenditure	:	15.9	-0.5	1.7	13.7	8.3	19.6	21.1	32.4	24.3	19.1	-9.2	-4.8	-0.7
22. Tax burden	110.4	26.8	2.7	6.3	9.4	11.8	16.3	23.9	29.4	32.4	4.6	-25.3	-12.7	-0.4
23. Net lending (+) or net borrowing (-) 1)	-1.1	-0.3	1.1	0.7	-0.2	0.7	0.6	0.6	-0.1	0.2	-3.8	-4.8	-3.3	0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.5	0.3	4.1	9.0	12.3	12.2
2. Interest payments (% of GDP)	0.7	0.7	1.0	0.9	0.7	0.7	0.7	0.5	0.5	0.4	0.8	1.4	2.4	3.8
3. Implicit interest rate 2)	7.1	7.3	8.7	8.2	5.8	5.7	5.8	4.3	4.7	5.6	9.2	5.7	6.7	7.9
4. Nominal GDP growth rate	9.3	7.4	11.4	9.9	10.3	11.0	16.3	21.9	23.3	32.3	10.1	-19.7	-8.7	0.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	0.0	3.9	2.8	2.1	2.3	1.6	1.0	0.4	0.5	0.3	4.1	9.0	12.3	12.2
6. Contribution of nominal GDP growth	-1.0	-0.7	-1.3	-1.1	-1.3	-1.3	-2.0	-2.7	-2.3	-2.6	-0.8	4.8	3.2	-0.3
7. Stock-flow adjustment 3)	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.3	0.1	0.6	7.2	-0.1	-0.1	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.8	3.2	1.8	1.2	1.5	0.9	0.3	-0.1	0.0	-0.1	3.4	7.6	9.9	8.3
9. Snow-ball effect	-0.2	0.0	-0.3	-0.2	-0.6	-0.6	-1.3	-2.1	-1.9	-2.2	-0.1	6.2	5.6	3.5
10. Stock-flow adjustment 3)	-0.5	-0.3	-1.7	0.7	-1.5	0.9	1.3	-0.3	0.1	0.6	7.2	-0.1	-0.1	0.0

(% of GDP)

11. Change in gross debt 5)	-1.5	2.9	-0.2	1.7	-0.5	1.1	0.3	-2.5	-1.7	-1.7	10.6	13.6	15.4	11.8
12. Level of gross debt (end of year)	9.6	12.5	12.3	14.0	13.5	14.6	14.9	12.4	10.7	9.0	19.5	33.2	48.6	60.4

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 24A

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

Lithuania

(Mrd LTL)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	3.23	5.99	5.76	5.94	6.47	6.67	6.93	7.95	9.19	11.38	12.76	10.39	9.76	9.93
2. Current taxes on income and wealth	2.25	4.00	3.86	3.80	3.90	4.54	5.45	6.49	7.94	9.09	10.42	5.45	4.24	4.35
3. Social contributions	1.94	4.04	4.30	4.36	4.50	4.86	5.44	6.08	7.23	8.78	10.40	10.57	10.06	9.65
4. Of which actual social contributions	1.93	4.03	4.29	4.35	4.49	4.85	5.26	5.87	6.98	8.46	10.02	10.18	9.69	9.29
5. Other current revenue	1.21	1.36	1.70	1.56	1.30	1.08	0.97	1.37	1.20	1.41	1.65	2.19	2.50	2.55
6. Total current revenue	8.86	16.24	16.36	16.11	16.86	17.93	19.64	23.08	26.58	31.91	36.74	30.21	28.19	28.18
7. Government consumption expenditure	6.59	10.44	10.41	10.43	10.89	11.31	12.16	13.50	15.97	17.64	21.47	20.17	18.29	18.36
8. Of which compensation of employees	2.58	5.86	5.55	5.70	5.92	6.17	6.80	7.43	8.65	9.79	11.99	11.52	10.71	10.79
9. Collective consumption	3.83	4.45	5.22	4.97	5.11	5.39	5.84	6.26	7.67	8.08	9.75	9.26	8.99	9.08
10. Social transfers in kind	2.76	5.99	5.19	5.45	5.78	5.92	6.32	7.24	8.29	9.56	11.72	10.90	9.31	9.28
11. Social transfers other than in kind	2.19	4.95	4.88	5.13	4.83	5.18	5.65	6.19	7.01	9.01	12.27	13.70	12.12	12.44
12. Interest	0.09	0.65	0.80	0.74	0.69	0.71	0.59	0.58	0.61	0.69	0.72	1.23	1.88	2.30
13. Subsidies	0.28	0.46	0.36	0.41	0.41	0.45	0.43	0.49	0.56	0.88	0.77	0.40	0.38	0.39
14. Other current expenditure	0.03	0.24	0.07	0.20	0.09	0.12	0.44	1.21	0.95	1.18	1.42	1.98	2.28	2.35
15. Total current expenditure	8.04	15.98	15.66	15.76	16.01	16.91	18.40	21.32	24.06	28.32	35.49	36.48	34.01	34.89
16. Gross saving	0.82	0.26	0.70	0.35	0.85	1.02	1.25	1.76	2.52	3.59	1.26	-6.27	-5.82	-6.72
17. Capital transfers received	:	0.04	0.04	0.06	0.25	0.23	0.29	0.59	0.85	1.46	1.25	2.23	3.14	3.61
18. Total revenue	8.86	16.28	16.40	16.17	17.11	18.17	19.93	23.66	27.43	33.37	37.99	32.43	31.33	31.79
19. Gross fixed capital formation	0.87	1.13	1.09	1.08	1.49	1.70	2.16	2.49	3.43	5.16	5.51	4.50	4.81	5.04
20. Other capital expenditure	:	0.41	1.12	1.05	0.58	0.28	0.34	0.22	0.32	0.89	0.59	0.26	0.31	0.35
21. Total expenditure	9.27	17.52	17.87	17.90	18.09	18.89	20.90	24.02	27.80	34.37	41.59	41.24	39.13	40.28
22. Tax burden	7.41	13.90	13.77	13.93	14.77	16.01	17.72	20.54	24.35	29.32	33.65	26.42	24.06	23.95
23. Net lending (+) or net borrowing (-)	-0.41	-1.24	-1.47	-1.73	-0.97	-0.73	-0.96	-0.36	-0.37	-1.00	-3.60	-8.80	-7.80	-8.49

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))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.0	13.6	12.6	12.2	12.4	11.7	11.1	11.0	11.1	11.5	11.5	11.6	11.5	11.3
2. Current taxes on income and wealth	8.4	9.1	8.4	7.8	7.5	8.0	8.7	9.0	9.6	9.2	9.4	6.1	5.0	5.0
3. Social contributions	7.2	9.2	9.4	9.0	8.6	8.5	8.7	8.4	8.7	8.9	9.4	11.8	11.8	11.0
4. Of which actual social contributions	7.2	9.2	9.4	8.9	8.6	8.5	8.4	8.1	8.4	8.6	9.0	11.3	11.4	10.6
5. Other current revenue	4.5	3.1	3.7	3.2	2.5	1.9	1.5	1.9	1.4	1.4	1.5	2.4	2.9	2.9
6. Total current revenue	32.9	37.0	35.8	33.1	32.4	31.5	31.3	32.0	32.1	32.3	33.0	33.6	33.1	32.2
7. Government consumption expenditure	24.5	23.8	22.8	21.4	20.9	19.9	19.4	18.7	19.3	17.9	19.3	22.4	21.5	21.0
8. Of which compensation of employees	9.6	13.3	12.1	11.7	11.4	10.8	10.8	10.3	10.4	9.9	10.8	12.8	12.6	12.3
9. Collective consumption	14.2	10.1	11.4	10.2	9.8	9.5	9.3	8.7	9.3	8.2	8.8	10.3	10.6	10.4
10. Social transfers in kind	10.3	13.6	11.4	11.2	11.1	10.4	10.1	10.1	10.0	9.7	10.5	12.1	10.9	10.6
11. Social transfers other than in kind	8.1	11.3	10.7	10.5	9.3	9.1	9.0	8.6	8.5	9.1	11.0	15.2	14.2	14.2
12. Interest	0.3	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.6	1.4	2.2	2.6
13. Subsidies	1.0	1.0	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.4	0.4	0.4
14. Other current expenditure	0.1	0.6	0.1	0.4	0.2	0.2	0.7	1.7	1.1	1.2	1.3	2.2	2.7	2.7
15. Total current expenditure	29.9	36.4	34.2	32.4	30.7	29.7	29.3	29.6	29.1	28.7	31.9	40.6	40.0	39.8
16. Gross saving	3.0	0.6	1.5	0.7	1.6	1.8	2.0	2.4	3.0	3.6	1.1	-7.0	-6.8	-7.7
17. Capital transfers received	:	0.1	0.1	0.1	0.5	0.4	0.5	0.8	1.0	1.5	1.1	2.5	3.7	4.1
18. Total revenue	32.9	37.1	35.9	33.2	32.9	31.9	31.8	32.8	33.1	33.8	34.2	36.1	36.8	36.3
19. Gross fixed capital formation	3.2	2.6	2.4	2.2	2.9	3.0	3.4	3.4	4.1	5.2	5.0	5.0	5.6	5.8
20. Other capital expenditure	:	0.9	2.4	2.2	1.1	0.5	0.5	0.3	0.4	0.9	0.5	0.3	0.4	0.4
21. Total expenditure	34.4	39.9	39.1	36.8	34.7	33.2	33.3	33.3	33.6	34.8	37.4	45.9	46.0	46.0
22. Tax burden	27.5	31.7	30.1	28.6	28.4	28.1	28.3	28.5	29.4	29.7	30.3	29.4	28.3	27.3
23. Net lending (+) or net borrowing (-)	-1.5	-2.8	-3.2	-3.6	-1.9	-1.3	-1.5	-0.5	-0.4	-1.0	-3.2	-9.8	-9.2	-9.7

Table 24C

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

Lithuania

(LTL; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	20.3	-3.4	-3.9	3.2	8.9	3.2	3.9	14.7	15.6	23.8	12.1	-18.6	-6.1	1.8
2. Current taxes on income and wealth	19.1	-0.9	-3.5	-1.5	2.4	16.5	20.2	19.0	22.4	14.5	14.5	-47.6	-22.3	2.6
3. Social contributions	33.5	-0.3	6.3	1.4	3.4	8.0	11.9	11.8	18.8	21.4	18.6	1.6	-4.8	-4.1
4. Of which actual social contributions	33.5	-0.3	6.3	1.4	3.4	8.0	8.4	11.6	18.8	21.3	18.4	1.6	-4.8	-4.1
5. Other current revenue	42.9	-25.6	25.2	-8.2	-16.5	-16.9	-10.3	41.3	-12.6	17.7	17.0	32.9	13.8	2.1
6. Total current revenue	26.2	-2.8	0.7	-1.5	4.7	6.3	9.5	17.5	15.2	20.0	15.2	-17.8	-6.7	0.0
7. Government consumption expenditure	24.6	-10.8	-0.2	0.1	4.5	3.8	7.5	11.1	18.2	10.5	21.7	-6.1	-9.3	0.4
8. Of which compensation of employees	35.7	3.0	-5.2	2.6	3.9	4.2	10.2	9.4	16.3	13.2	22.5	-4.0	-7.0	0.7
9. Collective consumption	21.8	-25.5	17.4	-4.7	2.8	5.4	8.4	7.2	22.6	5.3	20.6	-5.0	-3.0	1.0
10. Social transfers in kind	28.5	4.4	-13.3	5.0	6.1	2.4	6.7	14.6	14.5	15.2	22.6	-7.0	-14.6	-0.3
11. Social transfers other than in kind	31.4	11.8	-1.4	5.0	-5.9	7.4	9.1	9.5	13.3	28.5	36.1	11.6	-11.5	2.6
12. Interest	200.6	26.7	23.9	-7.8	-7.1	3.7	-17.5	-0.7	4.3	13.7	4.3	70.1	53.2	22.5
13. Subsidies	44.1	-3.1	-21.0	14.0	0.5	8.1	-3.0	12.9	14.2	57.9	-12.2	-48.6	-5.0	1.8
14. Other current expenditure 1)	0.0	-0.1	-0.4	0.3	-0.3	0.0	0.5	1.0	-0.5	0.0	0.1	0.9	0.5	0.0
15. Total current expenditure	31.9	-2.6	-2.0	0.6	1.6	5.7	8.8	15.9	12.9	17.7	25.3	2.8	-6.7	2.6
16. Gross saving 1)	-1.3	-0.1	0.9	-0.8	0.9	0.1	0.2	0.5	0.6	0.6	-2.5	-8.1	0.1	-0.8
17. Capital transfers received	:	2434.0	-10.3	52.1	347.8	-6.8	24.3	101.4	45.5	71.1	-14.4	78.5	40.9	15.0
18. Total revenue	26.2	-2.5	0.7	-1.4	5.8	6.2	9.7	18.7	15.9	21.6	13.9	-14.6	-3.4	1.5
19. Gross fixed capital formation	-7.9	-1.0	-3.5	-0.4	38.1	13.5	27.4	15.0	37.9	50.6	6.8	-18.4	6.8	4.9
20. Other capital expenditure 1)	:	-0.2	1.5	-0.3	-1.0	-0.6	0.0	-0.2	0.1	0.5	-0.4	-0.2	0.1	0.0
21. Total expenditure	32.3	-3.0	2.0	0.2	1.1	4.5	10.6	15.0	15.7	23.6	21.0	-0.9	-5.1	3.0
22. Tax burden	23.4	-2.7	-0.9	1.2	6.0	8.5	10.7	15.9	18.5	20.4	14.8	-21.6	-8.9	-0.4
23. Net lending (+) or net borrowing (-) 1)	-1.7	0.2	-0.4	-0.3	1.7	0.6	-0.3	1.0	0.1	-0.6	-2.2	-6.6	0.6	-0.5

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	3.0	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.0	3.2	9.8	9.2	9.7
2. Interest payments (% of GDP)	1.1	1.5	1.7	1.5	1.3	1.2	0.9	0.8	0.7	0.7	0.6	1.4	2.2	2.6
3. Implicit interest rate 2)	8.2	8.7	8.0	6.8	6.1	6.1	4.9	4.8	4.6	4.6	4.3	7.1	7.0	6.6
4. Nominal GDP growth rate	11.1	-2.5	4.2	6.3	7.1	9.4	10.1	14.9	14.9	19.2	12.7	-19.2	-5.3	2.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.0	2.8	3.2	3.6	1.9	1.3	1.5	0.5	0.4	1.0	3.2	9.8	9.2	9.7
6. Contribution of nominal GDP growth	-1.5	0.4	-0.9	-1.4	-1.5	-1.9	-1.9	-2.5	-2.4	-2.9	-1.9	3.7	1.7	-1.2
7. Stock-flow adjustment 3)	-0.3	2.9	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.8	-2.6	0.8	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	1.9	1.4	1.5	2.0	0.6	0.0	0.6	-0.3	-0.3	0.3	2.6	8.4	7.0	7.1
9. Snow-ball effect	-0.4	1.9	0.8	0.1	-0.2	-0.7	-1.0	-1.7	-1.7	-2.2	-1.3	5.1	3.9	1.5
10. Stock-flow adjustment 3)	-0.3	2.9	-1.3	-2.8	-1.1	-0.5	-1.4	1.1	1.6	0.8	-2.6	0.8	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	1.2	6.2	1.0	-0.6	-0.8	-1.2	-1.7	-1.0	-0.4	-1.1	-1.3	14.3	10.8	8.5
12. Level of gross debt (end of year)	16.5	22.7	23.7	23.1	22.3	21.1	19.4	18.4	18.0	16.9	15.6	29.9	40.7	49.3

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)

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1003	1865	2177	2343	2568	2957	3331	3415	3561	3976	4153	4153	4469	4714
2. Current taxes on income and wealth	493	1075	1288	1531	1730	1789	1860	1984	2218	2585	2802	2581	2550	2504
3. Social contributions	851	1519	1749	1971	2213	2383	2559	2781	2997	3465	3682	3443	3195	3339
4. Of which actual social contributions	847	1510	1739	1961	2202	2369	2539	2760	2975	3444	3659	3421	3175	3318
5. Other current revenue	134	183	211	264	228	234	400	355	427	404	475	487	547	604
6. Total current revenue	2682	4997	5797	6523	7194	7860	8713	9141	9905	11171	11892	11428	11525	11964
7. Government consumption expenditure	1342	2499	2834	3237	3801	4389	4637	4958	5423	5391	5743	5605	5508	5656
8. Of which compensation of employees	677	1242	1415	1690	2098	2487	2613	2773	2889	2921	3064	2969	2868	2902
9. Collective consumption	632	1208	1380	1568	1799	1984	2068	2172	2430	2476	2638	2559	2527	2589
10. Social transfers in kind	710	1291	1454	1669	2002	2404	2569	2786	2993	2915	3105	3046	2982	3067
11. Social transfers other than in kind	867	1518	1675	1912	2281	2612	2884	3204	3554	3870	4215	4321	4313	4443
12. Interest	508	800	676	703	688	767	907	908	929	1031	1110	1111	1100	1039
13. Subsidies	125	220	219	262	299	278	330	298	340	355	302	233	230	218
14. Other current expenditure	63	173	221	257	331	341	462	539	641	666	658	622	882	1076
15. Total current expenditure	2839	5082	5455	6216	7274	8253	9139	9837	10853	11266	11973	11818	11946	12344
16. Gross saving	-157	-86	342	307	-81	-393	-425	-696	-948	-95	-81	-389	-421	-380
17. Capital transfers received	18	47	55	78	84	82	88	138	214	215	185	412	354	490
18. Total revenue	2700	5044	5852	6601	7278	7942	8801	9279	10119	11386	12077	11841	11879	12455
19. Gross fixed capital formation	11	335	433	566	845	658	734	873	1050	904	751	750	673	618
20. Other capital expenditure	350	255	359	439	694	391	260	306	428	485	356	324	376	584
21. Total expenditure	3199	5672	6248	7220	8813	9302	10132	11016	12332	12655	13079	12891	12996	13545
22. Tax burden	2347	4447	5210	5844	6512	7127	7787	8244	8842	10109	10725	10173	10212	10557
23. Net lending (+) or net borrowing (-)	-499	-628	-396	-619	-1536	-1360	-1331	-1737	-2212	-1269	-1002	-1051	-1116	-1091

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.6	16.2	16.3	15.3	14.9	15.7	16.0	15.5	15.0	15.6	15.6	16.1	17.0	17.1
2. Current taxes on income and wealth	8.7	9.3	9.7	10.0	10.0	9.5	8.9	9.0	9.3	10.2	10.6	10.0	9.7	9.1
3. Social contributions	15.0	13.2	13.1	12.9	12.9	12.7	12.3	12.6	12.6	13.6	13.9	13.4	12.1	12.1
4. Of which actual social contributions	14.9	13.1	13.0	12.8	12.8	12.6	12.2	12.6	12.5	13.6	13.8	13.3	12.1	12.0
5. Other current revenue	2.4	1.6	1.6	1.7	1.3	1.2	1.9	1.6	1.8	1.6	1.8	1.9	2.1	2.2
6. Total current revenue	47.2	43.3	43.4	42.7	41.8	41.8	41.9	41.6	41.7	44.0	44.8	44.3	43.8	43.3
7. Government consumption expenditure	23.6	21.6	21.2	21.2	22.1	23.3	22.3	22.5	22.8	21.2	21.6	21.7	20.9	20.5
8. Of which compensation of employees	11.9	10.8	10.6	11.1	12.2	13.2	12.6	12.6	12.2	11.5	11.5	11.5	10.9	10.5
9. Collective consumption	11.1	10.5	10.3	10.3	10.4	10.5	9.9	9.9	10.2	9.7	9.9	9.9	9.6	9.4
10. Social transfers in kind	12.5	11.2	10.9	10.9	11.6	12.8	12.3	12.7	12.6	11.5	11.7	11.8	11.3	11.1
11. Social transfers other than in kind	15.2	13.2	12.6	12.5	13.2	13.9	13.9	14.6	15.0	15.2	15.9	16.8	16.4	16.1
12. Interest	8.9	6.9	5.1	4.6	4.0	4.1	4.4	4.1	3.9	4.1	4.2	4.3	4.2	3.8
13. Subsidies	2.2	1.9	1.6	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.1	0.9	0.9	0.8
14. Other current expenditure	1.1	1.5	1.7	1.7	1.9	1.8	2.2	2.5	2.7	2.6	2.5	2.4	3.4	3.9
15. Total current expenditure	49.9	44.0	40.9	40.7	42.2	43.9	43.9	44.7	45.7	44.3	45.1	45.9	45.4	44.7
16. Gross saving	-2.8	-0.7	2.6	2.0	-0.5	-2.1	-2.0	-3.2	-4.0	-0.4	-0.3	-1.5	-1.6	-1.4
17. Capital transfers received	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.6	0.9	0.8	0.7	1.6	1.3	1.8
18. Total revenue	47.5	43.7	43.8	43.2	42.3	42.2	42.3	42.2	42.6	44.8	45.5	45.9	45.1	45.1
19. Gross fixed capital formation	0.2	2.9	3.2	3.7	4.9	3.5	3.5	4.0	4.4	3.6	2.8	2.9	2.6	2.2
20. Other capital expenditure	6.1	2.2	2.7	2.9	4.0	2.1	1.3	1.4	1.8	1.9	1.3	1.3	1.4	2.1
21. Total expenditure	56.2	49.1	46.8	47.2	51.2	49.4	48.7	50.1	51.9	49.8	49.3	50.0	49.4	49.0
22. Tax burden	41.3	38.5	39.0	38.2	37.8	37.9	37.4	37.5	37.2	39.8	40.4	39.5	38.8	38.2
23. Net lending (+) or net borrowing (-)	-8.8	-5.4	-3.0	-4.0	-8.9	-7.2	-6.4	-7.9	-9.3	-5.0	-3.8	-4.1	-4.2	-3.9

Table 25C

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

Hungary

(HUF; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	17.8	16.6	16.7	7.7	9.6	15.1	12.6	2.5	4.3	11.7	4.5	0.0	7.6	5.5
2. Current taxes on income and wealth	30.3	18.4	19.8	18.9	13.0	3.4	4.0	6.7	11.8	16.5	8.4	-7.9	-1.2	-1.8
3. Social contributions	14.4	6.5	15.1	12.7	12.3	7.7	7.4	8.7	7.8	15.6	6.3	-6.5	-7.2	4.5
4. Of which actual social contributions	14.4	6.3	15.2	12.8	12.3	7.5	7.2	8.7	7.8	15.8	6.2	-6.5	-7.2	4.5
5. Other current revenue	71.6	-13.3	15.3	25.4	-13.7	2.5	71.1	-11.2	20.1	-5.2	17.5	2.5	12.2	10.5
6. Total current revenue	21.5	12.3	16.0	12.5	10.3	9.3	10.9	4.9	8.4	12.8	6.5	-3.9	0.8	3.8
7. Government consumption expenditure	15.7	12.8	13.4	14.2	17.4	15.5	5.7	6.9	9.4	-0.6	6.5	-2.4	-1.7	2.7
8. Of which compensation of employees	12.2	13.2	13.9	19.4	24.1	18.6	5.0	6.1	4.2	1.1	4.9	-3.1	-3.4	1.2
9. Collective consumption	15.5	14.4	14.3	13.6	14.8	10.3	4.2	5.0	11.9	1.9	6.5	-3.0	-1.3	2.5
10. Social transfers in kind	15.9	11.3	12.6	14.8	19.9	20.1	6.8	8.5	7.4	-2.6	6.5	-1.9	-2.1	2.9
11. Social transfers other than in kind	8.6	12.9	10.3	14.2	19.3	14.5	10.4	11.1	11.0	8.9	8.9	2.5	-0.2	3.0
12. Interest	25.9	5.1	-15.6	4.1	-2.2	11.5	18.2	0.2	2.2	11.0	7.6	0.1	-1.0	-5.5
13. Subsidies	17.4	28.0	-0.5	19.3	14.3	-7.0	18.7	-9.7	14.1	4.4	-14.8	-23.0	-1.2	-5.0
14. Other current expenditure 1)	0.2	0.2	0.2	0.0	0.2	-0.1	0.4	0.2	0.2	-0.1	-0.1	-0.1	0.9	0.5
15. Total current expenditure	15.5	12.6	7.3	13.9	17.0	13.5	10.7	7.6	10.3	3.8	6.3	-1.3	1.1	3.3
16. Gross saving 1)	2.5	-0.1	3.3	-0.6	-2.5	-1.6	0.0	-1.1	-0.8	3.6	0.1	-1.2	-0.1	0.2
17. Capital transfers received	81.1	13.4	17.2	42.6	6.9	-2.0	7.2	56.8	55.4	0.3	-14.2	123.4	-14.0	38.3
18. Total revenue	21.9	12.3	16.0	12.8	10.2	9.1	10.8	5.4	9.1	12.5	6.1	-2.0	0.3	4.8
19. Gross fixed capital formation	835.8	4.3	29.3	30.6	49.2	-22.1	11.5	19.0	20.3	-13.9	-17.0	-0.1	-10.3	-8.2
20. Other capital expenditure 1)	-3.0	-2.4	0.5	0.2	1.2	-2.0	-0.8	0.1	0.4	0.1	-0.6	-0.1	0.2	0.7
21. Total expenditure	12.5	6.8	10.2	15.6	22.1	5.5	8.9	8.7	11.9	2.6	3.4	-1.4	0.8	4.2
22. Tax burden	18.5	13.0	16.9	12.2	11.4	9.5	9.3	5.9	7.2	14.3	6.1	-4.3	0.5	3.4
23. Net lending (+) or net borrowing (-) 1)	4.4	2.6	2.5	-1.1	-4.9	1.7	0.8	-1.5	-1.4	4.3	1.2	-0.3	-0.2	0.3

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	8.0	5.4	3.0	4.0	8.9	7.2	6.4	7.9	9.3	5.0	3.8	4.1	4.2	3.9
2. Interest payments (% of GDP)	7.4	6.9	5.1	4.6	4.0	4.1	4.4	4.1	3.9	4.1	4.2	4.3	4.2	3.8
3. Implicit interest rate 2)	13.9	12.8	9.7	9.6	8.6	8.0	8.3	7.4	6.8	6.6	6.6	5.7	5.4	5.0
4. Nominal GDP growth rate	18.1	12.9	15.6	14.6	12.6	9.3	10.6	5.7	8.0	7.0	4.5	-2.9	2.1	5.0

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	8.0	5.4	3.0	4.0	8.9	7.2	6.4	7.9	9.3	5.0	3.8	4.1	4.2	3.9
6. Contribution of nominal GDP growth	-9.7	-7.0	-8.1	-7.0	-5.8	-4.7	-5.6	-3.2	-4.6	-4.3	-2.8	2.2	-1.6	-3.8
7. Stock-flow adjustment 3)	-0.3	0.7	-0.1	0.0	0.5	0.3	-0.1	-2.1	-0.9	-0.5	6.1	-0.1	-1.9	-0.8

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.6	-1.5	-2.1	-0.6	4.9	3.2	2.0	3.8	5.4	0.9	-0.4	-0.2	0.1	0.2
9. Snow-ball effect	-2.2	-0.1	-3.1	-2.4	-1.8	-0.6	-1.2	0.9	-0.7	-0.2	1.4	6.5	2.5	0.0
10. Stock-flow adjustment 3)	-0.3	0.7	-0.1	0.0	0.5	0.3	-0.1	-2.1	-0.9	-0.5	6.1	-0.1	-1.9	-0.8

(% of GDP)

11. Change in gross debt 5)	-2.0	-0.9	-5.3	-3.0	3.6	2.8	0.7	2.7	3.9	0.2	7.0	6.2	0.7	-0.7
12. Level of gross debt (end of year)	61.2	60.3	55.0	52.0	55.6	58.4	59.1	61.8	65.6	65.9	72.9	79.1	79.8	79.1

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 26A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Poland****(Mrd PLN)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	47.9	90.5	94.0	97.4	106.6	111.0	119.0	133.7	150.5	166.3	180.2	177.8	186.6	193.4
2. Current taxes on income and wealth	39.5	51.4	53.3	51.8	55.9	55.4	58.9	68.7	79.9	100.6	109.7	99.4	102.7	107.9
3. Social contributions	38.2	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	149.3	149.6	154.4
4. Of which actual social contributions	38.2	91.4	96.3	104.4	104.6	107.9	114.0	121.1	129.1	140.6	144.6	149.3	149.6	154.4
5. Other current revenue	6.7	9.9	10.8	16.0	16.9	17.5	18.0	29.2	32.3	31.2	32.2	35.3	32.9	32.5
6. Total current revenue	145.8	269.2	283.6	303.1	319.0	325.0	342.6	381.4	420.8	468.4	498.2	493.9	505.0	523.4
7. Government consumption expenditure	63.0	116.0	129.8	139.5	144.7	152.8	162.7	177.8	193.7	211.6	236.3	248.1	255.5	265.5
8. Of which compensation of employees	35.9	67.4	75.1	83.3	87.0	90.0	93.0	98.8	104.1	113.2	127.3	133.9	135.0	138.6
9. Collective consumption	24.8	48.9	54.0	58.0	61.9	65.6	71.4	78.4	85.6	93.6	102.7	107.7	112.1	116.5
10. Social transfers in kind	38.2	67.1	75.8	81.5	82.7	87.2	91.3	99.3	108.1	118.0	133.6	140.4	143.4	149.0
11. Social transfers other than in kind	57.2	112.1	119.2	132.0	137.3	142.8	148.3	153.9	161.3	166.9	179.1	197.1	208.4	215.7
12. Interest	19.4	19.7	22.5	24.3	23.4	25.1	25.5	27.5	28.1	27.2	28.3	35.4	40.7	43.5
13. Subsidies	3.2	3.4	3.4	3.3	2.9	2.8	5.7	5.6	6.1	7.2	8.3	9.7	10.0	11.5
14. Other current expenditure	4.0	4.0	5.1	4.9	10.3	10.7	12.6	21.9	28.0	30.6	33.0	23.5	24.3	25.5
15. Total current expenditure	147.4	258.3	284.0	309.9	325.3	339.0	357.9	383.7	413.9	439.4	481.5	509.6	534.6	557.8
16. Gross saving	-1.6	10.9	-0.4	-6.8	-6.3	-14.0	-15.3	-2.3	6.9	29.1	16.7	-15.7	-29.6	-34.4
17. Capital transfers received	0.2	-0.3	-0.4	-1.9	-1.9	-1.4	-1.3	5.7	5.7	5.9	6.0	8.1	27.4	36.1
18. Total revenue	146.0	269.0	283.3	301.2	317.1	323.6	341.4	387.1	426.5	474.3	504.2	501.9	532.4	559.4
19. Gross fixed capital formation	11.1	23.2	17.8	26.5	27.8	28.1	31.0	33.5	41.4	49.0	58.5	68.0	91.1	102.0
20. Other capital expenditure	2.5	2.8	4.0	4.8	4.4	9.3	5.1	10.0	9.7	8.0	10.7	9.8	10.1	10.6
21. Total expenditure	160.9	284.4	305.8	341.2	357.6	376.4	394.1	427.2	465.0	496.4	550.6	587.4	635.8	670.4
22. Tax burden	125.6	233.5	243.8	251.0	264.5	271.6	290.9	325.0	361.3	409.7	437.2	428.4	442.2	459.2
23. Net lending (+) or net borrowing (-)	-14.9	-15.4	-22.5	-40.0	-40.5	-52.8	-52.7	-40.1	-38.5	-22.1	-46.4	-85.5	-103.4	-111.0

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))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	14.2	13.6	12.6	12.5	13.2	13.2	12.9	13.6	14.2	14.1	14.2	13.3	13.5	13.3
2. Current taxes on income and wealth	11.7	7.7	7.2	6.6	6.9	6.6	6.4	7.0	7.5	8.6	8.6	7.5	7.5	7.4
3. Social contributions	11.3	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.4	11.2	10.9	10.6
4. Of which actual social contributions	11.3	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	11.4	11.2	10.9	10.6
5. Other current revenue	2.0	1.5	1.4	2.0	2.1	2.1	1.9	3.0	3.0	2.7	2.5	2.6	2.4	2.2
6. Total current revenue	43.2	40.4	38.1	38.9	39.5	38.6	37.1	38.8	39.7	39.8	39.1	37.0	36.6	35.9
7. Government consumption expenditure	18.7	17.4	17.4	17.9	17.9	18.1	17.6	18.1	18.3	18.0	18.6	18.6	18.5	18.2
8. Of which compensation of employees	10.7	10.1	10.1	10.7	10.8	10.7	10.1	10.0	9.8	9.6	10.0	10.0	9.8	9.5
9. Collective consumption	7.3	7.3	7.3	7.4	7.7	7.8	7.7	8.0	8.1	8.0	8.1	8.1	8.1	8.0
10. Social transfers in kind	11.3	10.1	10.2	10.5	10.2	10.3	9.9	10.1	10.2	10.0	10.5	10.5	10.4	10.2
11. Social transfers other than in kind	17.0	16.8	16.0	16.9	17.0	16.9	16.0	15.7	15.2	14.2	14.1	14.8	15.1	14.8
12. Interest	5.7	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.7	3.0	3.0
13. Subsidies	0.9	0.5	0.5	0.4	0.4	0.3	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.8
14. Other current expenditure	1.2	0.6	0.7	0.6	1.3	1.3	1.4	2.2	2.6	2.6	2.6	1.8	1.8	1.7
15. Total current expenditure	43.7	38.8	38.2	39.8	40.2	40.2	38.7	39.0	39.0	37.3	37.8	38.2	38.8	38.2
16. Gross saving	-0.5	1.6	-0.1	-0.9	-0.8	-1.7	-1.7	-0.2	0.7	2.5	1.3	-1.2	-2.1	-2.4
17. Capital transfers received	0.1	0.0	0.0	-0.2	-0.2	-0.2	-0.1	0.6	0.5	0.5	0.5	0.6	2.0	2.5
18. Total revenue	43.3	40.4	38.1	38.6	39.2	38.4	36.9	39.4	40.2	40.3	39.6	37.6	38.6	38.3
19. Gross fixed capital formation	3.3	3.5	2.4	3.4	3.4	3.3	3.4	3.4	3.9	4.2	4.6	5.1	6.6	7.0
20. Other capital expenditure	0.7	0.4	0.5	0.6	0.5	1.1	0.6	1.0	0.9	0.7	0.8	0.7	0.7	0.7
21. Total expenditure	47.7	42.7	41.1	43.8	44.2	44.6	42.6	43.4	43.9	42.2	43.3	44.0	46.1	45.9
22. Tax burden	37.3	35.1	32.8	32.2	32.7	32.2	31.5	33.1	34.1	34.8	34.3	32.1	32.1	31.5
23. Net lending (+) or net borrowing (-)	-4.4	-2.3	-3.0	-5.1	-5.0	-6.3	-5.7	-4.1	-3.6	-1.9	-3.6	-6.4	-7.5	-7.6

Table 26C

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

Poland

(PLN; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	27.3	15.2	3.8	3.7	9.5	4.1	7.1	12.4	12.6	10.5	8.4	-1.3	4.9	3.7
2. Current taxes on income and wealth	21.0	-21.1	3.8	-2.9	8.1	-0.9	6.3	16.6	16.4	25.9	9.1	-9.4	3.3	5.1
3. Social contributions	28.5	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	3.3	0.2	3.2
4. Of which actual social contributions	28.5	30.6	5.4	8.4	0.2	3.2	5.7	6.2	6.6	9.0	2.8	3.3	0.2	3.2
5. Other current revenue	-42.1	117.1	8.8	48.0	5.9	3.7	2.6	62.2	10.7	-3.3	3.1	9.5	-6.6	-1.1
6. Total current revenue	23.4	11.7	5.3	6.9	5.3	1.9	5.4	11.3	10.3	11.3	6.4	-0.9	2.3	3.6
7. Government consumption expenditure	22.5	11.6	11.9	7.4	3.7	5.7	6.4	9.3	9.0	9.2	11.6	5.0	3.0	3.9
8. Of which compensation of employees	23.3	12.4	11.4	10.9	4.4	3.5	3.3	6.2	5.3	8.7	12.5	5.2	0.8	2.7
9. Collective consumption	26.4	12.2	10.5	7.3	6.8	5.9	8.8	9.9	9.1	9.4	9.7	4.9	4.1	3.9
10. Social transfers in kind	20.0	11.1	12.9	7.5	1.5	5.4	4.6	8.8	8.9	9.2	13.2	5.1	2.2	3.9
11. Social transfers other than in kind	26.0	14.3	6.3	10.8	4.0	4.0	3.9	3.8	4.8	3.4	7.3	10.1	5.7	3.5
12. Interest	-0.4	-18.5	14.4	8.1	-4.0	7.3	1.7	7.9	2.3	-3.4	4.2	25.0	14.9	7.0
13. Subsidies	27.3	-12.2	1.4	-4.3	-10.9	-3.9	101.7	-2.2	10.5	17.7	15.2	16.1	3.5	15.3
14. Other current expenditure 1)	0.1	-0.4	0.1	-0.1	0.7	0.0	0.1	0.9	0.4	0.0	0.0	-0.8	0.0	0.0
15. Total current expenditure	22.0	8.8	9.9	9.1	5.0	4.2	5.6	7.2	7.9	6.2	9.6	5.8	4.9	4.3
16. Gross saving 1)	0.5	1.0	-1.7	-0.8	0.1	-0.9	0.0	1.4	0.9	1.8	-1.2	-2.5	-1.0	-0.2
17. Capital transfers received	6607.1	12.1	43.6	417.3	4.0	-25.2	-12.9	-554.8	-0.3	2.8	1.4	35.8	238.9	31.6
18. Total revenue	33.5	11.7	5.3	6.3	5.3	2.0	5.5	13.4	10.2	11.2	6.3	-0.4	6.1	5.1
19. Gross fixed capital formation	37.1	0.5	-23.6	49.0	5.3	0.8	10.5	8.0	23.7	18.3	19.3	16.3	34.0	12.0
20. Other capital expenditure 1)	4.1	-0.6	0.1	0.1	-0.1	0.6	-0.5	0.5	-0.1	-0.2	0.2	-0.1	0.0	0.0
21. Total expenditure	33.9	6.7	7.5	11.6	4.8	5.3	4.7	8.4	8.9	6.8	10.9	6.7	8.2	5.4
22. Tax burden	25.7	9.2	4.4	2.9	5.4	2.7	7.1	11.7	11.1	13.4	6.7	-1.9	3.2	3.8
23. Net lending (+) or net borrowing (-) 1)	-0.5	2.0	-0.7	-2.1	0.1	-1.3	0.6	1.6	0.4	1.8	-1.8	-2.8	-1.1	-0.1

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	4.3	2.3	3.0	5.1	5.0	6.3	5.7	4.1	3.6	1.9	3.6	6.4	7.5	7.6
2. Interest payments (% of GDP)	4.0	3.0	3.0	3.1	2.9	3.0	2.8	2.8	2.7	2.3	2.2	2.7	3.0	3.0
3. Implicit interest rate 2)	10.9	8.4	8.5	8.9	8.0	7.4	6.4	6.5	6.1	5.4	5.4	5.9	5.9	5.5
4. Nominal GDP growth rate	16.6	10.8	11.8	4.7	3.7	4.3	9.7	6.4	7.8	11.0	8.2	4.8	3.3	5.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	4.3	2.3	3.0	5.1	5.0	6.3	5.7	4.1	3.6	1.9	3.6	6.4	7.5	7.6
6. Contribution of nominal GDP growth	-6.1	-3.8	-4.2	-1.7	-1.3	-1.7	-4.1	-2.7	-3.4	-4.7	-3.4	-2.2	-1.7	-3.2
7. Stock-flow adjustment 3)	-2.2	2.2	-1.6	-2.7	0.9	0.4	-2.9	0.1	0.4	0.1	2.0	0.2	-0.5	-0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	0.3	-0.6	0.0	2.0	2.1	3.3	2.9	1.3	1.0	-0.4	1.4	3.8	4.6	4.6
9. Snow-ball effect	-2.1	-0.8	-1.2	1.5	1.5	1.2	-1.4	0.1	-0.8	-2.4	-1.2	0.5	1.3	-0.2
10. Stock-flow adjustment 3)	-2.2	2.2	-1.6	-2.7	0.9	0.4	-2.9	0.1	0.4	0.1	2.0	0.2	-0.5	-0.1

(% of GDP)

11. Change in gross debt 5)	-4.0	0.7	-2.8	0.8	4.6	4.9	-1.4	1.4	0.6	-2.8	2.2	4.5	5.3	4.3
12. Level of gross debt (end of year)	38.9	39.6	36.8	37.6	42.2	47.1	45.7	47.1	47.7	45.0	47.2	51.7	57.0	61.3

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 27A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Romania****(Mrd RON)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	0.7	6.7	9.8	13.3	17.7	24.2	29.0	37.2	44.2	51.4	60.3	54.3	57.7	62.1
2. Current taxes on income and wealth	0.8	4.3	5.6	7.5	8.8	11.8	15.7	15.4	20.7	27.9	34.6	32.5	35.6	40.4
3. Social contributions	0.6	6.3	9.3	13.2	16.9	19.5	23.9	29.6	35.6	43.6	52.0	52.0	54.3	57.3
4. Of which actual social contributions	0.6	6.1	9.0	12.9	16.3	18.8	22.8	27.9	33.7	40.8	48.6	48.6	50.8	53.6
5. Other current revenue	0.2	1.0	1.3	2.4	3.7	3.8	5.9	5.1	6.5	7.4	8.2	8.5	9.2	10.0
6. Total current revenue	2.4	19.2	27.3	38.2	50.1	63.0	78.8	92.4	113.5	138.9	164.8	156.6	166.6	180.5
7. Government consumption expenditure	1.0	9.6	14.1	19.1	22.9	38.1	40.3	50.2	57.4	66.6	87.1	77.9	78.2	80.7
8. Of which compensation of employees	0.5	4.5	6.4	9.8	12.9	16.1	20.1	25.3	31.5	38.6	51.4	51.4	51.8	53.5
9. Collective consumption	0.5	4.3	7.2	8.6	10.2	19.4	19.6	24.1	26.4	31.7	40.7	30.5	30.5	31.4
10. Social transfers in kind	0.5	5.3	7.0	10.6	12.7	18.7	20.7	26.1	31.0	34.9	46.4	47.3	47.7	49.3
11. Social transfers other than in kind	0.7	5.7	7.8	11.5	14.1	16.7	21.6	25.6	30.4	38.3	53.3	63.7	66.3	70.0
12. Interest	0.1	2.8	3.2	4.0	3.7	3.2	3.5	3.2	2.8	3.1	3.8	8.0	9.5	11.2
13. Subsidies	0.3	0.9	1.4	1.5	2.4	2.8	3.7	4.3	6.1	5.7	5.8	4.6	4.6	4.6
14. Other current expenditure	0.1	0.2	0.3	1.1	1.9	2.4	4.1	1.9	3.3	7.3	6.9	6.3	6.7	7.3
15. Total current expenditure	2.3	19.9	27.5	37.6	46.4	56.5	70.4	82.6	98.7	121.4	158.1	161.0	165.9	174.7
16. Gross saving	0.2	-0.7	-0.3	0.6	3.7	6.5	8.4	9.7	14.9	17.5	6.8	-4.5	0.7	5.8
17. Capital transfers received	0.0	0.0	0.1	0.1	0.1	0.1	1.0	0.9	0.6	0.5	0.6	0.6	0.7	0.7
18. Total revenue	2.4	19.2	27.4	38.3	50.2	63.1	79.9	93.3	114.1	139.4	165.4	157.2	167.3	181.2
19. Gross fixed capital formation	0.3	0.9	2.8	3.2	5.1	6.9	7.5	11.2	17.7	23.6	28.5	28.1	29.7	32.4
20. Other capital expenditure	0.0	0.8	0.8	1.6	1.8	2.6	5.0	2.9	5.3	4.9	6.9	6.8	7.2	7.6
21. Total expenditure	2.6	21.6	31.2	42.4	53.2	66.0	82.9	96.7	121.6	149.9	193.4	196.0	202.9	214.7
22. Tax burden	2.1	17.1	24.5	33.7	42.7	54.8	67.5	80.5	98.3	121.2	144.8	136.0	144.9	156.9
23. Net lending (+) or net borrowing (-)	-0.2	-2.4	-3.8	-4.1	-3.0	-3.0	-3.0	-3.3	-7.5	-10.5	-27.9	-38.7	-35.6	-33.5

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	9.8	12.2	12.2	11.3	11.6	12.3	11.7	12.9	12.8	12.3	12.0	10.9	11.0	11.0
2. Current taxes on income and wealth	11.2	7.8	7.0	6.4	5.8	6.0	6.4	5.3	6.0	6.7	6.9	6.5	6.8	7.1
3. Social contributions	8.3	11.4	11.4	11.2	11.1	9.9	9.7	10.3	10.3	10.5	10.3	10.5	10.3	10.1
4. Of which actual social contributions	8.1	11.0	11.1	10.9	10.7	9.5	9.2	9.7	9.8	9.8	9.6	9.8	9.7	9.5
5. Other current revenue	3.4	1.7	1.6	2.0	2.4	1.9	2.4	1.8	1.9	1.8	1.6	1.7	1.7	1.8
6. Total current revenue	33.8	34.8	33.7	32.4	32.9	31.9	31.9	32.0	32.9	33.4	32.7	31.5	31.7	31.9
7. Government consumption expenditure	13.9	17.4	17.5	16.2	15.1	19.3	16.3	17.4	16.7	16.0	17.3	15.7	14.9	14.3
8. Of which compensation of employees	7.0	8.1	7.9	8.3	8.5	8.2	8.1	8.7	9.1	9.3	10.2	10.3	9.8	9.4
9. Collective consumption	6.9	7.8	8.9	7.3	6.7	9.8	7.9	8.3	7.7	7.6	8.1	6.1	5.8	5.5
10. Social transfers in kind	7.0	9.6	8.6	9.0	8.3	9.4	8.4	9.0	9.0	8.4	9.2	9.5	9.1	8.7
11. Social transfers other than in kind	9.4	10.4	9.7	9.7	9.3	8.4	8.7	8.9	8.8	9.2	10.6	12.8	12.6	12.4
12. Interest	1.7	5.0	3.9	3.4	2.5	1.6	1.4	1.1	0.8	0.8	0.8	1.6	1.8	2.0
13. Subsidies	3.6	1.6	1.8	1.3	1.6	1.4	1.5	1.5	1.8	1.4	1.1	0.9	0.9	0.8
14. Other current expenditure	1.7	0.4	0.4	1.0	1.2	1.2	1.7	0.7	1.0	1.8	1.4	1.3	1.3	1.3
15. Total current expenditure	31.3	36.1	34.0	31.9	30.5	28.6	28.5	28.6	28.6	29.2	31.4	32.4	31.5	30.8
16. Gross saving	2.5	-1.3	-0.3	0.5	2.4	3.3	3.4	3.4	4.3	4.2	1.3	-0.9	0.1	1.0
17. Capital transfers received	0.0	0.0	0.1	0.1	0.1	0.0	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1
18. Total revenue	33.8	34.8	33.8	32.5	33.0	32.0	32.3	32.3	33.1	33.5	32.8	31.6	31.8	32.0
19. Gross fixed capital formation	4.4	1.6	3.4	2.7	3.4	3.5	3.0	3.9	5.1	5.7	5.6	5.7	5.7	5.7
20. Other capital expenditure	0.2	1.5	1.0	1.3	1.2	1.3	2.0	1.0	1.5	1.2	1.4	1.4	1.4	1.3
21. Total expenditure	35.9	39.2	38.5	36.0	35.0	33.5	33.5	33.5	35.3	36.0	38.4	39.4	38.6	37.9
22. Tax burden	29.2	31.0	30.2	28.6	28.1	27.7	27.3	27.9	28.5	29.1	28.7	27.4	27.5	27.7
23. Net lending (+) or net borrowing (-)	-2.1	-4.4	-4.7	-3.5	-2.0	-1.5	-1.2	-1.2	-2.2	-2.5	-5.5	-7.8	-6.8	-5.9

Table 27C

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

Romania

(RON; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	41.1	59.8	46.3	35.4	32.5	37.1	19.9	28.3	18.5	16.3	17.4	-10.0	6.4	7.5
2. Current taxes on income and wealth	38.3	38.5	31.4	32.6	17.0	34.7	33.0	-2.1	34.8	34.6	24.0	-6.1	9.7	13.5
3. Social contributions	42.0	78.1	47.6	43.1	27.6	15.6	22.3	24.1	20.1	22.6	19.1	0.0	4.5	5.5
4. Of which actual social contributions	41.6	77.8	47.7	43.9	26.4	14.9	21.6	22.4	20.6	21.4	19.0	0.0	4.5	5.5
5. Other current revenue	10.7	41.8	36.4	78.6	57.7	3.0	53.2	-13.2	28.4	13.3	10.4	4.6	7.6	9.0
6. Total current revenue	38.4	60.3	42.2	40.1	31.0	25.8	25.2	17.2	22.9	22.3	18.7	-5.0	6.4	8.3
7. Government consumption expenditure	43.7	104.3	47.3	35.2	19.7	66.3	5.8	24.5	14.4	16.0	30.9	-10.6	0.4	3.2
8. Of which compensation of employees	44.6	106.9	42.4	53.4	32.2	24.7	24.7	25.5	24.5	22.8	33.2	0.0	0.6	3.4
9. Collective consumption	30.2	102.3	66.1	19.1	19.5	90.0	0.7	23.3	9.6	20.0	28.4	-25.0	-0.2	3.0
10. Social transfers in kind	57.2	105.9	31.9	51.9	19.9	47.3	11.1	25.7	18.9	12.5	33.1	2.0	0.8	3.4
11. Social transfers other than in kind	47.2	46.6	36.9	46.4	23.2	18.1	29.7	18.7	18.4	26.3	39.1	19.5	4.1	5.6
12. Interest	69.0	89.0	14.6	26.6	-7.4	-15.6	12.0	-10.5	-10.8	11.2	21.7	108.0	19.0	18.0
13. Subsidies	55.2	81.6	66.3	3.1	63.6	13.0	34.8	15.0	42.8	-6.0	0.3	-20.0	0.0	0.0
14. Other current expenditure 1)	-0.9	-2.8	0.1	0.5	0.3	0.0	0.4	-1.0	0.3	0.8	-0.4	-0.1	0.0	0.0
15. Total current expenditure	44.7	64.3	38.4	36.6	23.2	21.8	24.7	17.3	19.4	23.1	30.2	1.9	3.1	5.3
16. Gross saving 1)	-1.5	-0.9	1.0	0.8	1.9	0.9	0.1	0.0	0.9	-0.1	-2.9	-2.2	1.0	0.9
17. Capital transfers received	-	20300.0	347.5	25.0	-15.1	-0.3	956.3	-7.8	-36.4	-9.3	12.5	5.0	5.0	8.0
18. Total revenue	38.4	60.4	42.6	40.0	30.9	25.7	26.6	16.8	22.3	22.2	18.6	-5.0	6.4	8.3
19. Gross fixed capital formation	40.9	34.5	208.8	15.6	58.4	35.8	7.7	49.4	58.3	33.4	20.7	-1.2	5.8	8.8
20. Other capital expenditure 1)	0.4	0.5	-0.5	0.3	-0.2	0.2	0.7	-1.0	0.5	-0.4	0.2	0.0	0.0	0.0
21. Total expenditure	45.9	64.3	44.0	36.3	25.4	24.1	25.5	16.6	25.8	23.3	29.0	1.3	3.5	5.8
22. Tax burden	:	:	43.1	37.9	26.7	28.1	23.3	19.2	22.1	23.3	19.5	-5.7	6.5	8.3
23. Net lending (+) or net borrowing (-) 1)	-1.6	-1.2	-0.3	1.2	1.5	0.5	0.3	0.1	-1.0	-0.3	-3.0	-2.3	1.0	0.9

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	3.2	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.5	5.5	7.8	6.8	5.9
2. Interest payments (% of GDP)	3.9	5.0	3.9	3.4	2.5	1.6	1.4	1.1	0.8	0.8	0.8	1.6	1.8	2.0
3. Implicit interest rate 2)	35.3	39.5	26.5	20.3	12.3	8.4	8.3	6.8	6.2	7.4	7.3	11.6	8.7	7.8
4. Nominal GDP growth rate	47.8	47.7	46.7	45.6	28.9	29.9	25.3	16.8	19.3	20.7	21.1	-1.4	5.8	7.7

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	3.2	4.4	4.7	3.5	2.0	1.5	1.2	1.2	2.2	2.5	5.5	7.8	6.8	5.9
6. Contribution of nominal GDP growth	-5.3	-6.1	-7.0	-7.7	-5.8	-5.7	-4.3	-2.7	-2.6	-2.1	-2.2	0.2	-1.2	-2.0
7. Stock-flow adjustment 3)	4.5	4.7	5.0	5.3	2.9	0.9	0.4	-1.4	-3.1	-0.2	-2.3	0.2	0.0	0.0

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	-0.7	-0.6	0.7	0.1	-0.5	-0.1	-0.2	0.1	1.3	1.8	4.8	6.2	5.0	3.9
9. Snow-ball effect	-1.4	-1.0	-3.0	-4.3	-3.3	-4.1	-2.9	-1.6	-1.7	-1.4	-1.4	1.8	0.6	0.0
10. Stock-flow adjustment 3)	4.5	4.7	5.0	5.3	2.9	0.9	0.4	-1.4	-3.1	-0.2	-2.3	0.2	0.0	0.0

(% of GDP)

11. Change in gross debt 5)	2.4	3.0	2.7	1.1	-0.8	-3.4	-2.8	-3.0	-3.4	0.2	1.0	8.2	5.6	3.9
12. Level of gross debt (end of year)	18.8	21.9	24.6	25.7	24.9	21.5	18.7	15.8	12.4	12.6	13.6	21.8	27.4	31.3

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 28A**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 1995)****Sweden****(Mrd SEK)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	276	382	360	374	398	417	432	452	485	516	576	558	569	587
2. Current taxes on income and wealth	355	462	493	454	424	458	500	543	576	584	548	500	497	525
3. Social contributions	232	255	311	333	342	347	355	368	371	393	377	367	368	377
4. Of which actual social contributions	222	244	298	319	326	329	337	349	352	373	355	346	347	355
5. Other current revenue	88	73	73	63	66	68	65	80	81	100	113	107	110	114
6. Total current revenue	1042	1266	1331	1326	1334	1399	1469	1562	1637	1724	1752	1672	1686	1746
7. Government consumption expenditure	482	572	585	615	658	692	703	723	762	793	834	867	893	919
8. Of which compensation of employees	296	329	345	363	383	405	418	429	444	463	471	484	491	504
9. Collective consumption	148	176	184	178	186	194	196	197	209	213	223	234	245	257
10. Social transfers in kind	333	396	401	437	472	498	506	525	553	580	611	633	648	662
11. Social transfers other than in kind	365	378	384	393	411	445	459	466	474	470	476	514	537	545
12. Interest	97	83	78	66	69	51	42	45	47	54	53	41	39	41
13. Subsidies	66	42	35	34	36	37	36	42	43	45	46	47	47	48
14. Other current expenditure	43	69	69	71	72	80	86	91	100	100	121	122	128	133
15. Total current expenditure	1100	1171	1187	1222	1288	1348	1373	1415	1473	1511	1571	1632	1680	1718
16. Gross saving	-57	95	145	104	46	51	95	147	164	213	181	41	5	27
17. Capital transfers received	4	4	4	4	5	4	5	3	2	3	2	2	2	2
18. Total revenue	1046	1270	1335	1330	1339	1403	1473	1566	1640	1726	1754	1674	1688	1748
19. Gross fixed capital formation	70	65	63	68	75	74	77	81	89	95	105	110	115	120
20. Other capital expenditure	10	5	2	3	5	5	2	7	4	4	-1	-1	-1	-1
21. Total expenditure	1180	1241	1251	1293	1368	1427	1453	1504	1566	1609	1675	1740	1795	1838
22. Tax burden	868	1101	1166	1161	1160	1216	1279	1354	1422	1479	1486	1406	1416	1468
23. Net lending (+) or net borrowing (-)	-134	28	84	38	-29	-23	21	62	74	117	79	-66	-107	-90

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))

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	15.3	18.0	16.0	16.1	16.4	16.6	16.4	16.5	16.7	16.8	18.2	17.9	17.6	17.4
2. Current taxes on income and wealth	19.6	21.7	21.9	19.5	17.5	18.2	19.0	19.9	19.9	19.1	17.4	16.0	15.4	15.6
3. Social contributions	12.8	12.0	13.8	14.3	14.1	13.8	13.5	13.4	12.8	12.8	11.9	11.8	11.4	11.2
4. Of which actual social contributions	12.3	11.5	13.2	13.7	13.5	13.1	12.8	12.8	12.1	12.2	11.3	11.1	10.8	10.6
5. Other current revenue	4.9	3.4	3.2	2.7	2.7	2.7	2.5	2.9	2.8	3.3	3.6	3.4	3.4	3.4
6. Total current revenue	57.6	59.6	59.2	57.0	55.1	55.6	56.0	57.1	56.4	56.3	55.5	53.7	52.2	51.9
7. Government consumption expenditure	26.6	26.9	26.0	26.4	27.2	27.5	26.8	26.4	26.3	25.9	26.4	27.8	27.7	27.3
8. Of which compensation of employees	16.4	15.5	15.3	15.6	15.8	16.1	15.9	15.7	15.3	15.1	14.9	15.6	15.2	15.0
9. Collective consumption	8.2	8.3	8.2	7.6	7.7	7.7	7.5	7.2	7.2	7.0	7.1	7.5	7.6	7.6
10. Social transfers in kind	18.4	18.7	17.8	18.8	19.5	19.8	19.3	19.2	19.1	18.9	19.4	20.3	20.1	19.7
11. Social transfers other than in kind	20.1	17.8	17.1	16.9	17.0	17.7	17.5	17.0	16.3	15.3	15.1	16.5	16.6	16.2
12. Interest	5.4	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.8	1.7	1.3	1.2	1.2
13. Subsidies	3.6	2.0	1.5	1.4	1.5	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.4
14. Other current expenditure	2.4	3.2	3.0	3.1	3.0	3.2	3.3	3.3	3.5	3.3	3.8	3.9	4.0	4.0
15. Total current expenditure	60.8	55.1	52.7	52.5	53.2	53.6	52.3	51.7	50.8	49.3	49.8	52.4	52.0	51.1
16. Gross saving	-3.2	4.5	6.4	4.5	1.9	2.0	3.6	5.4	5.7	7.0	5.7	1.3	0.2	0.8
17. Capital transfers received	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	0.1
18. Total revenue	57.8	59.8	59.3	57.2	55.3	55.8	56.1	57.2	56.5	56.3	55.6	53.8	52.3	52.0
19. Gross fixed capital formation	3.8	3.1	2.8	2.9	3.1	2.9	2.9	3.0	3.1	3.1	3.3	3.5	3.6	3.6
20. Other capital expenditure	0.6	0.2	0.1	0.1	0.2	0.2	0.1	0.3	0.1	0.1	0.0	0.0	0.0	0.0
21. Total expenditure	65.2	58.4	55.6	55.6	56.5	56.7	55.3	55.0	54.0	52.5	53.1	55.9	55.6	54.6
22. Tax burden	47.9	51.8	51.8	49.9	47.9	48.3	48.7	49.5	49.0	48.3	47.1	45.2	43.8	43.6
23. Net lending (+) or net borrowing (-)	-7.4	1.3	3.7	1.6	-1.2	-0.9	0.8	2.3	2.5	3.8	2.5	-2.1	-3.3	-2.7

Table 28C

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

Sweden

(SEK; annual percentage changes unless otherwise stated)

	1996	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	5.8	13.2	-5.7	3.9	6.4	4.7	3.5	4.8	7.2	6.3	11.6	-3.0	2.0	3.0
2. Current taxes on income and wealth	7.5	9.2	6.9	-8.1	-6.5	8.0	9.1	8.7	6.1	1.3	-6.1	-8.9	-0.5	5.5
3. Social contributions	10.4	-6.5	22.0	7.0	2.5	1.6	2.2	3.7	0.9	6.0	-4.2	-2.5	0.3	2.3
4. Of which actual social contributions	10.7	-7.2	22.2	7.3	2.0	1.1	2.3	3.5	0.8	6.1	-4.8	-2.5	0.3	2.3
5. Other current revenue	-2.9	-10.1	-0.4	-13.6	4.5	2.9	-3.7	22.6	1.3	24.3	12.2	-5.0	2.5	3.9
6. Total current revenue	5.9	5.1	5.1	-0.4	0.6	4.9	5.0	6.4	4.8	5.3	1.6	-4.5	0.8	3.6
7. Government consumption expenditure	4.9	5.4	2.4	5.1	7.0	5.1	1.6	2.9	5.5	4.0	5.2	3.9	3.0	2.9
8. Of which compensation of employees	5.3	3.0	4.8	5.3	5.3	6.0	3.1	2.5	3.5	4.3	1.8	2.8	1.3	2.6
9. Collective consumption	5.1	7.4	4.7	-3.4	4.7	4.3	1.2	0.6	6.1	1.7	4.9	4.8	4.8	4.8
10. Social transfers in kind	4.8	4.5	1.3	9.0	7.9	5.5	1.7	3.7	5.3	4.8	5.4	3.6	2.4	2.2
11. Social transfers other than in kind	-2.2	2.5	1.6	2.5	4.4	8.3	3.2	1.6	1.6	-0.9	1.3	8.0	4.5	1.5
12. Interest	0.2	-13.0	-5.0	-16.1	4.8	-26.2	-16.7	6.1	5.0	14.6	-1.9	-22.0	-5.0	5.0
13. Subsidies	-11.2	-2.5	-16.7	-3.4	7.3	3.9	-3.3	16.3	2.3	4.3	1.8	1.7	1.7	1.6
14. Other current expenditure 1)	-0.2	0.4	-0.2	0.0	-0.1	0.2	0.1	0.1	0.1	-0.2	0.5	0.1	0.0	0.0
15. Total current expenditure	0.1	2.8	1.3	3.0	5.4	4.6	1.9	3.0	4.1	2.5	4.0	3.8	3.0	2.3
16. Gross saving 1)	3.3	1.2	1.9	-2.0	-2.6	0.1	1.6	1.7	0.3	1.3	-1.2	-4.4	-1.1	0.7
17. Capital transfers received	-21.2	-4.7	13.3	6.6	15.6	-10.8	6.0	-29.2	-31.8	12.6	-17.1	0.0	0.0	1.0
18. Total revenue	5.8	5.1	5.2	-0.4	0.7	4.8	5.0	6.3	4.7	5.3	1.6	-4.5	0.8	3.6
19. Gross fixed capital formation	-8.6	6.4	-4.4	8.2	10.4	-1.1	4.2	5.6	8.9	6.9	10.5	5.1	4.5	4.6
20. Other capital expenditure 1)	-0.5	0.9	-0.2	0.0	0.1	0.0	-0.1	0.2	-0.1	0.0	-0.2	0.0	0.0	0.0
21. Total expenditure	-1.2	4.6	0.8	3.3	5.8	4.3	1.8	3.5	4.1	2.8	4.1	3.9	3.1	2.4
22. Tax burden	7.5	6.1	5.9	-0.4	-0.1	4.8	5.2	5.9	5.0	4.0	0.4	-5.0	0.7	3.7
23. Net lending (+) or net borrowing (-) 1)	4.2	0.3	2.4	-2.1	-2.8	0.3	1.7	1.5	0.3	1.3	-1.3	-4.6	-1.2	0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	7.4	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.3	-2.5	-3.8	-2.5	2.1	3.3	2.7
2. Interest payments (% of GDP)	5.4	3.9	3.5	2.8	2.8	2.0	1.6	1.6	1.6	1.8	1.7	1.3	1.2	1.2
3. Implicit interest rate 2)	8.0	5.9	5.7	5.5	5.4	4.0	3.2	3.3	3.4	4.1	4.3	3.5	3.0	2.9
4. Nominal GDP growth rate	7.8	5.6	5.9	3.4	4.1	3.9	4.4	4.2	6.1	5.6	3.0	-1.4	3.7	4.2

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	7.4	-1.3	-3.7	-1.6	1.2	0.9	-0.8	-2.3	-2.5	-3.8	-2.5	2.1	3.3	2.7
6. Contribution of nominal GDP growth	-5.2	-3.6	-3.6	-1.8	-2.1	-2.0	-2.2	-2.1	-2.9	-2.4	-1.2	0.5	-1.5	-1.8
7. Stock-flow adjustment 3)	-2.5	0.7	-3.8	4.2	-0.9	0.7	1.9	4.1	0.3	0.9	1.2	1.4	-0.3	-0.4

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.0	-5.2	-7.2	-4.4	-1.7	-1.1	-2.4	-3.9	-4.2	-5.6	-4.2	0.8	2.1	1.4
9. Snow-ball effect	0.2	0.2	-0.1	1.1	0.7	0.0	-0.6	-0.4	-1.3	-0.7	0.5	1.9	-0.3	-0.5
10. Stock-flow adjustment 3)	-2.5	0.7	-3.8	4.2	-0.9	0.7	1.9	4.1	0.3	0.9	1.2	1.4	-0.3	-0.4

(% of GDP)

11. Change in gross debt 5)	-0.3	-4.3	-11.2	0.9	-1.8	-0.3	-1.0	-0.2	-5.2	-5.4	-2.5	4.1	1.5	0.5
12. Level of gross debt (end of year)	72.1	64.8	53.6	54.4	52.6	52.3	51.2	51.0	45.9	40.5	38.0	42.1	43.6	44.1

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

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	7.6	11.7	30.4	46.2	66.4	91.2	129.3	158.1	166.9	175.5	173.4	154.6	170.3	180.6
2. Current taxes on income and wealth	9.4	19.3	36.5	60.9	95.0	109.7	160.5	201.9	223.5	232.8	241.5	215.9	213.7	227.1
3. Social contributions	3.5	8.5	17.5	29.7	41.7	54.0	74.0	104.9	110.7	115.7	121.9	120.0	120.1	125.0
4. Of which actual social contributions	3.1	7.7	15.6	26.7	37.7	48.5	66.2	97.5	103.4	107.7	114.0	112.9	114.1	118.7
5. Other current revenue	:	:	:	:	11.3	10.8	12.0	11.6	11.7	13.5	15.4	17.3	15.3	16.3
6. Total current revenue	:	:	:	:	222.4	276.7	391.3	505.3	543.3	573.3	589.6	548.3	560.7	591.0
7. Government consumption expenditure	10.6	23.6	49.7	74.2	111.1	141.8	180.4	267.7	284.7	294.6	312.5	330.7	348.4	353.2
8. Of which compensation of employees	6.6	15.2	29.9	43.6	64.7	77.7	94.8	141.6	149.3	153.6	159.5	166.3	172.0	178.1
9. Collective consumption	5.3	10.8	24.0	35.6	49.3	59.5	71.6	107.5	111.9	112.6	118.2	125.4	132.1	133.9
10. Social transfers in kind	5.2	12.8	25.7	38.6	61.8	82.3	108.8	160.2	172.8	182.0	194.3	205.3	216.3	219.3
11. Social transfers other than in kind	5.0	10.8	27.5	50.2	67.0	110.3	123.0	161.4	167.1	178.4	190.0	209.8	219.6	224.2
12. Interest	2.2	4.3	11.4	18.4	20.9	26.2	26.7	26.5	26.9	30.8	33.7	27.2	38.2	45.3
13. Subsidies	1.0	3.4	5.0	6.1	3.9	4.5	4.3	7.6	9.1	9.2	9.4	9.3	9.0	8.6
14. Other current expenditure	:	:	:	:	6.9	13.3	24.0	38.9	39.8	41.2	42.7	49.4	51.8	52.3
15. Total current expenditure	:	:	:	:	210.0	298.6	364.7	519.3	545.8	577.3	612.5	657.7	694.1	711.1
16. Gross saving	4.1	1.6	0.7	0.4	12.4	-21.9	26.6	-14.0	-2.5	-3.9	-22.8	-109.4	-133.4	-120.1
17. Capital transfers received	0.4	0.3	0.6	1.1	1.7	1.8	2.7	5.0	4.9	5.2	23.3	-1.8	0.5	-0.6
18. Total revenue	24.6	46.9	97.9	156.0	224.1	278.5	394.0	510.3	548.2	578.6	613.0	546.5	561.2	590.4
19. Gross fixed capital formation	2.6	5.0	6.0	8.1	13.2	14.6	11.6	8.2	23.6	25.5	33.0	37.3	36.5	30.2
20. Other capital expenditure	1.1	1.6	2.7	3.5	11.2	8.7	-17.2	24.9	14.1	13.4	39.9	20.5	16.2	14.5
21. Total expenditure	23.8	52.4	111.1	176.1	234.4	321.9	359.0	552.5	583.5	616.2	685.4	715.6	746.7	755.9
22. Tax burden	21.2	39.3	88.3	138.2	208.3	260.9	364.1	464.7	501.8	524.5	555.3	490.6	503.3	531.6
23. Net lending (+) or net borrowing (-)	0.9	-4.8	-7.5	-10.1	-10.3	-43.4	34.9	-42.2	-35.3	-37.7	-72.4	-169.1	-185.6	-165.5

1) Changes in GDP ratios.

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))

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.2	11.0	13.0	12.8	11.6	12.4	13.2	12.6	12.6	12.5	12.0	11.1	11.9	12.1
2. Current taxes on income and wealth	16.3	18.0	15.6	16.8	16.7	15.0	16.4	16.1	16.9	16.6	16.7	15.5	14.9	15.2
3. Social contributions	6.0	7.9	7.5	8.2	7.3	7.4	7.6	8.4	8.3	8.3	8.4	8.6	8.4	8.4
4. Of which actual social contributions	5.4	7.2	6.7	7.4	6.6	6.6	6.8	7.8	7.8	7.7	7.9	8.1	8.0	8.0
5. Other current revenue	:	:	:	:	2.0	1.5	1.2	0.9	0.9	1.0	1.1	1.2	1.1	1.1
6. Total current revenue	:	:	:	:	39.0	37.7	40.1	40.3	41.0	41.0	40.7	39.2	39.1	39.7
7. Government consumption expenditure	18.3	22.1	21.3	20.5	19.5	19.3	18.5	21.3	21.5	21.1	21.6	23.7	24.3	23.7
8. Of which compensation of employees	11.4	14.2	12.8	12.0	11.3	10.6	9.7	11.3	11.3	11.0	11.0	11.9	12.0	12.0
9. Collective consumption	9.3	10.1	10.3	9.9	8.6	8.1	7.3	8.6	8.4	8.0	8.2	9.0	9.2	9.0
10. Social transfers in kind	9.1	12.0	11.0	10.7	10.8	11.2	11.1	12.8	13.0	13.0	13.4	14.7	15.1	14.7
11. Social transfers other than in kind	8.7	10.1	11.8	13.9	11.7	15.0	12.6	12.9	12.6	12.8	13.1	15.0	15.3	15.1
12. Interest	3.8	4.1	4.9	5.1	3.7	3.6	2.7	2.1	2.0	2.2	2.3	1.9	2.7	3.0
13. Subsidies	1.7	3.2	2.2	1.7	0.7	0.6	0.4	0.6	0.7	0.7	0.6	0.7	0.6	0.6
14. Other current expenditure	:	:	:	:	1.2	1.8	2.5	3.1	3.0	2.9	2.9	3.5	3.6	3.5
15. Total current expenditure	:	:	:	:	36.8	40.7	37.3	41.4	41.2	41.3	42.3	47.1	48.4	47.7
16. Gross saving	7.1	1.5	0.3	0.1	2.2	-3.0	2.7	-1.1	-0.2	-0.3	-1.6	-7.8	-9.3	-8.1
17. Capital transfers received	0.7	0.3	0.2	0.3	0.3	0.2	0.3	0.4	0.4	0.4	1.6	-0.1	0.0	0.0
18. Total revenue	42.7	44.0	42.0	43.1	39.3	38.0	40.3	40.7	41.3	41.4	42.3	39.1	39.2	39.6
19. Gross fixed capital formation	4.5	4.7	2.6	2.2	2.3	2.0	1.2	0.7	1.8	1.8	2.3	2.7	2.5	2.0
20. Other capital expenditure	1.8	1.5	1.2	1.0	2.0	1.2	-1.8	2.0	1.1	1.0	2.8	1.5	1.1	1.0
21. Total expenditure	41.2	49.1	47.6	48.7	41.1	43.9	36.8	44.1	44.0	44.0	47.3	51.2	52.1	50.7
22. Tax burden	36.8	36.8	37.9	38.2	36.5	35.6	37.3	37.1	37.8	37.5	38.3	35.1	35.1	35.7
23. Net lending (+) or net borrowing (-)	1.5	-4.5	-3.2	-2.8	-1.8	-5.9	3.6	-3.4	-2.7	-2.7	-5.0	-12.1	-12.9	-11.1

Table 29C

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

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

	1971	1975	1980	1985	1990	1995	2000	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	2.4	22.3	28.9	4.8	2.9	5.3	5.7	2.1	5.6	5.2	-1.2	-10.8	10.1	6.0
2. Current taxes on income and wealth	8.1	30.7	23.5	10.6	11.8	10.7	7.6	10.9	10.7	4.1	3.8	-10.6	-1.0	6.2
3. Social contributions	8.5	37.9	22.3	7.6	4.2	4.6	6.9	7.5	5.5	4.5	5.4	-1.6	0.1	4.0
4. Of which actual social contributions	7.3	38.0	21.6	8.1	3.2	5.5	6.7	6.8	6.0	4.2	5.8	-0.9	1.1	4.0
5. Other current revenue	:	:	:	:	-18.1	-2.1	-4.0	3.3	0.2	15.8	13.7	12.7	-11.5	6.7
6. Total current revenue	:	:	:	:	5.5	7.0	6.5	7.3	7.5	5.5	2.8	-7.0	2.3	5.4
7. Government consumption expenditure	13.8	37.9	25.7	5.5	11.3	3.9	7.2	6.6	6.4	3.5	6.1	5.8	5.4	1.4
8. Of which compensation of employees	17.9	39.8	26.1	5.2	10.0	3.1	6.3	7.3	5.5	2.8	3.8	4.3	3.5	3.5
9. Collective consumption	13.5	36.8	25.3	6.4	10.9	3.5	8.4	4.9	4.1	0.6	5.0	6.0	5.4	1.4
10. Social transfers in kind	14.1	38.9	26.1	4.7	11.6	4.2	6.4	7.7	7.9	5.3	6.8	5.7	5.3	1.4
11. Social transfers other than in kind	10.2	31.8	22.6	9.0	9.6	3.8	3.2	4.5	3.5	6.8	6.5	10.4	4.7	2.1
12. Interest	4.6	18.1	25.0	9.0	-0.3	14.9	1.5	13.2	1.6	14.6	9.2	-19.3	40.7	18.5
13. Subsidies	5.9	16.8	19.1	-0.3	-12.0	-6.6	6.8	15.5	19.8	1.7	2.0	-1.5	-2.4	-5.0
14. Other current expenditure 1)	:	:	:	:	-0.2	-0.1	0.2	0.2	-0.1	-0.1	0.0	0.6	0.1	-0.1
15. Total current expenditure	:	:	:	:	8.6	4.6	6.0	7.0	5.1	5.8	6.1	7.4	5.5	2.5
16. Gross saving 1)	-1.8	-1.3	0.2	0.4	-1.1	0.9	0.2	0.1	0.9	-0.1	-1.3	-6.3	-1.5	1.2
17. Capital transfers received	3.0	-19.4	19.6	28.1	11.4	-3.2	19.6	28.7	-1.7	5.9	346.4	-107.8	-127.1	-224.1
18. Total revenue	6.7	27.1	24.9	7.7	5.5	7.0	6.6	7.5	7.4	5.5	6.0	-10.9	2.7	5.2
19. Gross fixed capital formation	6.0	14.7	10.1	5.9	14.4	-0.9	-2.3	-60.1	186.8	8.1	29.2	13.1	-2.3	-17.1
20. Other capital expenditure 1)	-0.5	0.0	0.1	-0.3	1.3	0.1	-2.3	1.2	-0.9	-0.1	1.8	-1.3	-0.3	-0.2
21. Total expenditure	9.4	29.7	23.5	6.2	12.5	4.6	-0.5	7.1	5.6	5.6	11.2	4.4	4.4	1.2
22. Tax burden	4.6	28.6	22.5	8.1	8.1	8.5	6.6	6.9	8.0	4.5	5.9	-11.6	2.6	5.6
23. Net lending (+) or net borrowing (-) 1)	-1.1	-0.9	0.3	0.8	-2.6	0.9	2.6	0.0	0.7	0.0	-2.3	-7.1	-0.8	1.8

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.9	-0.9	-3.6	-0.5	2.0	3.3	3.4	3.4	2.7	2.7	5.0	12.1	12.9	11.1
2. Interest payments (% of GDP)	3.6	2.8	2.7	2.3	2.0	2.0	1.9	2.1	2.0	2.2	2.3	1.9	2.7	3.0
3. Implicit interest rate 2)	7.9	6.4	6.6	6.0	5.5	5.6	5.3	5.4	5.1	5.4	5.4	3.6	4.0	3.9
4. Nominal GDP growth rate	5.8	5.6	5.1	4.6	5.3	6.0	5.5	4.2	5.7	5.5	3.5	-3.5	2.6	3.9

(% of GDP)

Budgetary constraint based on the deficit

5. Deficit (net borrowing) 1)	5.9	-0.9	-3.6	-0.5	2.0	3.3	3.4	3.4	2.7	2.7	5.0	12.1	12.9	11.1
6. Contribution of nominal GDP growth	-2.6	-2.5	-2.1	-1.8	-1.9	-2.1	-2.0	-1.7	-2.3	-2.3	-1.5	1.9	-1.7	-3.0
7. Stock-flow adjustment 3)	-0.2	0.4	3.1	-0.9	-0.4	0.0	0.5	-0.1	0.7	0.5	4.3	2.6	0.5	-0.1

Budgetary constraint based on the primary deficit

8. Primary deficit 4)	2.3	-3.8	-6.3	-2.9	0.0	1.4	1.4	1.3	0.6	0.5	2.7	10.2	10.3	8.1
9. Snow-ball effect	1.0	0.3	0.6	0.5	0.1	-0.1	-0.1	0.5	-0.3	-0.1	0.8	3.8	0.9	0.0
10. Stock-flow adjustment 3)	-0.2	0.4	3.1	-0.9	-0.4	0.0	0.5	-0.1	0.7	0.5	4.3	2.6	0.5	-0.1

(% of GDP)

11. Change in gross debt 5)	3.0	-3.0	-2.7	-3.3	-0.3	1.2	1.9	1.7	1.0	1.0	7.8	16.6	11.7	7.9
12. Level of gross debt (end of year)	50.8	43.7	41.0	37.7	37.5	38.7	40.6	42.2	43.2	44.2	52.0	68.6	80.3	88.2

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 30A

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

EU-27

(Mrd EUR)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	1091	1174	1234	1258	1313	1338	1414	1483	1583	1670	1630	1489	1544	1595
2. Current taxes on income and wealth	1081	1159	1260	1273	1265	1249	1308	1402	1541	1654	1635	1442	1433	1499
3. Social contributions	1160	1215	1283	1327	1371	1415	1469	1525	1597	1671	1718	1652	1669	1708
4. Of which actual social contributions	1076	1128	1192	1233	1272	1316	1368	1420	1490	1559	1602	1542	1558	1596
5. Other current revenue	154	156	161	184	177	167	171	181	200	214	230	220	218	226
6. Total current revenue	3670	3896	4142	4253	4346	4391	4601	4845	5183	5493	5499	5088	5151	5321
7. Government consumption expenditure	1612	1705	1819	1910	2028	2098	2195	2300	2414	2518	2599	2623	2690	2753
8. Of which compensation of employees	870	912	966	1009	1061	1093	1141	1193	1240	1285	1313	1314	1337	1367
9. Collective consumption	657	697	741	769	809	833	882	912	947	981	1014	1020	1048	1075
10. Social transfers in kind	954	1008	1078	1141	1219	1265	1314	1388	1468	1537	1584	1603	1642	1677
11. Social transfers other than in kind	1317	1367	1425	1486	1570	1617	1682	1741	1799	1866	1923	2014	2071	2110
12. Interest	354	326	334	332	312	302	297	301	307	333	341	325	359	398
13. Subsidies	114	118	119	122	126	127	125	127	134	143	144	146	149	149
14. Other current expenditure	156	170	188	197	213	229	244	264	276	286	298	301	305	312
15. Total current expenditure	3579	3717	3919	4081	4285	4404	4581	4774	4972	5194	5346	5456	5611	5754
16. Gross saving	91	180	222	172	61	-12	20	71	210	298	153	-367	-460	-433
17. Capital transfers received	35	38	39	36	43	70	62	65	56	54	71	48	49	52
18. Total revenue	3705	3934	4180	4289	4389	4461	4662	4910	5239	5547	5570	5137	5200	5373
19. Gross fixed capital formation	187	199	209	226	229	243	253	249	289	316	332	350	350	339
20. Other capital expenditure	93	101	-5	118	122	127	132	157	143	136	179	151	141	141
21. Total expenditure	3859	4017	4124	4425	4636	4774	4966	5180	5404	5647	5857	5957	6102	6234
22. Tax burden	:	:	3752	3823	3903	3970	4148	4363	4669	4941	4949	4537	4598	4756
23. Net lending (+) or net borrowing (-)	-153	-82	57	-135	-248	-313	-304	-270	-166	-99	-287	-820	-902	-861

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))**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	13.4	13.7	13.4	13.1	13.2	13.2	13.3	13.4	13.5	13.5	13.0	12.6	12.8	12.8
2. Current taxes on income and wealth	13.2	13.5	13.7	13.3	12.7	12.3	12.3	12.7	13.2	13.4	13.1	12.2	11.9	12.0
3. Social contributions	14.2	14.2	13.9	13.9	13.8	14.0	13.8	13.8	13.7	13.5	13.7	14.0	13.8	13.7
4. Of which actual social contributions	13.2	13.1	12.9	12.9	12.8	13.0	12.9	12.8	12.8	12.6	12.8	13.0	12.9	12.8
5. Other current revenue	1.9	1.8	1.7	1.9	1.8	1.7	1.6	1.6	1.7	1.7	1.8	1.9	1.8	1.8
6. Total current revenue	45.0	45.4	45.0	44.4	43.7	43.4	43.4	43.8	44.4	44.4	44.0	43.0	42.8	42.8
7. Government consumption expenditure	19.7	19.9	19.8	19.9	20.4	20.7	20.7	20.8	20.7	20.4	20.8	22.2	22.3	22.1
8. Of which compensation of employees	10.7	10.6	10.5	10.5	10.7	10.8	10.8	10.8	10.6	10.4	10.5	11.1	11.1	11.0
9. Collective consumption	8.1	8.1	8.1	8.0	8.1	8.2	8.3	8.2	8.1	7.9	8.1	8.6	8.7	8.6
10. Social transfers in kind	11.7	11.7	11.7	11.9	12.3	12.5	12.4	12.5	12.6	12.4	12.7	13.6	13.6	13.5
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	15.4	17.0	17.2	17.0
12. Interest	4.3	3.8	3.6	3.5	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.8	3.0	3.2
13. Subsidies	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.2	1.1	1.2	1.2	1.2
14. Other current expenditure	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	2.4	2.3	2.4	2.5	2.5	2.5
15. Total current expenditure	43.8	43.3	42.6	42.6	43.1	43.6	43.2	43.2	42.6	42.0	42.8	46.1	46.6	46.3
16. Gross saving	1.1	2.1	2.4	1.8	0.6	-0.1	0.2	0.6	1.8	2.4	1.2	-3.1	-3.8	-3.5
17. Capital transfers received	0.4	0.4	0.4	0.4	0.4	0.7	0.6	0.6	0.5	0.4	0.6	0.4	0.4	0.4
18. Total revenue	45.4	45.8	45.4	44.8	44.1	44.1	44.0	44.4	44.8	44.9	44.6	43.4	43.2	43.2
19. Gross fixed capital formation	2.3	2.3	2.3	2.4	2.3	2.4	2.4	2.2	2.5	2.6	2.7	3.0	2.9	2.7
20. Other capital expenditure	1.1	1.2	-0.1	1.2	1.2	1.3	1.2	1.4	1.2	1.1	1.4	1.3	1.2	1.1
21. Total expenditure	47.3	46.8	44.8	46.2	46.6	47.2	46.8	46.8	46.3	45.7	46.8	50.4	50.6	50.1
22. Tax burden	:	:	40.8	39.9	39.3	39.3	39.1	39.4	40.0	40.0	39.6	38.4	38.2	38.2
23. Net lending (+) or net borrowing (-)	-1.9	-1.0	0.6	-1.4	-2.5	-3.1	-2.9	-2.4	-1.4	-0.8	-2.3	-6.9	-7.5	-6.9

Table 30C

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

EU-27

(EUR; annual percentage changes unless otherwise stated)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	8.8	7.6	5.1	1.9	4.4	1.9	5.7	4.9	6.7	5.5	-2.4	-8.7	3.7	3.3
2. Current taxes on income and wealth	7.9	7.2	8.8	1.0	-0.6	-1.3	4.8	7.2	9.9	7.4	-1.1	-11.8	-0.7	4.6
3. Social contributions	-1.0	4.7	5.6	3.4	3.3	3.2	3.8	3.9	4.7	4.7	2.8	-3.8	1.0	2.4
4. Of which actual social contributions	-1.3	4.8	5.7	3.5	3.1	3.5	3.9	3.8	4.9	4.6	2.8	-3.8	1.1	2.4
5. Other current revenue	-1.5	1.4	2.9	14.7	-4.0	-5.7	2.5	5.9	10.3	7.3	7.6	-4.7	-0.9	3.8
6. Total current revenue	:	6.2	6.3	2.7	2.2	1.1	4.8	5.3	7.0	6.0	0.1	-7.5	1.2	3.3
7. Government consumption expenditure	3.1	5.8	6.7	5.0	6.2	3.5	4.7	4.8	5.0	4.3	3.2	0.9	2.6	2.3
8. Of which compensation of employees	1.8	4.9	5.9	4.4	5.2	3.1	4.4	4.5	4.0	3.6	2.2	0.1	1.8	2.2
9. Collective consumption	1.9	6.1	6.3	3.7	5.2	2.9	5.9	3.4	3.8	3.7	3.4	0.6	2.7	2.6
10. Social transfers in kind	3.9	5.6	7.0	5.8	6.8	3.8	3.8	5.7	5.7	4.7	3.1	1.2	2.5	2.1
11. Social transfers other than in kind	2.0	3.8	4.3	4.3	5.7	3.0	4.0	3.5	3.3	3.7	3.0	4.7	2.9	1.9
12. Interest	-3.7	-8.1	2.5	-0.5	-6.0	-3.4	-1.4	1.2	2.2	8.4	2.4	-4.7	10.3	10.8
13. Subsidies	4.6	4.1	0.5	2.4	3.6	0.7	-1.2	1.1	5.9	6.3	0.8	1.5	1.9	0.5
14. Other current expenditure 1)	0.2	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.2	0.0	0.0
15. Total current expenditure	2.3	3.8	5.5	4.1	5.0	2.8	4.0	4.2	4.2	4.5	2.9	2.1	2.8	2.5
16. Gross saving 1)	1.0	1.0	0.3	-0.6	-1.2	-0.7	0.3	0.5	1.2	0.6	-1.2	-4.3	-0.7	0.3
17. Capital transfers received	-24.2	8.3	1.5	-7.3	19.9	62.7	-12.0	5.4	-14.1	-2.9	31.1	-32.0	1.5	5.1
18. Total revenue	:	6.2	6.2	2.6	2.3	1.7	4.5	5.3	6.7	5.9	0.4	-7.8	1.2	3.3
19. Gross fixed capital formation	5.5	6.9	5.0	7.9	1.6	6.0	4.0	-1.7	16.2	9.5	5.1	5.4	0.0	-3.2
20. Other capital expenditure 1)	:	0.0	-1.2	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	0.3	-0.2	-0.1	0.0
21. Total expenditure	:	4.1	2.7	7.3	4.8	3.0	4.0	4.3	4.3	4.5	3.7	1.7	2.4	2.2
22. Tax burden	:	:	:	1.9	2.1	1.7	4.5	5.2	7.0	5.8	0.1	-8.3	1.3	3.4
23. Net lending (+) or net borrowing (-) 1)	0.8	0.9	1.6	-2.0	-1.1	-0.6	0.2	0.4	1.0	0.6	-1.5	-4.6	-0.6	0.6

1) Changes in GDP ratios.

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	1.9	1.0	-0.6	1.4	2.5	3.1	2.9	2.4	1.4	0.8	2.3	6.9	7.5	6.9
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	2.8	3.0	3.2
3. Implicit interest rate 2)	6.7	6.0	5.9	5.8	5.3	5.0	4.8	4.6	4.4	4.7	4.7	4.2	4.2	4.2
4. Nominal GDP growth rate	4.8	5.2	7.2	4.1	3.8	1.7	4.9	4.3	5.6	5.8	1.1	-5.4	1.9	3.2

(% 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	0.8	2.3	6.9	7.5	6.9
6. Contribution of nominal GDP growth	-3.1	-3.3	-4.4	-2.4	-2.2	-1.0	-2.9	-2.6	-3.3	-3.4	-0.7	3.5	-1.3	-2.5
7. Stock-flow adjustment 3)	-0.6	1.6	1.1	0.1	-0.9	-0.6	0.4	0.7	0.5	-0.1	1.2	1.1	0.1	0.0

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	-1.9	-0.4	4.2	4.5	3.7
9. Snow-ball effect	1.2	0.5	-0.8	1.0	0.9	2.0	-0.1	0.2	-0.7	-0.7	2.1	6.3	1.6	0.7
10. Stock-flow adjustment 3)	-0.6	1.6	1.1	0.1	-0.9	-0.6	0.4	0.7	0.5	-0.1	1.2	1.1	0.1	0.0

(% of GDP)

11. Change in gross debt 5)	-1.9	-0.7	-3.9	-0.9	-0.6	1.4	0.4	0.6	-1.4	-2.6	2.8	11.5	6.2	4.4
12. Level of gross debt (end of year)	66.4	65.8	61.8	60.9	60.3	61.7	62.1	62.7	61.3	58.7	61.5	73.0	79.3	83.7

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)**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	838	1123	1177	1195	1245	1268	1338	1393	1481	1552	1500	1377	1425	1471
2. Current taxes on income and wealth	826	1127	1227	1235	1224	1208	1266	1352	1482	1580	1552	1376	1364	1426
3. Social contributions	1034	1165	1228	1264	1305	1350	1398	1443	1505	1565	1599	1548	1562	1598
4. Of which actual social contributions	949	1079	1136	1170	1206	1251	1298	1339	1399	1454	1485	1439	1453	1486
5. Other current revenue	154	149	152	173	166	156	159	166	182	196	210	200	197	205
6. Total current revenue	3010	3745	3973	4063	4142	4190	4382	4589	4894	5155	5122	4766	4815	4970
7. Government consumption expenditure	1383	1633	1737	1816	1927	1992	2086	2172	2272	2360	2413	2456	2518	2575
8. Of which compensation of employees	753	875	924	959	1007	1038	1084	1126	1167	1203	1216	1226	1249	1276
9. Collective consumption	572	664	703	726	762	782	830	851	880	907	927	943	968	993
10. Social transfers in kind	811	969	1034	1090	1165	1210	1255	1320	1392	1453	1485	1513	1550	1582
11. Social transfers other than in kind	1130	1313	1365	1417	1497	1545	1604	1652	1702	1756	1795	1890	1941	1976
12. Interest	350	313	321	318	299	289	284	286	292	317	324	307	337	374
13. Subsidies	108	113	113	116	120	121	118	119	126	133	133	136	139	139
14. Other current expenditure	112	167	184	192	206	221	235	251	260	266	277	285	286	292
15. Total current expenditure	3114	3570	3755	3894	4083	4202	4366	4525	4696	4884	4986	5123	5263	5392
16. Gross saving	-104	175	219	170	59	-12	16	64	199	271	136	-357	-448	-422
17. Capital transfers received	36	38	38	36	43	70	61	62	52	49	66	42	38	37
18. Total revenue	3046	3783	4012	4099	4185	4260	4443	4651	4946	5204	5189	4807	4852	5007
19. Gross fixed capital formation	173	188	197	210	210	225	233	224	257	279	289	309	302	288
20. Other capital expenditure	105	94	-13	109	112	119	126	149	134	126	168	141	131	130
21. Total expenditure	3392	3852	3939	4213	4406	4546	4724	4898	5087	5288	5443	5574	5696	5809
22. Tax burden	2685	3389	3605	3661	3729	3796	3958	4139	4417	4642	4614	4241	4289	4435
23. Net lending (+) or net borrowing (-)	-346	-69	73	-113	-221	-286	-281	-247	-141	-84	-255	-766	-844	-802

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))**

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	12.4	13.7	13.4	13.2	13.2	13.2	13.3	13.4	13.5	13.5	13.0	12.6	12.8	12.8
2. Current taxes on income and wealth	12.3	13.7	14.0	13.6	13.0	12.6	12.6	13.0	13.5	13.7	13.5	12.6	12.2	12.4
3. Social contributions	15.3	14.2	14.0	13.9	13.9	14.1	13.9	13.9	13.8	13.6	13.9	14.1	14.0	13.9
4. Of which actual social contributions	14.1	13.1	13.0	12.9	12.8	13.1	12.9	12.9	12.8	12.6	12.9	13.1	13.0	12.9
5. Other current revenue	2.3	1.8	1.7	1.9	1.8	1.6	1.6	1.6	1.7	1.7	1.8	1.8	1.8	1.8
6. Total current revenue	44.7	45.7	45.3	44.7	44.0	43.7	43.7	44.1	44.8	44.9	44.5	43.5	43.2	43.3
7. Government consumption expenditure	20.5	19.9	19.8	20.0	20.5	20.8	20.8	20.9	20.8	20.5	20.9	22.4	22.6	22.4
8. Of which compensation of employees	11.2	10.7	10.5	10.6	10.7	10.8	10.8	10.8	10.7	10.5	10.6	11.2	11.2	11.1
9. Collective consumption	8.5	8.1	8.0	8.0	8.1	8.2	8.3	8.2	8.0	7.9	8.1	8.6	8.7	8.6
10. Social transfers in kind	12.0	11.8	11.8	12.0	12.4	12.6	12.5	12.7	12.7	12.6	12.9	13.8	13.9	13.8
11. Social transfers other than in kind	16.8	16.0	15.6	15.6	15.9	16.1	16.0	15.9	15.6	15.3	15.6	17.2	17.4	17.2
12. Interest	5.2	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.8	2.8	2.8	3.0	3.3
13. Subsidies	1.6	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.2
14. Other current expenditure	1.7	2.0	2.1	2.1	2.2	2.3	2.3	2.4	2.4	2.3	2.4	2.6	2.6	2.5
15. Total current expenditure	46.2	43.5	42.8	42.8	43.4	43.8	43.5	43.5	42.9	42.5	43.3	46.7	47.2	47.0
16. Gross saving	-1.5	2.1	2.5	1.9	0.6	-0.1	0.2	0.6	1.8	2.4	1.2	-3.3	-4.0	-3.7
17. Capital transfers received	0.5	0.5	0.4	0.4	0.5	0.7	0.6	0.6	0.5	0.4	0.6	0.4	0.3	0.3
18. Total revenue	45.2	46.1	45.8	45.1	44.4	44.4	44.3	44.7	45.2	45.3	45.0	43.9	43.5	43.6
19. Gross fixed capital formation	2.6	2.3	2.2	2.3	2.2	2.3	2.3	2.2	2.4	2.4	2.5	2.8	2.7	2.5
20. Other capital expenditure	1.6	1.2	-0.1	1.2	1.2	1.2	1.3	1.4	1.2	1.1	1.5	1.3	1.2	1.1
21. Total expenditure	50.3	47.0	44.9	46.4	46.8	47.4	47.1	47.1	46.5	46.0	47.3	50.9	51.1	50.6
22. Tax burden	39.8	41.3	41.1	40.3	39.6	39.6	39.4	39.8	40.4	40.4	40.1	38.7	38.5	38.6
23. Net lending (+) or net borrowing (-)	-5.1	-0.8	0.8	-1.2	-2.3	-3.0	-2.8	-2.4	-1.3	-0.7	-2.2	-7.0	-7.6	-7.0

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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Taxes on production and imports	6.9	7.7	4.8	1.6	4.2	1.9	5.5	4.1	6.4	4.8	-3.4	-8.2	3.5	3.2
2. Current taxes on income and wealth	8.8	7.8	8.8	0.7	-0.9	-1.3	4.7	6.9	9.6	6.6	-1.8	-11.3	-0.9	4.6
3. Social contributions	5.8	4.5	5.3	3.0	3.2	3.5	3.6	3.2	4.3	4.0	2.2	-3.2	0.9	2.3
4. Of which actual social contributions	7.0	4.6	5.4	3.0	3.0	3.8	3.7	3.1	4.5	3.9	2.2	-3.1	1.0	2.3
5. Other current revenue	4.0	0.8	2.4	13.7	-4.4	-5.8	1.7	4.3	9.8	7.7	7.2	-4.7	-1.4	3.8
6. Total current revenue	6.8	6.3	6.1	2.3	1.9	1.1	4.6	4.7	6.6	5.3	-0.6	-7.0	1.0	3.2
7. Government consumption expenditure	5.2	5.8	6.4	4.6	6.1	3.4	4.7	4.1	4.6	3.9	2.3	1.8	2.5	2.3
8. Of which compensation of employees	5.6	4.8	5.6	3.8	5.0	3.1	4.4	3.9	3.6	3.0	1.2	0.8	1.8	2.2
9. Collective consumption	4.8	6.0	5.9	3.3	5.0	2.7	6.1	2.5	3.3	3.1	2.3	1.7	2.7	2.6
10. Social transfers in kind	5.5	5.6	6.8	5.5	6.8	3.8	3.8	5.2	5.5	4.4	2.2	1.9	2.5	2.0
11. Social transfers other than in kind	6.2	3.7	4.0	3.8	5.6	3.2	3.8	3.0	3.0	3.2	2.2	5.3	2.7	1.8
12. Interest	6.0	-8.0	2.3	-0.9	-6.1	-3.3	-1.7	0.7	2.3	8.5	2.1	-5.3	10.0	11.0
13. Subsidies	0.2	4.3	0.2	2.3	3.7	0.5	-1.9	1.1	5.1	6.1	0.1	2.3	1.9	0.3
14. Other current expenditure 1)	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	-0.1	0.1	0.2	0.0	0.0
15. Total current expenditure	5.6	3.9	5.2	3.7	4.9	2.9	3.9	3.6	3.8	4.0	2.1	2.7	2.7	2.5
16. Gross saving 1)	0.5	1.0	0.4	-0.6	-1.2	-0.8	0.3	0.5	1.2	0.5	-1.2	-4.4	-0.8	0.4
17. Capital transfers received	-4.0	8.6	1.2	-6.2	19.5	62.5	-13.0	1.8	-15.9	-4.9	33.8	-36.9	-10.1	-1.4
18. Total revenue	6.6	6.3	6.0	2.2	2.1	1.8	4.3	4.7	6.3	5.2	-0.3	-7.3	0.9	3.2
19. Gross fixed capital formation	-0.4	8.0	4.9	6.6	0.4	6.9	3.4	-3.7	15.0	8.2	3.6	7.2	-2.3	-4.9
20. Other capital expenditure 1)	-0.4	0.1	-1.3	1.3	0.0	0.0	0.0	0.2	-0.2	-0.1	0.4	-0.2	-0.1	0.0
21. Total expenditure	4.5	4.2	2.3	7.0	4.6	3.2	3.9	3.7	3.9	3.9	2.9	2.4	2.2	2.0
22. Tax burden	7.0	6.5	6.4	1.6	1.8	1.8	4.3	4.6	6.7	5.1	-0.6	-8.1	1.1	3.4
23. Net lending (+) or net borrowing (-) 1)	1.0	0.9	1.7	-2.1	-1.1	-0.6	0.2	0.4	1.1	0.6	-1.5	-4.8	-0.6	0.6

1) Changes in GDP ratios.

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

	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
1. Net borrowing (% of GDP) 1)	5.1	0.8	-0.8	1.2	2.3	3.0	2.8	2.4	1.3	0.7	2.2	7.0	7.6	7.0
2. Interest payments (% of GDP)	5.2	3.8	3.7	3.5	3.2	3.0	2.8	2.7	2.7	2.8	2.8	2.8	3.0	3.3
3. Implicit interest rate 2)	8.3	5.9	5.8	5.7	5.3	5.0	4.7	4.5	4.4	4.6	4.7	4.2	4.1	4.1
4. Nominal GDP growth rate	4.0	5.3	6.8	3.7	3.6	1.8	4.7	3.6	5.2	5.1	0.2	-4.9	1.7	3.1
(% of GDP)														
Budgetary constraint based on the deficit														
5. Deficit (net borrowing) 1)	5.1	0.8	-0.8	1.2	2.3	3.0	2.8	2.4	1.3	0.7	2.2	7.0	7.6	7.0
6. Contribution of nominal GDP growth	-2.5	-3.4	-4.3	-2.2	-2.2	-1.1	-2.8	-2.2	-3.2	-3.0	-0.1	3.3	-1.2	-2.4
7. Stock-flow adjustment 3)	1.7	1.7	1.2	0.1	-0.8	-0.4	0.3	0.7	0.5	-0.2	1.5	1.2	0.1	0.0
Budgetary constraint based on the primary deficit														
8. Primary deficit 4)	-0.1	-3.0	-4.5	-2.3	-0.8	0.0	0.0	-0.4	-1.4	-2.0	-0.6	4.2	4.5	3.7
9. Snow-ball effect	2.7	0.4	-0.6	1.2	1.0	1.9	0.0	0.5	-0.5	-0.3	2.7	6.1	1.8	0.8
10. Stock-flow adjustment 3)	1.7	1.7	1.2	0.1	-0.8	-0.4	0.3	0.7	0.5	-0.2	1.5	1.2	0.1	0.0
(% of GDP)														
11. Change in gross debt 5)	4.3	-0.9	-4.0	-0.9	-0.6	1.5	0.3	0.9	-1.3	-2.5	3.5	11.5	6.4	4.5
12. Level of gross debt (end of year)	69.6	67.1	63.1	62.2	61.5	63.0	63.3	64.2	62.9	60.4	63.9	75.4	81.8	86.4

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.